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VIA BPU E-FILING SYSTEM & OVERNIGHT MAIL

June 20, 2018

In the Matter of the Provision of Basic Generation Service for Year Two of the Post-Transition Period

- and -

In the Matter of the Provision of Basic Generation Service for the Period Beginning June 1, 2016

-and-

In the Matter of the Provision of Basic Generation Service for the Period Beginning June 1, 2017

-and-

In the Matter of the Provision of Basic Generation Service for the Period Beginning June 1, 2018

Docket Nos. EO03050394, , ER15040482, ER16040337, ER17040335
+++++++++++++++++++++++++++++++++++++++
Compliance Tariff Filing Reflecting Changes to Schedule 12 Charges in PJM Open Access Transmission Tariff Docket No.

Aida Camacho-Welch, Secretary New Jersey Board of Public Utilities 44 South Clinton Avenue, 3rd Floor, Suite 314 Trenton, New Jersey 08625-0350

Dear Secretary Camacho-Welch:

Enclosed for filing on behalf of Jersey Central Power & Light Company ("JCP&L"), Public Service Electric and Gas Company ("PSE&G") and Rockland Electric Company ("RECO") (collectively, the "EDCs") please find an original and two copies of tariff sheets and supporting exhibits proposed by each of the EDCs and revised to reflect changes to the PJM Open Access Transmission Tariff ("OATT") made in response to: (i) the annual formula rate update filings made by PPL Electric Utilities Corporation ("PPL") in Federal Energy Regulatory Commission ("FERC") Docket No. ER09-1148, by Baltimore Gas and Electric Company in FERC Docket No. ER17-1519, and by Trans-Allegheny Interstate Line Company ("TrAILCo") in FERC Docket No. ER07-562, (ii) the

formula rate update filings made by the public utility affiliates of Pepco Holdings Inc. ("PHI") in FERC Docket No. ER08-1423 and the respective utility affiliate compliance filings for formula rate updates made by Atlantic City Electric Company ("ACE") in Docket No ER09-1156, Delmarva Power and Light ("Delmarva") in Docket No. ER09-1158, and Potomac Electric Power Company ("PEPCO") in Docket No. ER09-1159 (the filings referred to in (i) and (ii) above are collectively referred to as the "Filings"). This document has also been uploaded to the Board of Public Utilities E-Filing system.

Background

In its Order dated October 22, 2003 (BPU Docket No. EO03050394), the New Jersey Board of Public Utilities ("Board") authorized the EDCs to recover FERC-approved changes in firm transmission service-related charges. The Board has also authorized recovery of FERC-approved changes in firm transmission service-related charges in subsequent orders approving the Basic Generation Service ("BGS") supply procurement process and the associated Supplier Master Agreements ("SMAs"). Furthermore, by subsequent Orders, the BPU has approved Section 15.9 of the Supplier Master Agreements ("SMA") filed by the EDCs, which authorize the EDCs to increase or decrease the rates paid to suppliers for FERC-approved rates and changes to Firm Transmission Service once approved by the Board.

The Transmission Enhancement Charges ("TECs") detailed in Schedule 12 of the PJM OATT were implemented to compensate transmission owners for the annual transmission revenue requirements for "Required Transmission Enhancements" (again, as defined in the PJM OATT) that are requested by PJM for reliability or economic purposes. TECs are recovered by PJM through an additional transmission charge in the transmission zones assigned cost responsibility for Required Transmission Enhancement projects.

In turn, the EDCs file with the Board for approval to recover costs associated with TECs from BGS customers and to pay BGS suppliers for TEC charges assigned to them by PJM for the load they serve in the respective EDC service territories.¹

Request for Board Approval

The EDCs request Board approval to implement the attached, revised BGS-RSCP and BGS-CIEP tariff rates effective September 1, 2018. In support of this request, the EDCs have included pro-forma tariff sheets shown in Attachment 1. The proposed BGS tariff rates have been modified in accordance with the Board-approved methodology contained in each EDC's Company-Specific Addendum in the above-referenced BGS proceedings and in conformance with each EDC's Board-approved BGS tariff sheets. The attached pro-forma tariff sheets propose

¹ The EDCs pay suppliers subject to the conditions of the Board-approved Supplier Master Agreements.

an effective date of September 1, 2018 and will remain in effect until changed. The BGS-RSCP and BGS-CIEP rates included in the amended tariff sheets for each EDC are revised to reflect costs effective on June 1, 2018 for TECs resulting from all of the FERC-approved Filings. These rates are based on the FERC-approved (and PJM implemented) rates for transmission services.

Attachment 2 shows the cost impact for the 2018/2019 period for each of the EDCs. These costs were allocated to the various transmission zones using the cost information from the formula rates for the projects covered by the Filings, as posted on the PJM website. The translation of the transmission zone rate impact to the BGS rates of each of the EDCs assuming implementation on September 1, 2018 is included as Attachment 3. Copies of the Filings and all formula rate updates are included as Attachment 4, and can also be found on the PJM website at http://www.pjm.com/markets-and-operations/billing-settlements-and-credit/formula-rates.aspx.

The EDCs also request that the BGS Suppliers be compensated for the changes to the OATT resulting from the implementation of the updates from formula rates effective June 1, 2018. Suppliers will be compensated subject to the terms and conditions of the applicable SMAs. Any differences between payments to BGS-RSCP and BGS-CIEP Suppliers and charges to customers will flow through BGS Reconciliation Charges. This treatment is consistent with the previously-approved mechanisms.

This filing satisfies the requirements of ¶¶ 15.9 (a)(i) and (ii) of the BGS-RSCP and BGS-CIEP SMAs, which mandate that BGS-RSCP and BGS-CIEP Suppliers be notified of rate increases for firm transmission service, and that the EDCs file for and obtain Board approval of an increase in retail rates commensurate with the FERC-implemented rate increase.

We thank the Board for all courtesies extended.

Respectfully submitted,

Hose D. MyDel.

Attachments

cc: Stacy Peterson, NJBPU
Stefanie Brand, Division of Rate Counsel
Service List (Electronic)

PUBLIC SERVICE ELECTRIC AND GAS COMPANY BGS TRANSMISSION ENHANCEMENT CHARGE

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lings.com
rf, LLP
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1

PUBLIC SERVICE ELECTRIC AND GAS COMPANY BGS TRANSMISSION ENHANCEMENT CHARGE

Eugene Meehan	Chantale LaCasse	Myron Filewicz
NERA	NERA	Manager – BGS
1255 23 rd Street, Suite 600	1166 Avenue of the Americas	PSE&G
Washington, DC 20037	29 th Floor	80 Park Plaza, T-8
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gene.meenan.arrmate@nera.com	chantale.lacasse@nera.com	Newark, NJ 07101
	<u>chantale.facasse@fiera.com</u>	myron.filewicz@pseg.com
	OTHER	myron.mewicz@pseg.com
Rick Sahni	Matthew Clements	Commodity Operations Group
Contract Services – Power	Contract Services – Power	Citigroup Energy Inc.
BP Energy Company	BP Energy Company	2800 Post Oak Boulevard
501 W Lark Park Blvd.	501 W Lark Park Blvd.	Suite 500
WL1-100B	WL1-100B	Houston, TX 77056
Houston, TX 77079	Houston, TX 77079	713-752-5407
713-323-4927	713-323-4031	ceiconfirms@citi.com
rick.sahni@bp.com	matthew.clements@bp.com	cocommus e ciu.com
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Houston, TX 77056	281-293-6303	281-293-6303
713-752-5225	jackie.roy@conocophillips.com	john.r.foreman@conocophillips.com
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Engelhart CTP (US)	Engelhart CTP (US)	Exelon Generation Co.
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Stamford, CT 06901	Stamford, CT 06901	Baltimore, MD 21102
203-349-7520	203-349-7517	410-470-3117
danielle.fazio@ectp.com	mara.kent@ectp.com	Rohit.marwaha@constellation.com
Paul Rahm	Jessica Miller	Connie Cheng
Exelon Generation Co.	Exelon Generation Co.	Macquarie Energy LLC
100 Constellation Way, Ste 500C	100 Constellation Way, Suite	500 Dallas Street, Level 31
Baltimore, MD 21102	500C	Houston, TX 77002
410-470-3116	Baltimore, MD 21102	713-275-8875
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_	jessica.miller@constellation.com	

PUBLIC SERVICE ELECTRIC AND GAS COMPANY BGS TRANSMISSION ENHANCEMENT CHARGE

OTHER					
Sherri Brudner	Patricia Haule	Justin Brenner			
Macquarie Energy LLC	Macquarie Energy LLC	NextEra Energy Power Mktg.			
500 Dallas Street, Level 31	500 Dallas Street, Level 31	700 Universe Boulevard			
Houston, TX 77002	Houston, TX 77002	CTR/JB			
713-275-6114	713-275-6107	Juno Beach, FL 33408-2683			
sherri.brudner@macquarie.com	patricia.haule@macquarie.com	561-304-6047			
		DL-PJM-RFP@fpl.com			
Cara Lorenzoni	Marleen Nobile	Shawn P. Leyden, Esq.			
Noble Americas Gas & Power	PSEG Services Corporation	PSEG Services Corporation			
Four Stamford Plaza, 7th Fl.	80 Park Plaza, T-19	80 Park Plaza, T-19			
Stamford, CT 06902	P.O. Box 570	P.O. Box 570			
203-326-6578	Newark, NJ 07101	Newark, NJ 07101			
clorenzoni@thisisnoble.com	973-430-6073	973-430-7698			
	marleen.nobile@pseg.com	shawn.leyden@pseg.com			
Alan Babp	Mariel Ynaya	Stuart Ormsbee			
Talen Energy Marketing LLC	Talen Energy Marketing LLC	TransCanada Power Marketing Ltd.			
GENPL7S	GENPL7S	110 Turnpike Road, Suite 300			
835 Hamilton Street, Suite 150	835 Hamilton Street, Suite 150	Westborough, MA 01581			
Allentown, PA 18101	Allentown, PA 18101	508-871-1857			
610-774-6129	610-774-6054	stuart_ormsbee@transcanada.com			
alan.babp@talenenergy.com	mariel.ynaya@talenenergy.com				
Erin O'Dea	Brian McPherson	Steven Gabel			
TransCanada Power Marketing Ltd.	TransCanada Power Marketing	Gabel Associates			
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508-599-1434	Westborough, MA 01581	732-296-0770			
erin odea@transcanada.com	587-933-8613	steven@gabelassociates.com			
	brian mcpherson@transcanada.com	-			

Attachment 1A Public Service Electric and Gas Company Tariff Sheets

Attachment 1B
Jersey Central Power and Light Tariff Sheets

Attachment 1C Rockland Electric Company Tariff Sheets

PUBLIC SERVICE ELECTRIC AND GAS COMPANY

B.P.U.N.J. No. 15 ELECTRIC

XXX Revised Sheet No. 75 Superseding XXX Revised Sheet No. 75

BASIC GENERATION SERVICE – RESIDENTIAL SMALL COMMERCIAL PRICING (BGS-RSCP) ELECTRIC SUPPLY CHARGES

APPLICABLE TO:

Default electric supply service for Rate Schedules RS, RHS, RLM, WH, WHS, HS, BPL, BPL-POF, PSAL, GLP and LPL-Secondary (less than 500 kilowatts).

BGS ENERGY CHARGES:

Applicable to Rate Schedules RS, RHS, RLM, WH, WHS, HS, BPL, BPL-POF and PSAL Charges per kilowatthour:

	For usage in each of the		For usage in each of the	
	months of		months of	
	October through May		June throu	gh September
Rate		Charges		Charges
<u>Schedule</u>	<u>Charges</u>	Including SUT	<u>Charges</u>	Including SUT
RS – first 600 kWh	\$0.111099	\$0.118459	\$0.111074	\$0.118433
RS – in excess of 600 kWh	0.111099	0.118459	0.120170	0.128131
RHS – first 600 kWh	0.088781	0.094663	0.084176	0.089753
RHS – in excess of 600 kWh	0.088781	0.094663	0.096338	0.102720
RLM On-Peak	0.199211	0.212409	0.212038	0.226086
RLM Off-Peak	0.050399	0.053738	0.045310	0.048312
WH	0.049065	0.052316	0.046813	0.049914
WHS	0.049245	0.052507	0.046520	0.049602
HS	0.095573	0.101905	0.097495	0.103954
BPL	0.046908	0.050016	0.041926	0.044704
BPL-POF	0.046908	0.050016	0.041926	0.044704
PSAL	0.046908	0.050016	0.041926	0.044704

The above Basic Generation Service Energy Charges reflect costs for Energy, Generation Capacity, Transmission, and Ancillary Services (including PJM Interconnection, L.L.C. (PJM) Administrative Charges). The portion of these charges related to Network Integration Transmission Service, including the PJM Seams Elimination Cost Assignment Charges, the PJM Reliability Must Run Charge and PJM Transmission Enhancement Charges may be changed from time to time on the effective date of such change to the PJM rate for these charges as approved by the Federal Energy Regulatory Commission (FERC).

Kilowatt threshold noted above is based upon the customer's Peak Load Share of the overall summer peak load assigned to Public Service by the Pennsylvania-New Jersey-Maryland Office of the Interconnection (PJM). See Section 9.1, Measurement of Electric Service, of the Standard Terms and Conditions of this Tariff.

Date of Issue:

Effective:

PUBLIC SERVICE ELECTRIC AND GAS COMPANY

B.P.U.N.J. No. 15 ELECTRIC

XXX Revised Sheet No. 79 Superseding XXX Revised Sheet No. 79

BASIC GENERATION SERVICE – RESIDENTIAL SMALL COMMERCIAL PRICING (BGS-RSCP) ELECTRIC SUPPLY CHARGES

(Continued)

BGS CAPACITY CHARGES:

Applicable to Rate Schedules GLP and LPL-Sec.

Charges per kilowatt of Generation Obligation:

Charge applicable in the months of June through September	
Charge applicable in the months of October through May	

The above charges shall recover each customer's share of the overall summer peak load assigned to the Public Service Transmission Zone by the PJM Interconnection, L.L.C. (PJM) as adjusted by PJM assigned capacity related factors and shall be in accordance with Section 9.1, Measurement of Electric Service, of the Standard Terms and Conditions.

BGS TRANSMISSION CHARGES

Applicable to Rate Schedules GLP and LPL-Sec.

Charges per kilowatt of Transmission Obligation:

The above charges shall recover each customer's share of the overall summer peak transmission load assigned to the Public Service Transmission Zone by the PJM Interconnection, L.L.C. (PJM) as adjusted by PJM assigned transmission capacity related factors and shall be in accordance with Section 9.1, Measurement of Electric Service, of the Standard Terms and Conditions. These charges will be changed from time to time on the effective date of such change to the PJM rate for charges for Network Integration Transmission Service, including the PJM Seams Elimination Cost Assignment Charges, the PJM Reliability Must Run Charge and PJM Transmission Enhancement Charges as approved by Federal Energy Regulatory Commission (FERC).

Charge including New Jersey Sales and Use Tax (SUT)\$ 9.3735

Date of Issue: Effective:

PUBLIC SERVICE ELECTRIC AND GAS COMPANY

B.P.U.N.J. No. 15 ELECTRIC

XXX Revised Sheet No. 83 Superseding XXX Revised Sheet No. 83

BASIC GENERATION SERVICE – COMMERCIAL AND INDUSTRIAL ENERGY PRICING (CIEP) ELECTRIC SUPPLY CHARGES

(Continued)

BGS TRANSMISSION CHARGES

Currently effective Annual Transmission Rate for Network Integration Transmission Service for the	
Public Service Transmission Zone as derived from the	
FERC Electric Tariff of the PJM Interconnection, LLC\$	101 196 71 per MW per year
PJM Reallocation	
PJM Seams Elimination Cost Assignment Charges	\$ 0.00 per MW per month
PJM Reliability Must Run Charge	\$ 2.82 per MW per month
PJM Transmission Enhancements	·
Trans-Allegheny Interstate Line Company	\$ 84.40 per MW per month
Virginia Electric and Power Company	\$ 88.04 per MW per month
Potomac-Appalachian Transmission Highline L.L.C.	(\$10.28) per MW per month
PPL Electric Utilities Corporation	\$ 50.71 per MVV per month
American Electric Power Service Corporation	\$ 31.06 per MW per month
Delmarva Power and Light Company	\$ 0.32 per MW per month
Potomac Electric Power Company.	\$ 2.86 per MW per month
Baltimore Gas and Electric Company	\$ 3.61 per MW per month
Jersey Central Power and Light	\$ 66.74 per MW per month
Mid Atlantic Interstate Transmission	\$ 7.24 per MW per month
PECO Energy Company	\$ 20.64 per MW per month
Above rates converted to a charge per kW of Transmission	A C 7044
Obligation, applicable in all months	\$ 8.7911
Charge including New Jersey Sales and Use Tax (SUT)	\$ 9.3735

The above charges shall recover each customer's share of the overall summer peak transmission load assigned to the Public Service Transmission Zone by the PJM Interconnection, L.L.C. (PJM) as adjusted by PJM assigned transmission capacity related factors and shall be in accordance with Section 9.1, Measurement of Electric Service, of the Standard Terms and Conditions. These charges will be changed from time to time on the effective date of such charge to the PJM rate for charges for Network Integration Transmission Service, including the PJM Seams Elimination Cost Assignment Charges, the PJM Reliability Must Run Charge and PJM Transmission Enhancement Charges as approved by Federal Energy Regulatory Commission (FERC).

Kilowatt threshold noted above is based upon the customer's Peak Load Share of the overall summer peak load assigned to Public Service by the Pennsylvania-New Jersey-Maryland Office of the Interconnection (PJM). See Section 9.1, Measurement of Electric Service, of the Standard Terms and Conditions of this Tariff.

Date of Issue:

Effective:

BPU No. 12 ELECTRIC - PART III

XX Rev. Sheet No. 36 Superseding XX Rev. Sheet No. 36

Rider BGS-RSCP

Basic Generation Service – Residential Small Commercial Pricing (Applicable to Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED)

2) BGS Transmission Charge per KWH: As provided in the respective tariff for Service Classifications RS, RT, RGT, GS, GST, OL, SVL, MVL, ISL and LED. Effective September 1, 2017, a RMR (BL England) surcharge of **\$0.000131** per KWH (includes Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage. Effective January 1, 2018, a RMR (Yorktown) surcharge of **\$0.000011** per kWh (includes Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage.

Effective September 1, 2018, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

TRAILCO-TEC surcharge of \$0.000355 per KWH PEPCO-TEC surcharge of \$0.000012 per KWH ACE-TEC surcharge of \$0.000074 per KWH Delmarva-TEC surcharge of \$0.000001 per KWH PPL-TEC surcharge of \$0.000197 per KWH BG&E-TEC surcharge of \$0.000016 per KWH PECO-TEC surcharge of \$0.000062 per KWH

Effective February 10, 2018, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage, except lighting under Service Classifications OL, SVL, MVL, ISL and LED:

AEP-East-TEC surcharge of **\$0.000115** per KWH PATH-TEC surcharge of **(\$0.000039)** per KWH VEPCO-TEC surcharge of **\$0.000341** per KWH PSEG-TEC surcharge of **\$0.001513** per KWH MAIT-TEC surcharge of **\$0.000030** per KWH

3) BGS Reconciliation Charge per KWH: (\$0.004284) (includes Sales and Use Tax as provided in Rider SUT)

The above BGS Reconciliation Charge recovers the difference between the payments to BGS suppliers and the revenues from BGS customers for Basic Generation Service and is subject to quarterly true-up.

Issued: Effective: September 1, 2018

Filed pursuant to Order of Board of Public Utilities

Docket No. dated

Attachment 1B Page 2 of 2

XX Rev. Sheet No. 38

BPU No. 12 ELECTRIC - PART III

Superseding XX Rev. Sheet No. 38

Rider BGS-CIEP

Basic Generation Service – Commercial Industrial Energy Pricing
(Applicable to Service Classifications GP and GT and

Certain Customers under Service Classifications GS and GST)

3) BGS Transmission Charge per KWH: (Continued)

Effective September 1, 2018, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

	TRAILCO-TEC	PEPCO-TEC	ACE-TEC	
GS and GST	\$0.000355	\$0.000012	\$0.000074	
<mark>GP</mark>	\$0.000237	\$0.00009	\$0.000049	
<mark>GT</mark>	<mark>\$0.000215</mark>	\$0.00000 <mark>7</mark>	\$0.000045	
GT - High Tension Service	<mark>\$0.000053</mark>	\$0.00000 <mark>2</mark>	\$0.000011	
	Delmarva-TEC	PPL-TEC	BG&E-TEC	PECO-TEC
GS and GST	\$0.000001	\$0.00019 <mark>7</mark>	\$0.000016	\$0.000062
<mark>GP</mark>	\$0.00000 <mark>1</mark>	\$0.000131	\$0.000011	\$0.000042
<mark>GT</mark>	\$0.00000 <mark>1</mark>	\$0.000119	\$0.000010	\$0.00003 <mark>7</mark>
GT - High Tension Service	\$0.00000	\$0.000030	\$0.00002	\$0.000010

Effective February 10, 2018, the following TEC surcharges (include Sales and Use Tax as provided in Rider SUT) will be added to the BGS Transmission Charge applicable to all KWH usage:

GS and GST GP GT GT – High Tension Service	AEP-East-TEC \$0.000115 \$0.000078 \$0.000073 \$0.000018	PATH-TEC (\$0.000039) (\$0.000027) (\$0.000025) (\$0.000006)	VEPCO-TEC \$0.000341 \$0.000231 \$0.000213 \$0.000052	PSEG-TEC \$0.001513 \$0.001024 \$0.000944 \$0.000230
GS and GST GP GT GT – High Tension Service	MAIT-TEC \$0.000030 \$0.000020 \$0.000019 \$0.000004			

4) BGS Reconciliation Charge per KWH: (\$0.002867) (includes Sales and Use Tax as provided in Rider SUT)

The above BGS Reconciliation Charge recovers the difference between the payments to BGS suppliers and the revenues from BGS customers for Basic Generation Service and is subject to quarterly true-up.

Issued: Effective: September 1, 2018

Filed pursuant to Order of Board of Public Utilities

Docket No. dated

Attachment 1C Page 1 of 6

> Revised Leaf No. 83 Superseding Leaf No. 83

SERVICE CLASSIFICATION NO. 1 RESIDENTIAL SERVICE (Continued)

RA

(3)	Transı	mission Charges			
(-7	(a)	These charges apply to all customers taking Basic Generation Service from the Company. These charges are also applicable to customers located in the Company's Central and Western Divisions and obtaining Competitive Energy Supply. These charges are not applicable to customers located in the Company's Eastern Division and obtaining Competitive Energy Supply. The Company's Eastern, Central and Western Divisions are defined in General Information Section No. 1.			
			Summer Months*	Other Months	
		All kWh@	1.583 ¢ per kWh	1.583 ¢ per kWh	
	(b)		Company and includes s	o all customers taking Basic urcharges related to Reliability	
		All kWh@	0.881 ¢ per kWh	0.881 ¢ per kWh	
(4)	Societ Charg		Greenhouse Gas Initiative	Surcharge, and Securitization	
	Initiativ	rovisions of the Company's Sove Surcharge, and Securitization, 34, and 35, respectively, sh	on Charges as described	in General Information Section	
* Definition of	Summer	Billing Months - June through	September		
			(Contir	nued)	
ISSUED:			EFFEC	CTIVE:	
ISSUED BY:	Robe	rt Sanchez, President			

Mahwah, New Jersey 07430

Revised Leaf No. 90 Superseding Leaf No. 90

SERVICE CLASSIFICATION NO. 2 GENERAL SERVICE (Continued)

RATE – MONTHLY (Continued)

(b) <u>Transmission Surcharge</u> – This charge is applicable to all customers taking Basic Generation Service from the Company and includes surcharges related to Reliability Must Run and Transmission Enhancement Charges.

	Summer Months*	Other Months
Secondary Voltage Service Only All kWh@	<mark>0.547</mark> ¢ per kWh	0.547 ¢ per kWh
Primary Voltage Service Only All kWh@	<mark>0.500</mark> ¢ per kWh	<mark>0.500</mark> ¢ per kWh

(4) <u>Societal Benefits Charge, Regional Greenhouse Gas Initiative Surcharge, and Securitization Surcharges</u>

The provisions of the Company's Societal Benefits Charge, Regional Greenhouse Gas Initiative Surcharge, and Securitization Charges as described in General Information Section Nos. 33, 34, and 35, respectively, shall be assessed on all kWh delivered hereunder.

(Continued)

ISSUED: EFFECTIVE:

^{*} Definition of Summer Billing Months - June through September

Revised Leaf No. 96 Superseding Leaf No. 96

SERVICE CLASSIFICATION NO. 3 RESIDENTIAL TIME-OF-DAY HEATING SERVICE (Continued)

RATE – MONTHLY (Continued)

(3	()	Trans	miss	ion	Char	ae

(a) These charges apply to all customers taking Basic Generation Service from the Company. These charges are also applicable to customers located in the Company's Central and Western Divisions and obtaining Competitive Energy Supply. These charges are not applicable to customers located in the Company's Eastern Division and obtaining Competitive Energy Supply. The Company's Eastern, Central and Western Divisions are defined in General Information Section No. 1.

			Summer Months*	Other Months
	Peak All kWh measure a.m. and 10:00 p		00	
	through Friday		1.583 ¢ per kWh	1.583 ¢ per kWh
	Off-Peak All other kWh	@	1.583 ¢ per kWh	1.583 ¢ per kWh
(b)	Generation Serv	rice from the Co	•	to all customers taking Basic surcharges related to Reliability
	All kWh .	@	0.538 ¢ per kWh	0.538 ¢ per kWh
Societa	al Benefits Charge	e. Regional Gree	enhouse Gas Initiative	e Surcharge, and Securitization

(4) <u>Societal Benefits Charge, Regional Greenhouse Gas Initiative Surcharge, and Securitization Charges</u>

The provisions of the Company's Societal Benefits Charge, Regional Greenhouse Gas Initiative Surcharge, and Securitization Charges, as described in General Information Section Nos. 33, 34, and 35, respectively, shall be assessed on all kWh delivered hereunder.

(Continued)

ISSUED: EFFECTIVE:

ISSUED BY: Robert Sanchez, President Mahwah, New Jersey 07430

^{*} Definition of Summer Billing Months - June through September

Attachment 1C

Page 4 of 6

Revised Leaf No. 109 Superseding Leaf No. 109

SERVICE CLASSIFICATION NO. 5 RESIDENTIAL SPACE HEATING SERVICE (Continued)

RATE - MONTI

RATE -	MONTH	ILY (Co	ntinued)		
	(3)	Transm	ission Charge		
		(a)	These charges apply to all custo Company. These charges are also Central and Western Divisions a charges are not applicable to cust and obtaining Competitive Energy Western Divisions are defined in	so applicable to custome nd obtaining Competitive stomers located in the Co ly Supply. The Company	rs located in the Company's Energy Supply. These ompany's Eastern Division s Eastern, Central and
				Summer Months*	Other Months
			All kWh@	1.583 ¢ per kWh	1.583 ¢ per kWh
		(b)	Transmission Surcharge – This of Generation Service from the Cor Must Run and Transmission Enh	mpany and includes surc	
			All kWh@	<mark>0.584</mark> ¢ per kWh	0.584 ¢ per kWh
	(4)	Societa Charge	l Benefits Charge, Regional Gree <u>s</u>	nhouse Gas Initiative Su	rcharge, and Securitization
		Initiative	ovisions of the Company's Societa e Surcharge, and Securitization C B, 34, and 35, respectively, shall b	harges as described in G	Seneral Information Section
* Defini	tion of S	ummer l	Billing Months - June through Sep	tember	
				(Continue	d)

ISSUED: EFFECTIVE:

ISSUED BY: Robert Sanchez, President Mahwah, New Jersey 07430

Attachment 1C Page 5 of 6

> Revised Leaf No. 124 Superseding Leaf No. 124

SERVICE CLASSIFICATION NO. 7 LARGE GENERAL TIME-OF-DAY SERVICE (Continued)

RATE- MONTHLY (Continued)

- (3) <u>Transmission Charges</u> (Continued)
 - (a) (Continued)

		<u>Primary</u>	High Voltage <u>Distribution</u>
Demand Charg	<u>ge</u>		
Period I	All kW @	\$2.55 per kW	\$2.55 per kW
Period II	All kW @	0.67 per kW	0.67 per kW
Period III	All kW @	2.55 per kW	2.55 per kW
Period IV	All kW @	0.67 per kW	0.67 per kW
Usage Charge	! -		
Period I	All kWh @	0.421 ¢ per kWh	0.421 ¢ per kWh
Period II	All kWh @	0.421 ¢ per kWh	0.421 ¢ per kWh
Period III	All kWh @	0.421 ¢ per kWh	0.421 ¢ per kWh
Period IV	All kWh @	0.421 ¢ per kWh	0.421 ¢ per kWh

(b) Transmission Surcharge – This charge is applicable to all customers taking Basic Generation Service from the Company and includes surcharges related to Reliability Must Run and Transmission Enhancement Charges.

		<u>Primary</u>	High Voltage <u>Distribution</u>
All Periods	All kWh @	0.356 ¢ per kWh	0.356 ¢ per kWh

(4) <u>Societal Benefits Charge, Regional Greenhouse Gas Initiative Surcharge, and Securitization Charges</u>

The provisions of the Company's Societal Benefits Charge, Regional Greenhouse Gas Initiative Surcharge, and Securitization Charges as described in General Information Section Nos. 33, 34, and 35 respectively, shall be assessed on all kWh delivered hereunder.

(Continued)

ISSUED: EFFECTIVE:

ISSUED BY: Robert Sanchez, President Mahwah, New Jersey 07430

Attachment 1C

Page 6 of 6

Revised Leaf No. 127

Superseding Leaf No. 127

SERVICE CLASSIFICATION NO. 7 LARGE GENERAL TIME-OF-DAY SERVICE (Continued)

SPECIAL PROVISIONS

(A) Space Heating

Customers who take service under this classification for 10 kW or more of permanently installed space heating equipment may elect to have the electricity for this service billed separately. All monthly use shall be billed at a Distribution Charge of 3.173 ¢ per kWh during the billing months of October through May and 5.130 ¢ per kWh during the summer billing months, a Transmission Charge of 0.421 ¢ per kWh and a Transmission Surcharge of 0.356 ¢ per kWh during all billing months. The applicability of Transmission Charges and the Transmission Surcharge is described in Part (3) of RATE – MONTHLY.

When this option is requested it shall apply for at least 12 months and shall be subject to a minimum charge of \$26.87 per year per kW of space heating capacity. This provision applies for both heating and cooling where the two services are combined by the manufacturer in a single self-contained unit.

All usage under this Special Provision shall also be subject to Parts (4), (5), and (6) of RATE – MONTHLY. This Special Provision is not available to those customers taking high voltage distribution service.

This special provision is closed to new customers effective August 1, 2014.

(B) Budget Billing Plan

Any condominium association or cooperative housing corporation who takes service hereunder and any other customer taking service under Special Provision B of this Service Classification may, upon request, be billed monthly in accordance with the budget billing plan provided for in General Information Section 8 of this tariff.

(Continued)

ISSUED: EFFECTIVE:

ISSUED BY: Robert Sanchez, President
Mahwah, New Jersey 07430

Attachment 2A Cost Allocation of 2018/2019 TrailCo Schedule 12 Charges

Attachment 2B
Cost Allocation of 2018/2019 BG&E Schedule 12 Charges

Attachment 2C
Cost Allocation of 2018/2018 PPL Schedule 12 Charges

Attachment 2D
Cost Allocation of 2018/2019 ACE Schedule 12 Charges

Attachment 2E
Cost Allocation of 2018/2019 Delmarva Schedule 12 Charges

Attachment 2F
Cost Allocation of 2018/2019 PEPCO Schedule 12 Charges

Attachment 2G
Cost Allocation of 2018/2019 PECO Schedule 12 Charges

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

				Responsible Customers - Schedule 12 Appendix			Estimated New Jersey EDC Zone Charges by Project						
Required			une 2018-May 2019	ACE	JCP&L	PSE&G	RE	ACE	JCP&L	PSE&G	RE	Total	
Transmission	PJM		Annual Revenue	Zone	Zone	Zone	Zone	Zone	Zone	Zone	Zone	NJ Zones	
Enhancement	Upgrade ID		Requirement	Share ¹	Share ¹	Share ¹	Share ¹	Charges	Charges	Charges	Charges	Charges	
per PJM website	per PJM spreadsheet		per PJM website	per	PJM Open Ac	cess Transmission	Tariff						
502 Junction-Mt Storm-	b0328.1; b0328.2;												
Meadowbrook	b0347.1; b0347.2;												
(>=500kV) - CWIP ¹	b0347.3; b0347.4	\$	116,390,367.10	1.66%	3.74%	6.26%	0.26%	\$1,932,080	\$4,353,000	\$7,286,037	\$302,615	\$13,873,732	
Wylie Ridge ²	b0218	\$	2,327,769.14	11.83%	15.56%	0.00%	0.00%	\$275,375	\$362,201	\$0	\$0	\$637,576	
Black Oak	b0216	\$	4,809,312.08	1.66%	3.74%	6.26%	0.26%	\$79,835	\$179,868	\$301,063	\$12,504	\$573,270	
Meadowbrook 200													
MVAR capacitor	b0559	\$	653,969.56	1.66%	3.74%	6.26%	0.26%	\$10,856	\$24,458	\$40,938	\$1,700	\$77,953	
Replace Kammer													
765/500 kV TXfmr	b0495	\$	3,959,496.93	1.66%	3.74%	6.26%	0.26%	\$65,728	\$148,085	\$247,865	\$10,295	\$471,972	
Doubs TXfmr 2	b0343	\$	521,436.22	1.85%	0.00%	0.00%	0.00%	\$9,647	\$0	\$0	\$0	\$9,647	
Doubs TXfmr 3	b0344	\$	477,541.75	1.86%	0.00%	0.00%	0.00%	\$8,882	\$0	\$0	\$0	\$8,882	
Doubs TXfmr 4	b0345	\$	591,741.74	1.85%	0.00%	0.00%	0.00%	\$10,947	\$0	\$0	\$0	\$10,947	
New Osage 138KV Ckt	b0674	\$	2,021,189.84	0.00%	0.00%	0.25%	0.01%	\$0	\$0	\$5,053	\$202	\$5,255	
Cap at Grover 230	b0556	\$	93,468.58	8.64%	18.30%	26.32%	0.98%	\$8,076	\$17,105	\$24,601	\$916	\$50,697	
Upgrade transformer													
500/230	b1153	\$	3,063,019.33	3.86%	12.95%	21.15%	0.74%	\$118,233	\$396,661	\$647,829	\$22,666	\$1,185,388	
Build a 300 MVAR													
Switched Shunt at													
Doubs 500kV	b1803	\$	547,995.64	1.66%	3.74%	6.26%	0.26%	\$9,097	\$20,495	\$34,305	\$1,425	\$65,321	
Install 500 MVAR svc at													
Hunterstown 500kV Sub													
	b1800	\$	4,824,064.07	1.66%	3.74%	6.26%	0.26%	\$80,079	\$180,420	\$301,986	\$12,543	\$575,028	
Install a new 600 MVAR													
SVC at Meadowbrook													
500 kV	b1804	\$	6,713,546.77	1.66%	3.74%	6.26%	0.26%	\$111,445	\$251,087	\$420,268	\$17,455	\$800,255	
Build 250 MVAR svc at													
Altoona 230kV	b1801	\$	3,979,083.16	6.48%	8.15%	8.19%	0.33%	\$257,845	\$324,295	\$325,887	\$13,131	\$921,158	
Convert Moshannon sub													
to 4 breaker 230 kv ring													
bus	b1964	\$	856,936.63	0.00%	5.48%	0.00%	0.00%	\$0	\$46,960	\$0	\$0	\$46,960	
Build a 100 MVAR Fast													
Switched Shunt and 200													
MVAR Switched Shunt													
at Mansfield 345 kV		_											
at manonoid o 10 KV	b1802	\$	155,919.37	6.48%	8.15%	8.19%	0.33%	\$10,104	\$12,707	\$12,770	\$515	\$36,095	

Attachment 2A PJM Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for Allegheny TrAILCo Projects

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
Required Transmission Enhancement per PJM website	PJM Upgrade ID per PJM spreadsheet	June 2018-May 2019 Annual Revenue Requirement per PJM website	ACE Zone Share ¹	JCP&L Zone Share ¹	PSE&G Zone Share ¹ ccess Transmission	RE Zone Share ¹	Esti ACE Zone Charges	mated New Jers JCP&L Zone Charges	ey EDC Zone Cha PSE&G Zone Charges	arges by Project RE Zone Charges	Total NJ Zones Charges
Install 100 MVAR capacitor at Johnstown 230 kV substation Install 300 MVAR	b0555	\$ 153,191.13	8.64%	18.30%	26.32%	0.98%	\$13,236	\$28,034	\$40,320	\$1,501	\$83,091
capacitor at Conemaugh 500 kV substation	b0376	\$ -	1.66%	3.74%	6.26%	0.26%	\$0 \$3,001,463	\$0 \$6,345,377	\$0 \$9,688,921	\$0 \$397,468	\$0 \$19,433,228
Notes on calculations >>>	•						= (a) * (b)	= (a) * (c)	= (a) * (d)	= (a) * (e)	= (f) + (g) + (h) + (i)
		(k)	(1)	(m)	(n)	(0)	(p)				
	Zonal Cost Allocation for	Average Monthly Impact on Zone	2018TX Peak Load	Rate in	2018 Impact	2019 Impact	2018-2019 Impact				

	Zonal Cost Allocation for New Jersey Zones	lm	erage Monthly npact on Zone stomers in 18/19	2018TX Peak Load per PJM website		Rate in MW-mo.	2018 Impact (7 months)	2019 Impact (5 months)	2018-2019 Impact (12 months)
	PSE&G	\$	807.410.08	9.566.9	\$	84.40	\$ 5.651.871	\$ 4.037.050	\$ 9,688,921
	JCP&L	\$	528,781.40	5,721.0	\$	92.43	\$ 3,701,470	\$ 2,643,907	\$ 6,345,377
	ACE	\$	250,121.88	2,540.8	\$	98.44	\$ 1,750,853	\$ 1,250,609	\$ 3,001,463
	RE	\$	33,122.33	401.7	\$	82.46	\$ 231,856	\$ 165,612	\$ 397,468
	Total Impact on NJ								·
	Zones	\$	1,619,435.69				\$ 11,336,050	\$ 8,097,178	\$ 19,433,228
Notes on calculations >>>	•				=	(k) * (l)	= (k) * 7	= (k) * 5	= (n) * (o)

Notes:

^{1) 2018} allocation share percentages are from PJM OATT

SCHEDULE 12 – APPENDIX

(14) Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK -100/+525 As specified under the (3.29%) / DL (1.75%) / DPL Install **MVAR** dynamic procedures detailed in (2.50%) / Dominion (12.86%) / b0216 reactive device at Black Attachment EKPC (1.87%) / JCPL (3.74%) / H-18B. Oak Section 1.b ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) As specified under the Install third Wylie AEC (11.83%) / DPL (19.40%) / procedures detailed in Ridge b0218 500/345kV Dominion (13.81%) / JCPL Attachment H-18B, transformer (15.56%) / PECO (39.40%) Section 1.b Upgrade coolers AEC (11.83%) / DPL (19.40%) / b0220 Wylie Ridge 500/345 Dominion (13.81%) / JCPL kV #7 (15.56%) / PECO (39.40%) APS (50.98%) / BGE (13.42%) / DPL (2.03%) / Dominion Install fourth Bedington b0229 500/138 kV (14.50%) / ME (1.43%) / PEPCO (17.64%)APS (79.16%) / BGE (3.61%) / As specified under the Install fourth procedures DPL (0.86%) / Dominion detailed in Meadowbrook 500/138 b0230 Attachment H-18B. (11.75%) / ME (0.67%) / PEPCO kV Section 1.b (3.95%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required	Transmission Enhancements	Annual Revenue Requirement	t Responsible Customer(s)
b0238	Reconductor Doubs – Dickerson and Doubs – Aqueduct 1200 MVA	As specified under the procedures detailed in Attachment H-18B, Section 1.b	BGE (16.66%) / Dominion (33.66%) / PEPCO (49.68%)
b0240	Open the Black Oak #3 500/138 kV transformer for the loss of Hatfield – Back Oak 500 kV line		APS (100%)
b0245	Replacement of the existing 954 ACSR conductor on the Bedington – Nipetown 138 kV line with high temperature/low sag conductor		APS (100%)
b0246	Rebuild of the Double Tollgate – Old Chapel 138 kV line with 954 ACSR conductor	As specified under the procedures detailed in Attachment H-18B, Section 1.b	APS (100%)
b0273	Open both North Shenandoah #3 transformer and Strasburg – Edinburgh 138 kV line for the loss of Mount Storm – Meadowbrook 572 500 kV		APS (100%)
b0322	Convert Lime Kiln substation to 230 kV operation		APS (100%)
b0323	Replace the North Shenandoah 138/115 kV transformer	As specified under the procedures detailed in Attachment H-18B, Section 1.b	APS (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

[†]Cost allocations associated with Regional Facilities and Necessary Lower Voltage Facilities associated with the project

^{††}Cost allocations associated with below 500 kV elements of the project

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 11	ransmission Ennancements	Annual Revenue Requirement	Responsible Customer(s)
b0328.2	Build new Meadow Brook – Loudoun 500 kV circuit (20 of 50 miles)	As specified under the procedures detailed in Attachment H-18B, Section 1.b	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%)
b0343	Replace Doubs 500/230 kV transformer #2	As specified under the procedures detailed in Attachment H-18B, Section 1.b	(3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.85%) / BGE (21.49%) / DPL (3.91%) / Dominion (28.86%) / ME (2.97%) / PECO (5.73%) / PEPCO (35.19%)
b0344	Replace Doubs 500/230 kV transformer #3	As specified under the procedures detailed in Attachment H-18B, Section 1.b	AEC (1.86%) / BGE (21.50%) / DPL (3.91%) / Dominion (28.82%) / ME (2.97%) / PECO (5.74%) / PEPCO (35.20%)
b0345	Replace Doubs 500/230 kV transformer #4	As specified under the procedures detailed in Attachment H-18B, Section 1.b	AEC (1.85%) / BGE (21.49%) / DPL (3.90%) / Dominion (28.83%) / ME (2.98%) / PECO (5.75%) / PEPCO (35.20%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 1	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
	Build new Mt. Storm –	As specified under the	(3.29%) / DL (1.75%) / DPL
b0347.1	502 Junction 500 kV	procedures detailed in	(2.50%) / Dominion (12.86%) /
00347.1	circuit	Attachment H-18B,	EKPC (1.87%) / JCPL (3.74%) /
	Circuit	Section 1.b	ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
	Build new Mt. Storm – Meadow Brook 500 kV circuit		APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
		As specified under the procedures detailed in	(3.29%) / DL (1.75%) / DPL
b0347.2			(2.50%) / Dominion (12.86%) /
00347.2		Attachment H-18B,	EKPC (1.87%) / JCPL (3.74%) /
		Section 1.b	ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required I	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
		As specified under the	(3.29%) / DL (1.75%) / DPL
b0347.3	Build new 502 Junction	procedures detailed in	(2.50%) / Dominion (12.86%) /
00347.3	500 kV substation	Attachment H-18B,	EKPC (1.87%) / JCPL (3.74%) /
		Section 1.b	ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
	Upgrade Meadow Brook 500 kV substation	As specified under the procedures detailed in	BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.4			(2.50%) / Dominion (12.86%) /
00347.4		Attachment H-18B,	EKPC (1.87%) / JCPL (3.74%) /
		Section 1.b	ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 1	ransmission Ennancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.5	Replace Harrison 500		(2.50%) / Dominion (12.86%) /
00347.3	kV breaker HL-3		EKPC (1.87%) / JCPL (3.74%) /
			ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.6	Upgrade (per ABB		(2.50%) / Dominion (12.86%) /
00347.0	inspection) breaker HL-6		EKPC (1.87%) / JCPL (3.74%) /
			ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 1	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.7	Upgrade (per ABB		(2.50%) / Dominion (12.86%) /
00347.7	inspection) breaker HL-7		EKPC (1.87%) / JCPL (3.74%) /
			ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.8	Upgrade (per ABB		(2.50%) / Dominion (12.86%) /
00347.8	inspection) breaker HL-8		EKPC (1.87%) / JCPL (3.74%) /
			ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Tra	ansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
	Upgrade (per ABB		(3.29%) / DL (1.75%) / DPL
b0347.9	inspection) breaker HL-		(2.50%) / Dominion (12.86%) /
00347.9	10		EKPC (1.87%) / JCPL (3.74%) /
	10		ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
	Upgrade (per ABB Inspection) Hatfield 500 kV breakers HFL-1		APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.10			(2.50%) / Dominion (12.86%) /
00347.10			EKPC (1.87%) / JCPL (3.74%) /
			ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements		Annual Revenue Requirement Responsible Customer(s)	
		AEC (1.66%) / AEP (14.16%) /	
		APS (5.73%) / ATSI (7.88%) /	
		BGE (4.22%) / ComEd (13.31%)	
		/ Dayton (2.11%) / DEOK	
	Upgrade (per ABB	(3.29%) / DL (1.75%) / DPL	
b0347.11	Inspection) Hatfield	(2.50%) / Dominion (12.86%) /	
00347.11	500 kV breakers HFL-3	EKPC (1.87%) / JCPL (3.74%) /	
	300 RV bleakers III L-3	ME (1.90%) / NEPTUNE*	
		(0.44%) / PECO (5.34%) /	
		PENELEC (1.89%) / PEPCO	
		(3.99%) / PPL (4.84%) / PSEG	
		(6.26%) / RE (0.26%)	
	Upgrade (per ABB Inspection) Hatfield 500 kV breakers HFL-4	AEC (1.66%) / AEP (14.16%) /	
		APS (5.73%) / ATSI (7.88%) /	
		BGE (4.22%) / ComEd (13.31%)	
		/ Dayton (2.11%) / DEOK	
		(3.29%) / DL (1.75%) / DPL	
b0347.12		(2.50%) / Dominion (12.86%) /	
00347.12		EKPC (1.87%) / JCPL (3.74%) /	
		ME (1.90%) / NEPTUNE*	
		(0.44%) / PECO (5.34%) /	
		PENELEC (1.89%) / PEPCO	
		(3.99%) / PPL (4.84%) / PSEG	
		(6.26%) / RE (0.26%)	

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 118	ansmission Ennancements	Annual Revenue Requirement Responsible Customer(s)
		AEC (1.66%) / AEP (14.16%) /
		APS (5.73%) / ATSI (7.88%) /
		BGE (4.22%) / ComEd (13.31%)
		/ Dayton (2.11%) / DEOK
	Upgrade (per ABB	(3.29%) / DL (1.75%) / DPL
b0347.13	Inspection) Hatfield	(2.50%) / Dominion (12.86%) /
00347.13	500 kV breakers HFL-6	EKPC (1.87%) / JCPL (3.74%) /
	300 KV bleakers III L-0	ME (1.90%) / NEPTUNE*
		(0.44%) / PECO (5.34%) /
		PENELEC (1.89%) / PEPCO
		(3.99%) / PPL (4.84%) / PSEG
		(6.26%) / RE (0.26%)
	Upgrade (per ABB Inspection) Hatfield 500 kV breakers HFL-7	AEC (1.66%) / AEP (14.16%) /
		APS (5.73%) / ATSI (7.88%) /
		BGE (4.22%) / ComEd (13.31%)
		/ Dayton (2.11%) / DEOK
		(3.29%) / DL (1.75%) / DPL
b0347.14		(2.50%) / Dominion (12.86%) /
00547.14		EKPC (1.87%) / JCPL (3.74%) /
		ME (1.90%) / NEPTUNE*
		(0.44%) / PECO (5.34%) /
		PENELEC (1.89%) / PEPCO
		(3.99%) / PPL (4.84%) / PSEG
		(6.26%) / RE (0.26%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Ira	ansmission Enhancements	Annual Revenue Requirement Responsible Customer(s)
		AEC (1.66%) / AEP (14.16%) /
		APS (5.73%) / ATSI (7.88%) /
		BGE (4.22%) / ComEd (13.31%)
		/ Dayton (2.11%) / DEOK
	Ungrada (nor APP	(3.29%) / DL (1.75%) / DPL
b0347.15	Upgrade (per ABB Inspection) Hatfield	(2.50%) / Dominion (12.86%) /
00347.13	500 kV breakers HFL-9	EKPC (1.87%) / JCPL (3.74%) /
	300 KV bleakers III L-9	ME (1.90%) / NEPTUNE*
		(0.44%) / PECO (5.34%) /
		PENELEC (1.89%) / PEPCO
		(3.99%) / PPL (4.84%) / PSEG
		(6.26%) / RE (0.26%)
	Upgrade (per ABB inspection) Harrison 500 kV breaker 'HL-3'	AEC (1.66%) / AEP (14.16%) /
		APS (5.73%) / ATSI (7.88%) /
		BGE (4.22%) / ComEd (13.31%)
		/ Dayton (2.11%) / DEOK
		(3.29%) / DL (1.75%) / DPL
b0347.16		(2.50%) / Dominion (12.86%) /
00347.10		EKPC (1.87%) / JCPL (3.74%) /
		ME (1.90%) / NEPTUNE*
		(0.44%) / PECO (5.34%) /
		PENELEC (1.89%) / PEPCO
		(3.99%) / PPL (4.84%) / PSEG
		(6.26%) / RE (0.26%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Responsible Customer(s) Required Transmission Enhancements Annual Revenue Requirement AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL Replace Meadow (2.50%) / Dominion (12.86%) / b0347.17 Brook 138 kV breaker EKPC (1.87%) / JCPL (3.74%) / 'MD-10' ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL Replace Meadow (2.50%) / Dominion (12.86%) / Brook 138 kV breaker b0347.18 EKPC (1.87%) / JCPL (3.74%) / 'MD-11' ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

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^{**}East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements		Annual Revenue Requirement	Responsible Customer(s)	
			AEC (1.66%) / AEP (14.16%) /	
			APS (5.73%) / ATSI (7.88%) /	
			BGE (4.22%) / ComEd (13.31%)	
			/ Dayton (2.11%) / DEOK	
	Replace Meadow		(3.29%) / DL (1.75%) / DPL	
b0347.19	Brook 138 kV breaker		(2.50%) / Dominion (12.86%) /	
00347.19	'MD-12'		EKPC (1.87%) / JCPL (3.74%) /	
	WID-12		ME (1.90%) / NEPTUNE*	
			(0.44%) / PECO (5.34%) /	
			PENELEC (1.89%) / PEPCO	
			(3.99%) / PPL (4.84%) / PSEG	
			(6.26%) / RE (0.26%)	
	Replace Meadow Brook 138 kV breaker 'MD-13'		AEC (1.66%) / AEP (14.16%) /	
			APS (5.73%) / ATSI (7.88%) /	
			BGE (4.22%) / ComEd (13.31%)	
			/ Dayton (2.11%) / DEOK	
			(3.29%) / DL (1.75%) / DPL	
b0347.20			(2.50%) / Dominion (12.86%) /	
00347.20			EKPC (1.87%) / JCPL (3.74%) /	
			ME (1.90%) / NEPTUNE*	
			(0.44%) / PECO (5.34%) /	
			PENELEC (1.89%) / PEPCO	
			(3.99%) / PPL (4.84%) / PSEG	
			(6.26%) / RE (0.26%)	

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^{**}East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements		Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
	Replace Meadow		(3.29%) / DL (1.75%) / DPL
b0347.21	Brook 138 kV breaker		(2.50%) / Dominion (12.86%) /
00347.21	'MD-14'		EKPC (1.87%) / JCPL (3.74%) /
	WID-14		ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
	Replace Meadow Brook 138 kV breaker 'MD-15'		AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.22			(2.50%) / Dominion (12.86%) /
00347.22			EKPC (1.87%) / JCPL (3.74%) /
			ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Responsible Customer(s) Required Transmission Enhancements Annual Revenue Requirement AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL Replace Meadow (2.50%) / Dominion (12.86%) / b0347.23 Brook 138 kV breaker EKPC (1.87%) / JCPL (3.74%) / 'MD-16' ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL Replace Meadow (2.50%) / Dominion (12.86%) / Brook 138 kV breaker b0347.24 EKPC (1.87%) / JCPL (3.74%) / 'MD-17' ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Tra	ansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
	Replace Meadow		(3.29%) / DL (1.75%) / DPL
	Brook 138 kV breaker		(2.50%) / Dominion (12.86%) /
b0347.25	'MD-18'		EKPC (1.87%) / JCPL (3.74%) /
	WID-10		ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
	Replace Meadow Brook 138 kV breaker 'MD-22#1 CAP'		BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.26			(2.50%) / Dominion (12.86%) /
00347.20			EKPC (1.87%) / JCPL (3.74%) /
	WID-22#1 CAI		ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Tra	ansmission Enhancements	Annual Revenue Requirement Responsible Customer(s)
		AEC (1.66%) / AEP (14.16%) /
		APS (5.73%) / ATSI (7.88%) /
		BGE (4.22%) / ComEd (13.31%) /
		Dayton (2.11%) / DEOK (3.29%) /
	Replace Meadow	DL (1.75%) / DPL (2.50%) /
b0347.27	Brook 138 kV breaker	Dominion (12.86%) / EKPC
00347.27	'MD-4'	(1.87%) / JCPL (3.74%) / ME
	MID-4	(1.90%) / NEPTUNE* (0.44%) /
		PECO (5.34%) / PENELEC
		(1.89%) / PEPCO (3.99%) / PPL
		(4.84%) / PSEG (6.26%) / RE
		(0.26%)
		AEC (1.66%) / AEP (14.16%) /
		APS (5.73%) / ATSI (7.88%) /
	Replace Meadow Brook 138 kV breaker 'MD-5'	BGE (4.22%) / ComEd (13.31%) /
		Dayton (2.11%) / DEOK (3.29%) /
		DL (1.75%) / DPL (2.50%) /
b0347.28		Dominion (12.86%) / EKPC
00347.28		(1.87%) / JCPL (3.74%) / ME
		(1.90%) / NEPTUNE* (0.44%) /
		PECO (5.34%) / PENELEC
		(1.89%) / PEPCO (3.99%) / PPL
		(4.84%) / PSEG (6.26%) / RE
		(0.26%)
		AEC (1.66%) / AEP (14.16%) /
		APS (5.73%) / ATSI (7.88%) /
		BGE (4.22%) / ComEd (13.31%) /
		Dayton (2.11%) / DEOK (3.29%) /
		DL (1.75%) / DPL (2.50%) /
	Replace Meadowbrook	Dominion (12.86%) / EKPC
b0347.29	138 kV breaker 'MD-6'	(1.87%) / JCPL (3.74%) / ME
		(1.90%) / NEPTUNE* (0.44%) /
		PECO (5.34%) / PENELEC
		(1.89%) / PEPCO (3.99%) / PPL
		(4.84%) / PSEG (6.26%) / RE
		(0.26%)

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^{**}East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Responsible Customer(s) Required Transmission Enhancements Annual Revenue Requirement AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL Replace Meadowbrook (2.50%) / Dominion (12.86%) / b0347.30 138 kV breaker 'MD-7' EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL Replace Meadowbrook (2.50%) / Dominion (12.86%) / b0347.31 138 kV breaker 'MD-8' EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Tra	ansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
			(3.29%) / DL (1.75%) / DPL
b0347.32	Replace Meadowbrook		(2.50%) / Dominion (12.86%) /
00347.32	138 kV breaker 'MD-9'		EKPC (1.87%) / JCPL (3.74%) /
			ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
	Replace Meadow Brook		
b0347.33	138kV breaker 'MD-1'		
	130K v bleaker 1viD-1		APS (100%)
	D 1 M 1 D 1 -		
b0347.34	Replace Meadow Brook		
	138kV breaker 'MD-2'		APS (100%)
	Unarada Ctanavvall		111 % (100,40)
b0348	Upgrade Stonewall – Inwood 138 kV with		
00348	954 ACSR conductor		
			APS (100%)
	Convert Doubs –		AEC (1.82%) / APS (76.84%) /
b0373	Monocacy 138 kV		DPL (2.64%) / JCPL (4.53%) /
	facilities to 230 kV		ME (9.15%) / Neptune* (0.42%)
	operation		/ PPL (4.60%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd (13.31%)
			/ Dayton (2.11%) / DEOK
	Replace terminal		(3.29%) / DL (1.75%) / DPL
b0393	equipment at Harrison		(2.50%) / Dominion (12.86%) /
00373	500 kV and Belmont		EKPC (1.87%) / JCPL (3.74%) /
	500 kV		ME (1.90%) / NEPTUNE*
			(0.44%) / PECO (5.34%) /
			PENELEC (1.89%) / PEPCO
			(3.99%) / PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Ti	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0406.1	Replace Mitchell 138 kV breaker "#4 bank"		APS (100%)
b0406.2	Replace Mitchell 138 kV breaker "#5 bank"		APS (100%)
b0406.3	Replace Mitchell 138 kV breaker "#2 transf"		APS (100%)
b0406.4	Replace Mitchell 138 kV breaker "#3 bank"		APS (100%)
b0406.5	Replace Mitchell 138 kV breaker "Charlerio #2"		APS (100%)
b0406.6	Replace Mitchell 138 kV breaker "Charlerio #1"		APS (100%)
b0406.7	Replace Mitchell 138 kV breaker "Shepler Hill Jct"		APS (100%)
b0406.8	Replace Mitchell 138 kV breaker "Union Jct"		APS (100%)
b0406.9	Replace Mitchell 138 kV breaker "#1-2 138 kV bus tie"		APS (100%)
b0407.1	Replace Marlowe 138 kV breaker "#1 transf"		APS (100%)
b0407.2	Replace Marlowe 138 kV breaker "MBO"		APS (100%)
b0407.3	Replace Marlowe 138 kV breaker "BMA"		APS (100%)
b0407.4	Replace Marlowe 138 kV breaker "BMR"		APS (100%)
b0407.5	Replace Marlowe 138 kV breaker "WC-1"		APS (100%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 1	Tansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0407.6	Replace Marlowe 138 kV breaker "R11"		APS (100%)
b0407.7	Replace Marlowe 138 kV breaker "W"		APS (100%)
b0407.8	Replace Marlowe 138 kV breaker "138 kV bus tie"		APS (100%)
b0408.1	Replace Trissler 138 kV breaker "Belmont 604"		APS (100%)
b0408.2	Replace Trissler 138 kV breaker "Edgelawn 90"		APS (100%)
b0409.1	Replace Weirton 138 kV breaker "Wylie Ridge 210"		APS (100%)
b0409.2	Replace Weirton 138 kV breaker "Wylie Ridge 216"		APS (100%)
b0410	Replace Glen Falls 138 kV breaker "McAlpin 30"		APS (100%)
b0417	Reconductor Mitchell – Shepler Hill Junction 138kV with 954 ACSR		APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required	Transmission Enhancements	Annual Revenue Requiremen	nt Responsible Customer(s)
b0418	Install a breaker failure auto-restoration scheme at Cabot 500 kV for the failure of the #6 breaker		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0419	Install a breaker failure auto-restoration scheme at Bedington 500 kV for the failure of the #1 and #2 breakers		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0420	Operating Procedure to open the Black Oak 500/138 kV transformer #3 for the loss of Hatfield – Ronco 500 kV and the Hatfield #3 Generation		APS (100%)
b0445	Upgrade substation equipment and reconductor the Tidd – Mahans Lane – Weirton 138kV circuit with 954 ACSR		APS (100%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 1	ransmission Enhancements	Annual Revenue Requiremen	t Responsible Customer(s)
b0460	Raise limiting structures on Albright – Bethelboro 138 kV to raise the rating to 175 MVA normal 214 MVA emergency		APS (100%)
b0491	Construct an Amos to Welton Spring to WV state line 765 kV circuit (APS equipment)	As specified under the procedures detailed in Attachment H-19B	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0492	Construct a Welton Spring to Kemptown 765 kV line (APS equipment)	As specified under the procedures detailed in Attachment H-19B	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0492.3	Replace Eastalco 230 kV breaker D-26		APS (100%)
b0492.4	Replace Eastalco 230 kV breaker D-28	****	APS (100%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Replace Eastalco 230 kV breaker D-31 b0492.5 APS (100%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK Replace (3.29%) / DL (1.75%) / DPL existing Kammer 765/500 kV (2.50%) / Dominion (12.86%) / b0495 transformer with a new EKPC (1.87%) / JCPL (3.74%) / larger transformer ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) Reconductor the Powell b0533 Mountain - Sutton 138 kV line APS (100%) Install a 28.61 MVAR b0534 capacitor on Sutton 138 kV APS (100%) Install a 44 MVAR b0535 capacitor on Dutch Fork 138 kV APS (100%) Replace Doubs circuit b0536 breaker DJ1 APS (100%) Replace Doubs circuit b0537 breaker DJ7 APS (100%) Replace Doubs circuit b0538 breaker DJ10 APS (100%) Reconductor Albright -Mettiki - Williams b0572.1

Parsons – Loughs Lane 138 kV with 954 ACSR

APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Tra	ansmission Enhancements A	Annual Revenue Requirement	Responsible Customer(s)
b0572.2	Reconductor Albright – Mettiki – Williams – Parsons – Loughs Lane 138 kV with 954 ACSR		APS (100%)
b0573	Reconfigure circuits in Butler – Cabot 138 kV area		APS (100%)
b0577	Replace Fort Martin 500 kV breaker FL-1		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%)
b0584	Install 33 MVAR 138 kV capacitor at Necessity 138 kV		APS (100%)
b0585	Increase Cecil 138 kV capacitor size to 44 MVAR, replace five 138 kV breakers at Cecil due to increased short circuit fault duty as a result of the addition of the Prexy substation		APS (100%)
b0586	Increase Whiteley 138 kV capacitor size to 44 MVAR		APS (100%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Tr	ansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0587	Reconductor AP portion of Tidd – Carnegie 138 kV and Carnegie – Weirton 138 kV with		
	954 ACSR		APS (100%)
b0588	Install a 40.8 MVAR 138 kV capacitor at		
	Grassy Falls		APS (100%)
b0589	Replace five 138 kV breakers at Cecil		A DS (1000/)
	Replace #1 and #2		APS (100%)
b0590	breakers at Charleroi		
00000	138 kV		APS (100%)
	Install a 25.2 MVAR		
b0591	capacitor at Seneca		
	Caverns 138 kV		APS (100%)
1.0.672	Rebuild Elko – Carbon		
b0673	Center Junction using 230 kV construction		A DC (1000/)
	230 KV Construction		APS (100%) APS (97.68%) / DL (0.96%) /
	Construct new Osage –		PENELEC (1.09%) / ECP**
b0674	Whiteley 138 kV circuit		(0.01%) / PSEG (0.25%) / RE
			(0.01%)
	Replace the Osage 138		
b0674.1	kV breaker		
	'CollinsF126'		APS (100%)
			AEC (1.02%) / APS (81.96%)
	Convert Monocacy -		/ DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE*
b0675.1	Walkersville 138 kV to		(0.15%) / PECO (3.09%) / PPL
	230 kV		(2.24%) / PSEG (2.42%) / RE
			(0.09%) / ECP** (0.06%)
			AEC (1.02%) / APS (81.96%)
	Convert Walkersville -		/ DPL (0.85%) / JCPL (1.75%)
b0675.2	Catoctin 138 kV to 230		/ ME (6.37%) / NEPTUNE*
00013.2	kV		(0.15%) / PECO (3.09%) / PPL
			(2.24%) / PSEG (2.42%) / RE
			(0.09%) / ECP** (0.06%)

^{*}Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

AEC (1.02%) / APS (81.96%)	Required Tr	ansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
Catoctin 138 kV to 230 kV				AEC (1.02%) / APS (81.96%)
B0675.3 kV				
Convert Catoctin	b0675.2	Catoctin 138 kV to 230		/ ME (6.37%) / NEPTUNE*
Convert Catoctin - Carroll 138 kV to 230 kV Convert Catoctin - Carroll 138 kV to 230 kV Convert Catoctin - Carroll 138 kV to 230 kV Convert portion of Ringgold Substation from 138 kV to 230 kV Convert Catoctin Carroll 138 kV to 230 kV Convert portion of Ringgold Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Conv	00073.3	kV		(0.15%) / PECO (3.09%) / PPL
Convert Catoctin - Carroll 138 kV to 230 kV Convert portion of Ringgold Substation from 138 kV to 230 kV Convert Catoctin Convert Catoctin Convert portion of Ringgold Substation from 138 kV to 230 kV Convert Catoctin Convert Catoctin Convert Catoctin Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert Portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV				(2.24%) / PSEG (2.42%) / RE
Convert Catoctin - Carroll 138 kV to 230 kV Convert portion of Ringgold Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV				(0.09%) / ECP** (0.06%)
b0675.4 Carroll 138 kV to 230 kV Carroll 138 kV to 230 kV Carroll 138 kV to 230 kV Convert portion of Ringgold Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Catroll Subs				AEC (1.02%) / APS (81.96%)
B0675.4 KV		Convert Catoctin -		/ DPL (0.85%) / JCPL (1.75%)
(0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* to 230 kV	b0675.4	Carroll 138 kV to 230		
Convert portion of Ringgold Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert portion of Convert portion of Ringgold Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.09%) / ECP** (0.06%) / APS (81.96%) / Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV AEC (1.02%) / APS (81.96%) / APS (81.	00073.4	kV		(0.15%) / PECO (3.09%) / PPL
AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%)				
DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PSEG (2.42%) / PEC (0.09%) / ECP** (0.06%)				(0.09%) / ECP** (0.06%)
b0675.5 Ringgold Substation from 138 kV to 230 kV Ringgold Substation from 138 kV to 230 kV Bold Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV REQUIDED TO Substation from 138 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV				
b0675.5 from 138 kV to 230 kV from 138 kV to 230 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE		Convert portion of		DPL (0.85%) / JCPL (1.75%) /
Convert Catoctin Substation from 138 kV to 230 kV (2.24%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / PE (0.09%) / ECP** (0.06%)	b0675.5	Ringgold Substation		
Convert Catoctin Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Conver	00073.3	from 138 kV to 230 kV		(0.15%) / PECO (3.09%) / PPL
Document Catoctin Convert Catoctin Substation from 138 kV to 230 kV Convert Catoctin Convert Cat				(2.24%) / PSEG (2.42%) / RE
Convert Catoctin Substation from 138 kV to 230 kV (0.15%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) AEC (1.02%)				(0.09%) / ECP** (0.06%)
b0675.6 Substation from 138 kV to 230 kV ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) Convert portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Mon				AEC (1.02%) / APS (81.96%)
b0675.8 to 230 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE		Convert Catoctin		` ' '
b0675.8	b0675.6			/ ME (6.37%) / NEPTUNE*
(0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) Convert portion of / DPL (0.85%) / JCPL (1.75%) Carroll Substation from 138 kV to 230 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) Convert Monocacy AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) Substation from 138 kV to 230 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / PSEG (2.42%) / RE	00073.0			(0.15%) / PECO (3.09%) / PPL
Convert portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / PSEG (2.42%) / PSEG (2.42%) / RE				·
Convert portion of Carroll Substation from 138 kV to 230 kV Convert Monocacy Substation from 138 kV to 230 kV Convert				`
b0675.7 Carroll Substation from 138 kV to 230 kV				` ' ' ` ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '
b0675.7 138 kV to 230 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) Convert Monocacy Substation from 138 kV to 230 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE				, , , , , , , , , , , , , , , , , , , ,
138 kV to 230 kV	b0675.7			\
b0675.8 Convert Monocacy Substation from 138 kV to 230 kV (0.09%) / PECP** (0.06%) (0.09%) / ECP** (0.06%) AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE	00073.7	138 kV to 230 kV		
Convert Monocacy Substation from 138 kV to 230 kV AEC (1.02%) / APS (81.96%) / DPL (0.85%) / JCPL (1.75%) / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE				(2.24%) / PSEG (2.42%) / RE
Convert Monocacy Substation from 138 kV to 230 kV Convert Monocacy DPL (0.85%) / JCPL (1.75%) ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE				`
b0675.8 Substation from 138 kV to 230 kV / ME (6.37%) / NEPTUNE* (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE				AEC (1.02%) / APS (81.96%)
b06/5.8 to 230 kV (0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE		_		
(0.15%) / PECO (3.09%) / PPL (2.24%) / PSEG (2.42%) / RE	h0675 0	1		
	00073.8	to 230 kV		· · · · · · · · · · · · · · · · · · ·
(0.09%) / ECP** (0.06%)				
				(0.09%) / ECP** (0.06%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required In	ansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.02%) / APS (81.96%)
	Convert Walkersville		/ DPL (0.85%) / JCPL (1.75%)
b0675.9	Substation from 138 kV		/ ME (6.37%) / NEPTUNE*
00073.9	to 230 kV		(0.15%) / PECO (3.09%) / PPL
			(2.24%) / PSEG (2.42%) / RE
			(0.09%) / ECP** (0.06%)
			AEC (0.64%) / APS (86.70%)
			/ DPL (0.53%) / JCPL (1.93%)
	Reconductor Doubs -		/ ME (4.04%) / NEPTUNE*
b0676.1	Lime Kiln (#207) 230kV		(0.18%) / PECO (1.93%) /
			PENELEC (0.93%) / PSEG
			(2.92%) / RE (0.12%) / ECP**
			(0.08%)
			AEC (0.64%) / APS (86.70%)
			/ DPL (0.53%) / JCPL (1.93%)
	Reconductor Doubs -		/ ME (4.04%) / NEPTUNE*
b0676.2	Lime Kiln (#231) 230kV		(0.18%) / PECO (1.93%) /
			PENELEC (0.93%) / PSEG
			(2.92%) / RE (0.12%) / ECP**
			(0.08%)
	Reconductor Double		
b0677	Toll Gate - Riverton		
	with 954 ACSR		APS (100%)
	Reconductor Glen Falls -		
b0678	Oak Mound 138kV with		
	954 ACSR		APS (100%)
	Reconductor Grand		
b0679	Point – Letterkenny with		
	954 ACSR		APS (100%)
	Reconductor Greene -		
b0680	Letterkenny with 954		
	ACSR		APS (100%)
	Replace 600/5 CT's at		
b0681	Franklin 138 kV		
	TIMIKIIII 130 KV		APS (100%)
10605	Replace 600/5 CT's at		
b0682	Whiteley 138 kV		A DG (1000)
			APS (100%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required I	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0684	Reconductor Guilford – South Chambersburg with 954 ACSR		APS (100%)
b0685	Replace Ringgold 230/138 kV #3 with larger transformer		APS (71.93%) / JCPL (4.17%) / ME (6.79%) / NEPTUNE* (0.38%) / PECO (4.05%) / PENELEC (5.88%) / ECP** (0.18%) / PSEG (6.37%) / RE (0.25%)
b0704	Install a third Cabot 500/138 kV transformer		APS (74.36%) / DL (2.73%) PENELEC (22.91%)
b0797	Advance n0321 (Replace Doubs Circuit Breaker DJ2)		APS(100%)
b0798	Advance n0322 (Replace Doubs Circuit Breaker DJ3)		APS(100%)
b0799	Advance n0323 (Replace Doubs Circuit Breaker DJ6)		APS(100%)
b0800	Advance n0327 (Replace Doubs Circuit Breaker DJ16)		APS(100%)
b0941	Replace Opequon 138 kV breaker 'BUSTIE'		APS(100%)
b0942	Replace Butler 138 kV breaker '#1 BANK'		APS(100%)
b0943	Replace Butler 138 kV breaker '#2 BANK'		APS(100%)
b0944	Replace Yukon 138 kV breaker 'Y-8'		APS(100%)
b0945	Replace Yukon 138 kV breaker 'Y-3'		APS(100%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 1	ransmission Ennancements	Annual Revenue Requirement	Responsible Customer(s)
b0946	Replace Yukon 138 kV breaker 'Y-1'		APS(100%)
b0947	Replace Yukon 138 kV breaker 'Y-5'		APS(100%)
b0948	Replace Yukon 138 kV breaker 'Y-2'		APS(100%)
b0949	Replace Yukon 138 kV breaker 'Y-19'		APS(100%)
b0950	Replace Yukon 138 kV breaker 'Y-4'		APS(100%)
b0951	Replace Yukon 138 kV breaker 'Y-9'		APS(100%)
b0952	Replace Yukon 138 kV breaker 'Y-11'		APS(100%)
b0953	Replace Yukon 138 kV breaker 'Y-13'		APS(100%)
b0954	Replace Charleroi 138 kV breaker '#1 XFMR BANK'		APS(100%)
b0955	Replace Yukon 138 kV breaker 'Y-7'		APS(100%)
b0956	Replace Pruntytown 138 kV breaker 'P-9'		APS(100%)
b0957	Replace Pruntytown 138 kV breaker 'P-12'		APS(100%)
b0958	Replace Pruntytown 138 kV breaker 'P-15'		APS(100%)

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^{**}East Coast Power, L.L.C

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
±		APS(100%)
Replace Pruntytown 138 kV breaker 'P-2'		APS(100%)
Replace Pruntytown 138 kV breaker 'P-5'		APS(100%)
Replace Yukon 138 kV breaker 'Y-18'		APS(100%)
Replace Yukon 138 kV breaker 'Y-10'		APS(100%)
Replace Pruntytown 138 kV breaker 'P-11'		APS(100%)
Replace Springdale 138 kV breaker '138E'		APS(100%)
Replace Pruntytown 138 kV breaker 'P-8'		APS(100%)
Replace Pruntytown 138 kV breaker 'P-14'		APS(100%)
		APS(100%)
Replace Springdale 138 kV breaker '138C'		APS(100%)
		APS(100%)
Replace Springdale 138 kV breaker '138F'		APS(100%)
	Replace Charleroi 138 kV breaker '#2 XFMR BANK' Replace Pruntytown 138 kV breaker 'P-2' Replace Pruntytown 138 kV breaker 'P-5' Replace Yukon 138 kV breaker 'Y-18' Replace Pruntytown 138 kV breaker 'Y-10' Replace Pruntytown 138 kV breaker 'P-11' Replace Springdale 138 kV breaker '138E' Replace Pruntytown 138 kV breaker 'P-8' Replace Pruntytown 138 kV breaker 'P-14' Replace Ringgold 138 kV breaker 'P-14' Replace Ringgold 138 kV breaker '#3 XFMR BANK' Replace Rivesville 138 kV breaker '138C' Replace Rivesville 138 kV breaker '#8 XFMR BANK' Replace Springdale 138 kV breaker '#8 XFMR BANK'	Replace Charleroi 138 kV breaker '#2 XFMR BANK' Replace Pruntytown 138 kV breaker 'P-2' Replace Pruntytown 138 kV breaker 'P-5' Replace Yukon 138 kV breaker 'Y-18' Replace Pruntytown 138 kV breaker 'Y-10' Replace Pruntytown 138 kV breaker 'P-11' Replace Springdale 138 kV breaker '138E' Replace Pruntytown 138 kV breaker 'P-8' Replace Pruntytown 138 kV breaker 'P-8' Replace Pruntytown 138 kV breaker 'Y-14' Replace Ringgold 138 kV breaker '#3 XFMR BANK' Replace Rivesville 138 kV breaker '138C' Replace Rivesville 138 kV breaker '#8 XFMR BANK' Replace Springdale 138

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required	ransmission Ennancements	Annual Revenue Requirement	Responsible Customer(s)
b0972	Replace Belmont 138 kV breaker 'B-16'		APS(100%)
b0973	Replace Springdale 138 kV breaker '138G'		APS(100%)
b0974	Replace Springdale 138 kV breaker '138V'		APS(100%)
b0975	Replace Armstrong 138 kV breaker 'BROOKVILLE'		APS(100%)
b0976	Replace Springdale 138 kV breaker '138P'		APS(100%)
b0977	Replace Belmont 138 kV breaker 'B-17'		APS(100%)
b0978	Replace Springdale 138 kV breaker '138U'		APS(100%)
b0979	Replace Springdale 138 kV breaker '138D'		APS(100%)
b0980	Replace Springdale 138 kV breaker '138R'		APS(100%)
b0981	Replace Yukon 138 kV breaker 'Y-12'		APS(100%)
b0982	Replace Yukon 138 kV breaker 'Y-17'		APS(100%)
b0983	Replace Yukon 138 kV breaker 'Y-14'		APS(100%)
b0984	Replace Rivesville 138 kV breaker '#10 XFMR BANK'		APS(100%)
b0985	Replace Belmont 138 kV breaker 'B-14'		APS(100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 1	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0986	Replace Armstrong 138 kV breaker 'RESERVE BUS'		APS(100%)
b0987	Replace Yukon 138 kV breaker 'Y-16'		
b0988	Replace Springdale 138 kV breaker '138T'		APS(100%) APS(100%)
b0989	Replace Edgelawn 138 kV breaker 'GOFF RUN #632'		APS(100%)
b0990	Change reclosing on Cabot 138 kV breaker 'C-9'		APS(100%)
b0991	Change reclosing on Belmont 138 kV breaker 'B-7'		APS(100%)
b0992	Change reclosing on Belmont 138 kV breaker 'B-12'		APS(100%)
b0993	Change reclosing on Belmont 138 kV breaker 'B-9'		APS(100%)
b0994	Change reclosing on Belmont 138 kV breaker 'B-19'		APS(100%)
b0995	Change reclosing on Belmont 138 kV breaker 'B-21'		APS(100%)
b0996	Change reclosing on Willow Island 138 kV breaker 'FAIRVIEW #84'		APS(100%)
b0997	Change reclosing on Cabot 138 kV breaker 'C-4'		APS(100%)
b0998	Change reclosing on Cabot 138 kV breaker 'C-1'		APS(100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 1	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0999	Replace Redbud 138 kV breaker 'BUS TIE'		APS(100%)
b1022.1	Reconfigure the Peters to Bethel Park 138 kV line and Elrama to Woodville 138 kV line to create a 138 kV path from Woodville to Peters and a 138 kV path from Elrama to Bethel Park		APS (96.98%) / DL (3.02%)
b1022.3	Add static capacitors at Smith 138 kV		APS (96.98%) / DL (3.02%)
b1022.4	Add static capacitors at North Fayette 138 kV		APS (96.98%) / DL (3.02%)
b1022.5	Add static capacitors at South Fayette 138 kV		APS (96.98%) / DL (3.02%)
b1022.6	Add static capacitors at Manifold 138 kV		APS (96.98%) / DL (3.02%)
b1022.7	Add static capacitors at Houston 138 kV		APS (96.98%) / DL (3.02%)
b1023.1	Install a 500/138 kV transformer at 502 Junction		APS (100%)
b1023.2	Construct a new Franklin - 502 Junction 138 kV line including a rebuild of the Whiteley - Franklin 138 kV line to double circuit		APS (100%)
b1023.3	Construct a new 502 Junction - Osage 138 kV line		APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required T	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
	Construct Braddock 138		
	kV breaker station that		
	connects the Charleroi -		
	Gordon 138 kV line,		
b1023.4	Washington - Franklin		
	138 kV line and the		
	Washington - Vanceville		
	138 kV line including a		
	66 MVAR capacitor		APS (100%)
	Increase the size of the		
b1027	shunt capacitors at Enon		
	138 kV		APS (100%)
	Raise three structures on		
b1028	the Osage - Collins Ferry		
01020	138 kV line to increase		
	the line rating		APS (100%)
	Reconductor the		
	Edgewater – Vasco Tap;		
b1128	Edgewater – Loyalhanna		
	138 kV lines with 954		A P.G. (1000 ()
	ACSR		APS (100%)
	Reconductor the East		
b1129	Waynesboro – Ringgold		
	138 kV line with 954		A DC (1000/)
	ACSR		APS (100%)
1 1 1 2 1	Upgrade Double Tollgate		
b1131	– Meadowbrook MDT		A DC (1000/)
	Terminal Equipment		APS (100%)
	Upgrade Double		
b1132	Tollgate-Meadowbrook MBG terminal		
			APS (100%)
	equipment Upgrade terminal		A13 (10070)
b1133	equipment at Springdale		APS (100%)
	Reconductor the		AFS (10070)
	Bartonville –		
b1135	Meadowbrook 138 kV		
01133	line with high		
	temperature conductor		APS (100%)
<u> </u>	temperature conductor		1115 (10070)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Reconductor the Eastgate	Requirea 1	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
Eastgate - Sony 138 kV line with 954 ACSR Reconductor the King Farm - Sony 138 kV line with 954 ACSR Reconductor the Yukon - Waltz Mills 138 kV line with high temperature conductor APS (100%)		Reconductor the Eastgate		
Eastgate - Sony 138 kV	h1127	– Luxor 138 kV;		APS (78.59%) / PENELEC
Reconductor the King Farm – Sony 138 kV line with 954 ACSR Reconductor the Yukon – Waltz Mills 138 kV line with high temperature conductor Reconductor the Bracken Junction – Luxor 138 kV line with 954 ACSR Reconductor the Sewickley – Waltz Mills Tap 138 kV line with high temperature conductor Reconductor the Sewickley – Waltz Mills Tap 138 kV line with high temperature conductor Reconductor the Bartonsville – Stephenson 138 kV; Stonewall – Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Youngwood – Reconductor the Youngwood – Reconductor the Youngwood – Reconductor the Bull Creek Junction – Cabot 138 kV line with high temperature conductor	01137	Eastgate – Sony 138 kV		(14.08%) / ECP ** (0.23%) /
b1138		line with 954 ACSR		PSEG (6.83%) / RE (0.27%)
with 954 ACSR		Reconductor the King		
Reconductor the Yukon	b1138	Farm – Sony 138 kV line		
Description				APS (100%)
line with high temperature conductor Reconductor the Bracken Junction – Luxor 138 kV line with 954 ACSR Reconductor the Sewickley – Waltz Mills b1141 Tap 138 kV line with high temperature conductor Reconductor the Bartonsville – Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Bartonsville – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high		Reconductor the Yukon		
Ine with high temperature conductor Reconductor the Bracken Junction – Luxor 138 kV line with 954 ACSR Reconductor the Sewickley – Waltz Mills b1141 Tap 138 kV line with high temperature conductor Reconductor the Bartonsville – Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Bartonsville 38 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Youngwood – Yukon 138 kV line with high APS (89.92%) / PENELEC (10.08%) Reconductor the Bull Creek Junction – Cabot 138 kV line with high	h1120	– Waltz Mills 138 kV		
Reconductor the Bracken Junction – Luxor 138 kV line with 954 ACSR Reconductor the Sewickley – Waltz Mills b1141 Tap 138 kV line with high temperature conductor Reconductor the Bartonsville – Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high	01139	line with high		
Discrimination		temperature conductor		APS (100%)
line with 954 ACSR Reconductor the Sewickley – Waltz Mills 1 Tap 138 kV line with high temperature conductor Reconductor the Bartonsville – Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high				
Reconductor the Sewickley – Waltz Mills Tap 138 kV line with high temperature conductor Reconductor the Bartonsville – Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Youngwood – Stephenson 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high	b1140			
Sewickley – Waltz Mills Tap 138 kV line with high temperature conductor Reconductor the Bartonsville – Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Bartonsville – Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high		line with 954 ACSR		APS (100%)
b1141 Tap 138 kV line with high temperature conductor Reconductor the Bartonsville — Stephenson 138 kV; Stonewall — Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood — Yukon 138 kV line with high temperature conductor B1143 Reconductor the Youngwood — Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction — Cabot 138 kV line with high		Reconductor the		
high temperature conductor Reconductor the Bartonsville - Stephenson 138 kV; Stonewall - Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood - Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction - Cabot 138 kV line with high		Sewickley – Waltz Mills		
conductor Reconductor the Bartonsville - Stephenson 138 kV; Stonewall - Stephenson 138 kV line with 954 ACSR ACSR Reconductor the Youngwood - Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction - Cabot 138 kV line with high	b1141	Tap 138 kV line with		
Beconductor the Bartonsville — Stephenson 138 kV; Stonewall — Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood — Yukon 138 kV line with high temperature conductor Beconductor the Bull Creek Junction — Cabot 138 kV line with high		1		
Bartonsville — Stephenson 138 kV; Stonewall — Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood — Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction — Cabot 138 kV line with high		conductor		APS (100%)
b1142 Stephenson 138 kV; Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high				
Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high				
b1143 Stonewall – Stephenson 138 kV line with 954 ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high	h11/12			
ACSR Reconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high	01172			
Beconductor the Youngwood – Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high				
b1143 Youngwood - Yukon 138 kV line with high temperature conductor Reconductor the Bull Creek Junction - Cabot 138 kV line with high				APS (100%)
b1144				
temperature conductor Reconductor the Bull Creek Junction – Cabot 138 kV line with high Creek Junction – Cabot 138 kV line with high	h1143			
Beconductor the Bull Creek Junction – Cabot 138 kV line with high	01143			
b1144 Creek Junction – Cabot 138 kV line with high		1		(10.08%)
138 kV line with high				
138 KV line with high	h1144			
temperature conductor APS (100%)	01177			
		temperature conductor		APS (100%)

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Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Reconductor the Lawson Junction - Cabot 138 kV line with high temperature conductor
line with high temperature conductor Replace Layton - Smithton #61 138 kV line structures to increase line rating Replace Smith - Yukon 138 kV line structures to increase line rating Reconductor the Loyalhanna - Luxor 138 kV line with 954 ACSR Beconductor the Luxor - Stony Springs Junction 138 kV line with 954 ACSR Dugrade terminal equipment at Social Hall APS (100%) Reconductor the Greenwood - Redbud 138 kV line with 954 ACSR Reconductor the Greenwood - Redbud 138 kV line with 954 ACSR Reconductor the Greenwood - Redbud 138 kV line with 954 ACSR APS (100%)
temperature conductor Replace Layton - Smithton #61 138 kV line structures to increase line rating Replace Smith - Yukon b1147 Replace Smith - Yukon b1148 Loyalhanna - Luxor 138 kV line with 954 ACSR Reconductor the Loyalhanna - Luxor 138 kV line with 954 ACSR Reconductor the Luxor - Stony Springs Junction 138 kV line with 954 ACSR APS (100%)
Replace Layton - Smithton #61 138 kV line structures to increase line rating Replace Smith - Yukon b1147 138 kV line structures to increase line rating Reconductor the Loyalhanna - Luxor 138 kV line with 954 ACSR Reconductor the Luxor - Stony Springs Junction 138 kV line with 954 ACSR APS (100%) B1150 Upgrade terminal equipment at Social Hall Reconductor the Greenwood - Redbud 138 kV line with 954 ACSR APS (100%) Reconductor the Greenwood - Redbud 138 kV line with 954 ACSR APS (100%)
b1146 Smithton #61 138 kV line structures to increase line rating Replace Smith – Yukon b1147 138 kV line structures to increase line rating Reconductor the Loyalhanna – Luxor 138 kV line with 954 ACSR b1149 Stony Springs Junction 138 kV line with 954 ACSR b1150 Upgrade terminal equipment at Social Hall Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%)
line structures to increase line rating Replace Smith – Yukon 138 kV line structures to increase line rating Reconductor the Loyalhanna – Luxor 138 kV line with 954 ACSR APS (100%) Reconductor the Luxor – Stony Springs Junction 138 kV line with 954 ACSR b1150 Upgrade terminal equipment at Social Hall Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%) Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%)
Inne structures to increase line rating Replace Smith – Yukon 138 kV line structures to increase line rating Reconductor the Loyalhanna – Luxor 138 kV line with 954 ACSR Beconductor the Luxor – Stony Springs Junction 138 kV line with 954 ACSR Bell 150 Upgrade terminal equipment at Social Hall Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%) APS (100%) APS (100%) APS (100%)
Replace Smith — Yukon 138 kV line structures to increase line rating Reconductor the Loyalhanna — Luxor 138 kV line with 954 ACSR Reconductor the Luxor — Stony Springs Junction 138 kV line with 954 ACSR APS (100%) b1150 Upgrade terminal equipment at Social Hall Reconductor the Greenwood — Redbud 138 kV line with 954 ACSR APS (100%) APS (100%)
b1147
increase line rating Reconductor the b1148 Loyalhanna – Luxor 138 kV line with 954 ACSR Reconductor the Luxor – Stony Springs Junction 138 kV line with 954 ACSR APS (100%) Dugrade terminal equipment at Social Hall Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%) Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%)
Reconductor the Loyalhanna – Luxor 138 kV line with 954 ACSR Reconductor the Luxor – Stony Springs Junction 138 kV line with 954 ACSR APS (100%) B1150 Upgrade terminal equipment at Social Hall APS (100%) Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%) APS (100%)
b1148 Loyalhanna – Luxor 138 kV line with 954 ACSR Reconductor the Luxor – Stony Springs Junction 138 kV line with 954 ACSR APS (100%) b1150 Upgrade terminal equipment at Social Hall Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%) APS (100%)
kV line with 954 ACSR Reconductor the Luxor – Stony Springs Junction 138 kV line with 954 ACSR APS (100%) B1150 Upgrade terminal equipment at Social Hall Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%) APS (100%)
Reconductor the Luxor – Stony Springs Junction 138 kV line with 954 ACSR B1150 Upgrade terminal equipment at Social Hall Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%) APS (100%)
b1149 Stony Springs Junction 138 kV line with 954 ACSR APS (100%) b1150 Upgrade terminal equipment at Social Hall APS (100%) Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%)
b1149
hand a conductor the Greenwood - Redbud 138 kV line with 954 ACSR b1151 Reconductor the Greenwood - Redbud 138 kV line with 954 ACSR APS (100%) APS (100%)
b1150 Upgrade terminal equipment at Social Hall APS (100%) Reconductor the Greenwood - Redbud 138 kV line with 954 ACSR APS (100%)
b1150 equipment at Social Hall Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%)
b1151 Reconductor the Greenwood – Redbud 138 kV line with 954 ACSR APS (100%)
b1151 Greenwood – Redbud 138 kV line with 954 ACSR APS (100%)
138 kV line with 954 ACSR APS (100%)
ACSR APS (100%)
b1152 Reconductor Grand Point
- South Chambersburg APS (100%)
b1159 Replace Peters 138 kV
breaker 'Bethel P OCB' APS (100%)
b1160 Replace Peters 138 kV
breaker 'Cecil OCB' APS (100%)
b1161 Replace Peters 138 kV
breaker 'Union JctOCB' APS (100%)
Replace Double Toll
b1162 Gate 138 kV breaker
'DRB-2' APS (100%)
Replace Double Toll
b1163 Gate 138 kV breaker
'DT 138 kV OCB' APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

required 1.	ransmission Enhancements	Annual Revenue Requirement Responsible Customer(s)
b1164	Replace Cecil 138 kV breaker 'Enlow OCB'	APS (100%)
b1165	Replace Cecil 138 kV breaker 'South Fayette'	APS (100%)
b1166	Replace Wylie Ridge 138 kV breaker 'W-9'	APS (100%)
b1167	Replace Reid 138 kV breaker 'RI-2'	APS (100%)
b1171.1	Install the second Black Oak 500/138 kV transformer, two 138 kV breaker, and related substation work	BGE (20.76%) / DPL (3.14%) / Dominion (39.55%) / ME (2.71%) / PECO (3.36%) / PEPCO (30.48%)
b1171.3	Install six 500 kV breakers and remove BOL1 500 kV breaker at Black Oak	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%)
b1200	Reconductor Double Toll Gate – Greenwood 138 kV with 954 ACSR conductor	APS (100%)
b1221.1	Convert Carbon Center from 138 kV to a 230 kV ring bus	APS (100%)
b1221.2	Construct Bear Run 230 kV substation with 230/138 kV transformer	APS (100%)

^{*}Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***}Hudson Transmission Partners, LLC

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 11	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
	Loop Carbon Center		
b1221.3	Junction – Williamette		
	line into Bear Run		APS (100%)
	Carbon Center – Carbon		,
	Center Junction &		
b1221.4	Carbon Center Junction		
01221.1	Bear Run conversion		
	from 138 kV to 230 kV		APS (100%)
	Reconductor Willow-		711 5 (10070)
b1230	Eureka & Eurkea-St		
01230	Mary 138 kV lines		APS (100%)
	Wary 136 KV IIIIes		AEC (1.40%) / APS (75.74%) /
	Reconductor Nipetown –		DPL (1.92%) / JCPL (2.92%) /
b1232	Reid 138 kV with 1033		ME (6.10%) / Neptune (0.27%)
01232	ACCR		
	ACCK		/ PECO (4.40%) / PENELEC
	TT 1		(3.26%) / PPL (3.99%)
1 1222 1	Upgrade terminal		
b1233.1	equipment at		A DC (1000/)
	Washington		APS (100%)
1.100.4	Replace structures		
b1234	between Ridgeway and		A D.G. (4.000 ()
	Paper city		APS (100%)
	Reconductor the Albright		, ,
b1235	- Black Oak AFA 138		APS (30.25%) / BGE (16.10%)
01233	kV line with 795		/ Dominion (30.51%) / PEPCO
	ACSS/TW		(23.14%)
	Upgrade terminal		
	equipment at Albright,		
	replace bus and line side		
b1237	breaker disconnects and		
	leads, replace breaker		
	risers, upgrade RTU and		
	line		APS (100%)
	Install a 138 kV 44		
b1238	MVAR capacitor at		
	Edgelawn substation		APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Install a 138 kV 44 MVAR capacitor at Ridgeway substation APS (100%)	Required I	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
Ridgeway substation		Install a 138 kV 44		
Install a 138 kV 44	b1239	1		
b1240 MVAR capacitor at Elko Substation Upgrade terminal equipment at washington substation on the GE Plastics/DuPont terminal Replace structures between Collins Ferry and West Run APS (100%)				APS (100%)
Substation				
Upgrade terminal equipment at Washington substation on the GE Plastics/DuPont terminal Replace structures between Collins Ferry and West Run Install a 138 kV capacitor at Potter Substation	b1240			
Comparison Com				APS (100%)
b1241 Washington substation on the GE Plastics/DuPont terminal APS (100%)		10		
On the GE Plastics/DuPont terminal Replace Structures btveen Collins Ferry and West Run APS (100%)		* *		
Plastics/DuPont terminal Replace Structures between Collins Ferry and West Run APS (100%)	b1241	_		
Replace Structures between Collins Ferry and West Run				
b1242 between Collins Ferry and West Run				APS (100%)
and West Run				
Install a 138 kV capacitor at Potter Substation	b1242			177 (1999)
b1243 capacitor at Potter Substation				APS (100%)
Substation	1 10 10			
Belace Butler 138 kV breaker '1-2 BUS 138' APS (100%)	b1243	1 -		A DG (1000/)
Diraction				APS (100%)
Direaker 1-2 BUS 138	b1261			A DG (1000()
b1383				APS (100%)
Junction Reconductor approximately 2.17 miles of Bedington Shepherdstown 138 kV with 954 ACSR APS (100%)	1 1202			ADC (02 270/) / DL (5 200/) /
Reconductor approximately 2.17 miles of Bedington - Shepherdstown 138 kV with 954 ACSR APS (100%)	01383			·
approximately 2.17 miles of				PENELEC (1.34%)
b1384 of Bedington – Shepherdstown 138 kV with 954 ACSR Reconductor Halfway – Paramount 138 kV with 1033 ACCR Reconductor Double Tollgate – Meadow Brook 138 kV ckt 2 with 1033 ACCR Reconductor Double Tollgate – Meadow Brook 138 kV ckt 2 with 1033 ACCR Reconductor Double Tollgate – Meadow Brook 138 kV ckt 2 with 1033 ACCR Reconductor Double Tollgate – Meadow Brook 138 kV Reconductor Feagans Mill – Millville 138 kV				
Shepherdstown 138 kV with 954 ACSR	h1201	1 1 1		
with 954 ACSR	01364	$\boldsymbol{\omega}$		
Reconductor Halfway - Paramount 138 kV with 1033 ACCR		_ -		A DS (100%)
b1385 Paramount 138 kV with 1033 ACCR APS (100%) b1386 Reconductor Double Tollgate - Meadow Brook 138 kV ckt 2 with 1033 ACCR PEPCO (3.28%) b1387 Reconductor Double Tollgate - Meadow Brook 138 kV PEPCO (3.28%) b1388 Reconductor Feagans Reconductor Feagans Mill - Millville 138 kV PEPCO (3.28%)				Al 3 (10070)
1033 ACCR	h1385	1		
Reconductor Double Tollgate Meadow Brook 138 kV ckt 2 with 1033 ACCR PEPCO (3.28%)	01303			APS (100%)
b1386 Tollgate - Meadow Brook 138 kV ckt 2 with 1033 ACCR APS (93.33%) / BGE (3.39%) / PEPCO (3.28%) B1387 Reconductor Double Tollgate - Meadow Brook 138 kV APS (93.33%) / BGE (3.39%) / PEPCO (3.28%) B1388 Reconductor Feagans Mill - Millville 138 kV				7115 (10070)
Brook 138 kV ckt 2 with 1033 ACCR				
1033 ACCR Reconductor Double Tollgate - Meadow Brook 138 kV Reconductor Feagans b1388 Mill - Millville 138 kV PEPCO (3.28%) PEPCO (3.28%) APS (93.33%) / BGE (3.39%) / PEPCO (3.28%)	b1386	1		APS (93 33%) / BGE (3 39%) /
Brook 138 KV Reconductor Double Tollgate - Meadow Brook 138 kV Reconductor Feagans b1388 Mill - Millville 138 kV Reconductor Feagans				, , , , ,
b1387 Tollgate – Meadow Brook 138 kV APS (93.33%) / BGE (3.39%) / PEPCO (3.28%) Reconductor Feagans b1388 Mill – Millville 138 kV				(2.20.0)
Brook 138 kV PEPCO (3.28%) Reconductor Feagans b1388 Mill – Millville 138 kV	b1387			APS (93.33%) / BGE (3.39%) /
Reconductor Feagans b1388 Mill – Millville 138 kV		S		, , , , ,
b1388 Mill – Millville 138 kV		Reconductor Feagans		` ,
with 954 ACSR APS (100%)	b1388	Mill – Millville 138 kV		
		with 954 ACSR		APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
	Reconductor Bens Run –		
b1389	St. Mary's 138 kV with		AEP (12.40%) / APS (17.80%)
	954 ACSR		/ DL (69.80%)
b1390	Replace Bus Tie Breaker		
01390	at Opequon		APS (100%)
b1391	Replace Line Trap at		
01391	Gore		APS (100%)
	Replace structure on		
b1392	Belmont – Trissler 138		
	kV line		APS (100%)
	Replace structures		
b1393	Kingwood – Pruntytown		
	138 kV line		APS (100%)
b1395	Upgrade Terminal		
01373	Equipment at Kittanning		APS (100%)
	Change reclosing on		
b1401	Pruntytown 138 kV		
01401	breaker 'P-16' to 1 shot		
	at 15 seconds		APS (100%)
	Change reclosing on		
	Rivesville 138 kV		
b1402	breaker 'Pruntytown		
	#34' to 1 shot at 15		
	seconds		APS (100%)
	Change reclosing on		
b1403	Yukon 138 kV breaker		
01105	'Y21 Shepler' to 1 shot		
	at 15 seconds		APS (100%)
	Replace the Kiski Valley		
b1404	138 kV breaker		
01.0.	'Vandergrift' with a 40		177 (1000)
	kA breaker		APS (100%)
	Change reclosing on		
b1405	Armstrong 138 kV		
	breaker 'GARETTRJCT'		1.70 (1.222.)
	at 1 shot at 15 seconds		APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required 11	ransmission Ennancements	Annuai Revenue Requirement	Responsible Customer(s)
b1406	Change reclosing on Armstrong 138 kV breaker 'KITTANNING' to 1 shot at 15 seconds		APS (100%)
b1407	Change reclosing on Armstrong 138 kV		A15 (10070)
	breaker 'BURMA' to 1 shot at 15 seconds		APS (100%)
b1408	Replace the Weirton 138 kV breaker 'Tidd 224' with a 40 kA breaker		APS (100%)
b1409	Replace the Cabot 138 kV breaker 'C9 Kiski Valley' with a 40 kA		
	breaker		APS (100%)
b1507.2	Terminal Equipment upgrade at Doubs substation		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

required 11	ansinission Emiancements	Allitual Revenue Requirement	responsible Customer(s)
b1507.3	Mt. Storm – Doubs transmission line rebuild in Maryland – Total line mileage for APS is 2.71 miles		AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
			(13.31%) / Dayton (2.11%) /
			DEOK (3.29%) / DL (1.75%) /
			DPL (2.50%) / Dominion
			(12.86%) / EKPC (1.87%) /
			JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)
b1510	Install 59.4 MVAR		
	capacitor at Waverly		APS (100%)
b1672	Install a 230 kV breaker		
	at Carbon Center		APS (100%)
b0539	Replace Doubs circuit		
	breaker DJ11		APS (100%)
b0540	Replace Doubs circuit		
	breaker DJ12		APS (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Responsible Customer(s) Annual Revenue Requirement Replace Doubs circuit b0541 breaker DJ13 APS (100%) Replace Doubs circuit b0542 breaker DJ20 APS (100%) Replace Doubs circuit b0543 breaker DJ21 APS (100%) instantaneous Remove b0544 reclose from Eastalco circuit breaker D-26 APS (100%) Remove instantaneous b0545 reclose from Eastalco circuit breaker D-28 APS (100%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / Install 200 **MVAR** DPL (2.50%) / Dominion b0559 capacitor Meadow at (12.86%) / EKPC (1.87%) / Brook 500 kV substation JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / Install 250 **MVAR** DPL (2.50%) / Dominion b0560 capacitor at Kemptown (12.86%) / EKPC (1.87%) / 500 kV substation JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%)

/ PSEG (6.26%) / RE (0.26%)

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^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Responsible Customer(s) Annual Revenue Requirement AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd Build a 300 MVAR (13.31%) / Dayton (2.11%) / Switched Shunt DEOK (3.29%) / DL (1.75%) / Doubs 500 DPL (2.50%) / Dominion kV and b1803 increase (~50 MVAR) in (12.86%) / EKPC (1.87%) / size the existing JCPL (3.74%) / ME (1.90%) / Switched Shunt NEPTUNE* (0.44%) / PECO Doubs 500 kV (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / Install a new 600 MVAR DPL (2.50%) / Dominion b1804 SVC at Meadowbrook (12.86%) / EKPC (1.87%) / 500kV JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)Replace relaying at the Mt. Airy substation on b1816.1 the Carroll - Mt. Airy 230 kV line APS (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Adjust the control settings of all existing capacitors at Mt Airy 34.5kV, Monocacy 138kV, Ringgold 138kV served b1816.2 by Potomac Edison's Eastern 230 kV network to ensure that all units will be on during the identified N-1-1 contingencies APS (100%) Replace existing unidirectional LTC controller on the No. 4, b1816.3 230/138 kV transformer Carroll substation with a bidirectional unit APS (100%) Isolate and bypass the b1816.4 138 kV reactor Germantown Substation APS (100%) Replace 336.4 ACSR conductor on the Catoctin - Carroll 138 kV line using 556.5 ACSR (26/7)equivalent on existing structures (12.7 miles), b1816.6 800 A wave traps at Carroll and Catoctin with 1200 A units, and 556.5 ACSR SCCIR (Sub-conductor) line risers and bus traps with 795 ACSR or equivalent APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Replace the 1200 A wave trap, line risers, breaker risers with 1600 b1822 capacity terminal equipment at Reid 138 kV SS APS (100%) Replace the 800 A wave trap with a 1200 A wave b1823 trap at Millville 138 kV APS (100%) substation Reconductor Grant Point - Guilford 138kV line b1824 approximately 8 miles of 556 ACSR with 795 ACSR APS (100%) Replace the 800 Amp line trap at Butler 138 b1825 kV Sub on the Cabot East 138 kV line APS (100%) Change the CT ratio at b1826 Double Toll Gate 138 kV SS on MDT line APS (100%) Change the CT ratio at b1827 Double Toll Gate 138 kV SS on MBG line APS (100%) Reconductor Bartonville – Stephenson b1828.1 3.03 mile 138 kV line of 556 ACSR with 795

ACSR

APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

rtequired 11	distinssion Emigreements 1	minaar revenae regamenten	responsible customer(s)
b1828.2	Reconductor the Stonewall – Stephenson 2.08 mile 138 kV line of 556 ACSR with 795 ACSR		APS (100%)
b1829	Replace the existing 138 kV 556.5 ACSR substation conductor risers with 954 ACSR at the Redbud 138 kV substation, including but not limited to the line side disconnect leads		APS (100%)
b1830	Replace 1200 A wave trap and 1024 ACAR breaker risers at Halfway 138 kV substation, and replace 1024 ACAR breaker risers at Paramount 138 kV substation		APS (100%)
b1832	Replace the 1200 A line side and bus side disconnect switches with 1600 A switches, replace bus side, line side, and disconnect leads at Lime Kiln SS on the Doubs - Lime Kiln 1 (207) 230 kV line terminal		APS (100%)
b1833	Replace the 1200 A line side and bus side disconnect switches with 1600 A switches, replace bus side, line side, and disconnect leads at Lime Kiln SS on the Doubs - Lime Kiln 2 (231) 230 kV line terminal		APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement

Reconductor 14.3 miles of 556 ACSR with 795 ACSR from Old Chapel to Millville 138 kV and b1835 upgrade line risers at Old APS (37.68%) / Dominion Chapel 138 kV and (34.46%) / PEPCO (13.69%) / Millville 138 kV and BGE (11.45%) / ME (2.01%) / replace 1200 A wave PENELEC (0.53%) / DL trap at Millville 138 kV (0.18%)Replace 1200 A wave b1836 trap with 1600 A wave trap at Reid 138 kV SS APS (100%) Replace 750 CU breaker risers with 795 ACSR at Marlowe 138 kV and b1837 replace 1200 A wave traps with 1600 A wave traps at Marlowe 138 kV APS (100%) and Bedington 138 kV Replace the 1200 A Bedington 138 kV line air switch and the 1200 b1838 A 138 kV bus tie air

switch at Nipetown 138

additional

Grand Point 138 kV SS and Guildford 138 kV

capacitors

1600

Α

33

at

with

SS

kV

b1839

switches

Install MVAR Responsible Customer(s)

APS (100%)

APS (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Construct a 138 kV line between Buckhannon b1840 and Weston 138 kV APS (100%) substations Replace line trap at Stonewall on the b1902 Stephenson 138 kV line terminal APS (100%) Loop the Homer City-Handsome Lake 345 kV line into the Armstrong b1941 substation and install a 345/138 kV transformer APS (67.86%) / PENELEC at Armstrong (32.14%) Change the CT ratio at Millville to improve the b1942 Millville - Old Chapel 138 kV line ratings APS (100%) APS (41.06%) / DPL (6.68%) / Convert Moshannon JCPL (5.48%) / ME (10.70%) / b1964 substation to a 4 breaker Neptune* (0.53%) / PECO 230 kV ring bus (15.53%) / PPL (20.02%) Install a 44 MVAR 138 b1965 kV capacitor at Luxor substation APS (100%) Upgrade the AP portion of the Elrama – Mitchell 138 kV line by replace b1986 breaker risers on the Mitchell 138 kV bus on the Elrama terminal APS (100%) Reconductor the Osage-Collins Ferry 138 kV line with 795 ACSS. b1987 Upgrade terminal equipment at Osage and Collins Ferry APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement

Raise structures between

Lake Lynn and West Run to eliminate the b1988 clearance de-rates on the West Run – Lake Lynn 138 kV line APS (100%) Raise structures between Collins Ferry and West Run to eliminate the b1989 clearance de-rates on the Collins Ferry - West Run 138 kV line APS (100%) Replace Weirt 138 kV breaker 'Sb2095 TORONTO226' with 63kA rated breaker APS (100%) Revise the reclosing of b2096 Weirt 138 kV breaker '2&5 XFMR' APS (100%) Replace Ridgeley 138 kV breaker '#2 XFMR b2097

'GARETTRJCT'

40kA rated breaker

kV

breaker

OCB'

breaker

'RC1'

b2098

b2099

b2100

b2101

b2102

Revise the reclosing of Ridgeley 138 kV breaker

'AR3' with 40kA rated

Revise the reclosing of

Ridgeley 138 kV breaker

Replace Ridgeley 138 kV breaker 'WC4' with

Replace Ridgeley 138 kV breaker '1 XFMR

OCB' with 40kA rated

Replace Armstrong 138

breaker

with

40kA rated breaker

Responsible Customer(s)

APS (100%)

APS (100%)

APS (100%)

APS (100%)

APS (100%)

APS (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Replace Armstrong 138 b2103 kV breaker 'BURMA' with 40kA rated breaker APS (100%) Replace Armstrong 138 kV breaker b2104 'KITTANNING' with 40kA rated breaker APS (100%) Replace Armstrong 138 kV breaker b2105 'KISSINGERJCT' with 40kA rated breaker APS (100%) Replace Wylie Ridge b2106 345 kV breaker 'WK-1' with 63kA rated breaker APS (100%) Replace Wylie Ridge b2107 345 kV breaker 'WK-2' with 63kA rated breaker APS (100%) Replace Wylie Ridge b2108 345 kV breaker 'WK-3' with 63kA rated breaker APS (100%) Replace Wylie Ridge 345 kV breaker 'WK-4' b2109 with 63kA rated breaker APS (100%) Replace Wylie Ridge b2110 345 kV breaker 'WK-6' with 63kA rated breaker APS (100%) Replace Wylie Ridge b2111 138 kV breaker 'WK-7' with 63kA rated breaker APS (100%) Replace Wylie Ridge b2112 345 kV breaker 'WK-5' APS (100%) Replace Weirton 138 kV b2113 breaker 'NO 6 XFMR' with 63kA rated breaker APS (100%) Replace Armstrong 138 kV breaker 'Bus-Tie' b2114 (Status On-Hold pending retirement) APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Add a new 138 kV line b2124.1 exit APS (100%) Construct a 138 kV ring bus and install a 138/69 b2124.2 kV autotransformer APS (100%) Add new 138 kV line exit and install a 138/25 kV b2124.3 transformer APS (100%) Construct approximately b2124.4 5.5 miles of 138 kV line APS (100%) Convert approximately 7.5 miles of 69 kV to 138 b2124.5 kV APS (100%) Install a 75 MVAR 230 b2156 capacitor kV Shingletown Substation APS (100%) Replace 800A wave trap at Stonewall with a 1200 b2165 APS (100%) A wave trap Reconductor the Millville - Sleepy Hollow 138kV 4.25 miles of 556 ACSR with 795 ACSR, upgrade b2166 line risers at Sleepy Hollow, and change 1200 A CT tap at Millville to APS (100%) 800 For Grassy Falls 138kV Capacitor bank adjust turn-on voltage to 1.0pu with a high limit of 1.04pu, For Crupperneck b2168 and Powell Mountain 138kV Capacitor Banks adjust turn-on voltage to 1.01pu with a high limit of 1.035pu APS (100%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Responsible Customer(s) Required Transmission Enhancements Annual Revenue Requirement Replace/Raise structures on the Yukon-Smithton b2169 138 kV line section to eliminate clearance de-APS (100%) Replace/Raise structures on the Smithton-Shepler b2170 Hill Jct 138 kV line section eliminate to clearance de-rate APS (100%) Replace/Raise structures on the Parsons-William b2171 138 kV line section to eliminate clearance derate APS (100%) Replace/Raise structures on the Parsons - Loughs b2172 Lane 138 kV line section to eliminate clearance de-rate APS (100%)

SCHEDULE 12 – APPENDIX A

(14) Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power

Required Transmission Enhancements Responsible Customer(s) Annual Revenue Requirement Reconductor 0.33 miles of the Parkersburg - Belpre line and upgrade b2117 APS (100%) Parkersburg terminal equipment Add 44 MVAR Cap at b2118 APS (100%) New Martinsville Six-Wire Lake Lynn b2120 APS (100%) Lardin 138 kV circuits Replace Weirton 138 kV b2142 breaker "Wylie Ridge 210" APS (100%) with 63 kA breaker Replace Weirton 138 kV b2143 breaker "Wylie Ridge 216" APS (100%) with 63 kA breaker Replace relays at Mitchell b2174.8 APS (100%) substation Replace primary relay at b2174 9 APS (100%) Piney Fork substation Perform relay setting b2174.10 changes at Bethel Park APS (100%) substation Armstrong Substation: Relocate 138 kV controls b2213 from the generating station APS (100%) building to new control building Albright Substation: Install a new control building in the switchvard and relocate b2214 controls and SCADA APS (100%) equipment from the generating station building the new control center Rivesville Switching Station: Relocate controls and SCADA equipment b2215 APS (100%) from the generating station building to new control building

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Willow Island: Install a new 138 kV cross bus at Belmont Substation and reconnect and reconfigure b2216 APS (100%) the 138 kV lines to facilitate removal of the equipment at Willow Island switching station 130 MVAR reactor at b2235 APS (100%) Monocacy 230 kV Install a 32.4 MVAR b2260 APS (100%) capacitor at Bartonville Install a 33 MVAR b2261 APS (100%) capacitor at Damascus Replace 1000 Cu substation conductor and b2267 APS (100%) 1200 amp wave trap at Marlowe Reconductor 6.8 miles of 138kV 336 ACSR with b2268 APS (100%) 336 ACSS from Double Toll Gate to Riverton Reconductor from Collins b2299 Ferry - West Run 138 kV APS (100%) with 556 ACSS Reconductor from Lake b2300 APS (100%) Lynn - West Run 138 kV Install 39.6 MVAR Capacitor at Shaffers b2341 APS (100%) Corner 138 kV Substation Construct a new 138 kV switching station (Shuman Hill substation), which is b2342 APS (100%) next the Mobley 138 kV substation and install a 31.7 MVAR capacitor Install a 31.7 MVAR b2343 capacitor at West Union APS (100%) 138 kV substation

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Install a 250 MVAR SVC b2362 APS (100%) at Squab Hollow 230 kV Install a 230 kV breaker at b2362.1 Squab Hollow 230 kV APS (100%) substation Convert the Shingletown b2363 230 kV bus into a 6 APS (100%) breaker ring bus Install a new 230/138 kV transformer at Squab Hollow 230 kV substation. Loop the Forest - Elko 230 b2364 APS (100%) kV line into Squab Hollow. Loop the Brookville - Elko 138 kV line into Squab Hollow Install a 44 MVAR 138 kV b2412 capacitor at the Hempfield APS (100%) 138 kV substation Install breaker and a half 138 kV substation (Waldo Run) with 4 breakers to accommodate service to b2433.1 MarkWest Sherwood APS (100%) Facility including metering which is cut into Glen Falls Lamberton 138 kV line Install a 70 MVAR SVC at b2433.2 the new WaldoRun 138 kV APS (100%) substation Install two 31.7 MVAR capacitors at the new b2433.3 APS (100%) WaldoRun 138 kV substation Replace the Weirton 138 kV breaker 'WYLIE b2424 APS (100%) RID210' with 63 kA breakers Replace the Weirton 138 kV breaker 'WYLIE b2425 APS (100%) RID216' with 63 kA breakers

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Replace the Oak Grove 138 kV breaker 'OG1' with b2426 APS (100%) 63 kA breakers Replace the Oak Grove 138 kV breaker 'OG2' with b2427 APS (100%) 63 kA breakers Replace the Oak Grove 138 kV breaker 'OG3' with b2428 APS (100%) 63 kA breakers Replace the Oak Grove b2429 138 kV breaker 'OG4' with APS (100%) 63 kA breakers Replace the Oak Grove b2430 138 kV breaker 'OG5' with APS (100%) 63 kA breakers Replace the Oak Grove 138 kV breaker 'OG6' with b2431 APS (100%) 63 kA breakers Replace the Ridgeley 138 kV breaker 'RC1' with a 40 b2432 APS (100%) kA rated breaker Replace the Cabot 138kV breaker 'C9-KISKI VLY' b2440 APS (100%) with 63kA Replace the Ringgold 138 kV breaker 'RCM1' with b2472 APS (100%) 40kA breakers Replace the Ringgold 138 kV breaker '#4 XMFR' b2473 APS (100%) with 40kA breakers Construct a new line between Oak Mound 138 b2475 APS (100%) kV substation and Waldo Run 138 kV substation Construct a new 138 kV substation (Shuman Hill b2545 1 substation) connected to APS (100%) the Fairview –Willow Island (84) 138kV line

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Install a ring bus station with five active positions b2545.2 and two 52.8 MVAR APS (100%) capacitors with 0.941 mH reactors Install a +90/-30 MVAR b2545.3 SVC protected by a 138 APS (100%) kV breaker Remove the 31.7 MVAR b2545.4 capacitor bank at Mobley APS (100%) 138 kV Install a 51.8 MVAR (rated) 138 kV capacitor at b2546 APS (100%) Nyswaner 138 kV substation Construct a new 138 kV b2547.1 six breaker ring bus APS (100%) Hillman substation Loop Smith-Imperial 138 kV line into the new APS (100%) b2547.2 Hillman substation Install +125/-75 MVAR b2547.3 APS (100%) SVC at Hillman substation Install two 31.7 MVAR b2547.4 APS (100%) 138 kV capacitors Eliminate clearance de-rate on Wylie Ridge – Smith 138 kV line and upgrade b2548 terminals at Smith 138 kV, APS (100%) new line ratings 294 MVA (Rate A)/350 MVA (Rate B) Relocate All Dam 6 138 kV line and the 138 kV b2612.1 APS (100%) line to AE units 1&2 Install 138 kV, 3000A bustie breaker in the open bustie position next to the b2612.2 APS (100%) Shaffers corner 138 kV line

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Install a 6-pole manual switch, foundation, control b2612.3 APS (100%) cable, and all associated facilities Yukon 138 kV Breaker b2666 APS (100%) Replacement Replace Yukon 138 kV breaker "Y-11(CHARL1)" b2666.1 APS (100%) with an 80 kA breaker Replace Yukon 138 kV b2666.2 breaker "Y-13(BETHEL)" APS (100%) with an 80 kA breaker Replace Yukon 138 kV b2666.3 breaker "Y-18(CHARL2)" APS (100%) with an 80 kA breaker Replace Yukon 138 kV b2666.4 breaker "Y-19(CHARL2)" APS (100%) with an 80 kA breaker Replace Yukon 138 kV breaker "Y-4(4B-2BUS)" b2666.5 APS (100%) with an 80 kA breaker Replace Yukon 138 kV breaker "Y-5(LAYTON)" b2666.6 APS (100%) with an 80 kA breaker Replace Yukon 138 kV breaker "Y-8(HUNTING)" b2666.7 APS (100%) with an 80 kA breaker Replace Yukon 138 kV b2666.8 breaker "Y-9(SPRINGD)" APS (100%) with an 80 kA breaker Replace Yukon 138 kV breaker "Y-10(CHRL-SP)" b2666.9 APS (100%) with an 80 kA breaker Replace Yukon 138 kV b2666.10 breaker "Y-12(1-1BUS)" APS (100%) with an 80 kA breaker Replace Yukon 138 kV breaker "Y-14(4-1BUS)" b2666.11 APS (100%) with an 80 kA breaker

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Tran	nsmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b2666.12	Replace Yukon 138 kV breaker "Y-2(1B- BETHE)" with an 80 kA breaker		APS (100%)
b2666.13	Replace Yukon 138 kV breaker "Y-21(SHEPJ)" with an 80 kA breaker		APS (100%)
b2666.14	Replace Yukon 138 kV breaker "Y-22(SHEPHJT)" with an 80 kA breaker		APS (100%)
b2672	Change CT Ratio at Seneca Caverns from 120/1 to 160/1 and adjust relay settings accordingly		APS (100%)
b2688.3	Carroll Substation: Replace the Germantown 138 kV wave trap, upgrade the bus conductor and adjust CT ratios		AEP (12.91%) / APS (19.04%) / ATSI (1.24%) / ComEd (0.35%) / Dayton (1.45%) / DEOK (2.30%) / DL (1.11%) / Dominion (44.85%) / EKPC (0.78%) / PEPCO (15.85%) / RECO (0.12%)
b2689.3	Upgrade terminal equipment at structure 27A		APS (100%)
b2696	Upgrade 138 kV substation equipment at Butler, Shanor Manor and Krendale substations. New rating of line will be 353 MVA summer normal/422 MVA emergency		APS (100%)
b2700	Remove existing Black Oak SPS		APS (100%)
b2743.6	Reconfigure the Ringgold 230 kV substation to double bus double breaker scheme		AEP (6.46%) / APS (8.74%) / BGE (19.74%) / ComEd (2.16%) / Dayton (0.59%) / DEOK (1.02%) / DL (0.01%) / Dominion (39.95%) / EKPC (0.45%) / PEPCO (20.88%)

Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company, all doing business as Allegheny Power (cont.)

Required Transmission Enhancements		Annual Revenue Requirement	Responsible Customer(s)
b2743.6.1	Replace the two Ringgold 230/138 kV transformers		AEP (6.46%) / APS (8.74%) / BGE (19.74%) / ComEd (2.16%) / Dayton (0.59%) / DEOK (1.02%) / DL (0.01%) / Dominion (39.95%) / EKPC (0.45%) / PEPCO (20.88%)
b2743.7	Rebuild/Reconductor the Ringgold – Catoctin 138 kV circuit and upgrade terminal equipment on both ends		AEP (6.46%) / APS (8.74%) / BGE (19.74%) / ComEd (2.16%) / Dayton (0.59%) / DEOK (1.02%) / DL (0.01%) / Dominion (39.95%) / EKPC (0.45%) / PEPCO (20.88%)
b2763	Replace the breaker risers and wave trap at Bredinville 138 kV substation on the Cabrey Junction 138 kV terminal		APS (100%)
b2764	Upgrade Fairview 138 kV breaker risers and disconnect leads; Replace 500 CU breaker risers and 556 ACSR disconnect leads with 795 ACSR		APS (100%)

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Required Transmission Enhancement per PJM website	PJM Upgrade ID per PJM spreadsheet	An F	2018 - May 2019 inual Revenue Requirement or PJM website	ACE Zone Share ¹	JCP&L Zone Share ¹	- Schedule 12 PSE&G Zone Share ¹	RE Zone Share ¹	Estir ACE Zone Charges	nated New Jer JCP&L Zone Charges	sey EDC Zone PSE&G Zone Charges	Charges by Pro RE Zone Charges	oject Total NJ Zones Charges
Install a second Conastone – Graceton 230 kV circuit	b0497	\$	2,934,126	9.03%	9.67%	14.11%	0.52%	\$264,952	\$283,730	\$414,005	\$15,257	\$977,944
install new 500 kV transmission from Possum Point to Calvert Cliffs	b0512	\$	1,687	1.66%	3.74%	6.26%	0.26%	\$28	\$63	\$106	\$4	\$201
Totals		\$	-					\$0 \$264,980	\$0 \$283,793	\$0 \$414,111	\$0 \$15,262	\$0 \$978,145
Notes on calculations >>>								= (a) * (b)	= (a) * (c)	= (a) * (d)	= (a) * (e)	= (f) + (g) + (h) + (i)

		(k)	(1)		(m)	(n)	(o)		(p)
Zonal Cost Allocation for New Jersey Zones	lm	erage Monthly pact on Zone omers in 18/19	2018TX Peak Load per PJM website		ate in IW-mo.	2018 Impact months)	2019 Impact months)		018-2019 Impact 2 months)
PSE&G	\$	34,509.23	9.566.9	\$	3.61	\$ 241.565	\$ 172.546	\$	414,111
JCP&L	\$	23,649.42	5,721.0		4.13	\$ 165,546	\$ 118,247	\$	283,793
ACE	\$	22,081.63	2,540.8	\$	8.69	\$ 154,571	\$ 110,408	\$	264,980
RE	\$	1,271.82	401.7	\$	3.17	\$ 8,903	\$ 6,359	\$	15,262
Total Impact on NJ									
Zones	\$	81,512.11				\$ 570,585	\$ 407,561	\$	978,145
				=	(k) * (l)	= (k) * 7	= (k) * 5	=	: (n) * (o)

Notes:

Notes on calculations >>>

^{1) 2018} allocation share percentages are from PJM OATT

SCHEDULE 12 – APPENDIX

(2) Baltimore Gas and Electric Company

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Add (2) 230 kV Breakers at High Ridge and install b0152 BGE (100%) two Northwest 230 kV 120 MVAR capacitors Install a 4th Waugh Chapel 500/230kV transformer. terminate the transformer BGE (85.56%) / ME (0.83%) / b0244 in a new 500 kV bay and PEPCO (13.61%) operate the existing inservice spare transformer on standby As specified in Attachment H-Replace both Conastone BGE (75.85%) / Dominion 2A, Attachment 7, the (11.54%) / ME (4.73%) / b0298 500/230 kV transformers Transmission Enhancement PEPCO (7.88%) with larger transformers Charge Worksheet Replace Conastone 230 b0298.1 BGE (100%) kV breaker 500-3/2323 Add a fourth 230/115 kV transformer, two 230 kV b0474 circuit breakers and a 115 BGE (100%) kV breaker at Waugh Chapel Create two 230 kV ring buses at North West, add two 230/115 kV b0475 BGE (100%) transformers at North West and create a new 115 kV station at North West Rebuild High Ridge 230 b0476 kV substation to Breaker BGE (100%) and Half configuration Replace the Waugh BGE (90.56%) / ME (1.51%) / Chapel 500/230 kV PECO (.92%) / PEPCO b0477 transformer #1 with three (4.01%) / PPL (3.00%) single phase transformers

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

required	Transmission Emiancements	Timuai Revenue Requirement	responsible Customer(s)
b0497	Install a second Conastone – Graceton 230 kV circuit		AEC (9.00%) / DPL (16.85%) / JCPL (9.64%) / ME (1.48%) / Neptune* (0.95%) / PECO (30.79%) / PPL (16.41%) / ECP** (0.29%) / PSEG (14.07%) / RE (0.52%)
b0497.1	Replace Conastone 230 kV breaker #4		BGE (100%)
b0497.2	Replace Conastone 230 kV breaker #7		BGE (100%)
b0500.2	Replace wavetrap and raise operating temperature on Conastone – Otter Creek 230 kV line to 165 deg		AEC (6.27%) / DPL (8.65 %) / JCPL (14.54%) / ME (10.59%) / Neptune* (1.37%) / PECO (15.66%) / PPL (21.02%) / ECP** (0.57%) / PSEG (20.56%) / RE (0.77%)
b0512.33	MAPP Project Install new Hallowing Point – Calvert Cliffs 500 kV circuit and associated substation work at Calvert Cliffs substation		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (11.40%) / ComEd (6.13%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

required	Transmission Emancements	Amidai Revenue Requirement	1 ()
b0512.43	MAPP Project Install new Hallowing Point – Calvert Cliffs 500 kV circuit and associated substation work at Calvert Cliffs substation Rebuild both Harford – Perryman 110615-A and 110616-A 115 kV circuits		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (11.40%) / ComEd (6.13%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0749	Replace 230 kV breaker and associated CT's at Riverside 230 kV on 2345 line; replace all dead-end structures at Brandon Shores, Hawkins Point, Sollers Point and Riverside; Install a second conductor per phase on the spans entering each station		BGE (100%)

require	i Transmission Emiancements	Annual Revenue Requirement	responsible Editorner(s)
b0795	Install a 115 kV breaker at Chesaco Park		BGE (100%)
b0796	Install 2, 115 kV breakers at Gwynnbrook		BGE (100%)
b0819	Remove line drop limitations at the substation terminations for Gwynnbrook – Mays Chapel 115 kV		BGE (100%)
b0820	Remove line drop limitations at the substation terminations and replace switch for Delight – Gwynnbrook 115 kV		BGE (100%)
b0821	Remove line drop limitations at the substation terminations for Northwest – Delight 115 kV		BGE (100%)
b0822	Remove line drop limitations at the substation terminations for Gwynnbrook – Sudbrook 115 kV		BGE (100%)
b0823	Remove line drop limitations at the substation terminations for Windy Edge – Texas 115 kV		BGE (100%)
b0824	Remove line drop limitations at the substation terminations for Granite – Harrisonville 115 kV		BGE (100%)
b0825	Remove line drop limitations at the substation terminations for Harrison – Dolefield 115 kV		BGE (100%)

^{*} Neptune Regional Transmission System, LLC ** East Coast Power, L.L.C.

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
	Remove line drop		
	limitations at the		
b0826	substation terminations for		BGE (100%)
	Riverside – East Point 115		
	kV		
	Install an SPS for one year		
	to trip a Mays Chapel 115		
b0827	kV breaker one line		BGE (100%)
	110579 for line overloads		
	110509		
	Disable the HS throwover		
b0828	at Harrisonville for one		BGE (100%)
	year		
	Rebuild each line (0.2		
4.00=0	miles each) to increase the		(1000)
b0870	normal rating to 968 MVA		BGE (100%)
	and the emergency rating		
	to 1227 MVA		
	Increase contact parting		(1000)
b0906	time on Wagner 115 kV		BGE (100%)
	breaker 32-3/2		
1 000=	Increase contact parting		D GD (4000)
b0907	time on Wagner 115 kV		BGE (100%)
	breaker 34-1/3		
	Rebuild Graceton - Bagley		
	230 kV as double circuit		APS (2.02%) / BGE (75.22%)
b1016	line using 1590 ACSR.		/ Dominion (16.1%) / PEPCO
	Terminate new line at		(6.6%)
	Graceton with a new		(333,3)
	circuit breaker.		
	Upgrade wire drops at		
b1055	Center 115kV on the		BGE (100%)
	Center - Westport 115 kV		
	circuit		
	Upgrade wire sections at		
1 1020	Wagner on both 110534		
b1029	and 110535 115 kV		
	circuits. Reconfigure		DCE (1000/)
	Lipins Corner substation		BGE (100%)

The Annual Revenue Requirement associated with the Transmission Enhancement Charges are set forth and determined in Appendix A to Attachment H-2.

required	Transmission Enhancements F	Milital Revenue Requirement	responsible editioner(s)
b1030	Move the Hillen Rd substation from circuits 110507/110508 to circuits 110505/110506		BGE (100%)
b1031	Replace wire sections on Westport - Pumphrey 115 kV circuits #110521, 110524, 110525, and 110526		BGE (100%)
b1083	Upgrade wire sections of the Mays Chapel – Mt Washington circuits (110701 and 110703) to improve the rating to 260/300 SN/SE MVA		BGE (100%)
b1084	Extend circuit 110570 from Deer Park to Northwest, and retire the section of circuit 110560 from Deer Park to Deer Park tap and retire existing Deer Park Breaker		BGE (100%)
b1085	Upgrade substation wire conductors at Lipins Corner to improve the rating of Solley-Lipins Corner sections of circuits 110534 and 110535 to 275/311 MVA SN/SE		BGE (100%)
b1086	Build a new 115 kV switching station between Orchard St. and Monument St.		BGE (100%)
b1175	Apply SPS at Mt. Washington to delay load pick-up for one outage and for the other outage temporarily drop load		BGE (100%)

b1176	Transfer 6 MW of load from Mt. Washington –	
	East Towson	BGE (100%)
b1251	Build a second Raphael – Bagley 230 kV	APS (4.42%) / BGE (66.95%) / ComEd (4.12%) / Dayton (0.49%) / Dominion (18.76%) / PENELEC (0.05%) / PEPCO (5.21%)
b1251.1	Re-build the existing Raphael – Bagley 230 kV	APS (4.42%) / BGE (66.95%) / ComEd (4.12%) / Dayton (0.49%) / Dominion (18.76%) / PENELEC (0.05%) / PEPCO (5.21%)
b1252	Upgrade terminal equipment (remove terminal limitation at Pumphrey Tap to bring the circuit to 790N/941E	BGE (100%)

required	Transmission Elliancements A	Allitual Revenue Requirement	responsible editioner(s)
b1253	Replace the existing Northeast 230/115 kV transformer #3 with 500		D.G.P. (40004)
	MVA		BGE (100%)
b1253.1	Replace the Northeast 230 kV breaker '2317/315'		BGE (100%)
b1253.2	Revise reclosing on Windy Edge 115 kV breaker '110515'		BGE (100%)
b1253.3	Revise reclosing on Windy Edge 115 kV breaker '110516'		BGE (100%)
b1253.4	Revise reclosing on Windy Edge 115 kV breaker '110517'		BGE (100%)
b1254	Build a new 500/230 kV substation (Emory Grove)		APS (4.07%) / BGE (53.19%) / ComEd (3.71%) / Dayton (0.50%) / Dominion (16.44%) / PENELEC (0.59%) / PEPCO (21.50%)
b1254.1	Bundle the Emory – North West 230 kV circuits		BGE (100%)
b1267	Rebuild existing Erdman 115 kV substation to a dual ring-bus configuration to enable termination of new circuits		BGE (100%)
b1267.1	Construct 115 kV double circuit underground line from existing Coldspring to Erdman substation		BGE (100%)
b1267.2	Replace Mays Chapel 115 kV breaker '110515A'		BGE (100%)
b1267.3	Replace Mays Chapel 115 kV breaker '110579C'		BGE (100%)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b1544	Advance the baseline upgrade B1252 to upgrade terminal equipment removing terminal limitation at Pumphrey Tap on BGE 230 kV		
	circuit 2332-A		BGE (100%)
b1545	Upgrade terminal equipment at both Brandon Shores and Waugh Chapel removing terminal limitation on BGE 230 kV circuit 2343		BGE (100%)
b1546	Upgrade terminal equipment at Graceton removing terminal limitation on BGE portion of the 230 kV Graceton – Cooper circuit 2343		BGE (100%)
b1583	Replace Hazelwood 115 kV breaker '110602'		BGE (100%)
b1584	Replace Hazelwood 115 kV breaker '110604'		BGE (100%)
b1606.1	Moving the station supply connections of the Hazelwood 115/13kV station		BGE (100%)
b1606.2	Installing 115kV tie breakers at Melvale		BGE (100%)
b1785	Revise the reclosing for Pumphrey 115 kV breaker '110521 DR'		BGE (100%)
b1786	Revise the reclosing for Pumphrey 115 kV breaker '110526 DR'		BGE (100%)
b1789	Revise the reclosing for Pumphrey 115 kV breaker '110524DR'		BGE (100%)
b1806	Rebuild Wagner 115kV substation to 80kA		BGE (100%)

SCHEDULE 12 – APPENDIX A

(2) Baltimore Gas and Electric Company

Required 1	ransmission Enhancements	Annuai Revenue Requirement	Responsible Customer(s)
	Install a 115 kV tie		
	breaker at Wagner to		
b2219	create a separation from		BGE (100%)
	line 110535 and		
	transformer 110-2		
b2220	Install four 115 kV		BGE (100%)
02220	breakers at Chestnut Hill		BGE (10070)
	Install an SPS to trip		
b2221	approximately 19 MW		BGE (100%)
02221	load at Green St. and		BGE (10070)
	Concord		
	Install a 230/115kV		
	transformer at Raphael		
	Rd and construct		
	approximately 3 miles of		
b2307	115kV line from Raphael		BGE (100%)
	Rd. to Joppatowne.		
	Construct a 115kV three		
	breaker ring at		
	Joppatowne		
	Build approximately 3		
	miles of 115kV		
	underground line from		
	Bestgate tap to Waugh		
b2308	Chapel. Create two		BGE (100%)
	breaker bay at Waugh		
	Chapel to accommodate		
	the new underground		
	circuit		
	Build a new Camp Small		
b2396	115 kV station and install		BGE (100%)
	30 MVAR capacitor		

Baltimore Gas and Electric Company (cont.)

rtequired r		minual Revenue Requirement R	esponsible edistorrier(s)
b2396.1	Install a tie breaker at Mays Chapel 115 kV		BGE (100%)
	substation		
	Upgrade the Riverside		
	115kV substation strain		
	bus conductors on		
	circuits 115012 and		
b2567	115011 with double		BGE (100%)
	bundled 1272 ACSR to		
	achieve ratings of		
	491/577 MVA SN/SE on		
	both transformer leads		
	Reconductor Northwest –		
	Northwest #2 115kV		
b2568	110574 substation tie		BGE (100%)
02300	circuit with 2167 ACSR		BGE (10070)
	to achieve ratings of		
	400/462 MVA SN/SE		
	Conastone 230 kV		AEP (6.46%) / APS
	substation tie-in work		(8.74%) / BGE (19.74%) /
	(install a new circuit		ComEd (2.16%) / Dayton
b2752.6	breaker at Conastone		(0.59%) / DEOK (1.02%) /
	230 kV and upgrade any		DL (0.01%) / Dominion
	required terminal		(39.95%) / EKPC (0.45%) /
	equipment to terminate		PEPCO (20.88%)
	the new circuit)		` ′
	D 1 4 /D 1 1141		AEP (6.46%) / APS
	Reconductor/Rebuild the		(8.74%) / BGE (19.74%) /
b2752.7	two Conastone –		ComEd (2.16%) / Dayton
02/32.7	Northwest 230 kV lines		(0.59%) / DEOK (1.02%) /
	and upgrade terminal		DL (0.01%) / Dominion (39.95%) / EKPC (0.45%) /
	equipment on both ends		PEPCO (20.88%)
	Replace the Conastone		12100 (20.0070)
1.0550.0	230 kV '2322 B5'		D.G.F. (1000 ()
<i>b2752.8</i>	breaker with a 63kA		BGE (100%)
	breaker		
L		l .	I

Baltimore Gas and Electric Company (cont.)

Replace the Conastone BGE (100	
with a 63kA breaker)%)
Load-Ratio: Allocatio AEC (1.66%) (14.16%) / APS ATSI (7.88%) (4.22%) / Comed / Dayton (2.17% (3.29%) / DL (1.2.86%) / EKPC ICPL (3.74% (1.90%) / NEP (0.44%) / PECO PENELEC (1.90%) / PEPCO (3.99% (4.84%) / PSEG RE (0.26% MVA normal and 3525 MVA emergency DFAX Allocates AEC (0.05%) (11.40%) / BGE (Dayton (2.23%) (4.28%) / DPL (EKPC (1.98%) (11.06%) / NEF (1.17%) / POSEI (0.66%) / PEPCO (7.98%) (11.06%) / PEPCO (7.98%) (11.98%) / POSEI (0.06%) / PEPCO (7.98%)	on: // AEP (5.73%) / // BGE (1(13.31%)) / DEOK (1.75%) / Dominion (1.87%) / // ME TUNE* (5.34%) / // 89%) / // 6) / PPL (6.26%) / // White // APS (22.83%) / // APS (22.83%) / // DEOK (0.20%) / // JCPL PTUNE* DON**** NELEC (19.38%) // RECO

^{*}Neptune Regional Transmission System, LLC

^{****}Poseidon Transmission 1, LLC

Baltimore Gas and Electric Company (cont.)

	Re-connect the Crane – Windy Edge 110591 & 110592 115 kV circuits	
b2816	into the Northeast	BGE (100%)
	Substation with the	
	addition of a new 115 kV	
	3-breaker bay	

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Required Transmission Enhancement per PJM website	PJM Upgrade ID per PJM spreadsheet	June 2018- May 2019 Annual Revenue Requirement per PJM website	ACE Zone Share ¹	JCP&L Zone Share ¹	ers - Schedule 12 PSE&G Zone Share ¹ cess Transmission	RE Zone Share ¹	Estima ACE Zone Charges	ated New Jerse JCP&L Zone Charges	ey EDC Zone Ch PSE&G Zone Charges	narges by Proj RE Zone Charges	ect Total NJ Zones Charges
New 500 KV Susquehana- Roseland Line	b0487	\$ 73,470,886.00	1.66%	3.74%	6.26%	0.26%	\$1,219,617	\$2,747,811	\$4,599,277	\$191,024	\$8,757,730
Replace wave trap at Alburtus 500 kV Sub	b0171.2	\$ 8,381.00	1.66%	3.74%	6.26%	0.26%	\$139	\$313	\$525	\$22	\$999
Replace wavetrap at Hosensack 500KV Sub	b0172.1	\$ 6,010.00	1.66%	3.74%	6.26%	0.26%	\$100	\$225	\$376	\$16	\$716
Replace wavetraps at Juniata 500KV Sub	b0284.2	\$ 12,153.00	1.66%	3.74%	6.26%	0.26%	\$202	\$455	\$761	\$32	\$1,449
New S-R additions < 500kV ² New substation and	b0487.1	\$ 1,756,533.00	0.00%	0.00%	5.14%	0.19%	\$0	\$0	\$90,286	\$3,337	\$93,623
transformers Middletown Install Lauschtown	b0468	\$ 2,408,736.00	0.00%	4.56%	5.94%	0.22%	\$0	\$109,838	\$143,079	\$5,299	\$258,216
500/230 kV Sub below 500kv portion Install Lauschtown	b2006	\$ 2,618,100.00	1.11%	9.68%	11.43%	0.45%	\$29,061	\$253,432	\$299,249	\$11,781	\$593,523
500/230 kV Sub 500kv portion tie line 200 MVAR shunt	b2006.1	\$ 8,698,675.00	1.66%	3.74%	6.26%	0.26%	\$144,398	\$325,330	\$544,537	\$22,617	\$1,036,882
reactor at Alburtis 500kv Totals	b2237	\$ 2,286,532.50	1.66%	3.74%	6.26%	0.26%	\$37,956 \$1,431,473	\$85,516 \$3,522,921	\$143,137 \$5,821,227	\$5,945 \$240,073	\$272,555 \$11,015,693
Notes on calculations	>>>						= (a) * (b)	= (a) * (c)	= (a) * (d)	= (a) * (e)	= (f) + (g) + (h) + (i)

			(k)	(1)		(m)		(n)		(o)	(p)
	Zonal Cost Allocation for New Jersey Zones	lm	erage Monthly pact on Zone tomers in 18/19	2018 Peak Load per PJM website	_	Rate in MW-mo.	,	2018 Impact (7 months)	(2019 Impact 5 months)	2018-2019 Impact 12 months)
	PSE&G	\$	485.102.22	9.566.9	\$	50.71	\$	3.395.716	\$	2,425,511	\$ 5,821,227
	JCP&L	\$	293,576.76	5,721.0		51.32	\$	2,055,037	\$	1,467,884	\$ 3,522,921
	ACE	\$	119,289.39	2,540.8	\$	46.95	\$	835,026	\$	596,447	\$ 1,431,473
	RE	\$	20,006.08	401.7	\$	49.80	\$	140,043	\$	100,030	\$ 240,073
•	Total Impact on NJ										
	Zones	\$	917,974.45				\$	6,425,821	\$	4,589,872	\$ 11,015,693
Notes on calculations >	>>				=	(k) * (l)		= (k) * 7		= (k) * 5	= (n) * (o)

^{1) 2018} allocation share percentages are from PJM OATT

SCHEDULE 12 – APPENDIX

(9) PPL Electric Utilities Corporation

Required T	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0074	Rebuild 12 miles of S. Akron – Berks 230 kV to double circuit, looping Met Ed's S. Lebanon – S. Reading line into Berks; replacement of S. Reading 230 kV breaker 107252		PPL (100%)
b0171.2	Replace wavetrap at Hosensack 500kV substation to increase rating of Elroy - Hosensack 500 kV		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0172.1	Replace wave trap at Alburtis 500kV substation		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / Replace two wave traps DPL (2.50%) / Dominion at Juniata 500 kV – on b0284.2 (12.86%) / EKPC (1.87%) / the two Juniata -JCPL (3.74%) / ME (1.90%) / Airydale 500 kV NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)Changes at Juniata 500 b0284.4 kV substation PPL (100%) Replace wavetrap at the b0293.1 Martins Creek 230 kV bus PPL (100%) Raise the operating temperature of the 2b0293 2 1590 ACSR to 140C for the Martins Creek -Portland 230 kV circuit PPL (100%) Spare Juniata 500/230 b0440 kV transformer PPL (100%) Build a new substation with two 150 MVA transformers between JCPL (4.55%) / Neptune* Dauphin and (0.37%) / PECO (1.79%) / Hummelstown 230/69 b0468 PENELEC (0.33%) / PPL kV substations by (86.63%) / ECP** (0.18%) / sectionalizing the PSEG (5.93%) / RE (0.22%) Middletown Junction -New Lebanon 230 kV line

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Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Install 130 MVAR b0469 capacitor at West Shore 230 kV line PPL (100%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd Build new 500 kV (13.31%) / Dayton (2.11%) / transmission facilities DEOK (3.29%) / DL (1.75%) / from Susquehanna to DPL (2.50%) / Dominion b0487 Pennsylvania – New (12.86%) / EKPC (1.87%) / Jersey border at JCPL (3.74%) / ME (1.90%) / Bushkill NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) Install Lackawanna 500/230 kV PENELEC (16.90%) / PPL transformer and b0487.1 (77.59%) / ECP** (0.19%) / upgrade 230 kV PSEG (5.13%) / RE (0.19%) substation and switchvard Conastone - Otter Creek 230 kV -AEC (6.27%) / DPL (8.65%) / JCPL (14.54%) / ME (10.59%) Reconductor / Neptune* (1.37%) / PECO approximately 17.2 b0500.1 miles of 795 kcmil (15.66%) / PPL (21.02%) / ACSR with new 795 ECP** (0.57%) / PSEG kemil ACSS operated (20.56%) / RE (0.77%)

at 160 deg C

The Annual Revenue Requirements associated with the Transmission Enhancement Charges are set forth and determined in Appendix A to Attachment H-8G.

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Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Install 250 MVAR b0558 capacitor at Juniata 500 Dominion (12.86%) / EKPC kV substation (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) Eldred – Pine Grove 69 b0593 kV line Rebuild Part 2: 8 miles PPL (100%) Rebuild Lackawanna – b0595 Edella 69 kV line to double circuit PPL (100%) Reconductor and rebuild Stanton – Providence 69 kV #1 and #2 lines with b0596 69 kV design; approximately 8 miles total PPL (100%) Reconductor Suburban -Providence 69 kV #1 and b0597 resectionalize the Suburban 69 kV lines PPL (100%) Reconductor Suburban

Taps #1 and #2 for 69 kV

line portions

b0598

PPL (100%)

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Required '	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0600	Tripp Park Substation: 69 kV tap off Stanton – Providence 69 kV line #3 to new substation		PPL (100%)
b0601	Jessup Substation: New 138/69 kV tap off of Peckville – Jackson 138/69 kV line		PPL (100%)
b0604	Add 150 MVA, 230/138/69 transformer #6 to Harwood substation		PPL (100%)
b0605	Reconductor Stanton – Old Forge 69 kV line and resectionalize the Jenkins – Scranton 69 kV #1 and #2 lines		PPL (100%)
b0606	New 138 kV tap off Monroe – Jackson 138 kV #1 line to Bartonsville substation		PPL (100%)
b0607	New 138 kV taps off Monroe – Jackson 138 kV lines to Stroudsburg substation		PPL (100%)
b0608	New 138 kV tap off Siegfried – Jackson 138 kV #2 to transformer #2 at Gilbert substation		PPL (100%)
b0610	At South Farmersville substation, a new 69 kV tap off Nazareth – Quarry #2 to transformer #2		PPL (100%)
b0612	Rebuild Siegfried – North Bethlehem portion (6.7 miles) of Siegfried – Quarry 69 kV line		PPL (100%)
b0613	East Tannersville Substation: New 138 kV tap to new substation		PPL (100%)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
10614	Elroy substation expansion and new Elroy		
b0614	- Hatfield 138/69 kV		
	double circuit lines (1.9		DDI (1000/)
	miles) Reconductor and rebuild		PPL (100%)
	12 miles of Seidersville –		
b0615	Quakerstown 138/69 kV		
00015	and a new 75 MVA,		
	230/69 kV transformer #4		PPL (100%)
	New Springfield 230/69		/
L 0616	kV substation and		
b0616	transmission line		
	connections		PPL (100%)
	New 138 kV line and		
b0620	terminal at Monroe		
	230/138 substation		PPL (100%)
	New 138 kV line and		
	terminal at Siegfried		
b0621	230/138 kV substation		
00021	and add a second circuit		
	to Siegfried – Jackson for		(1000)
	8.0 miles		PPL (100%)
	138 kV yard upgrades and		
b0622	transmission line		
	rearrangements at Jackson		DDI (1000/)
	138/69 kV substation New West Shore –		PPL (100%)
	Whitehill Taps 138/69 kV		
b0623	double circuit line (1.3		
	miles)		PPL (100%)
	Reconductor Cumberland		(*****)
	– Wertzville 69 kV		
b0624	portion (3.7 miles) of		
	Cumberland – West Shore		
	69 kV line		PPL (100%)
	Reconductor Mt. Allen –		
10655	Rossmoyne 69 kV		
b0625	portions (1.6 miles) of		
	West Shore – Cumberland		DDI (1000/)
	#3 and #4 lines		PPL (100%)

Required '	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0627	Replace UG cable from Walnut substation to Center City Harrisburg substation for higher ampacity (0.25 miles)		PPL (100%)
b0629	Lincoln substation: 69 kV tap to convert to modified Twin A		PPL (100%)
b0630	W. Hempfield – Donegal 69 kV line: Reconductor / rebuild from Landisville Tap – Mt. Joy (2 miles)		PPL (100%)
b0631	W. Hempfield – Donegal 69 kV line: Reconductor / rebuild to double circuit from Mt. Joy – Donegal (2 miles)		PPL (100%)
b0632	Terminate new S. Manheim – Donegal 69 kV circuit into S. Manheim 69 kV #3		PPL (100%)
b0634	Rebuild S. Manheim – Fuller 69 kV portion (1.0 mile) of S. Manheim – West Hempfield 69 kV #3 line into a 69 kV double circuit		PPL (100%)
b0635	Reconductor Fuller Tap – Landisville 69 kV (4.1 miles) into a 69 kV double circuit		PPL (100%)
b0703	Berks substation modification on Berks – South Akron 230 kV line. Modification will isolate the line fault on the South Akron line and will allow Berks transformer #2 to be energized by the South Lebanon 230 kV circuit		PPL (100%)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0705	New Derry – Millville 69 kV line		PPL (100%)
b0707	Construct Bohemia – Twin Lakes 69 kV line, install a 10.9 MVAR capacitor bank near Bohemia 69 kV substation		PPL (100%)
b0708	New 69 kV double circuit from Jackson – Lake Naomi Tap		PPL (100%)
b0709	Install new 69 kV double circuit from Carlisle – West Carlisle		PPL (100%)
b0710	Install a third 69 kV line from Reese's Tap to Hershey substation		PPL (100%)
b0711	New 69 kV that taps West Shore – Cumberland 69 kV #1 to Whitehill 69 kV substation		PPL (100%)
b0712	Construct a new 69 kV line between Strassburg Tap and the Millwood – Engleside 69 kV #1 line		PPL (100%)
b0713	Construct a new 138 kV double circuit line between Dillersville Tap and the West Hempfield – Prince 138 kV line		PPL (100%)
b0714	Prepare Roseville Tap for 138 kV conversion		PPL (100%)
b0715	Transfer S. Akron – S. Manheim #1 and #2 lines from the S. Akron 69 kV Yard to the S. Akron 138 kV Yard; Install switches on S. Akron – S. Manheim 138 kV #1 and #2 lines		PPL (100%)

Required 7	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0716	Add a second 69 kV line from Morgantown – Twin Valley		PPL (100%)
b0717	Rebuild existing Brunner Island – West Shore 230 kV line and add a second Brunner Island – West Shore 230 kV line		PPL (100%)
b0718	SPS scheme to drop 190 MVA of 69 kV radial load at West Shore and 56 MVA of 69 kV radial load at Cumberland		PPL (100%)
b0719	SPS scheme at Jenkins substation to open the Stanton #1 and Stanton #2 230 kV circuit breakers after the second contingency		PPL (100%)
b0791	Add a fourth 230/69 kV transformer at Stanton		PENELEC (9.55%) / PPL (90.45%)
b1074	Install motor operators on the Jenkins 230 kV '2W' disconnect switch and build out Jenkins Bay 3 and have MOD '3W' operated as normally open		PPL (100%)
b0881	Install motor operators on Susquehanna T21 - Susquehanna 230 kV line East CB at Susquehanna 230 kV switching station		PPL (100%)
b0908	Install motor operators at South Akron 230 kV		PPL (100%)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0909	Convert Jenkins 230 kV yard into a 3-breaker ring bus		PPL (100%)
b0910	Install a second 230 kV line between Jenkins and Stanton		PPL (100%)
b0911	Install motor operators at Frackville 230 kV		PPL (100%)
b0912	Install 2, 10.8 MVAR capacitor banks at Scranton 69 kV		PPL (100%)
b0913	Extend Cando Tap to the Harwood-Jenkins #2 69 kV line		PPL (100%)
b0914	Build a 3rd 69 kV line from Harwood to Valmont Taps		PPL (100%)
b0915	Replace Walnut-Center City 69 kV cable		PPL (100%)
b0916	Reconductor Sunbury- Dalmatia 69 kV line		PPL (100%)
b1021	Install a new (#4) 138/69 kV transformer at Wescosville		PPL (100%)
b1196	Remove the Siegfried bus tie breaker and install a new breaker on the Martins Creek 230 kV line west bay to maintain two ties between the 230 kV buses		PPL (100%)
b1201	Rebuild the Hercules Tap to Double Circuit 69 kV		PPL (100%)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b1202	Mack-Macungie Double Tap, Single Feed Arrangement		PPL (100%)
b1203	Add the 2nd Circuit to the East Palmerton-Wagners- Lake Naomi 138/69 kV Tap		PPL (100%)
b1204	New Breinigsville 230-69 kV Substation		PPL (100%)
b1205	Siegfried-East Palmerton #1 69 kV Line- Install new 69 kV LSAB, Sectionalize, and Transfer Treichlers Substation		PPL (100%)
b1206	Siegfried-Quarry #1 & #2 69 kV Lines- Rebuild 3.3 mi from Quarry Substation to Macada Taps		PPL (100%)
b1209	Convert Neffsville Taps from 69 kV to 138 kV Operation		PPL (100%)
b1210	Convert Roseville Taps from 69 kV to 138 kV Operation (Part 1 – operate on the 69 kV system)		PPL (100%)
b1211	Convert Roseville Taps from 69 kV to 138 kV Operation (Part 2 – operate on the 138 kV system)		PPL (100%)
b1212	New 138 kV Taps to Flory Mill 138/69 kV Substation		PPL (100%)

Required T	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b1213	Convert East Petersburg Taps from 69 kV to 138 kV operation, install two 10.8 MVAR capacitor banks		PPL (100%)
b1214	Terminate South Manheim-Donegal #2 at South Manheim, Reduce South Manheim 69 kV Capacitor Bank, Resectionalize 69 kV		PPL (100%)
b1215	Reconductor and rebuild 16 miles of Peckville- Varden 69 kV line and 4 miles of Blooming Grove-Honesdale 69 kV line		PPL (100%)
b1216	Build approximately 2.5 miles of new 69 kV transmission line to provide a "double tap – single feed" connection to Kimbles 69/12 kV substation		PPL (100%)
b1217	Provide a "double tap – single feed" connection to Tafton 69/12 kV substation		PPL (100%)
b1524	Build a new Pocono 230/69 kV substation		PPL (100%)
b1524.1	Build approximately 14 miles new 230 kV South Pocono – North Pocono line		PPL (100%)
b1524.2	Install MOLSABs at Mt. Pocono substation		PPL (100%)

Required T	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b1525	Build new West Pocono 230/69 kV Substation		PPL (100%)
b1525.1	Build approximately 14 miles new 230 kV Jenkins-West Pocono 230 kV Line		PPL (100%)
b1525.2	Install Jenkins 3E 230 kV circuit breaker		PPL (100%)
b1526	Install a new Honeybrook – Twin Valley 69/138 kV tie		PPL (100%)
b1527	Construct a new 230/69 kV North Lancaster substation. The sub will be supplied from the SAKR-BERK 230kV Line		PPL (100%)
b1527.1	Construct new 69/138 kV transmission from North Lancaster 230/69 kV sub to Brecknock and Honeybrook areas		PPL (100%)
b1528	Install Motor-Operated switches on the Wescosville-Trexlertown #1 & #2 69 kV lines at East Texas Substation		PPL (100%)
b1529	Add a double breaker 230 kV bay 3 at Hosensack		PPL (100%)
b1530	Replace Lock Haven 69kV ring bus with standard breaker and half design		PPL (100%)
b1532	Install new 32.4 MVAR capacitor bank at Sunbury		PPL (100%)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Rebuild Lycoming-Lock Haven #1 and b1533 Lycoming-Lock Haven #2 69kV lines PPL (100%) Rebuild 1.4 miles of the Sunbury-Milton 69kV b1534 PPL (100%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Re-configure the DEOK (3.29%) / DL (1.75%) / Breinigsville 500 kV DPL (2.50%) / Dominion b1601 substation with addition (12.86%) / EKPC (1.87%) / two 500 kV circuit JCPL (3.74%) / ME (1.90%) / breakers NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)† Re-configure the Elimsport 230 kV b1602 substation to breaker and half scheme and install 80 MVAR capacitor PPL (100%) Install a 90 MVAR cap b1740 bank on the Frackville 230 kV bus #207973 PPL (100%) Install a 3rd West Shore b1756 230/69 kV transformer PPL (100%) Install a 230 kV motoroperated air-break switch b1757 on the Clinton - Elimsport 230 kV line PPL (100%)

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Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b1758	Rebuild 1.65 miles of Columbia - Danville 69 kV line		PPL (100%)
b1759	Install a 69 kV 16.2 MVAR Cap at Milton substation		PPL (100%)
b1760	Install motor operated devices on the existing disconnect switches that are located on each side of all four 230 kV CBs at Stanton		PPL (100%)
b1761	Build a new Paupack - North 230 kV line (Approximately 21 miles)		PPL (100%)
b1762	Replace 3.7 miles of the existing 230 kV Blooming Grove - Peckville line by building 8.4 miles of new 230 kV circuit onto the Lackawanna - Hopatcong tower-line		PPL (100%)
b1763	Re-terminate the Peckville - Jackson and the Peckville - Varden 69 kV lines from Peckville into Lackawanna		PPL (100%)
b1764	Build a new 230-69 kV substations (Paupack)		PPL (100%)
b1765	Install a 16.2 MVAR capacitor bank at Bohemia 69-12 kV substation		PPL (100%)
b1766	Reconductor/rebuild 3.3 miles of the Siegfried - Quarry #1 and #2 lines		PPL (100%)
b1767	Install 6 motor-operated disconnect switches at Quarry substation		PPL (100%)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b1788	Install a new 500 kV circuit breaker at Wescosville		PPL (100%)
b1890	Add a second 230/69 kV transformer at North Pocono (NE/Pocono Reliability Project)		PPL (100%)
b1891	Build a new 230/138 kV Yard at Lackawanna (138 kV conversion from Lackawanna to Jenkins)		PPL (100%)
b1892	Rebuild the Throop Taps for 138 kV operation (138 kV Conversion from Lackawanna to Jenkins)		PPL (100%)
b1893	Swap the Staton - Old Forge and Stanton - Brookside 69 kV circuits at Stanton (138 kV Conversion from Lackawanna to Jenkins)		PPL (100%)
b1894	Rebuild and re-conductor 2.5 miles of the Stanton - Avoca 69 kV line		PPL (100%)
b1895	Rebuild and re-conductor 4.9 miles of the Stanton - Providence #1 69 kV line		PPL (100%)
b1896	Install a second 230/138 kV transformer and expand the 138 kV yard at Monroe		PPL (100%)
b1897	Build a new 230/138 kV substation at Jenkins (138 kV Conversion from Lackawanna to Jenkins)		PPL (100%)
b1898	Install a 69 kV Tie Line between Richfield and Dalmatia substations		PPL (100%)
b2004	Replace the CTs and switch in South Akron Bay 4 to increase the rating		PPL (100%)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Replace the CTs and switch in SAKR Bay 3 to increase the rating of the b2005 Millwood-South Akron 230 kV Line and of the rating in Bay 3 PPL (100%) AEC (1.10%) / ECP** (0.37%) / HTP (0.37%) / **Install North Lancaster** JCPL (9.61%) / ME (19.42%) b2006 500/230 kV substation / Neptune* (0.75%) / PECO (below 500 kV portion) (6.01%) / PPL (50.57%) / PSEG (11.35%) / RE (0.45%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / Install North Lancaster DL (1.75%) / DPL (2.50%) / b2006 1 500/230 kV substation Dominion (12.86%) / EKPC (500 kV portion) (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) Install a 90 MVAR capacitor bank at the b2007 Frackville 230 kV Substation PPL (100%) Install 10.8 MVAR b2158 capacitor at West Carlisle 69/12 kV substation PPL (100%)

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^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 9 PPL Electric Utilities Corpo

SCHEDULE 12 – APPENDIX A

(9) PPL Electric Utilities Corporation

Required Tra	ansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b1813.12	Replace the Blooming Grove 230 kV breaker 'Peckville'		PPL (100%)
b2223	Rebuild and reconductor 2.6 miles of the Sunbury - Dauphin 69 kV circuit		PPL (100%)
b2224	Add a 2nd 150 MVA 230/69 kV transformer at Springfield		PPL (100%)

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 9 PPL Electric Utilities Corpo

PPL Electric Utilities Corporation (cont.)

Required 1	Tansinission Enhancements	Allitual Revenue Requirement Responsible Customer(s)			
			Load-Ratio Share		
			Allocation:		
			AEC (1.66%) / AEP		
			(14.16%) / APS (5.73%) /		
			ATSI (7.88%) / BGE		
b2237			(4.22%) / ComEd (13.31%) /		
	150 MVAR shunt reactor at Alburtis 500 kV		Dayton (2.11%) / DEOK		
			(3.29%) / DL (1.75%) / DPL		
			(2.50%) / Dominion		
			(12.86%) / EKPC (1.87%) /		
			JCPL (3.74%) / ME (1.90%)		
			/ NEPTUNE* (0.44%) /		
			PECO (5.34%) / PENELEC		
			(1.89%) / PEPCO (3.99%) /		
			PPL (4.84%) / PSEG		
			(6.26%) / RE (0.26%)		
			DFAX Allocation:		
			PPL (100%)		
	100 MVAR shunt				
b2238	reactor at Elimsport 230		PPL (100%)		
	kV		()		

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b2269	Rebuild approximately 23.7 miles of the Susquehanna - Jenkins 230kV circuit. This replaces a temporary SPS that is already planned to mitigate the violation until this solution is implemented		PPL (100%)
b2282	Rebuild the Siegfried- Frackville 230 kV line		PPL (100%)
b2406.1	Rebuild Stanton- Providence 69 kV 2&3 9.5 miles with 795 SCSR		PPL (100%)
b2406.2	Reconductor 7 miles of the Lackawanna - Providence 69 kV #1 and #2 with 795 ACSR		PPL (100%)
b2406.3	Rebuild SUB2 Tap 1 (Lackawanna - Scranton 1) 69 kV 1.5 miles 556 ACSR		PPL (100%)
b2406.4	Rebuild SUB2 Tap 2 (Lackawanna - Scranton 1) 69 kV 1.6 miles 556 ACSR		PPL (100%)
b2406.5	Create Providence - Scranton 69 kV #1 and #2, 3.5 miles with 795 ACSR		PPL (100%)
b2406.6	Rebuild Providence 69 kV switchyard		PPL (100%)
b2406.7	Install 2 - 10.8 MVAR capacitors at EYNO 69 kV		PPL (100%)
b2406.8	Rebuild Stanton 230 kV yard		PPL (100%)

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 9 PPL Electric Utilities Corpo

PPL Electric Utilities Corporation (cont.)

required	Transmission Elmancements	Annual Revenue Requirement	Responsible Customer(s)
b2446	Replace wave trap and protective relays at Montour		PPL (100%)
b2447	Replace wave trap and protective relays at Montour		PPL (100%)
b2448	Install a 2nd Sunbury 900MVA 500-230kV transformer and associated equipment		PPL (100%)
b2552.2	Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PPL portion)		PENELEC (100%)
b2574	Replace the Sunbury 230 kV 'MONTOUR NORT' breaker with a 63kA breaker		PPL (100%)
b2690	Reconductor two spans of the Graceton – Safe Harbor 230 kV transmission line. Includes termination point upgrades		PPL (100%)
b2691	Reconductor three spans limiting Brunner Island – Yorkana 230 kV line, add 2 breakers to Brunner Island switchyard, upgrade associated terminal equipment		PPL (100%)

1104011100	Transmission Emancements	Annual Revenue Requirement	trespensione existenter(s)
b2716	Add a 200 MVAR shunt reactor at Lackawanna 500 kV substation		Load-Ratio Share Allocation: AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) DFAX Allocation:
b2754.1	Install 7 miles of optical ground wire (OPGW) between Gilbert and Springfield 230 kV substations		PPL (100%) PPL (100%)
b2754.4	Use ~ 40 route miles of existing fibers on PPL 230 kV system to establish direct fiber circuits		PPL (100%)
b2754.5	Upgrade relaying at Martins Creek 230 kV		PPL (100%)
b2756	Install 2% reactors at Martins Creek 230 kV		PPL (100%)
b2813	Expand existing Lycoming 69 kV yard to double bus double breaker arrangement		PPL (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 9 PPL Electric Utilities Corpo

PPL Electric Utilities Corporation (cont.)

required	Transmission Emianeements	7 militar Revenue Requirement Responsible Customer(s)
b2824	Reconfigure/Expand the Lackawanna 500 kV substation by adding a third bay with three breakers	Load-Ratio Share Allocation: AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) DFAX Allocation: PPL (100%)
b2979	Replace Martins Creek 230 kV circuit breakers with 80 kA rating	PPL (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Required Transmission Enhancement per PJM website	PJM Upgrade ID per PJM spreadsheet	Ar I	2018 - May 2019 inual Revenue Requirement or PJM website	ACE Zone Share ¹	JCP&L Zone Share ¹	ners - Schedule 1 PSE&G Zone Share ¹ ccess <i>Transmissi</i> c	RE Zone Share ¹	Estim ACE Zone Charges	ated New Jers JCP&L Zone Charges	ey EDC Zone C PSE&G Zone Charges	charges by Pro RE Zone Charges	ject Total NJ Zones Charges
Upgrade AE portion of Delco Tap	b0265	\$	501,690	89.87%	9.48%	0.00%	0.00%	\$450,869	\$47,560	\$0	\$0	\$498,42
Replace Monroe 230/69 kV TXfmrs	b0276	\$	772,567	91.46%	0.00%	8.31%	0.23%	\$706,590	\$0	\$64,200	\$1,777	\$772,56
Reconductor Union - Corson 138 kV	b0211	\$	1,317,619	65.23%	25.87%	6.35%	0.00%	\$859,483	\$340,868	\$83,669	\$0	\$1,284,020
New 500/230 Kv Sub on Salem-East Windsor (>500 kV portion) New 500/230kV Sub on Salem-East	b0210.A	\$	2,621,699	1.66%	3.74%	6.26%	0.26%	\$43,520	\$98,052	\$164,118	\$6,816	\$312,50
Windsor (< 500kV) portion ² Reconductor the existing Mickleton –	b0210.B	\$	1,869,368	65.23%	25.87%	6.35%	0.00%	\$1,219,389	\$483,606	\$118,705	\$0	\$1,821,699
Goucester 230 kV circuit (AE portion) Build second 230kV parallel from	b1398.5	\$	469,607	0.00%	13.03%	31.99%	1.27%	\$0	\$61,190	\$150,227	\$5,964	\$217,38
Mickelton to Gloucester Upgrade the Mill T2	b1398.3.1	\$	1,468,794	0.00%	13.03%	31.99%	1.27%	\$0	\$191,384	\$469,867	\$18,654	\$679,90
138/69 kV Transformer	b1600	\$	1,740,287	89.21%	4.76%	5.80%	0.23%	\$1,552,510 \$4,832,360	\$82,838 \$1,305,497	\$100,937 \$1,151,723	\$4,003 \$37,214	\$1,740,28 \$7,326,79
Notes on calculations :	>>>							= (a) * (b)	= (a) * (c)	= (a) * (d)	= (a) * (e)	= (f) + (g) + (h) + (i)
			(k)	(1)	(m)	(n)	(0)	(p)				
	Zonal Cost Allocation for New Jersey Zones	In	erage Monthly npact on Zone tomers in 18/19	2018TX Peak Load per PJM website	Rate in \$/MW-mo.	2018 Impact (7 months)	2019 Impact (5 months)	2018-2019 Impact (12 months)				
	PSE&G JCP&L ACE RE Total Impact on NJ	\$ \$ \$	95,976.96 108,791.38 402,696.70 3,101.14	9,566.9	\$ 19.02 \$ 158.49	\$ 671,839 \$ 761,540 \$ 2,818,877 \$ 21,708	\$ 543,957 \$ 2,013,484	\$ 1,151,723 \$ 1,305,497 \$ 4,832,360 \$ 37,214				
	Zones	\$	610,566.18			\$ 4,273,963	\$ 3,052,831	\$ 7,326,794				

= (n) * (o)

Notes:

Notes on calculations >>>

^{1) 2018} allocation share percentages are from PJM OATT

SCHEDULE 12 – APPENDIX

(1) Atlantic City Electric Company

required	Tansinission Emianeements Tim	idai ite i enae i tequireniene	responsible editioner(s)
b0135	Build new Cumberland – Dennis 230 kV circuit which replaces existing Cumberland – Corson 138 kV		AEC (100%)
b0136	Install Dennis 230/138 kV transformer, Dennis 150 MVAR SVC and 50 MVAR capacitor		AEC (100%)
b0137	Build new Dennis – Corson 138 kV circuit		AEC (100%)
b0138	Install Cardiff 230/138 kV transformer and a 50 MVAR capacitor at Cardiff		AEC (100%)
b0139	Build new Cardiff – Lewis 138 kV circuit		AEC (100%)
b0140	Reconductor Laurel – Woodstown 69 kV		AEC (100%)
b0141	Reconductor Monroe – North Central 69 kV		AEC (100%)
b0265	Upgrade AE portion of Delco Tap – Mickleton 230 kV circuit		AEC (89.87%) / JCPL (9.48%) / Neptune* (0.65%)
b0276	Replace both Monroe 230/69 kV transformers		AEC (91.28%) / PSEG (8.29%) / RE (0.23%) / ECP** (0.20%)
b0276.1	Upgrade a strand bus at Monroe to increase the rating of transformer #2		AEC (100%)
b0277	Install a second Cumberland 230/138 kV transformer		AEC (100%)
b0281.1	Install 35 MVAR capacitor at Lake Ave 69 kV substation		AEC (100%)

Atlantic City Electric Company (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s)

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b0281.2	Install 15 MVAR capacitor at Shipbottom 69 kV substation	AEC (100%)
b0281.3	Install 8 MVAR capacitors on the AE distribution system	AEC (100%)
b0142	Reconductor Landis – Minotola 138 kV	AEC (100%)
b0143	Reconductor Beckett – Paulsboro 69 kV	AEC (100%)
b0210	Install a new 500/230kV substation in AEC area. The high side will be tapped on the Salem - East Windsor 500kV circuit and the low side will be tapped on the Churchtown - Cumberland 230kV circuit.	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0210.1	Orchard – Cumberland – Install second 230 kV line	AEC (65.23%) / JCPL (25.87%) / Neptune * (2.55%) / PSEG (6.35%)††
b0210.2	Install a new 500/230kV substation in AEC area, the high side will be tapped on the Salem - East Windsor 500kV circuit and the low side will be tapped on the Churchtown - Cumberland 230kV circuit.	AEC (65.23%) / JCPL (25.87%) / Neptune* (2.55%) / PSEG (6.35%)††

^{*} Neptune Regional Transmission System, LLC

The Annual Revenue Requirement associated with the Transmission Enhancement Charges are set forth and determined in Appendix A to Attachment H-1.

^{**} East Coast Power, L.L.C.

[†]Cost allocations associated with Regional Facilities and Necessary Lower Voltage Facilities associated with the project

^{††}Cost allocations associated with below 500 kV elements of the project

Atlantic City Electric Company (cont.)

Required T	ransmission Enhancements	Annual Revenue Requirement Responsible Customer(s)
b0211	Reconductor Union - Corson 138kV circuit	AEC (65.23%) / JCPL (25.87%) / Neptune* (2.55%) / PSEG (6.35%)
b0212	Substation upgrades at Union and Corson 138kV	AEC (65.23%) / JCPL (25.87%) / Neptune* (2.55%) / PSEG (6.35%)
b0214	Install 50 MVAR capacitor at Cardiff 230kV substation	AEC (100%)
b0431	Monroe Upgrade New Freedom strand bus	AEC (100%)
b0576	Move the Monroe 230/69 kV to Mickleton	AEC (100%)
b0744	Upgrade a strand bus at Mill 138 kV	AEC (100%)
b0871	Install 35 MVAR capacitor at Motts Farm 69 kV	AEC (100%)
b1072	Modify the existing EMS load shedding scheme at Cedar to additionally sense the loss of both Cedar 230/69 kV transformers and shed load accordingly	AEC (100%)
b1127	Build a new Lincoln- Minitola 138 kV line	AEC (100%)
b1195.1	Upgrade the Corson sub T2 terminal	AEC (100%)
b1195.2	Upgrade the Corson sub T1 terminal	AEC (100%)

Atlantic City Electric Company (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Install 10 MVAR capacitor b1244 at Peermont 69 kV AEC (100%) substation Rebuild the Newport-South b1245 AEC (100%) Millville 69 kV line Reconductor the Monroe – b1250 AEC (100%) Glassboro 69 kV Upgrade substation b1250.1 AEC (100%) equipment at Glassboro Sherman: Upgrade 138/69 b1280 AEC (100%) kV transformers Replace Lewis 138 kV b1396 AEC (100%) breaker 'L' JCPL (12.82%) / NEPTUNE (1.18%) / HTP (0.79%) / Reconductor the existing b1398.5 Mickleton – Goucestr 230 PECO (51.08%) / PEPCO kV circuit (AE portion) (0.57%) / ECP** (0.85%) / PSEG (31.46%) / RE (1.25%) Reconductor Sherman Av – b1598 AEC (100%) Carl's Corner 69kV circuit Replace terminal b1599 equipments at Central AEC (100%) North 69 kV substation AEC (88.83%) / JCPL (4.74%) / HTP (0.20%) / ECP** Upgrade the Mill T2 b1600 138/69 kV transformer (0.22%) / PSEG (5.78%) / RE (0.23%)Re-build 5.3 miles of the b2157 Corson - Tuckahoe 69 kV AEC (100%) circuit

The Annual Revenue Requirement associated with the Transmission Enhancement Charges are set forth and determined in Appendix A to Attachment H-1.

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

SCHEDULE 12 – APPENDIX A

(1) Atlantic City Electric Company

required 1	Talishiission Enhancements Am	nuai Kevenue Kequirement	Responsible Customer(s)
b2123	Upgrade the 69 kV bus at Laurel		AEC (100%)
b2226	Upgrade the Tackahoe to Mill 69 kV circuit		AEC (100%)
b2227	50 MVAR shunt reactor at Mickleton 230 kV and relocate Mickleton #1 230 69 kV transformer		AEC (100%)
b2228	+150/-100 MVAR SVC at Cedar 230 kV		AEC (100%)
b2296	Replace the Mickleton 230kV breaker PCB U with 63kA breaker		AEC (100%)
b2297	Replace the Mickleton 230kV breaker PCB V with 63kA breaker		AEC (100%)
b2305	Rebuild and reconductor 1.2 miles of the US Silica to US Silica #1 69 kV circuit		AEC (100%)
b2306	Rebuild and reconductor 1.67 miles of the US Silica #1 to W1-089 TAP 69 kV circuit		AEC (100%)
b2351	Reconductor section A of Corson - Sea Isle - Swainton 69 kV line		AEC (100%)
b2353	Upgrade the overcurrent protective relaying at Middle T3 and T4 138/69 kV transformers		AEC (100%)
b2354	Install second 230/69 kV transformer and 230 kV circuit breaker at Churchtown substation		AEC (100%)

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 1 Atlantic City Electric Comp

Atlantic City Electric Company (cont.)

rtoquirou i	Tansinission Linancements Tan	naar revenae regamemen 1	espensione e disterner(s)
b2354.1	Replace Churchtown 69kV breaker 'D'		AEC (100%)
b2476	Install new Dennis 230/69 kV transformer		AEC (100%)
b2477	Upgrade 138 kV and 69 kV breakers at Corson substation		AEC (100%)
b2478	Reconductor 2.74 miles of Sherman - Lincoln 138 kV line and associated substation upgrades		AEC (100%)
b2479	New Orchard - Cardiff 230 kV line (remove, rebuild and reconfigure existing 138 kV line) and associated substation upgrades		AEC (68.57%) / JCPL (31.43%)
b2480.1	New Upper Pittsgrove - Lewis 138 kV line and associated substation upgrades		AEC (100%)
b2480.2	Relocate Monroe to Deepwater Tap 138 kV to Landis 138 kV and associated substation upgrades		AEC (100%)
b2480.3	New Landis - Lewis 138 kV line and associated substation upgrades		AEC (100%)
b2481	New Cardiff - Lewis #2 138 kV line and associated substation upgrades		AEC (100%)
b2489	Install a 100 MVAR capacitor at BL England		AEC (100%)

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 1 Atlantic City Electric Comp

Atlantic City Electric Company (cont.)

		dan revende redamentent - responsione editionier(s)	<u> </u>
b2538	Replace the Mickleton 230kV 'MK' breaker with 63kA breaker	AEC (100%))
b2553	Replace Middle T3 138/69 kV transformer with 225 MVA nameplate	AEC (100%))
b2723.1	Replace the Mickleton 69 kV 'PCB A' breaker with 63kA breaker	AEC (100%))
b2723.2	Replace the Mickleton 69 kV 'PCB B' breaker with 63kA breaker	AEC (100%))
b2723.3	Replace the Mickleton 69 kV 'PCB C' breaker with 63kA breaker	AEC (100%))
b2723.4	Replace the Mickleton 69 kV 'PCB Q' breaker with 63kA breaker	AEC (100%))
b2839	Replace the Sickler 69 kV 'H' breaker with 63kA breaker	AEC (100%))
b2840	Replace the Sickler 69 kV 'M' breaker with 63kA breaker	AEC (100%))
b2841	Replace the Sickler 69 kV 'A' breaker with 63kA breaker	AEC (100%))

Attachment 2E PJM Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for Delmarva Projects

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Required Transmission Enhancement	PJM Upgrade ID	June 2018-May 2019 Annual Revenue Requirement	ACE Zone Share ¹	JCP&L Zone Share ¹	ners - Schedule 12 / PSE&G Zone Share ¹	RE Zone Share ¹	Estim ACE Zone Charges	ated New Jerse JCP&L Zone Charges	ey EDC Zone Ch PSE&G Zone Charges	arges by Proje RE Zone Charges	Total NJ Zones Charges
per PJM website	per PJM spreadsheet	per PJM website	pe	er PJM Open A	ccess Transmission	Tariff					
Replace line trap- Keeney	b0272.1	\$ 24,299	1.66%	3.74%	6.26%	0.26%	\$403	\$909	\$1,521	\$63	\$2,896
Add two breakers- Keeney Totals	b0751	\$ 564,319	1.66%	3.74%	6.26%	0.26%	\$9,368 \$9,771	\$21,106 \$22,014	\$35,326 \$36,847	\$1,467 \$1,530	\$67,267 \$70,163
Notes on calculations	;>>>					_	= (a) * (b)	= (a) * (c)	= (a) * (d)	= (a) * (e)	= (f) + (g) + (h) + (i)

			(к)	(1)		(m)	(n)	(0)		(p)
	Zonal Cost Allocation for New Jersey Zones	lm	rage Monthly pact on Zone omers in 18/19	2018TX Peak Load per PJM website		Rate in MW-mo.	2018 Impact (7 months)	2019 Impact (5 months)		018-2019 Impact 2 months)
	PSE&G	\$	3,070.62	9,566.9	\$	0.32	\$ 21,494	\$ 15,353	\$	36,847
	JCP&L	\$	1,834.53	5,721.0	\$	0.32	\$ 12,842	\$ 9,173	\$	22,014
	ACE	\$	814.25	2,540.8	\$	0.32	\$ 5,700	\$ 4,071	\$	9,771
	RE	\$	127.53	401.7	\$	0.32	\$ 893	\$ 638	\$	1,530
-	Total Impact on NJ									
	Zones	\$	5,846.94				\$ 40,929	\$ 29,235	\$	70,163
Notes on calculations >>	>>				=	(k) * (l)	= (k) * 7	= (k) * 5	=	= (n) * (o)

Notes:

1) 2018 allocation share percentages are from PJM OATT

SCHEDULE 12 – APPENDIX

(3) Delmarva Power & Light Company

required 1		inuai Kevenue Kequirement	responsible edistriner(s)
b0144.1	Build new Red Lion – Milford – Indian River 230 kV circuit		DPL (100%)
b0144.2	Indian River Sub – 230 kV Terminal Position		DPL (100%)
b0144.3	Red Lion Sub – 230 kV Terminal Position		DPL (100%)
b0144.4	Milford Sub – (2) 230 kV Terminal Positions		DPL (100%)
b0144.5	Indian River – 138 kV Transmission Line to AT- 20		DPL (100%)
b0144.6	Indian River – 138 & 69 kV Transmission Ckts. Undergrounding		DPL (100%)
b0144.7	Indian River – (2) 230 kV bus ties		DPL (100%)
b0148	Re-rate Glasgow – Mt. Pleasant 138 kV and North Seaford – South Harrington 138 kV		DPL (100%)
b0149	Complete structure work to increase rating of Cheswold – Jones REA 138 kV		DPL (100%)
b0221	Replace disconnect switch on Edgewood-N. Salisbury 69 kV		DPL (100%)
b0241.1	Keeny Sub – Replace overstressed breakers		DPL (100%)
b0241.2	Edgemoor Sub – Replace overstressed breakers		DPL (100%)
b0241.3	Red Lion Sub – Substation reconfigure to provide for second Red Lion 500/230 kV transformer		DPL (84.5%) / PECO (15.5%)
b0261	Replace 1200 Amp disconnect switch on the Red Lion – Reybold 138 kV circuit		DPL (100%)

required		inuai Revenue Requirement	Responsible Customer(s)
b0262	Reconductor 0.5 miles of Christiana – Edgemoor 138 kV		DPL (100%)
b0263	Replace 1200 Amp wavetrap at Indian River on the Indian River – Frankford 138 kV line		DPL (100%)
b0272.1	Replace line trap and disconnect switch at Keeney 500 kV substation – 5025 Line Terminal Upgrade		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0282	Install 46 MVAR capacitors on the DPL distribution system		DPL (100%)
b0291	Replace 1600A disconnect switch at Harmony 230 kV and for the Harmony – Edgemoor 230 kV circuit, increase the operating temperature of the conductor		DPL (100%)
b0295	Raise conductor temperature of North Seaford – Pine Street – Dupont Seaford		DPL (100%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, LLC

^{***}Hudson Transmission Partners, LLC

1	Pahabath/Cadar Neels Tan	1
b0296	Rehoboth/Cedar Neck Tap	DPL (100%)
	(6733-2) upgrade Create a new 230 kV station	
	that splits the 2 nd Milford to	
	Indian River 230 kV line,	
b0320	add a 230/69 kV	DPL (100%)
00320	transformer, and run a new	DI L (10070)
	69 kV line down to	
	Harbeson 69 kV	
	Cambridge Sub – Close	
b0382	through to Todd Substation	DPL (100%)
	Wye Mills AT-1 and AT-2	
b0383	138/69 kV Replacements	DPL (100%)
	Replace Indian River AT-20	
b0384	(400 MVA)	DPL (100%)
10005	Oak Hall to New Church	(1000)
b0385	(13765) Upgrade	DPL (100%)
h0296	Cheswold/Kent (6768)	DDI (100%)
b0386	Rebuild	DPL (100%)
b0387	N. Seaford – Add a 2 nd	DPL (100%)
00367	138/69 kV autotransformer	DI L (10070)
b0388	Hallwood/Parksley (6790-2)	DPL (100%)
00300	Upgrade	D1 L (10070)
b0389	Indian River AT-1 and AT-	DPL (100%)
00309	2 138/69 kV Replacements	DI L (10070)
b0390	Rehoboth/Lewes (6751-1	DPL (100%)
00370	and 6751-2) Upgrade	DI L (10070)
b0391	Kent/New Meredith (6704-	DPL (100%)
00371	2) Upgrade	DI L (10070)
	East New Market Sub –	
b0392	Establish a 69 kV Bus	DPL (100%)
	Arrangement	
	Increase the temperature	
	ratings of the Edgemoor –	
b0415	Christiana – New Castle	DPL (100%)
	138 kV by replacing six	
	transmission poles	

	Tunismission Limencements Tunieur Revenue Requirement	
b0437	Spare Keeney 500/230 kV	DPL (100%)
	transformer	, ,
b0441	Additional spare Keeney 500/230 kV transformer	DPL (100%)
b0480	Rebuild Lank – Five Points 69 kV	DPL (100%)
b0481	Replace wave trap at Indian River 138 kV on the Omar – Indian River 138 kV circuit	DPL (100%)
b0482	Rebuild Millsboro – Zoar REA 69 kV	DPL (100%)
b0483	Replace Church 138/69 kV transformer and add two breakers	DPL (100%)
b0483.1	Build Oak Hall – Wattsville 138 kV line	DPL (100%)
b0483.2	Add 138/69 kV transformer at Wattsville	DPL (100%)
b0483.3	Establish 138 kV bus position at Oak Hall	DPL (100%)
b0484	Re-tension Worcester – Berlin 69 kV for 125°C	DPL (100%)
b0485	Re-tension Taylor – North Seaford 69 kV for 125°C	DPL (100%)
b0494.1	Install a 2 nd Red Lion 230/138 kV	DPL (100%)
b0494.2	Hares Corner – Relay Improvement	DPL (100%)
b0494.3	Reybold – Relay Improvement	DPL (100%)
b0494.4	New Castle – Relay Improvement	DPL (100%)

= = = = = = = = = = = = = = = = = = = =	Tunismission Emigneenien Tuniqui Tevende Tequienien	respension constants (s)
b0512	MAPP Project – install new 500 kV transmission from Possum Point to Calvert Cliffs and install a DC line from Calvert Cliffs to Vienna and a DC line from Calvert Cliffs to Indian River	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG
		(6.26%) / RE (0.26%)
b0513	Rebuild the Ocean Bay – Maridel 69 kV line	DPL (100%)
b0527	Replace existing 12 MVAR capacitor at Bethany with a 30 MVAR capacitor	DPL (100%)
b0528	Replace existing 69/12 kV transformer at Bethany with a 138/12 kV transformer	DPL (100%)
b0529	Install an additional 8.4 MVAR capacitor at Grasonville 69 Kv	DPL (100%)
b0530	Replace existing 12 MVAR capacitor at Wye Mills with a 30 MVAR capacitor	DPL (100%)

rtoquirou	Transmission Emaneement in	iluai revenue requirement - re	esponsible editionier(s)
b0531	Create a four breaker 138 kV ring bus at Wye Mills and add a second 138/69 kV transformer		DPL (100%)
b0566	Rebuild the Trappe Tap – Todd 69 kV line		DPL (100%)
b0567	Rebuild the Mt. Pleasant – Townsend 138 kV line		DPL (100%)
b0568	Install a third Indian River 230/138 kV transformer		DPL (100%)
b0725	Add a third Steele 230/138 kV transformer		DPL (100%)
b0732	Rebuild Vaugh – Wells 69 kV		DPL (100%)
b0733	Add a second 230/138 kV transformer at Harmony		DPL (97.06%) / PECO (2.94%)
b0734	Rebuild Church – Steele 138 kV		DPL (100%)
b0735	Rebuild Indian River – Omar – Bethany 138 kV		DPL (100%)
b0736	Rebuild Dupont Edgemoor – Edgemoor – Silverside 69 kV		DPL (69.46%) / PECO (17.25%) / ECP** (0.27%) / PSEG (12.53%) / RE (0.49%)
b0737	Build a new Indian River – Bishop 138 kV line		DPL (100%)
b0750	Convert 138 kV network path from Vienna – Loretto – Piney - Grove to 230 kV, add 230/138 kV transformer to Loretto 230 kV		DPL (100%)

Required	I ransmission Ennancements An	inual Revenue Requirement	Responsible Customer(s)
b0751	Add two additional breakers at Keeney 500 kV		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0752	Replace two circuit breakers to bring the emergency rating up to 348 MVA		DPL (100%)
b0753	Add a second Loretto 230/138 kV transformer		DPL (100%)
b0754	Rebuild 10 miles of Glasgow to Mt. Pleasant 138 kV line to bring the normal rating to 298 MVA and the emergency rating to 333 MVA		DPL (100%)
b0792	Reconfigure Cecil Sub into 230 and 138 kV ring buses, add a 230/138 kV transformer, and operate the 34.5 kV bus normally open		DPL (100%)
b0873	Build 2nd Glasgow-Mt Pleasant 138 kV line		DPL (100%)
b0874	Reconfigure Brandywine substation		DPL (100%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, LLC

^{***}Hudson Transmission Partners, LLC

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s)

required	Tansinission Elliancements An	muai Revenue Requirement T	responsible Cusiomer(s)
b0876	Install 50 MVAR SVC at 138th St 138 kV		DPL (100%)
b0877	Build a 2nd Vienna-Steele 230 kV line		DPL (100%)
b0879.1	Apply a special protection scheme (load drop at Stevensville and Grasonville)		DPL (100%)
b1246	Re-build the Townsend – Church 138 kV circuit		DPL (100%)
b1247	Re-build the Glasgow – Cecil 138 kV circuit		DPL (72.06%) / PECO (27.94%)
b1248	Install two 15 MVAR capacitor at Loretto 69 kV		DPL (100%)
b1249	Reconfigure the existing Sussex 69 kV capacitor		DPL (100%)
b1603	Upgrade 19 miles conductor of the Wattsville - Signepost - Stockton - Kenney 69 kV circuit		DPL (100%)
b1604	Replace CT at Reybold 138 kV substation		DPL (100%)
b1723	Replace strand bus and disconnect switch at Glasgow 138 kV substation		DPL (100%)
b1899.1	Install new variable reactors at Indian River and Nelson 138 kV		DPL (100%)

^{*} Neptune Regional Transmission System, LLC

The Annual Revenue Requirement associated with the Transmission Enhancement Charges are set forth and determined in Appendix A to Attachment H-3.

^{**} East Coast Power, L.L.C.

^{***}Hudson Transmission Partners, LLC

b1899.2	Install new variable reactors at Cedar Creek 230 kV	DPL (100%)
b1899.3	Install new variable reactors at New Castle 138 kV and Easton 69 kV	DPL (100%)

SCHEDULE 12 – APPENDIX A

(3) Delmarva Power & Light Company

rtequired Tre	ansimission Emigneenicins 7 m	maar revenue resquirement	responsible editioner(s)
b2288	Build a new 138kV line from Piney Grove - Wattsville		DPL (100%)
b2395	Reconductor the Harmony - Chapel St 138 kV circuit		DPL (100%)
b2569	Replace Terminal equipment at Silverside 69 kV substation		DPL (100%)
b2633.7	Implement high speed relaying utilizing OPGW on Red Lion – Hope Creek 500 kV line		Load-Ratio Share Allocation: AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
			DFAX Allocation: AEC (0.01%) / DPL (99.98%) / JCPL (0.01%)
b2633.10	Interconnect the new Silver Run 230 kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230 kV lines		AEC (0.01%) / DPL (99.98%) / JCPL (0.01%)

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, LLC

^{***}Hudson Transmission Partners, LLC

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 3 Delmarva Power & Light Comp

Delmarva Power & Light Company (cont.)

b2695	Rebuild Worcester – Ocean Pine 69 kV ckt. 1 to 1400A capability summer emergency	·	DPL (100%)
	Summer emergency		

Attachment 2F PJM Schedule 12 - Transmission Enhancement Charges for June 2018 to May 2019 Calculation of costs and monthly PJM charges for PEPCO Projects

		(a)		(b)	(c)	(d)	(€	e)	(f)	(g)	(h)	(i)	(j)
Required Transmission Enhancement per PJM website	PJM Upgrade ID per PJM spreadsheet	June 2018-Ma Annual Revo Requiremon	enue ent	ACE Zone Share ¹	JCP&L Zone Share ¹	ners - Schedul PSE&G Zone Share ¹ ccess <i>Transmi</i> s	R Zo Sha	E ne	Estim ACE Zone Charges	ated New Jerse JCP&L Zone Charges	ey EDC Zone C PSE&G Zone Charges	harges by Pro RE Zone Charges	ject Total NJ Zones Charges
Reconductor 23035 for Dickerson-Quince	b0367.1-2	\$ 2,6	86,508	1.78%	2.67%	3.82	2%	0.00%	\$47,820	\$71,730	\$102,625	\$0	\$222,174
Replace 230 1A breaker	b0512.7	\$ 2	56,343	1.66%	3.74%	6.26	6%	0.26%	\$4,255	\$9,587	\$16,047	\$666	\$30,556
Replace 230 1B breaker	b0512.8	\$ 2	56,343	1.66%	3.74%	6.26	3%	0.26%	\$4,255	\$9,587	\$16,047	\$666	\$30,556
Replace 230 2A breaker	b0512.9	\$ 2	56,343	1.66%	3.74%	6.26	3%	0.26%	\$4,255	\$9,587	\$16,047	\$666	\$30,556
Replace 230 3A breaker	b0512.12	\$ 2	58,743	1.66%	3.74%	6.26	3%	0.26%	\$4,295	\$9,677	\$16,197	\$673	\$30,842
Ritchie-Benning 230 lines Totals	b0526	\$ 7,6	84,181	0.77%	1.39%	2.10)%	0.08%	\$59,168 \$124,049	\$106,810 \$216,979	\$161,368 \$328,331	\$6,147 \$8,820	\$333,493 \$678,178
Notes on calculations >>>									= (a) * (b)	= (a) * (c)	= (a) * (d)	= (a) * (e)	= (f) + (g) + (h) + (i)
		(k)		(I)	(m)	(n)	(0)	(p)				
	Zonal Cost Allocation for New Jersey Zones	Average Mo Impact on Z Customers in	one 18/19	website	Rate in \$/MW-mo.	2018 Impact (7 months)	•	act nths)	2018-2019 Impact (12 months)				
	PSE&G JCP&L		360.91	9,566.9 5,721.0		. ,		36,805 90,408					

72,362 \$

5,145 \$

395,604 \$

= (k) * 7

51,687 \$

282,574 \$

= (k) * 5

3,675 \$

124,049

678,178

= (n) * (o)

8,820

Notes:

Notes on calculations >>>

ACE

RE

Total Impact on NJ Zones \$

\$

10,337.42

56,514.84

734.96

2,540.8 \$

401.7 \$

4.07 \$

1.83 \$

= (k) * (l)

^{1) 2018} allocation share percentages are from PJM OATT

SCHEDULE 12 – APPENDIX

(10) Potomac Electric Power Company

Annual Revenue Requirement Required Transmission Enhancements Responsible Customer(s) Installation of (2) new 230 kV circuit breakers at b0146 Quince Orchard substation on circuits 23028 and 23029 PEPCO (100%) Install two new 230 kV circuits between Palmers b0219 Corner and Blue Plains PEPCO (100%) Upgrade Burtonsville – Sandy Springs 230 kV b0228 circuit PEPCO (100%) Modify Dickerson Station b0238.1 H 230 kV PEPCO (100%) Install 100 MVAR of 230 b0251 kV capacitors at Bells PEPCO (100%) Mill Install 100 MVAR of 230 b0252 kV capacitors at Bells Mill PEPCO (100%) Brighton Substation – add 2nd 1000 MVA 500/230 b0288 kV transformer, 2 500 kV circuit breakers and BGE (19.33%) / Dominion miscellaneous bus work (17%) / PEPCO (63.67%) Add a second 1000 MVA b0319 Bruches Hill 500/230 kV transformer PEPCO (100%) Install a 4th Ritchie 230/69 b0366 kV transformer PEPCO (100%)

The Annual Revenue Requirement associated with the Transmission Enhancement Charges are set forth and determined in Appendix A to Attachment H-9.

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Potomac Electric Power Company (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (1.78%) / BGE (26.52%) / DPL (3.25%) / Reconductor circuit JCPL (2.67%) / ME (1.16%) / b0367.1 "23035" for Dickerson – Neptune* (0.25%) / PECO Quince Orchard 230 kV (4.79%) / PEPCO (52.46%) / PPL (3.23%) / PSEG (3.81%) / ECP** (0.08%) AEC (1.78%) / BGE (26.52%) / DPL (3.25%) / Reconductor circuit JCPL (2.67%) / ME (1.16%) / "23033" for Dickerson b03672 Neptune* (0.25%) / PECO Ouince Orchard 230 kV (4.79%) / PEPCO (52.46%) / PPL (3.23%) / PSEG (3.81%) / ECP** (0.08%) Install 0.5% reactor at AEC (1.02%) / BGE Dickerson on the Pleasant (25.42%) / DPL (2.97%) / ME b0375 View – Dickerson 230 kV (1.72%) / PECO (3.47%) / circuit PEPCO (65.40%) AEC (1.75%) / APS (19.70%) / BGE (22.13%) / DPL Reconductor the (3.70%) / JCPL (0.71%) / ME b0467.1 Dickerson – Pleasant (2.48%) / Neptune* (0.06%) / View 230 kV circuit PECO (5.54%) / PEPCO (41.86%) / PPL (2.07%) Reconductor the four b0478 APS (1.68%) / BGE (1.83%) / circuits from Burches Hill PEPCO (96.49%) to Palmers Corner Replace existing 500/230 APS (5.67%) / BGE (29.68%) b0496 kV transformer at / Dominion (10.91%) / **Brighton** PEPCO (53.74%) Install third Burches Hill APS (3.54%) / BGE (7.31%) / b0499 500/230 kV transformer PEPCO (89.15%)

The Annual Revenue Requirement associated with the Transmission Enhancement Charges are set forth and determined in Appendix A to Attachment H-9.

^{*}Neptune Regional Transmission System, LLC

^{**}East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

Required '	Transmission Enhancements	Annual Revenue Requirement	nt Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
	MAPP Project – install		BGE (4.22%) / ComEd
	new 500 kV transmission		(13.31%) / Dayton (2.11%) /
	from Possum Point to		DEOK (3.29%) / DL (1.75%) /
0512	Calvert Cliffs and install a		DPL (2.50%) / Dominion
0312	DC line from Calvert		(12.86%) / EKPC (1.87%) /
	Cliffs to Vienna and a DC		JCPL (3.74%) / ME (1.90%) /
	line from Calvert Cliffs to		NEPTUNE* (0.44%) / PECO
	Indian River		(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
	Advance n0772 (Replace Chalk Point 230 kV breaker (1A) with 80 kA		(13.31%) / Dayton (2.11%) /
			DEOK (3.29%) / DL (1.75%) /
b0512.7			DPL (2.50%) / Dominion
00312.7	breaker)		(12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C

^{***} Hudson Transmission Partners, LLC

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Advance n0773 (Replace DEOK (3.29%) / DL (1.75%) / Chalk Point 230 kV DPL (2.50%) / Dominion b0512.8 breaker (1B) with 80 kA (12.86%) / EKPC (1.87%) / breaker) JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Advance n0774 (Replace DEOK (3.29%) / DL (1.75%) / Chalk Point 230 kV DPL (2.50%) / Dominion b0512.9 breaker (2A) with 80 kA (12.86%) / EKPC (1.87%) / breaker) JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

Required T	ransmission Enhancements	Annual Revenue Requirement	nt Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
			(13.31%) / Dayton (2.11%) /
	Advance n0775 (Replace		DEOK (3.29%) / DL (1.75%) /
b0512.10	Chalk Point 230 kV		DPL (2.50%) / Dominion
00312.10	breaker (2B) with 80 kA		(12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
	Advance n0776 (Replace Chalk Point 230 kV		(13.31%) / Dayton (2.11%) /
			DEOK (3.29%) / DL (1.75%) /
b0512.11			DPL (2.50%) / Dominion
60312.11	breaker (2C) with 80 kA		(12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C

^{***} Hudson Transmission Partners, LLC

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Advance n0777 (Replace DEOK (3.29%) / DL (1.75%) / Chalk Point 230 kV DPL (2.50%) / Dominion b0512.12 breaker (3A) with 80 kA (12.86%) / EKPC (1.87%) / breaker) JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Advance n0778 (Replace DEOK (3.29%) / DL (1.75%) / Chalk Point 230 kV DPL (2.50%) / Dominion b0512.13 breaker (3B) with 80 kA (12.86%) / EKPC (1.87%) / breaker) JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C

^{***} Hudson Transmission Partners, LLC

Required 1	ransmission Enhancements A	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
			(13.31%) / Dayton (2.11%) /
	Advance n0779 (Replace		DEOK (3.29%) / DL (1.75%) /
b0512.14	Chalk Point 230 kV		DPL (2.50%) / Dominion
00312.14	breaker (3C) with 80 kA		(12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
	Advance n0780 (Replace		(13.31%) / Dayton (2.11%) /
			DEOK (3.29%) / DL (1.75%) /
b0512.15	Chalk Point 230 kV		DPL (2.50%) / Dominion
00312.13	breaker (4A) with 80 kA		(12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C

^{***} Hudson Transmission Partners, LLC

Required 1	ransmission Ennancements	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
			(13.31%) / Dayton (2.11%) /
	Advance n0781 (Replace		DEOK (3.29%) / DL (1.75%) /
b0512.16	Chalk Point 230 kV		DPL (2.50%) / Dominion
00312.10	breaker (4B) with 80 kA		(12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
	Advance n0782 (Replace Chalk Point 230 kV		(13.31%) / Dayton (2.11%) /
			DEOK (3.29%) / DL (1.75%) /
b0512.17			DPL (2.50%) / Dominion
00312.17	breaker (5A) with 80 kA		(12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)

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Required T	ransmission Enhancements	Annual Revenue Requireme	ent Responsible Customer(s)
b0512.18	Advance n0783 (Replace Chalk Point 230 kV breaker (5B) with 80 kA breaker)	7 Militar Pevenae Pequireme	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) /
b0512.19	Advance n0784 (Replace Chalk Point 230 kV breaker (6A) with 80 kA		PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

^{*} Neptune Regional Transmission System, LLC

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Required 1	ransmission Ennancements A	Annuai Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
			(13.31%) / Dayton (2.11%) /
	Advance n0785 (Replace		DEOK (3.29%) / DL (1.75%) /
b0512.20	Chalk Point 230 kV		DPL (2.50%) / Dominion
00312.20	breaker (6B) with 80 kA		(12.86%) / EKPC (1.87%) /
	breaker		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)
			AEC (1.66%) / AEP (14.16%) /
			APS (5.73%) / ATSI (7.88%) /
			BGE (4.22%) / ComEd
			(13.31%) / Dayton (2.11%) /
	Advance n0786 (Replace		DEOK (3.29%) / DL (1.75%) /
b0512.21	Chalk Point 230 kV		DPL (2.50%) / Dominion
00312.21	breaker (7B) with 80 kA		(12.86%) / EKPC (1.87%) /
	breaker)		JCPL (3.74%) / ME (1.90%) /
			NEPTUNE* (0.44%) / PECO
			(5.34%) / PENELEC (1.89%) /
			PEPCO (3.99%) / PPL (4.84%)
			/ PSEG (6.26%) / RE (0.26%)

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Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Advance n0787 (Replace DEOK (3.29%) / DL (1.75%) / Chalk Point 230 kV DPL (2.50%) / Dominion b0512.22 breaker (8A) with 80 kA (12.86%) / EKPC (1.87%) / breaker) JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Advance n0788 (Replace DEOK (3.29%) / DL (1.75%) / Chalk Point 230 kV DPL (2.50%) / Dominion b0512.23 breaker (8B) with 80 kA (12.86%) / EKPC (1.87%) / breaker) JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

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Required T	ransmission Enhancements	Annual Revenue Requirement	nt Responsible Customer(s)
b0512.24	Advance n0789 (Replace Chalk Point 230 kV breaker (7A) with 80 kA breaker)		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0512.25	Advance n0790 (Replace Chalk Point 230 Kv breaker (1C) with 80 kA breaker)		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

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Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Advance n0791 (Replace DEOK (3.29%) / DL (1.75%) / Chalk Point 230 Kv DPL (2.50%) / Dominion b0512.26 breaker (4C) with 80 kA (12.86%) / EKPC (1.87%) / breaker) JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / Advance n0792 (Replace DEOK (3.29%) / DL (1.75%) / Chalk Point 230 Kv DPL (2.50%) / Dominion b0512.27 breaker (5C) with 80 kA (12.86%) / EKPC (1.87%) / breaker) JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)

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A decrease #0702 (Paralase) A decrease #0702 (Paralase) A decrease #0702 (Paralase) A decrease #0702 (Paralase) A decrease #0702 (Paralase)	7.88%)/
BGE (4.22%) / ComEd / Dayton (2.11%) / F	/
/ Dayton (2.11%) / F	
/ Dayton (2.11%) / I	` /
1 Advance htt/93 (Renjace)	
Chalk Point 230 Ky (3.29%) / DL (1.75%)	
b0512.28 breaker (6C) with 80 kA (2.50%) / Dominion (1	/
hreaker) ERPC (1.8/%) / JCPL (
ME (1.90%) / NEP1	
(0.44%) / PECO (5.3	/
PENELEC (1.89%) / 1	
(3.99%) / PPL (4.84%)	
(6.26%) / RE (0.20	
AEC (1.66%) / AEP (1	/
APS (5.73%) / ATSI (*	7.88%)/
BGE (4.22%) / ComEd	` /
Advance n0794 (Replace / Dayton (2.11%)	EOK
Chalk Point 230 Ky (3.29%) / DL (1.75%)	
$ b0512.29 $ breaker (7C) with 80 k Δ (2.50%) / Dominion (1	,
breaker) EKPC (1.8/%) / JCPL (
ME (1.90%) / NEP1	
(0.44%) / PECO (5.3	,
PENELEC (1.89%) / 1	
(3.99%) / PPL (4.84%)	/ PSEG
(6.26%) / RE (0.20	
AEC (0.77%) / BGE (1	,
Build two Ritchie – DPL (1.22%) / JCPL (/
b0526 Renning Station A 230 ME (0.59%) / Neptune ⁴	` /
kV lines / PECO (2.10%) / PI	
(74.86%) / PSEG (2.10	%) / RE
(0.08%)	

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b0649

230 kV breakers

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (8.58%) / APS (1.69%) / DPL (12.24%) / JCPL Install 300 MVAR (18.16%) / ME (1.55%) / capacitor at Dickerson b0561 Neptune* (1.77%) / PECO Station "D" 230 kV (21.78%) / PPL (6.40%) / substation ECP** (0.73%) / PSEG (26.13%) / RE (0.97%) AEC (8.58%) / APS (1.69%) / DPL (12.24%) / JCPL Install 500 MVAR (18.16%) / ME (1.55%) / b0562 capacitor at Brighton 230 Neptune* (1.77%) / PECO kV substation (21.78%) / PPL (6.40%) / ECP** (0.73%) / PSEG (26.13%) / RE (0.97%) Replace 13 Oak Grove b0637 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0638 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0639 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0640 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0641 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0642 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0643 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0644 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0645 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0646 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0647 230 kV breakers PEPCO (100%) Replace 13 Oak Grove b0648 230 kV breakers PEPCO (100%) Replace 13 Oak Grove

PEPCO (100%)

Required	ransmission Ennancements	Annual Revenue Requirement	Responsible Customer(s)
	Expand Benning 230 kV		
	station, add a new 250		
b0701	MVA 230/69 kV		
00701	transformer at Benning		
	Station 'A', new 115 kV		BGE (30.57%) / PEPCO
	Benning switching station		(69.43%)
	Add a second 50 MVAR		
b0702	230 kV shunt reactor at		
00/02	the Benning 230 kV		
	substation		PEPCO (100%)
b0720	Upgrade terminal		
00/20	equipment on both lines		PEPCO (100%)
	Upgrade Oak Grove –		
b0721	Ritchie 23061 230 kV		
	line		PEPCO (100%)
	Upgrade Oak Grove –		
b0722	Ritchie 23058 230 kV		
	line		PEPCO (100%)
	Upgrade Oak Grove –		
b0723	Ritchie 23059 230 kV		
	line		PEPCO (100%)
	Upgrade Oak Grove –		
b0724	Ritchie 23060 230 kV		
	line		PEPCO (100%)
	Add slow oil circulation		
	to the four Bells Mill		
	Road – Bethesda 138 kV		
	lines, add slow oil		
	circulation to the two		
b0730	Buzzard Point –		
	Southwest 138 kV lines;		
	increasing the thermal		
	ratings of these six lines		
	allows for greater		
	adjustment of the O Street		
	phase shifters		PEPCO (100%)

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Required	Transmission Enhancements	Annuai Revenue Requirement	Responsible Customer(s)
	Implement an SPS to		
	automatically shed load		
	on the 34 kV Bells Mill		
	Road bus for this N-2		
b0731	condition. The SPS will		
	be in effect for 2013 and		
	2014 until a third Bells		
	Mill 230/34 kV is placed		
	in-service in 2015		PEPCO (100%)
			AEC (0.73%) / BGE
b0746	Upgrade circuit for 3,000		(31.05%) / DPL (1.45%) /
00740	amps using the ACCR		PECO (2.46%) / PEPCO
			(62.88%) / PPL (1.43%)
	Upgrade terminal		
	equipment on both lines:		
b0747	Quince Orchard - Bells		
	Mill 230 kV (030) and		
	(028)		PEPCO (100%)
	Advance n0259 (Replace		
b0802	Dickerson Station H		
	Circuit Breaker 412A)		PEPCO (100%)
	Advance n0260 (Replace		
b0803	Dickerson Station H		
	Circuit Breaker 42A)		PEPCO (100%)
	Advance n0261 (Replace		
b0804	Dickerson Station H		
	Circuit Breaker 42C)		PEPCO (100%)
	Advance n0262 (Replace		
b0805	Dickerson Station H		
	Circuit Breaker 43A)		PEPCO (100%)
	Advance n0264 (Replace		
b0806	Dickerson Station H		
	Circuit Breaker 44A)		PEPCO (100%)

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Advance n0267 (Replace Dickerson Station H Circuit Breaker 45B) PEPCO (100%) Advance n0270 (Replace Dickerson Station H Circuit Breaker 47A) PEPCO (100%) Advance n0726 (Replace Dickerson Station H Circuit Breaker 3PARE) PEPCO (100%) Replace Chalk Point 230 KV breaker (1A) with 80 KA breaker PEPCO (100%) Replace Chalk Point 230 KV breaker (2A) with 80 KV breaker (2A) with 80 KV breaker (2B) with 80 KV breaker (2B) with 80 KV breaker (2C) with 80 KV breaker (3A) with 80 KV breaker (3B) with 80 KV breaker (3C) with 80 KV break	Required	I ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
Circuit Breaker 45B)				
Advance n0270 (Replace Dickerson Station H Circuit Breaker 47A)	b0809	Dickerson Station H		
Dickerson Station H		Circuit Breaker 45B)		PEPCO (100%)
Circuit Breaker 47A)		Advance n0270 (Replace		
Advance n0726 (Replace Dickerson Station H Circuit Breaker SPARE Replace Chalk Point 230 kV breaker (1A) with 80 kA breaker PEPCO (100%)	b0810	Dickerson Station H		
Dickerson Station H		Circuit Breaker 47A)		PEPCO (100%)
Circuit Breaker SPARE Replace Chalk Point 230		Advance n0726 (Replace		
Replace Chalk Point 230	b0811	Dickerson Station H		
Bo845		Circuit Breaker SPARE)		PEPCO (100%)
Replace Chalk Point 230		Replace Chalk Point 230		
Replace Chalk Point 230 kV breaker (1B) with 80 kA breaker (2A) with 80 kA breaker (2A) with 80 kA breaker (2B) with 80 kV breaker (2B) with 80 kV breaker (2B) with 80 kV breaker (2C) with 80 kV breaker (2C) with 80 kV breaker (2C) with 80 kA breaker (2C) with 80 kV breaker (2C) with 80 kV breaker (3A) with 80 kA breaker (2C) with 80 kV breaker (3A) with 80 kA breaker (3B) with 80 kV breaker (3C) with 80 kV breaker (4A) with 80 kV breaker (4A) with 80 kV breaker (4A) with 80 kV breaker (4B) with 80 kV breaker (5A)	b0845	kV breaker (1A) with 80		
Bossis		kA breaker		PEPCO (100%)
Replace Chalk Point 230 kV breaker (2A) with 80 kA breaker (2B) with 80 kA breaker (2B) with 80 kV breaker (2B) with 80 kV breaker (2B) with 80 kA breaker (2B) with 80 kA breaker (2C) with 80 kV breaker (2C) with 80 kV breaker (2C) with 80 kV breaker (3A) with 80 kV breaker (3A) with 80 kV breaker (3A) with 80 kV breaker (3B) with 80 kV breaker (3B) with 80 kV breaker (3B) with 80 kV breaker (3C) with 80 kV breaker (4A) with 80 kV breaker (4A) with 80 kV breaker (4A) with 80 kV breaker (4B) with 80 kV breaker (5A)		Replace Chalk Point 230		
Replace Chalk Point 230 kV breaker (2A) with 80 kA breaker	b0846	kV breaker (1B) with 80		
Bolate		kA breaker		PEPCO (100%)
Replace Chalk Point 230		Replace Chalk Point 230		
Replace Chalk Point 230	b0847	kV breaker (2A) with 80		
b0848 kV breaker (2B) with 80		kA breaker		PEPCO (100%)
b0848 kV breaker (2B) with 80		Replace Chalk Point 230		, ,
Replace Chalk Point 230	b0848			
b0849 kV breaker (2C) with 80		` ′		PEPCO (100%)
b0849 kV breaker (2C) with 80		Replace Chalk Point 230		
Replace Chalk Point 230 kV breaker (3A) with 80 kA breaker PEPCO (100%)	b0849	kV breaker (2C) with 80		
Bobbook KV breaker (3A) with 80		kA breaker		PEPCO (100%)
Replace Chalk Point 230		Replace Chalk Point 230		
Replace Chalk Point 230 kV breaker (3B) with 80 kA breaker Replace Chalk Point 230 b0852 kV breaker (3C) with 80 kA breaker Replace Chalk Point 230 b0853 kV breaker (4A) with 80 kA breaker Replace Chalk Point 230 b0854 kV breaker (4B) with 80 kA breaker Replace Chalk Point 230 b0855 kV breaker (5A) with 80	b0850	kV breaker (3A) with 80		
b0851 kV breaker (3B) with 80		kA breaker		PEPCO (100%)
Replace Chalk Point 230		Replace Chalk Point 230		
Replace Chalk Point 230 kV breaker (3C) with 80 kA breaker Replace Chalk Point 230 b0853 kV breaker (4A) with 80 kA breaker Replace Chalk Point 230 kV breaker (4B) with 80 kA breaker Replace Chalk Point 230 kV breaker (4B) with 80 kA breaker Replace Chalk Point 230 kV breaker (5A) with 80	b0851	kV breaker (3B) with 80		
b0852 kV breaker (3C) with 80 kA breaker PEPCO (100%) Replace Chalk Point 230 kV breaker (4A) with 80 kA breaker PEPCO (100%) Replace Chalk Point 230 kV breaker (4B) with 80 kA breaker PEPCO (100%) Replace Chalk Point 230 kV breaker (5A) with 80 PEPCO (100%)		kA breaker		PEPCO (100%)
kA breaker PEPCO (100%) Replace Chalk Point 230 KV breaker (4A) with 80 kA breaker PEPCO (100%) Replace Chalk Point 230 Feplace Chalk Point 230 kA breaker PEPCO (100%) Replace Chalk Point 230 PEPCO (100%) kV breaker (5A) with 80 Feplace Chalk Point 230		Replace Chalk Point 230		
Replace Chalk Point 230 kV breaker (4A) with 80 kA breaker PEPCO (100%)	b0852	kV breaker (3C) with 80		
b0853 kV breaker (4A) with 80 kA breaker PEPCO (100%) Replace Chalk Point 230 kV breaker (4B) with 80 kA breaker PEPCO (100%) Replace Chalk Point 230 kV breaker (5A) with 80		kA breaker		PEPCO (100%)
kA breaker Replace Chalk Point 230 kV breaker (4B) with 80 kA breaker Replace Chalk Point 230 kV breaker (5A) with 80 Replace Chalk Point 230 kV breaker (5A) with 80		Replace Chalk Point 230		
Replace Chalk Point 230 kV breaker (4B) with 80 kA breaker Replace Chalk Point 230 kV breaker (5A) with 80	b0853	kV breaker (4A) with 80		
b0854 kV breaker (4B) with 80 kA breaker PEPCO (100%) Replace Chalk Point 230 kV breaker (5A) with 80		kA breaker		PEPCO (100%)
b0854 kV breaker (4B) with 80 kA breaker PEPCO (100%) Replace Chalk Point 230 kV breaker (5A) with 80		Replace Chalk Point 230		
kA breaker PEPCO (100%) Replace Chalk Point 230 kV breaker (5A) with 80	b0854			
b0855 kV breaker (5A) with 80				PEPCO (100%)
		Replace Chalk Point 230		
kA breaker PEPCO (100%)	b0855	kV breaker (5A) with 80		
		kA breaker		PEPCO (100%)

Required	Transmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
	Replace Chalk Point 230		
b0856	kV breaker (5B) with 80		
	kA breaker		PEPCO (100%)
	Replace Chalk Point 230		()
b0857	kV breaker (6A) with 80		
00057	kA breaker		PEPCO (100%)
	Replace Chalk Point 230		1 E1 CO (10070)
b0858	kV breaker (6B) with 80		
00030	kA breaker		PEPCO (100%)
			1 E1 CO (10070)
1.0050	Replace Chalk Point 230		
b0859	kV breaker (7B) with 80		DEDGO (1000/)
	kA breaker		PEPCO (100%)
1 00 60	Replace Chalk Point 230		
b0860	kV breaker (8A) with 80		
	kA breaker		PEPCO (100%)
	Replace Chalk Point 230		
b0861	kV breaker (8B) with 80		
	kA breaker		PEPCO (100%)
	Replace Chalk Point 230		
b0862	kV breaker (7A) with 80		
	kA breaker		PEPCO (100%)
	Replace Chalk Point 230		
b0863	kV breaker (1C) with 80		
	kA breaker		PEPCO (100%)
1 1 1 0 4	Replace Burtonsville 230		, , , ,
b1104	kV breaker '1C'		PEPCO (100%)
1 1 1 0 5	Replace Burtonsville 230		
b1105	kV breaker '2C'		PEPCO (100%)
1.4406	Replace Burtonsville 230		
b1106	kV breaker '3C'		PEPCO (100%)
	Replace Burtonsville 230		
b1107	kV breaker '4C'		PEPCO (100%)
	Convert the 138 kV line		12100 (100,0)
	from Buzzard 138 -		
b1125	Ritchie 851 to a 230 kV		
	line and Remove 230/138		
	kV Transformer at Ritchie		
	and install a spare 230/138		
	kV transformer at Buzzard		APS (4.74%) / PEPCO
	Pt		
			(95.26%)
h1106	Upgrade the 230 kV line		ADC (4.740/) / DEDCO
b1126	from Buzzard 016 –		APS (4.74%) / PEPCO
	Ritchie 059		(95.26%)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) AEC (2.39%) / APS (3.82%) Reconductor the Oak / BGE (65.72%) / DPL Grove - Bowie 230 kV (4.43%) / JCPL (3.93%) / ME (2.16%) / Neptune* circuit and upgrade b1592 terminal equipments at (0.39%) / HTP (0.10%) / Oak Grove and Bowie 230 PECO (8.35%) / PPL kV substations (2.83%) / ECP** (0.13%) / PSEG (5.53%) / RE (0.22%) AEC (2.39%) / APS (3.82%) Reconductor the Bowie -/ BGE (65.72%) / DPL Burtonsville 230 kV (4.43%) / JCPL (3.93%) / ME (2.16%) / Neptune* circuit and upgrade b1593 terminal equipments at (0.39%) / HTP (0.10%) / Bowie and Burtonsville PECO (8.35%) / PPL 230 kV substations (2.83%) / ECP** (0.13%) / PSEG (5.53%) / RE (0.22%) AEC (2.38%) / APS (3.84%) Reconductor the Oak / BGE (65.72%) / DPL Grove – Bowie 230 kV (4.44%) / JCPL (3.93%) / '23042' circuit and ME (2.16%) / Neptune* b1594 upgrade terminal (0.39%) / HTP (0.10%) / equipments at Oak Grove PECO (8.33%) / PPL and Bowie 230 kV (2.83%) / ECP** (0.13%) / substations PSEG (5.53%) / RE (0.22%) AEC (2.38%) / APS (3.84%) Reconductor the Bowie – / BGE (65.72%) / DPL Burtonsville 230 kV (4.44%) / JCPL (3.93%) / '23042' circuit and ME (2.16%) / Neptune* b1595 upgrade terminal (0.39%) / HTP (0.10%) / equipments at Oak Grove PECO (8.33%) / PPL and Burtonsville 230 kV (2.83%) / ECP** (0.13%) / substations PSEG (5.53%) / RE (0.22%) Reconductor the Dickerson station "H" -Ouince Orchard 230 kV '23032' circuit and b1596 upgrade terminal equipments at Dickerson AEC (0.80%) / BGE station "H" and Quince (33.68%) / DPL (2.09%) / Orchard 230 kV PECO (3.07%) / PEPCO substations (60.36%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Reconductor the Oak Grove - Aquasco 230 kV '23062' circuit and b1597 upgrade terminal AEC (1.44%) / BGE equipments at Oak Grove (48.60%) / DPL (2.52%) / PECO (5.00%) / PEPCO and Aquasco 230 kV substations (42.44%)BGE (33.05%) / DPL Reconductor feeder 23032 b2008 and 23034 to high temp. (1.38%) / PECO (1.35%) / conductor (10 miles) PEPCO (64.22%) / Reconductor the Morgantown - V3-017 230 kV '23086' circuit and b2136 replace terminal equipments at Morgantown PEPCO (100%) Reconductor the Morgantown - Talbert 230 b2137 kV '23085' circuit and replace terminal equipment at Morgantown PEPCO (100%) Replace terminal b2138 equipments at Hawkins 230 kV substation PEPCO (100%)

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 10 Potomac Electric Power Comp

SCHEDULE 12 – APPENDIX A

(10) Potomac Electric Power Company

Required T	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
	Add two 100 MVAR		
	reactors at Dickerson		
<i>b2279</i>	Station H and two 100		DEDCO (1009/)
022/9	MVAR reactors at		PEPCO (100%)
	Brighton 230 kV		
	substation		
	Upgrade the Chalk Point -		
	T133TAP 230 kV Ck. 1		
b2372	(23063) and Ckt. 2		BGE (100%)
	(23065) to 1200 MVA		
	ACCR		

The Annual Revenue Requirement associated with the Transmission Enhancement Charges are set forth and determined in Appendix A to Attachment H-9.

Attachment 2G - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for PECO Energy Company Transmission Projects

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

			Respon	sible Custom	ers - Schedule 12	Appendix	Esti	mated New Jers	ey EDC Zone Cha	rges by Project	
Required		2018/2019	ACE	JCP&L	PSE&G	RE	ACE	JCP&L	PSE&G	RE	Total
Transmission	PJM	Annual Revenue	Zone	Zone	Zone	Zone	Zone	Zone	Zone	Zone	NJ Zones
Enhancement	Upgrade ID	Requirement	Share ¹	Share ¹	Share ¹	Share ¹	Charges	Charges	Charges	Charges	Charges
per PJM website	per PJM spreadsheet	per PJM website	per	PJM Open Ac	cess Transmission	Tariff					
Install a new 500 kV Center Point											
substation in PECO by tapping the											
Elroy – Whitpain 500 kV circuit.	b0269	\$ 3,834,453.99	1.66%	3.74%	6.26%	0.26%	\$63,652	\$143,409	\$240,037	\$9,970	\$457,067
Add a new 230 kV circuit between											
Whitpain and Heaton substations	b0269.1	\$ 4,852,276.34	8.25%	0.00%	0.00%	0.00%	\$400,313	\$0	\$0	\$0	\$400,313
Add a new 500kV brkr. at Whitpain											
bet. #3 transfmr. and 5029 line	b0269.6	\$ 539,744.43	1.66%	3.74%	6.26%	0.26%	\$8,960	\$20,186	\$33,788	\$1,403	\$64,338
Replace 2-500 kV circt brkrs and 2	20200.0	Ψ σσσ,σ		0 , 0	0.2070	0.2070	40,000	Ψ20,.00	400,100	Ψ.,.σσ	ψο 1,000
wave traps at Elroy subs to increase											
rating of Elroy - Hosensack 500kV	b0171.1	\$ 726.651.74	1.66%	0.740/	6.26%	0.000/	#40.000	CO7 477	C45 400	¢4 000	000.047
rating of Elloy Troochoack books	DU1/1.1	\$ 726,651.74	1.66%	3.74%	6.26%	0.26%	\$12,062	\$27,177	\$45,488	\$1,889	\$86,617
Increase the rating of lines 220-39											
and 220-43 (Linwood-Chicester											
230kV lines) and install reactors.	b1900	\$ 3,515,277.26	0.00%	6.07%	21.01%	0.84%	\$0	\$213,377	\$738,560	\$29,528	\$981,465
Rebuild Bryn Mawr-Plymouth Meeting											. ,
138 kV line (130-35 Line)		\$ 3,379,204.64	1.25%	0.00%	0.00%	0.00%	\$42,240	\$0	\$0	\$0	\$42,240
Recndr Chichester - Saville 138 kV	50727	φ 0,070,204.04	1.2070	0.0070	0.0070	0.0070	Ψ+2,2+0	ΨΟ	ΨΟ	ΨΟ	Ψ+2,2+0
line and upgrade term equip	1.4400	0.407.540.00	0.000/	F 400/	44.040/	0.570/	00	0400 044	0.4.40.070	0.17.00.4	0007.504
, ,	b1182	\$ 3,137,518.20	0.00%	5.12%	14.31%	0.57%	\$0	\$160,641	\$448,979	\$17,884	\$627,504
Add a second 230/138 kV trans at											
Chichester. Add an inductor in series											
with the parallel tranfmrs	b1178	\$ 1,425,743.54	0.00%	4.17%	12.18%	0.48%	\$0	\$59,454	\$173,656	\$6,844	\$239,953
Increase Bradford - Planebrook 230											
kV Ckt.220-31 line rating. Replace											
terminal equipment	b0790	\$ 302,838.57	0.00%	17.46%	34.00%	1.32%	\$0	\$52,876	\$102,965	\$3,997	\$159,838
Reconductor the North Wales -											
Hartman 230 kV circuit	b0506	\$ 378,009.12	8.58%	0.00%	0.00%	0.00%	\$32,433	\$0	\$0	\$0	\$32,433
Reconductor the North Wales -											
Whitpain 230 kV circuit	b0505	\$ 422,393.72	8.58%	0.00%	0.00%	0.00%	\$36,241	\$0	\$0	\$0	\$36,241
Increase Bradford - Planebrook 230		,					***,= · ·	**	•••	**	***,=::
kV Ckt.220-02 line rating. Replace											
terminal equipment			0 =00/	4= =00/	00.000/	4 000/	***	4=0 =00	0.1.10.1-0	^-	4004.070
	b0789	\$ 414,363.33	0.73%	17.52%	33.83%	1.32%	\$3,025	\$72,596	\$140,179	\$5,470	\$221,270
Install 161MVAR capacitor at											
Planebrook 230kV substation	b0206	\$ 560,607.56	14.20%	0.00%	3.47%	0.00%	\$79,606	\$0	\$19,453	\$0	\$99,059
Install 161MVAR capacitor at											
Newlinville 230kV substation	b0207	\$ 756,164.56	14.20%	0.00%	3.47%	0.00%	\$107,375	\$0	\$26,239	\$0	\$133,614
Leadell 00/ and have a control of the leader			1 1120 70	0.0070	0,0	0.0070	Ψ.σ.,σ.σ	40	42 0,200	Ų.	ψ.00,0
Install 2% series reactor at Chichester substation on the Chichester -											
Mickleton 230kV circuit											
WIICKIGIOTI ZOOKV CIICUIL	b0209	\$ 428,681.01	65.23%	25.87%	6.35%	0.00%	\$279,629	\$110,900	\$27,221	\$0	\$417,750
Upgrade Chichester - Delco Tap											
230kV and the PECO portion of the											
Delco Tap - Mickleton 230kV cicuit	b0264	\$ 358,865.79	89.87%	9.48%	0.00%	0.00%	\$322,513	\$34,020	\$0	\$0	\$356,533
			/0		2.2370	2.2070	7,0.0	+-·,- - -	ų,	70	+ ,

Attachment 2G - Transmission Enhancement Charges for June 2018 - May 2019
Calculation of costs and monthly PJM charges for PECO Energy Company Transmission Projects

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Required Transmission Enhancement per PJM website	PJM Upgrade ID per PJM spreadsheet	2018/2019 Annual Revenue Requirement per PJM website	ACE Zone Share ¹	JCP&L Zone Share ¹	ers - Schedule 12 PSE&G Zone Share ¹ ccess <i>Transmission</i>	RE Zone Share ¹	Esti ACE Zone Charges	mated New Jers JCP&L Zone Charges	ey EDC Zone Cha PSE&G Zone Charges	arges by Project RE Zone Charges	Total NJ Zones Charges
Reconductor Buckingham - Pleasant Valley 230kV; same impedance as existing line; ratings of 760MVA normal/882MVA emergency	b0357	\$ 366,372.73	0.00%	37.89%	55.19%	2.37%	\$0	\$138,819	\$202,201	\$8,683	\$349,703
Reconductor Richmond-Waneeta kv and replace terminal equipment at Waneeta Substation Install 600 MVAR cap banks at Elroy	b1398.8	\$ 280,237.30	0.00%	13.03%	31.99%	1.27%	\$0	\$36,515	\$89,648	\$3,559	\$129,722
500kv Substation Install 161 MVAR capcitor at Heaton	b0287	\$ 912,611.66	1.66%	3.74%	6.26%	0.26%	\$15,149	\$34,132	\$57,129	\$2,373	\$108,783
230kV Substation	b0208	\$ 678,119.35	14.20%	0.00%	3.47%	0.00%	\$96,293 \$1,499,492	\$0 \$1,104,101	\$23,531 \$2,369,074	\$0 \$91,600	\$119,824 \$5,064,267
Notes on calculations >>>							= (a) * (b)	= (a) * (c)	= (a) * (d)	= (a) * (e)	= (f) + (g) + (h) + (i)

	(k)	(I)		(m)	(n)	(o)	(n)
Zonal Cost Allocation for New Jersey Zones	Average Monthly Impact on Zone Customers in 18/19	2018TX Peak Load per PJM website		Rate in MW-mo.	2018 Impact (7 months)	2019 Impact (5 months)	2018 Impact (12 months)
PSE&G	\$ 197,422.84	9,566.9	\$	20.64	\$ 1,381,960	\$ 987,114	\$ 2,369,074
JCP&L	\$ 92,008.43	5,721.0	\$	16.08	\$ 644,059	\$ 460,042	\$ 1,104,101
ACE	\$ 124,957.64	2,540.8	\$	49.18	\$ 874,703	\$ 624,788	\$ 1,499,492
RE	\$ 7,633.32	401.7	\$	19.00	\$ 53,433	\$ 38,167	\$ 91,600
Total Impact on NJ							
Zones	\$ 422,022.23				\$ 2,954,156	\$ 2,110,111	\$ 5,064,267
			=	= (k) * (l)	= (k) * 7	= (k) * 5	 = (k) *12

Notes on calculations >>>

^{1) 2018} allocation share percentages are from PJM OATT

SCHEDULE 12 – APPENDIX

(8) PECO Energy Company

Required T	Fransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b0171.1	Replace two 500 kV circuit breakers and two wave traps at Elroy substation to increase rating of Elroy - Hosensack 500 kV	Tumuur revenue requirement	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) /
	Replace Whitpain 230kV		PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%)
b0180	circuit breaker #165		PECO (100%)
b0181	Replace Whitpain 230kV circuit breaker #J105		PECO (100%)
b0182	Upgrade Plymouth Meeting 230kV circuit breaker #125		PECO (100%)
b0205	Install three 28.8Mvar capacitors at Planebrook 35kV substation		PECO (100%)
b0206	Install 161Mvar capacitor at Planebrook 230kV substation		AEC (14.20%) / DPL (24.39%) / PECO (57.94%) / PSEG (3.47%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

required	Tansinission Etinancements - Afinaai Nevenue Nequirement	Responsible Customer(s)
b0207	Install 161Mvar capacitor at Newlinville 230kV	AEC (14.20%) / DPL (24.39%) / PECO (57.94%) /
00207		
	substation	PSEG (3.47%)
	Install 161Mvar capacitor	AEC (14.20%) / DPL
b0208	Heaton 230kV substation	(24.39%) / PECO (57.94%) /
	Treaton 250k v Substation	PSEG (3.47%)
	Install 2% series reactor at	
1.0200	Chichester substation on	AEC (65.23%) / JCPL
b0209	the Chichester -	(25.87%)/ Neptune* (2.55%) /
	Mickleton 230kV circuit	PSEG (6.35%)
	Upgrade Chichester –	,
	Delco Tap 230 kV and the	
b0264	PECO portion of the	
	Delco Tap – Mickleton	AEC (89.87%) / JCPL
	230 kV circuit	(9.48%) / Neptune* (0.65%)
	Replace two wave traps	(3.1070)711eptane (0.0370)
	and ammeter at Peach	
	Bottom, and two wave	
b0266		
	traps and ammeter at Newlinville 230 kV	
		DECO (1000/)
	substations	PECO (100%)
		AEC (1.66%) / AEP (14.16%)
		/ APS (5.73%) / ATSI
		(7.88%) / BGE (4.22%) /
	Install a new 500/230 kV	ComEd (13.31%) / Dayton
	substation in PECO, and	(2.11%) / DEOK (3.29%) /
	tap the high side on the	DL (1.75%) / DPL (2.50%) /
b0269	Elroy – Whitpain 500 kV	Dominion (12.86%) / EKPC
	and the low side on the	(1.87%) / JCPL (3.74%) / ME
	North Wales – Perkiomen	(1.90%) / NEPTUNE*
	230 kV circuit	(0.44%) / PECO (5.34%) /
		PENELEC (1.89%) / PEPCO
		(3.99%) / PPL (4.84%) /
		PSEG (6.26%) / RE (0.26%)†
		1 52 G (0.2070) / RE (0.2070)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***}Hudson Transmission Partners, LLCPECO Energy Company (cont.)

required i	Taristinssion Emianeements 7	uniuai Nevenue Nequirement	responsible editioner(s)
b0269	Install a new 500/230 kV substation in PECO, and tap the high side on the Elroy – Whitpain 500 kV and the low side on the North Wales – Perkiomen 230 kV circuit		AEC (8.25%) / DPL (9.56%) / PECO (82.19%)††
b0269.1	Add a new 230 kV circuit between Whitpain and Heaton substations		AEC (8.25%) / DPL (9.56%) / PECO (82.19%)††
b0269.2	Reconductor the Whitpain 1 – Plymtg 1 230 kV circuit		AEC (8.25%) / DPL (9.56%) / PECO (82.19%)††
b0269.3	Convert the Heaton bus to a ring bus		AEC (8.25%) / DPL (9.56%) / PECO (82.19%)††
b0269.4	Reconductor the Heaton – Warminster 230 kV circuit		AEC (8.25%) / DPL (9.56%) / PECO (82.19%)††
b0269.5	Reconductor Warminster - Buckingham 230 kV circuit		AEC (8.25%) / DPL (9.56%) / PECO (82.19%)††

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

[†]Cost allocations associated with Regional Facilities and Necessary Lower Voltage Facilities associated with the project

^{††}Cost allocations associated with below 500 kV elements of the project

required 1	Taristilission Emianecinents 7	Annual Revenue Requirement	Responsible Customer(s)
			AEC (1.66%) / AEP
			(14.16%) / APS (5.73%) /
			ATSI (7.88%) / BGE
			(4.22%) / ComEd (13.31%) /
			Dayton (2.11%) / DEOK
	Add a new 500 kV		(3.29%) / DL (1.75%) / DPL
b0269.6	breaker at Whitpain		(2.50%) / Dominion
00207.0	between #3 transformer		(12.86%) / EKPC (1.87%) /
	and 5029 line		JCPL (3.74%) / ME (1.90%)
			/ NEPTUNE* (0.44%) /
			PECO (5.34%) / PENELEC
			(1.89%) / PEPCO (3.99%) /
			PPL (4.84%) / PSEG
			(6.26%) / RE (0.26%)
b0269.7	Replace North Wales 230		
00207.7	kV breaker #105		PECO (100%)
	Install 161 MVAR		
b0280.1	capacitor at Warrington		
	230 kV substation		PECO 100%
	Install 161 MVAR		
b0280.2	capacitor at Bradford 230		
	kV substation		PECO 100%
	Install 28.8 MVAR		
b0280.3	capacitor at Warrington		
	34 kV substation		PECO 100%
	Install 18 MVAR		
b0280.4	capacitor at Waverly 13.8		
	kV substation		PECO 100%

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

[†]Cost allocations associated with Regional Facilities and Necessary Lower Voltage Facilities associated with the project

^{††}Cost allocations associated with below 500 kV elements of the project

Required 1	ransmission Ennancements	Annual Revenue Requirement Responsible Customer(s)
b0287	Install 600 MVAR Dynamic Reactive Device in Whitpain 500 kV vicinity	AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%)
b0351	Reconductor Tunnel – Grays Ferry 230 kV	PECO (100%)
b0352	Reconductor Tunnel – Parrish 230 kV	PECO (100%)
b0353.1	Install 2% reactors on both lines from Eddystone – Llanerch 138 kV	PECO (100%)
b0353.2	Install identical second 230/138 kV transformer in parallel with existing 230/138 kV transformer at Plymouth Meeting	PECO 100%
b0353.3	Replace Whitpain 230 kV breaker 135	PECO (100%)
b0353.4	Replace Whitpain 230 kV breaker 145	PECO (100%)
b0354	Eddystone – Island Road Upgrade line terminal equipment	PECO 100%

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

^{††}Cost allocations associated with below 500 kV elements of the project

required i		Milital Revenue Requirement	responsible editioner(s)
b0355	Reconductor Master – North Philadelphia 230		
	kV line		PECO 100%
b0357	Reconductor Buckingham – Pleasant Valley 230 kV		JCPL (37.17%) / Neptune* (4.46%) / PSEG (54.14%) / RE (2.32%) / ECP** (1.91%)
b0359	Reconductor North Philadelphia – Waneeta 230 kV circuit		PECO 100%
b0402.1	Replace Whitpain 230 kV breaker #245		PECO (100%)
b0402.2	Replace Whitpain 230 kV breaker #255		PECO (100%)
b0438	Spare Whitpain 500/230 kV transformer		PECO (100%)
b0443	Spare Peach Bottom 500/230 kV transformer		PECO (100%)
b0505	Reconductor the North Wales – Whitpain 230 kV circuit		AEC (8.58%) / DPL (7.76%) / PECO (83.66%)
b0506	Reconductor the North Wales – Hartman 230 kV circuit		AEC (8.58%) / DPL (7.76%) / PECO (83.66%)
b0507	Reconductor the Jarrett – Whitpain 230 kV circuit		AEC (8.58%) / DPL (7.76%) PECO (83.66%)
b0508.1	Replace station cable at Hartman on the Warrington - Hartman 230 kV circuit		PECO (100%)
b0509	Reconductor the Jarrett – Heaton 230 kV circuit		PECO (100%)

required i		Thriad Revenue Requirement	Tespensiere Custerner(s)
10===	Rebuild Bryn Mawr –		
b0727	Plymouth Meeting 138		AEC (1.25%) / DPL
	kV line		(3.11%) / PECO (95.64%)
	Reconductor the line to		AEC (0.72%) / JCPL
	provide a normal rating of		(17.36%) / NEPTUNE*
b0789	677 MVA and an		(1.70%) / PECO (44.47%) /
	emergency rating of 827		ECP** (0.92%) / PSEG
	MVA		(33.52%) / RE (1.31%)
	Reconductor the Bradford		
	– Planebrook 230 kV Ckt.		JCPL (17.30%)/
1-0700	220-31 to provide a		NEPTUNE* (1.69%) /
b0790	normal rating of 677		PECO (45.09%) / ECP**
	MVA and emergency		(0.93%) / PSEG (33.68%) /
	rating of 827 MVA		RE (1.31%)
1.0020.1	Replace Whitpain 230 kV		
b0829.1	breaker '155'		PECO (100%)
	Install 2 new 230 kV		
	breakers at Planebrook		
1 1072	(on the 220-02 line		
b1073	terminal and on the 230		
	kV side of the #9		
	transformer)		PECO (100%)
1 0000	Replace Whitpain 230 kV		
b0829.2	breaker '525'		PECO (100%)
1 0000	Replace Whitpain 230 kV		
b0829.3	breaker '175'		PECO (100%)
	Replace Plymouth		1200 (10070)
b0829.4	Meeting 230 kV breaker		
00027.1	'225'		PECO (100%)
	Replace Plymouth		1200 (10070)
b0829.5	Meeting 230 kV breaker		
30027.3	'335'		PECO (100%)
	Move the connection		1200 (10070)
	points for the 2nd		
b0841	Plymouth Meeting		
	230/138 kV XFMR		PECO (100%)
	250/150 KV ATWIK		1 ECO (10070)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

required 11		Huan Revenue Requirement	responsible customer(s)
	Install a 2nd 230/138 kV		
b0842	XFMR and 35 MVAR		
	CAP at Heaton 138 kV		
	bus		PECO (100%)
1.0042 1	Replace Heaton 138 kV		
b0842.1	breaker '150'		PECO (100%)
1.00.42	Install a 75 MVAR CAP		· · · · · · · · · · · · · · · · · · ·
b0843	at Llanerch 138 kV bus		PECO (100%)
	Move the connection		
b0844	point for the Llanerch		
	138/69 kV XFMR		PECO (100%)
1 000=	Replace Richmond-		
b0887	Tacony 69 kV line		PECO (100%)
	Replace station cable at		()
1.0020	Whitpain and Jarrett		
b0920	substations on the Jarrett		
	- Whitpain 230 kV circuit		PECO (100%)
	Replace Circuit breaker,		
1 101 4 1	Station Cable, CTs and		
b1014.1	Wave Trap at Eddistone		
	230 kV		PECO (100%)
	Replace Circuit breaker,		
	Station Cable, CTs		
b1014.2	Disconnect Switch and		
	Wave Trap at Island Rd.		
	230 kV		PECO (100%)
	Replace Breakers #115		
b1015	and #125 at Printz 230		
	kV substation		PECO (100%)
111761	Upgrade at Richmond		
b1156.1	230 kV breaker '525'		PECO (100%)
	Upgrade at Richmond		(-55,5)
b1156.2	230 kV breaker '415'		PECO (100%)
	Upgrade at Richmond		1223 (10070)
b1156.3	230 kV breaker '475'		PECO (100%)
	Upgrade at Richmond		1200 (10070)
b1156.4	230 kV breaker '575'		PECO (100%)
	250 K V DICARCI 5/5		FECO (100%)

^{*} Neptune Regional Transmission System, LLC
** East Coast Power, L.L.C.

required 110	ansimission Emiancements Ai	iliuai Kevenue Kequilement	responsible Customer(s)
b1156.5	Upgrade at Richmond 230 kV breaker '185'		PECO (100%)
b1156.6	Upgrade at Richmond 230 kV breaker '285'		PECO (100%)
b1156.7	Upgrade at Richmond 230 kV breaker '85'		PECO (100%)
b1156.8	Upgrade at Waneeta 230 kV breaker '425'		PECO (100%)
b1156.9	Upgrade at Emilie 230 kV breaker '815'		PECO (100%)
b1156.10	Upgrade at Plymouth Meeting 230 kV breaker '265'		PECO (100%)
b1156.11	Upgrade at Croydon 230 kV breaker '115'		PECO (100%)
b1156.12	Replace Emilie 138 kV breaker '190'		PECO (100%)
b1178	Add a second 230/138 kV transformer at Chichester. Add an inductor in series with the parallel transformers		JCPL (4.14%) / Neptune (0.44%) / PECO (82.19%) / ECP (0.33%) / HTP (0.32%) / PSEG (12.10%) / RE (0.48%)
b1179	Replace terminal equipment at Eddystone and Saville and replace underground section of the line		PECO (100%)
b1180.1	Replace terminal equipment at Chichester		PECO (100%)
b1180.2	Replace terminal equipment at Chichester		PECO (100%)
b1181	Install 230/138 kV transformer at Eddystone		PECO (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

Required 11	ansmission Enhancements A	nnual Revenue Requirement	Responsible Customer(s)
b1182	Reconductor Chichester – Saville 138 kV line and upgrade terminal equipment		JCPL (5.08%) / Neptune (0.54%) / PECO (78.85%) / ECP (0.39%) / HTP (0.38%) / PSEG (14.20%) / RE (0.56%)
b1183	Replace 230/69 kV transformer #6 at Cromby. Add two 50 MVAR 230 kV banks at Cromby		PECO (100%)
b1184	Add 138 kV breakers at Cromby, Perkiomen, and North Wales; add a 35 MVAR capacitor at Perkiomen 138 kV		PECO (100%)
b1185	Upgrade Eddystone 230 kV breaker #365		PECO (100%)
b1186	Upgrade Eddystone 230 kV breaker #785		PECO (100%)
b1197	Reconductor the PECO portion of the Burlington – Croydon circuit		PECO (100%)
b1198	Replace terminal equipments including station cable, disconnects and relay at Conowingo 230 kV station		PECO (100%)
b1338	Replace Printz 230 kV breaker '225'		PECO (100%)
b1339	Replace Printz 230 kV breaker '315'		PECO (100%)
b1340	Replace Printz 230 kV breaker '215'		PECO (100%)
b1398.6	Reconductor the Camden - Richmond 230 kV circuit (PECO portion) and upgrade terminal equipments at Camden substations		JCPL (12.82%) / NEPTUNE (1.18%) / HTP (0.79%) / PECO (51.08%) / PEPCO (0.57%) / ECP** (0.85%) / PSEG (31.46%) / RE (1.25%)

Required 11	ansmission Ennancements A	nnual Revenue Requirement	Responsible Customer(s)
b1398.8	Reconductor Richmond - Waneeta 230 kV and replace terminal equipments at Richmond and Waneeta substations		JCPL (12.82%) / NEPTUNE (1.18%) / HTP (0.79%) / PECO (51.08%) / PEPCO (0.57%) / ECP** (0.85%) / PSEG (31.46%) / RE (1.25%)
b1398.12	Replace Graysferry 230 kV breaker '115'		PECO (100%)
b1398.13	Upgrade Peach Bottom 500 kV breaker '225'		AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%) / BGE (4.22%) / ComEd (13.31%) / Dayton (2.11%) / DEOK (3.29%) / DL (1.75%) / DPL (2.50%) / Dominion (12.86%) / EKPC (1.87%) / JCPL (3.74%) / ME (1.90%) / NEPTUNE* (0.44%) / PECO (5.34%) / PENELEC (1.89%) / PEPCO (3.99%) / PPL (4.84%) / PSEG (6.26%) / RE (0.26%) †
b1398.14	Replace Whitpain 230 kV breaker '105'		PECO (100%)
b1590.1	Upgrade the PECO portion of the Camden – Richmond 230 kV to a six wire conductor and replace terminal equipment at Richmond.		BGE (3.05%) / ME (0.83%) / HTP (0.21%) / PECO (91.36%) / PEPCO (1.93%) / PPL (2.46%) / ECP** (0.16%)
b1591	Reconductor the underground portion of the Richmond – Waneeta 230 kV and replace terminal equipment		BGE (4.54%) / DL (0.27%) / ME (1.04%) / HTP (0.03%) / PECO (88.08%) / PEPCO (2.79%) / PPL (3.25%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

required 1	Tarishinssion Emianecinents A	Thirder the verice recognitions of	tesponsione editionner(s)
	Install a second Waneeta		
b1717	230/138 kV transformer		HTP (0.04%) / PECO
	on a separate bus section		(99.96%)
	Reconductor the		
b1718	Crescentville - Foxchase		
	138 kV circuit		PECO (100%)
	Reconductor the		
b1719	Foxchase - Bluegrass 138		
01/15	kV circuit		PECO (100%)
	Increase the effective		1200 (10070)
	rating of the Eddystone		
b1720	230/138 kV transformer		
01/20			
	by replacing a circuit breaker at Eddystone		PECO (100%)
			FECO (100%)
	Increase the rating of the Waneeta - Tuna 138 kV		
b1721			
	circuit by replacing two		DEGG (1000/)
	138 kV CTs at Waneeta		PECO (100%)
	Increase the normal		
	rating of the Cedarbrook		
	- Whitemarsh 69 kV		
b1722	circuit by changing the		
	CT ratio and replacing		
	station cable at		
	Whitemarsh 69 kV		PECO (100%)
	Install 39 MVAR		, ,
b1768	capacitor at Cromby 138		
	kV bus		PECO (100%)
	4.11 2.1 220 177		PECO (69.62%) / JCPL
	Add a 3rd 230 kV		(6.02%) / ATSI (1.23%) /
b1900	transmission line between		PSEG (20.83%) / RE
	Chichester and Linwood		(0.83%) / NEPTUNE*
	substations and remove		(0.59%) / ECP** (0.45%) /
	the Linwood SPS		HTP (0.43%)
	Install a 3rd Emilie		PECO (97.04%) / ECP**
b2140	230/138 kV transformer		,
			(1.62%) / HTP (1.34%)
1 21 45	Replace two sections of		
b2145	conductor inside		PEGO (1000)
	Richmond substation		PECO (100%)

^{*} Neptune Regional Transmission System, LLC

^{**} East Coast Power, L.L.C.

^{***} Hudson Transmission Partners, LLC

SCHEDULE 12 – APPENDIX A

(8) PECO Energy Company

Required T	ransmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
	Replace Waneeta 138 kV		
b2130	breaker '15' with 63 kA		PECO (100%)
	rated breaker		
b2131	Replace Waneeta 138 kV		
	breaker '35' with 63 kA		PECO (100%)
	rated breaker		
	Replace Waneeta 138 kV		
b2132	breaker '875' with 63 kA		PECO (100%)
	rated breaker		
	Replace Waneeta 138 kV		
b2133	breaker '895' with 63 kA		PECO (100%)
	rated breaker		
	Plymouth Meeting 230		
b2134	kV breaker '115' with 63		PECO (100%)
	kA rated breaker		
	Install a second		
b2222	Eddystone 230/138 kV		PECO (100%)
	transformer		
	Replace the Eddystone		
b2222.1	138 kV #205 breaker with		PECO (100%)
	63kA breaker		
1 2222 2	Increase Rating of		DECO (1000/)
b2222.2	Eddystone #415 138kV		PECO (100%)
	Breaker		
b2236	50 MVAR reactor at		PECO (100%)
	Buckingham 230 kV		
1.0507	Replace Whitpain 230 kV		DECO (1000/)
b2527	breaker '155' with 80kA		PECO (100%)
	breaker		
1,2520	Replace Whitpain 230 kV breaker '525' with 80kA		DECO (1000/)
b2528	breaker 525 with 80kA		PECO (100%)
b2529	Replace Whitpain 230 kV		
	breaker '175' with 80 kA		PECO (100%)
	breaker		FECO (10078)
	Replace terminal		
b2549	equipment inside		
	Chichester substation on		PECO (100%)
	the 220-36 (Chichester –		1 LCO (100/0)
	Eddystone) 230 kV line		
	Ladystone, 250 KV IIIC		

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Replace terminal equipment inside Nottingham substation on b2550 PECO (100%) the 220-05 (Nottingham – Daleville-Bradford) 230 kV line Replace terminal equipment inside b2551 Llanerch substation on the PECO (100%) 130-45 (Eddystone to Llanerch) 138 kV line Replace the Peach Bottom 500 kV '#225' breaker PECO (100%) b2572 with a 63kA breaker AEC (4.04%) / AEP (5.87%) / APS (4.34%) / ATSI (6.25%) / BGE (1.66%) / ComEd (0.73%) / Dayton (1.08%) / Increase ratings of Peach DEOK (2.01%) / DL (2.29%) / Bottom 500/230 kV Dominion (0.35%) / DPL b2694 transformer to 1479 MVA (14.53%) / EKPC (0.40%) / normal/1839 MVA JCPL (6.95%) / MetEd emergency (3.34%) / Neptune (2.18%) / PECO (16.69%) / PENELEC (4.01%) / PPL (8.46%) / PSEG (14.37%) / RECO (0.45%) AEP (6.46%) / APS (8.74%) / BGE (19.74%) / ComEd Tie in new Furnace Run (2.16%) / Dayton (0.59%) / b2752.2 substation to Peach DEOK (1.02%) / DL (0.01%) / Bottom - TMI 500 kV Dominion (39.95%) / EKPC (0.45%) / PEPCO (20.88%) Upgrade terminal AEP (6.46%) / APS (8.74%) / equipment and required BGE (19.74%) / ComEd relay communication at (2.16%) / Dayton (0.59%) / b2752.3 Peach Bottom 500 kV: on DEOK (1.02%) / DL (0.01%) / Dominion (39.95%) / EKPC the Beach Bottom – TMI 500 kV circuit (0.45%) / PEPCO (20.88%)

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 8 PECO Energy Company

PECO Energy Company (cont.)

Required T	ransmission Enhancements	Annual Revenue Requirem	nent Responsible Customer(s)
b2766.2	Upgrade substation equipment at Peach Bottom 500 kV to increase facility rating to 2826 MVA normal and 3525 MVA emergency		Load-Ratio Share Allocation: AEC (1.66%) / AEP (14.16%) / APS (5.73%) / ATSI (7.88%)

^{*}Neptune Regional Transmission System, LLC

^{****}Poseidon Transmission 1, LLC

PECO Energy Company (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Reconductor the Emilie -Falls 138 kV line, and b2774 PECO (100%) replace station cable and relav Reconductor the Falls b2775 PECO (100%) U.S. Steel 138 kV line Replace the Waneeta 230 kV "285" with 63kA b2850 PECO (100%) breaker Replace the Chichester b2852 230 kV "195" with 63kA PECO (100%) breaker Replace the North b2854 Philadelphia 230 kV "CS PECO (100%) 775" with 63kA breaker Replace the North b2855 Philadelphia 230 kV "CS PECO (100%) 885" with 63kA breaker Replace the Parrish b2856 230 kV "CS 715" with PECO (100%) 63kA breaker Replace the Parrish 230 kV "CS 825" with b2857 PECO (100%) 63kA breaker Replace the Parrish 230 kV "CS 935" with 63kA b2858 PECO (100%) breaker Replace the Plymouth Meeting 230 kV "215" b2859 PECO (100%) with 63kA breaker Replace the Plymouth b2860 Meeting 230 kV "235" PECO (100%) with 63kA breaker Replace the Plymouth b2861 Meeting 230 kV "325" PECO (100%) with 63kA breaker Replace the Grays Ferry 230 kV "705" with 63kA b2862 PECO (100%) breaker

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 8 PECO Energy Company

PECO Energy Company (cont.)

Required Transmission Enhancements Annual Revenue Requirement Responsible Customer(s) Replace the Grays Ferry 230 kV "985" with 63kA b2863 PECO (100%) breaker Replace the Grays Ferry 230 kV "775" with 63kA b2864 PECO (100%) breaker Replace the China Tap b2923 230 kV 'CS 15' breaker PECO (100%) with a 63 kA breaker Replace the Emilie 230 b2924 kV 'CS 15' breaker with PECO (100%) 63 kA breaker Replace the Emilie 230 b2925 kV 'CS 25' breaker with PECO (100%) 63 kA breaker Replace the Chichester b2926 230 kV '215' breaker PECO (100%) with 63 kA breaker Replace the Plymouth Meeting 230 kV '125' b2927 PECO (100%) breaker with 63 kA breaker Replace the 230 kV CB #225 at Linwood Substation (PECO) with a b2985 PECO (100%) double circuit breaker (back to back circuit breakers in one device)

Intra-PJM Tariffs --> OPEN ACCESS TRANSMISSION TARIFF --> OATT VI. ADMINISTRATION AND STUDY OF NEW SERVICE REQUESTS; R --> OATT SCHEDULE 12 - APPENDIX A - Required Transmission Enhanc --> OATT SCHEDULE 12.APPENDIX A - 9 PPL Electric Utilities Corpo

SCHEDULE 12 – APPENDIX A

(9) PPL Electric Utilities Corporation

Required Tra	ansmission Enhancements	Annual Revenue Requirement	Responsible Customer(s)
b1813.12	Replace the Blooming Grove 230 kV breaker 'Peckville'		PPL (100%)
b2223	Rebuild and reconductor 2.6 miles of the Sunbury - Dauphin 69 kV circuit		PPL (100%)
b2224	Add a 2nd 150 MVA 230/69 kV transformer at Springfield		PPL (100%)

Attachment 3A Translation of 2018/2019 Schedule 12 Charges into Rates – JCP&L

Attachment 3B
Translation of 2018/2019 Schedule 12 Charges into Rates – PSE&G

Attachment 3C
Translation of 2018/2019 Schedule 12 Charges into Rates – RECO

Jersey Central Power & Light Company

Proposed TRAILCO Project Transmission Enhancement Charge (TRAILCO-TEC Surcharge) effective September 1, 2018

To reflect FERC-approved TRAILCO Project Transmission Enhancement Charge (Schedule 12 PJM OATT) effective June 2018 - May 2019

2018/2019 Average Monthly TRAILCO-TEC Costs Allocated to JCP&L Zone	\$ 528,781.40 (1))
2018 JCP&L Zone Transmission Peak Load (MW)	5721.0	
TRAILCO-Transmission Enhancement Rate (\$/MW-month)	\$ 92.43	

				Effective Sept	ember 1, 2018
	Transmission				TRAILCO-TEC
	Obligation	Allocated Cost	BGS Eligible Sales	TRAILCO-TEC	Surcharge w/
BGS by Voltage Level	(MW)	Recovery (\$) (2)	(kWh) (3)	Surcharge (\$/kWh)	SUT(\$/kWh)
Secondary (excluding lighting)	4947.8	5,487,792	16,477,551,837	\$ 0.000333	\$ 0.000355
Primary	343.5	380,989	1,715,254,363	\$ 0.000222	\$ 0.000237
Transmission @ 34.5 kV	285.6	316,770	1,565,311,865	\$ 0.000202	\$ 0.000215
Transmission @ 230 kV	15.3	16,970	339,519,446	\$ 0.000050	\$ 0.000053
Total	5592.2	6.202.520	20.097.637.511		

- (1) Cost Allocation of TRAILCO Project Schedule 12 Charges to JCP&L Zone for 2018/2019
- (2) Based on 12 months TRAILCO Project costs from June 2018 through May 2019
- (3) September 2018 through August 2019

Line	No.		
1	BGS-RSCP Eligible Sales June through May @ Customer	15,493,967	MWH
2	BGS-RSCP Eligible Sales June through May @ Transmission Node	17,191,398	MWH
3	BGS-RSCP Eligible Transmission Obligation	4,694	MW
4	TRAILCO-Transmission Enhancement Costs to RSCP Suppliers	\$ 5,205,738	= Line 3 x \$92.43 x 12
5	Change to Supplier Payment Rates \$/MWH (rounded to 2 decimals)	\$ 0.30	= Line 4 / Line 2

Jersey Central Power & Light Company

Proposed BG&E Project Transmission Enhancement Charge (BG&E-TEC Surcharge) effective September 1, 2018

To reflect FERC-approved BG&E Project Transmission Enhancement Charge (Schedule 12 PJM OATT) effective June 2018 - May 2019

2018/2019 Average Monthly BG&E-TEC Costs Allocated to JCP&L Zone \$ 23,649.42 (1) 2018 JCP&L Zone Transmission Peak Load (MW) 5721.0 BG&E-Transmission Enhancement Rate (\$/MW-month) \$ 4.13

				Е	ffective Sept	em	ber 1, 2018
	Transmission						BG&E-TEC
	Obligation	Allocated Cost	BGS Eligible Sales	BG	S&E-TEC		Surcharge w/
BGS by Voltage Level	(MW)	Recovery (\$) (2)	(kWh) (3)	Surcha	arge (\$/kWh)		SUT(\$/kWh)
Secondary (excluding lighting)	4947.8	245,438	16,477,551,837	\$	0.000015	\$	0.000016
Primary	343.5	17,039	1,715,254,363	\$	0.000010	\$	0.000011
Transmission @ 34.5 kV	285.6	14,167	1,565,311,865	\$	0.000009	\$	0.000010
Transmission @ 230 kV	15.3	759	339,519,446	\$	0.000002	\$	0.000002
Total	5592.2	277,404	20,097,637,511				

- (1) Cost Allocation of BG&E Project Schedule 12 Charges to JCP&L Zone for 2018/2019
- (2) Based on 12 months BG&E Project costs from June 2018 through May 2019
- (3) September 2018 through August 2019

Line I	<u>No.</u>		
1	BGS-RSCP Eligible Sales June through May @ Customer	15,493,967	MWH
2	BGS-RSCP Eligible Sales June through May @ Transmission Node	17,191,398	MWH
3	BGS-RSCP Eligible Transmission Obligation	4,694	MW
4	BG&E-Transmission Enhancement Costs to RSCP Suppliers	\$ 232,823	= Line 3 x \$4.13 x 12
5	Change to Supplier Payment Rates \$/MWH (rounded to 2 decimals)	\$ 0.01	= Line 4 / Line 2

Jersey Central Power & Light Company

Proposed PPL Project Transmission Enhancement Charge (PPL-TEC Surcharge) effective September 1, 2018

To reflect FERC-approved PPL Project Transmission Enhancement Charge (Schedule 12 PJM OATT) effective June 2018 - May 2019

2018/2019 Average Monthly PPL-TEC Costs Allocated to JCP&L Zone	\$ 293,576.76 (1)
2018 JCP&L Zone Transmission Peak Load (MW)	5721.0
PPL-Transmission Enhancement Rate (\$/MW-month)	\$ 51.32

				E	Iffective Sept	em	ber 1, 2018
	Transmission				-		PPL-TEC
	Obligation	Allocated Cost	BGS Eligible Sales	Р	PL-TEC		Surcharge w/
BGS by Voltage Level	(MW)	Recovery (\$) (2)	(kWh) (3)	Surch	arge (\$/kWh)		SUT(\$/kWh)
Secondary (excluding lighting)	4947.8	3,046,794	16,477,551,837	\$	0.000185	\$	0.000197
Primary	343.5	211,523	1,715,254,363	\$	0.000123	\$	0.000131
Transmission @ 34.5 kV	285.6	175,869	1,565,311,865	\$	0.000112	\$	0.000119
Transmission @ 230 kV	15.3	9,422	339,519,446	\$	0.000028	\$	0.000030
Total	5592.2	3.443.608	20.097.637.511				

- (1) Cost Allocation of PPL Project Schedule 12 Charges to JCP&L Zone for 2018/2019
- (2) Based on 12 months PPL Project costs from June 2018 through May 2019
- (3) September 2018 through August 2019

Line	No.		
1	BGS-RSCP Eligible Sales June through May @ Customer	15,493,967	MWH
2	BGS-RSCP Eligible Sales June through May @ Transmission Node	17,191,398	MWH
3	BGS-RSCP Eligible Transmission Obligation	4,694	MW
4	PPL-Transmission Enhancement Costs to RSCP Suppliers	\$ 2,890,199	= Line 3 x \$51.32 x 12
5	Change to Supplier Payment Rates \$/MWH (rounded to 2 decimals)	\$ 0.17	= Line 4 / Line 2

Jersey Central Power & Light Company

Proposed ACE Project Transmission Enhancement Charge (ACE-TEC Surcharge) effective September 1, 2018

To reflect FERC-approved ACE Project Transmission Enhancement Charge (Schedule 12 PJM OATT) effective June 2018 - May 2019

2018/2019 Average Monthly ACE-TEC Costs Allocated to JCP&L Zone \$ 108,791.38 (1) 2018 JCP&L Zone Transmission Peak Load (MW) 5721.0 ACE-Transmission Enhancement Rate (\$/MW-month) \$ 19.02

Effective September 1, 2018 Transmission ACE-TEC Obligation Allocated Cost **BGS** Eligible Sales ACE-TEC Surcharge w/ BGS by Voltage Level (MW) Recovery (\$) (2) (kWh) (3) Surcharge (\$/kWh) SUT(\$/kWh) Secondary (excluding lighting) 4947.8 1,129,057 16,477,551,837 \$ 0.000069 \$ 0.000074 Primary 343.5 78.385 1,715,254,363 \$ 0.000046 \$ 0.000049 Transmission @ 34.5 kV 285.6 65,172 1,565,311,865 \$ 0.000042 \$ 0.000045 Transmission @ 230 kV 15.3 3,491 0.000010 \$ 339,519,446 \$ 0.000011 Total 5592.2 1,276,105 20,097,637,511

- (1) Cost Allocation of ACE Project Schedule 12 Charges to JCP&L Zone for 2018/2019
- (2) Based on 12 months ACE Project costs from June 2018 through May 2019
- (3) September 2018 through August 2019

<u>Line</u> 1	No. BGS-RSCP Eligible Sales June through May @ Customer		15.493.967	MWH
	BGS-RSCP Eligible Sales June through May @ Transmission Node		17,191,398	
			4.694	
	BGS-RSCP Eligible Transmission Obligation	•	1,00	
4	ACE-Transmission Enhancement Costs to RSCP Suppliers	\$	1,071,027	= Line 3 x \$19.02 x 12
5	Change to Supplier Payment Rates \$/MWH (rounded to 2 decimals)	\$	0.06	= Line 4 / Line 2

Jersey Central Power & Light Company

Proposed Delmarva Project Transmission Enhancement Charge (Delmarva-TEC Surcharge) effective September 1, 2018 To reflect FERC-approved Delmarva Project Transmission Enhancement Charge (Schedule 12 PJM OATT) effective June 2018 - May 2019

2018/2019 Average Monthly Delmarva-TEC Costs Allocated to JCP&L Zone	\$ 1,834.53 (1)
2018 JCP&L Zone Transmission Peak Load (MW)	5721.0
Delmarva-Transmission Enhancement Rate (\$/MW-month)	\$ 0.32

Effective September 1, 2018

	Transmission			-	Delmarva-TE	ΞC
	Obligation	Allocated Cost	BGS Eligible Sales	Delmarva-TEC	Surcharge v	N/
BGS by Voltage Level	(MW)	Recovery (\$) (2)	(kWh) (3)	Surcharge (\$/kWh)	SUT(\$/kWh	۱)
Secondary (excluding lighting)	4947.8	19,039	16,477,551,837	\$ 0.000001	\$ 0.000	0001
Primary	343.5	1,322	1,715,254,363	\$ 0.000001	\$ 0.000	0001
Transmission @ 34.5 kV	285.6	1,099	1,565,311,865	\$ 0.000001	\$ 0.000	0001
Transmission @ 230 kV	15.3	59	339,519,446	\$ -	\$	-
Total	5592.2	21,519	20,097,637,511			

- (1) Cost Allocation of Delmarva Project Schedule 12 Charges to JCP&L Zone for 2018/2019
- (2) Based on 12 months Delmarva Project costs from June 2018 through May 2019
- (3) September 2018 through August 2019

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Line			45 400 007	
1	BGS-RSCP Eligible Sales June through May @ Customer		15,493,967	MWH
2	BGS-RSCP Eliqible Sales June through May @ Transmission Node		17,191,398	MWH
_	200 Noon English calco tane amough may & Hanonholom Hoad		17,101,000	
3	BGS-RSCP Eligible Transmission Obligation		4,694	MW
4	Delmarva-Transmission Enhancement Costs to RSCP Suppliers	\$	18,061	= Line 3 x \$0.32 x 12
_	01	•		1: 4/1: 0
5	Change to Supplier Payment Rates \$/MWH (rounded to 2 decimals)	\$	-	= Line 4 / Line 2

Jersey Central Power & Light Company

Proposed PEPCO Project Transmission Enhancement Charge (PEPCO-TEC Surcharge) effective September 1, 2018

To reflect FERC-approved PEPCO Project Transmission Enhancement Charge (Schedule 12 PJM OATT) effective June 2018 - May 2019

2018/2019 Average Monthly PEPCO-TEC Costs Allocated to JCP&L Zone	\$ 18,081.55 (1)
2018 JCP&L Zone Transmission Peak Load (MW)	5721.0
PEPCO-Transmission Enhancement Rate (\$/MW-month)	\$ 3.16

				Effective Se	∍ptem	ber 1, 2018
	Transmission				-	PEPCO-TEC
	Obligation	Allocated Cost	BGS Eligible Sales	PEPCO-TEC		Surcharge w/
BGS by Voltage Level	(MW)	Recovery (\$) (2)	(kWh) (3)	Surcharge (\$/kW	h)	SUT(\$/kWh)
Secondary (excluding lighting)	4947.8	187,654	16,477,551,837	\$ 0.00001	1 \$	0.000012
Primary	343.5	13,028	1,715,254,363	\$ 0.00000	8 \$	0.000009
Transmission @ 34.5 kV	285.6	10,832	1,565,311,865	\$ 0.00000	7 \$	0.000007
Transmission @ 230 kV	15.3	580	339,519,446	\$ 0.00000)2 \$	0.000002
Total	5592.2	212.094	20.097.637.511			

\$

0.01 = Line 4 / Line 2

- (1) Cost Allocation of PEPCO Project Schedule 12 Charges to JCP&L Zone for 2018/2019
- (2) Based on 12 months PEPCO Project costs from June 2018 through May 2019

5 Change to Supplier Payment Rates \$/MWH (rounded to 2 decimals)

(3) September 2018 through August 2019

BGS-RSCP Supplier Payment Adjustment

1	BGS-RSCP Eligible Sales June through May @ Customer	15,493,967	MWH
2	BGS-RSCP Eligible Sales June through May @ Transmission Node	17,191,398	MWH
3	BGS-RSCP Eligible Transmission Obligation	4,694	MW
4	PEPCO-Transmission Enhancement Costs to RSCP Suppliers	\$ 178,009	= Line 3 x \$3.16 x 12

Jersey Central Power & Light Company

Proposed PECO Project Transmission Enhancement Charge (PECO-TEC Surcharge) effective September 1, 2018

To reflect FERC-approved PECO Project Transmission Enhancement Charge (Schedule 12 PJM OATT) effective June 2018 - May 2019

2018/2019 Average Monthly PECO-TEC Costs Allocated to JCP&L Zone \$92,008.43 (1)
2018 JCP&L Zone Transmission Peak Load (MW) 5721.0
PECO-Transmission Enhancement Rate (\$/MW-month) \$16.08

				ᆮ	rrective Sept	em	per 1, 2018
	Transmission						PECO-TEC
	Obligation	Allocated Cost	BGS Eligible Sales	PE	CO-TEC		Surcharge w/
BGS by Voltage Level	(MW)	Recovery (\$) (2)	(kWh) (3)	Surcha	arge (\$/kWh)		SUT(\$/kWh)
Secondary (excluding lighting)	4947.8	954,881	16,477,551,837	\$	0.000058	\$	0.000062
Primary	343.5	66,292	1,715,254,363	\$	0.000039	\$	0.000042
Transmission @ 34.5 kV	285.6	55,118	1,565,311,865	\$	0.000035	\$	0.000037
Transmission @ 230 kV	15.3	2,953	339,519,446	\$	0.000009	\$	0.000010
Total	5592.2	1.079.244	20.097.637.511				

Effective Contember 1 2010

- (1) Cost Allocation of PECO Project Schedule 12 Charges to JCP&L Zone for 2018/2019
- (2) Based on 12 months PECO Project costs from June 2018 through May 2019
- (3) September 2018 through August 2019

Line	No.		
1	BGS-RSCP Eligible Sales June through May @ Customer	15,493,967	MWH
2	BGS-RSCP Eligible Sales June through May @ Transmission Node	17,191,398	MWH
3	BGS-RSCP Eligible Transmission Obligation	4,694	MW
4	PECO-Transmission Enhancement Costs to RSCP Suppliers	\$ 905,803	= Line 3 x \$16.08 x 12
5	Change to Supplier Payment Rates \$/MWH (rounded to 2 decimals)	\$ 0.05	= Line 4 / Line 2

Transmission Charge Adjustment - BGS-RSCP PJM Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for Allegheny TrAILCo Projects

	TEC Charges for June 2018 - May 2019 PSE&G Zonal Transmission Load for Effective Yr. (MW) Term (Months) OATT rate converted to \$/MW/yr =	\$	9,688,920.99 9,566.9 12 84.40 /MW/month 1,012.80 /MW/yr		all v	/alues sho	w w/o NJ SUT		
			RS RHS	RLM WH		WHS	HS	PSAL	BPL
	Trans Obl - MW Total Annual Energy - MWh		3,750.5 21.7 12,175,045 114,168	71.8 209,062 1,	0.0 ,060	0.0 19	2.8 12,369	0.0 155,848	0.0 295,094
	Energy Charge in \$/MWh in \$/kWh - rounded to 6 places	\$	0.311991 \$ 0.192504 0.000312 0.000193	\$ 0.347835 \$ 0.000348	- \$ 0	- 0	\$ 0.229270 \$ 0.000229	- §	0
Line #									
1 2 3	Total BGS-RSCP eligbile Trans Obl Total BGS-RSCP eligbile energy @ cust Total BGS-RSCP eligbile energy @ trans nodes		6,539.3 MW 24,078,111 MWh 25,878,575 MWh	unrounded			= sum of BGS-F = sum of BGS-F = (2) * loss expa	RSCP eligible	kWh @ cust
4 5 6	Change in OATT rate * total Trans Obl Change in Average Supplier Payment Rate Change in Average Supplier Payment Rate	\$ \$ \$	6,623,003 0.2559 /MWh 0.26 /MWh	unrounded unrounded rounded to 2 decimal p	laces		= Change in OA = (4) / (3) = (5) rounded to		al BGS-RSCP eligible Trans Oblaces
7 8	Proposed Total Supplier Payment Difference due to rounding	\$	6,728,430 105,427	unrounded unrounded			= (6) * (3) = (7) - (4)		

Transmission Charge Adjustment - BGS-RSCP Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for BG&E

TEC Charges for June 2018 - May 2019 \$ 414,110.78
PSE&G Zonal Transmission Load for Effective Yr.
(MW) 9,566.9

Term (Months) 12

OATT rate \$ 3.61 /MW/month all values show w/o NJ SUT

converted to \$/MW/yr = \$ 43.32 /MW/yr

	RS	RHS	RLM	WH	WHS	HS	PSAL	BPL
Trans Obl - MW Total Annual Energy - MWh	3,750.5 12,175,045	21.7 114,168	71.8 209,062	0.0 1,060	0.0 19	2.8 12,369	0.0 155,848	0.0 295,094
Energy Charge in \$/MWh in \$/kWh - rounded to 6 places	\$ 0.013345 0.000013	\$0.008234 0.000008	\$ 0.014878 \$ 0.000015	; - \$ O	S - O	\$0.009806 \$ 0.00001	- \$ 0	- 0

Line#

1 2 3	Total BGS-RSCP eligbile Trans Obl Total BGS-RSCP eligbile energy @ cust Total BGS-RSCP eligbile energy @ trans nodes	6,539.3 MW 24,078,111 MWh 25,878,575 MWh	unrounded	sum of BGS-RSCP eligible Trans Oblsum of BGS-RSCP eligible kWh @ cust(2) * loss expansion factor to trans node
4	Change in OATT rate * total Trans Obl	\$ 283,282	unrounded	= Change in OATT rate * Total BGS-RSCP eligible Trans Obl
5	Change in Average Supplier Payment Rate	\$ 0.0109 /MWh	unrounded	= (4) / (3)
6	Change in Average Supplier Payment Rate	\$ 0.01 /MWh	rounded to 2 decimal places	= (5) rounded to 2 decimal places
7	Proposed Total Supplier Payment Difference due to rounding	\$ 258,786	unrounded	= (6) * (3)
8		\$ (24,497)	unrounded	= (7) - (4)

Transmission Charge Adjustment - BGS-RSCP Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for PPL Projects

TEC Charges for June 2018 - May 2019 \$ 5,821,226.65

PSE&G Zonal Transmission Load for Effective Yr. (MW)

Term (Months) \$ 5,821,226.65

9,566.9

OATT rate \$ 50.71 /MW/month all values show w/o NJ SUT

converted to \$/MW/yr = \$ 608.52 /MW/yr

0.0
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Dbl
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RSCP eligible Trans Obl
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Transmission Charge Adjustment - BGS-RSCP Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for ACE Projects

	TEC Charges for June 2018 - May 2019 PSE&G Zonal Transmission Load for Effective Yr. (MW) Term (Months) OATT rate converted to \$/MW/yr =	\$	1,151,723.48 9,566.9 12 10.03 120.36	/MW/month /MW/yr		all	values sho	ow w/o NJ SUT			
			RS	RHS	RLM	WH	WHS	HS	PSAL	BPL	
	Trans Obl - MW Total Annual Energy - MWh		3,750.5 12,175,045	21.7 114,168	71.8 209,062	0.0 1,060	0.0 19	2.8 12,369	0.0 155,848	0.0 295,094	
	Energy charge in \$/MWh in \$/kWh - rounded to 6 places	\$	0.037077 0.000037	\$ 0.022877 0.000023	\$ 0.041336 \$ 0.000041	- \$ 0	- 0	\$ 0.027246 0.000027	\$ - 0	\$ - 0	
Line #											
1 2	Total BGS-RSCP eligbile Trans Obl Total BGS-RSCP eligbile energy @ cust		6,539.3 24,078,111					= sum of BGS-	U		
3	Total BGS-RSCP eligbile energy @ trans nodes		25,878,575		unrounded			= (2) * loss exp	•	_	
4	Change in OATT rate * total Trans Obl	\$	787,070		unrounded			= Change in O	ATT rate * To	otal BGS-RSCP eligible Trans	Obl
5	Change in Average Supplier Payment Rate	\$	0.0304	/MWh	unrounded			= (4) / (3)		G	
6	Change in Average Supplier Payment Rate	\$	0.03	/MWh	rounded to 2 dec	imal places		= (5) rounded	to 2 decimal p	places	
7 8	Proposed Total Supplier Payment Difference due to rounding	\$ \$	776,357 (10,713)		unrounded unrounded			= (6) * (3) = (7) - (4)			

Transmission Charge Adjustment - BGS-RSCP Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for Delmarva Projects

	TEC Charges for June 2018 - May 2019 PSE&G Zonal Transmission Load for Effective Yr. (MW) Term (Months) OATT rate converted to \$/MW/yr =	\$ \$ \$;	all values sh	ow w/o NJ SU	Т	
			RS	RHS	RLM	WH	WHS	нѕ	PSAL	BPL
	Trans Obl - MW Total Annual Energy - MWh		3,750.5 12,175,045	21.7 114,168	71.8 209,062	0.0 1,060	0.0 19		0.0 155,848	
	Energy charge in \$/MWh in \$/kWh - rounded to 6 places	\$	0.001183 0.000001	\$ 0.000730 0.000001	\$ 0.001319 \$ 0.000001	0	\$ -	\$ 0.000869 0.000001	\$ -	\$ - 0
Line #										
1 2 3	Total BGS-RSCP eligbile Trans Obl Total BGS-RSCP eligbile energy @ cust Total BGS-RSCP eligbile energy @ trans nodes		6,539.3 24,078,111 25,878,575	MWh	unrounded				S-RSCP eligib	ole Trans Obl ole kWh @ cust or to trans node
4 5 6	Change in OATT rate * total Trans Obl Change in Average Supplier Payment Rate Change in Average Supplier Payment Rate	\$ \$ \$	25,111 0.0010 -	/MWh	unrounded unrounded rounded to 2 de	cimal places		= Change in (= (4) / (3) = (5) rounded		Total BGS-RSCP eligible Trans Ob
7 8	Proposed Total Supplier Payment Difference due to rounding	\$ \$	- (25,111)		unrounded unrounded			= (6) * (3) = (7) - (4)		

Transmission Charge Adjustment - BGS-RSCP Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for PEPCO Projects

TEC Charges for June 2018 - May 2019 \$ 328,330.93

PSE&G Zonal Transmission Load for Effective Yr.
(MW)

Term (Months) \$ 12

OATT rate \$ 2.86 /MW/month

converted to \$/MW/yr = \$ 34.32 /MW/yr

	RS	RHS	RLM	WH	WHS	нѕ	PSAL	BPL
Trans Obl - MW Total Annual Energy - MWh	3,750.5 12,175,045	21.7 114,168	71.8 209,062	0.0 1,060	0.0 19	2.8 12,369	0.0 155,848	0.0 295,094
Energy Charge in \$/MWh in \$/kWh - rounded to 6 places	\$ 0.010572 0.000011	\$ 0.006523 0.000007	\$ 0.011787 \$ 0.000012	- \$ 0	- 9	\$0.007769 \$ 0.000008	- \$ 0	- 0

all values show w/o NJ SUT

Line#				
1 2 3	Total BGS-RSCP eligbile Trans Obl Total BGS-RSCP eligbile energy @ cust Total BGS-RSCP eligbile energy @ trans nodes	6,539.3 MW 24,078,111 MWh 25,878,575 MWh	unrounded	= sum of BGS-RSCP eligible Trans Obl = sum of BGS-RSCP eligible kWh @ cust = (2) * loss expansion factor to trans node
4	Change in OATT rate * total Trans Obl	\$ 224,429	unrounded	= Change in OATT rate * Total BGS-RSCP eligible Trans Obl
5	Change in Average Supplier Payment Rate	\$ 0.0087 /MWh	unrounded	= (4) / (3)
6	Change in Average Supplier Payment Rate	\$ 0.01 /MWh	rounded to 2 decimal places	= (5) rounded to 2 decimal places
7	Proposed Total Supplier Payment Difference due to rounding	\$ 258,786	unrounded	= (6) * (3)
8		\$ 34,357	unrounded	= (7) - (4)

Transmission Charge Adjustment - BGS-RSCP Schedule 12 - Transmission Enhancement Charges for June 2018 - May 2019 Calculation of costs and monthly PJM charges for PECO Energy Company Transmission Projects

	TEC Charges for June 2018 - May 2019 PSE&G Zonal Transmission Load for Effective Yr.	\$ 2,369,074.11							
	(MW)	9,566.9							
	Term (Months)	12							
	OATT rate	\$	/MW/month			all values sh	now w/o NJ SUT		
	converted to \$/MW/yr =	\$ 247.68	/MW/yr						
		RS	RHS	RLM	WH	WHS	HS	PSAL	BPL
	Trans Obl - MW	3,750.5	21.7	71.8	0.0	0.0	2.8	0.0	0.0
	Total Annual Energy - MWh	12,175,045	114,168	209,062	1,060	19	9 12,369	155,848	295,094
	Energy charge								_
	in \$/MWh	\$ 0.076297	\$0.047077	\$ 0.085063 \$	-	\$ -	\$0.056068 \$		\$ -
	in \$/kWh - rounded to 6 places	\$ 0.000076	\$ 0.000047	\$ 0.000085 \$	-	\$ -	\$ 0.000056 \$	-	5 -
Line #									
1	Total BGS-RSCP eligbile Trans Obl	6,539.3	MW				= sum of BGS-l	RSCP eligib	le Trans Obl
2	Total BGS-RSCP eligbile energy @ cust	24,078,111	MWh				= sum of BGS-l	RSCP eligib	le kWh @ cust
3	Total BGS-RSCP eligbile energy @ trans nodes	25,878,575	MWh	unrounded			= (2) * loss exp	ansion facto	r to trans node
4	Change in OATT rate * total Trans Obl	\$ 1,619,654		unrounded			= Change in OA	ATT rate * T	otal BGS-RSCP eligible Trans Obl
5	Change in Average Supplier Payment Rate	\$ 0.0626	/MWh	unrounded			= (4) / (3)		G
6	Change in Average Supplier Payment Rate	\$ 0.06	/MWh	rounded to 2 dec	imal places	6	= (5) rounded to	o 2 decimal	places
7	Proposed Total Supplier Payment	\$ 1,552,715		unrounded			= (6) * (3)		
8	Difference due to rounding	\$ (66,939)		unrounded			= (7) - (4)		

Rockland Electric Company

Calculation of Transmission Surcharges reflecting changes in Transmission Enhancement Charges (TrAILCo) effective June 1, 2018 To reflect FERC-approved TrailCo Project Schedule 12 Charges (Schedule 12 PJM OATT) for the period June 2018 to May 2019

2018/2019 Average Monthly 2018 RECO Zone Transmis)		\$ 33,122.33 445.8	(1) (2)			
Transmission Enhancement	`	,			\$ 74.30	(-)			
SUT					6.625%				
	Col. 1	Col. 2	Col.3=Col.2 x \$3	33,122 x 12	Col. 4		Col. 5 = Col. 3/Col. 4		Col. 6 = Col. 5 x 1.07
	BGS-Eligible								
	Transmission	Transmission			BGS Eligible Sales		Transmission		Transmission
	Obligation	Obligation	Alloca	ited Cost	June 2018- May 2019		Enhancement	Enh	nancement Charge
Rate Class	(MW)	(Pct)	Red	overy (1)	(kWh)		Charge (\$/kWh)		w/ SUT (\$/kWh)
SC1	268.6	60.25%	\$	239,457	683,341,000	\$	0.00035	\$	0.00037
SC2 Secondary	124.9	28.02%	\$	111,387	525,188,000	\$	0.00021	\$	0.00022
SC2 Primary	15.7	3.52%	\$	13,984	63,705,000	\$	0.00022	\$	0.00023
SC3	0.1	0.02%	\$	63	271,000	\$	0.00023	\$	0.00025
SC4	0.0	0.00%	\$	-	6,468,000	\$	-	\$	-
SC5	3.6	0.81%	\$	3,225	14,506,000	\$	0.00022	\$	0.00023
SC6	0.0	0.00%	\$	-	5,572,000	\$	-	\$	-
SC7	<u>32.9</u>	7.38%	\$	29,352	223,970,000	\$	0.00013	\$	0.00014

397,468

1,523,021,000

(1) Attachment 2 - Cost Allocation of TrAILCo Schedule 12 Charges to RECO Zone for June 2018 to May 2019

100.00% \$

(2) Includes RECO's Central and Western Divisions

445.8 (2)

BGS-FP Supplier Payment Adjustment

Total

1	BGS-RSCP Eligible Sales Jun - May @ cust (RECO Eastern Division)	1,287,617	MWH
2	BGS-RSCP Eligible Sales Jun - May @ trans node (RECO Eastern Division)	1,198,532	MWH
3	BGS-RSCP Eligible Transmission Obligation	413	MW
4	Transmission Enhancement Costs to RSCP Suppliers	\$ 368,427.13	= Line 3 x \$74.3 * 12
5	Change in Supplier Payment Rate \$/MWH (rounded to 2 decimals)	\$ 0.31	= Line 4/Line 2

Rockland Electric Company

Calculation of Transmission Surcharges reflecting changes in Transmission Enhancement Charges (BG&E) effective June 1, 2018 To reflect FERC-approved BG&E Project Schedule 12 Charges (Schedule 12 PJM OATT) for the period June 2018 to May 2019

2018/2019 Average Month 2018 RECO Zone Transm Transmission Enhancement SUT	ission Peak Load (MW)	ocated to RECO		\$	1,271.82 445.8 2.85 6.625%	(1) (2)			
	Col. 1	Col. 2	Col.3=Col.2 x \$1,272 x 12		Col. 4		Col. 5 = Col. 3/Col. 4		Col. 6 = Col. 5 x 1.07
	BGS-Eligible								
	Transmission	Transmission		BG	S Eligible Sales		Transmission		Transmission
	Obligation	Obligation	Allocated Cost	June 2	2018- May 2019		Enhancement	Enh	nancement Charge
Rate Class	(MW)	(Pct)	Recovery (1)		(kWh)		Charge (\$/kWh)		w/ SUT (\$/kWh)
SC1	268.6	60.25%	\$ 9,195		683,341,000	\$	0.00001	\$	0.00001
SC2 Secondary	124.9	28.02%	\$ 4,277		525,188,000	\$	0.00001	\$	0.00001
SC2 Primary	15.7	3.52%	\$ 537		63,705,000	\$	0.00001	\$	0.00001
SC3	0.1	0.02%	\$ 2		271,000	\$	0.00001	\$	0.00001
SC4	0.0	0.00%	\$ =		6,468,000	\$	-	\$	-
SC5	3.6	0.81%	\$ 124		14,506,000	\$	0.00001	\$	0.00001
SC6	0.0	0.00%	\$ -		5,572,000	\$	_	\$	-
SC7	<u>32.9</u>	7.38%	\$ 1,127		223,970,000	\$	0.00001	\$	0.00001
Total	445.8 (2)	100.00%	\$ 15,262		1,523,021,000				

- (1) Attachment 2 Cost Allocation of BG&E Schedule 12 Charges to RECO Zone for June 2018 to May 2019
- (2) Includes RECO's Central and Western Divisions

BGS-FP Supplier Payment Adjustment

1	BGS-RSCP Eligible Sales Jun - May @ cust (RECO Eastern Division)	1,287,617	MWH
2	BGS-RSCP Eligible Sales Jun - May @ trans node (RECO Eastern Division)	1,198,532	MWH
3	BGS-RSCP Eligible Transmission Obligation	413	MW
4	Transmission Enhancement Costs to RSCP Suppliers	\$ 14,132.13	= Line 3 x \$2.85 * 12
5	Change in Supplier Payment Rate \$/MWH (rounded to 2 decimals)	\$ 0.01	= Line 4/Line 2

0.00014

0.00015

0.00014

0.00009

Rockland Electric Company

SC2 Primary

SC3

SC4

SC5

SC6

SC7

Total

Calculation of Transmission Surcharges reflecting changes in Transmission Enhancement Charges (PPL) effective June 1, 2018 To reflect FERC-approved PPL Project Schedule 12 Charges (Schedule 12 PJM OATT) for the period June 2018 to May 2019

RECO Zone Transmission Enhancement	•	,			\$	445.8 44.88 6.625%	(2)			
	Col. 1	Col. 2	С	ol.3=Col.2 x \$20,006 x 12		Col. 4		Col. 5 = Col. 3/Col. 4		Col. 6 = Col. 5 x 1.07
	BGS-Eligible									
	Transmission	Transmission			BGS	Eligible Sales		Transmission		Transmission
	Obligation	Obligation		Allocated Cost	June 20	18- May 2019		Enhancement	Enh	ancement Charge
Rate Class	(MW)	(Pct)		Recovery (1)		(kWh)		Charge (\$/kWh)		w/ SUT (\$/kWh)
SC1	268.6	60.25%	\$	144,634		683,341,000	\$	0.00021	\$	0.00022
SC2 Secondary	124.9	28.02%	\$	67,278		525,188,000	\$	0.00013	\$	0.00014

8,446

1,948

17,729

240,073

38

\$

20,006.08 (1)

63,705,000

271,000

6,468,000

5,572,000

14,506,000

223,970,000

1,523,021,000

\$

\$

0.00013

0.00014

0.00013

80000.0

\$

\$

\$

\$

(1) Attachment 2 - Cost Allocation of PPL Schedule 12 Charges to RECO Zone for June 2018 to May 2019

3.52%

0.02%

0.00%

0.81%

0.00%

7.38%

100.00%

\$

\$

\$

\$

\$

\$

\$

(2) Includes RECO's Central and Western Divisions

15.7

0.1

0.0

3.6

0.0

445.8 (2)

32.9

2018/2019 Average Monthly PPL-TEC Costs Allocated to RECO

BGS-FP Supplier Payment Adjustment

1	BGS-RSCP Eligible Sales Jun - May @ cust (RECO Eastern Division)	1,287,617	MWH
2	BGS-RSCP Eligible Sales Jun - May @ trans node (RECO Eastern Division)	1,198,532	MWH
3	BGS-RSCP Eligible Transmission Obligation	413	MW
4	Transmission Enhancement Costs to RSCP Suppliers	\$ 222,543.87	= Line 3 x \$44.88 * 12
5	Change in Supplier Payment Rate \$/MWH (rounded to 2 decimals)	\$ 0.19	= Line 4/Line 2

Col. 6 = Col. 5 x 1.07

Rockland Electric Company

Calculation of Transmission Surcharges reflecting changes in Transmission Enhancement Charges (ACE) effective June 1, 2018 To reflect FERC-approved ACE Project Schedule 12 Charges (Schedule 12 PJM OATT) for the period June 2018 to May 2019

2018/2019 Average Monthly ACE-TEC Costs Allocated to RECO	\$ 3,101 (1)
2018 RECO Zone Transmission Peak Load (MW)	445.8 (2)
Transmission Enhancement Rate (\$/MW-month)	\$ 6.96
SUT	6.625%
301	0.02370

Col. 2

Rate Class	BGS-Eligible Transmission Obligation (MW)	Transmission Obligation (Pct)	Allocated Cost Recovery (1)	BGS Eligible Sales June 2018- May 2019 (kWh)	Transmission Enhancement Charge (\$/kWh)	Enh	Transmission nancement Charge w/ SUT (\$/kWh)
SC1	268.6	60.25%	\$ 22,420	683,341,000	\$ 0.00003	\$	0.00003
SC2 Secondary	124.9	28.02%	\$ 10,429	525,188,000	\$ 0.00002	\$	0.00002
SC2 Primary	15.7	3.52%	\$ 1,309	63,705,000	\$ 0.00002	\$	0.00002
SC3	0.1	0.02%	\$ 6	271,000	\$ 0.00002	\$	0.00002
SC4	0.0	0.00%	\$ =	6,468,000	\$ -	\$	-
SC5	3.6	0.81%	\$ 302	14,506,000	\$ 0.00002	\$	0.00002
SC6	0.0	0.00%	\$ =	5,572,000	\$ -	\$	=
SC7	<u>32.9</u>	7.38%	\$ 2,748	223,970,000	\$ 0.00001	\$	0.00001
Total	445.8 (2)	100.00%	\$ 37,214	1,523,021,000			

Col. 4

Col. 5 = Col. 3/Col. 4

Col.3=Col.2 x \$3,101 x 12

- (1) Attachment 2 Cost Allocation of ACE Schedule 12 Charges to RECO Zone for June 2018 to May 2019
- (2) Includes RECO's Central and Western Divisions

Col. 1

BGS-FP Supplier Payment Adjustment

1	BGS-RSCP Eligible Sales Jun - May @ cust (RECO Eastern Division)	1,287,617	MWH
2	BGS-RSCP Eligible Sales Jun - May @ trans node (RECO Eastern Division)	1,198,532	MWH
3	BGS-RSCP Eligible Transmission Obligation	413	MW
4	Transmission Enhancement Costs to RSCP Suppliers	\$ 34,512.15	= Line 3 x \$6.96 * 12
5	Change in Supplier Payment Rate \$/MWH (rounded to 2 decimals)	\$ 0.03	= Line 4/Line 2

Rockland Electric Company

Calculation of Transmission Surcharges reflecting changes in Transmission Enhancement Charges (Delmarva) effective June 1, 2018 To reflect FERC-approved Delmarva Project Schedule 12 Charges (Schedule 12 PJM OATT) for the period June 2018 to May 2019

9	Monthly Delmarva-TEC 0 ransmission Peak Load (N		CO		\$ 127.53 445.8	(1) (2)			
	ncement Rate (\$/MW-mor	•			\$ 0.29	` '			
SUT		·			6.625%				
	Col. 1	Col. 2		Col.3=Col.2 x \$128 x 12	Col. 4		Col. 5 = Col. 3/Col. 4		Col. 6 = Col. 5 x 1.07
	BGS-Eligible								
	Transmission	Transmission			BGS Eligible Sales		Transmission		Transmission
	Obligation	Obligation		Allocated Cost	June 2018- May 2019		Enhancement	Enł	nancement Charge
Rate Cl	ass (MW)	(Pct)		Recovery (1)	(kWh)		Charge (\$/kWh)		w/ SUT (\$/kWh)
SC1	268.6	60.25%	\$	922	683,341,000	\$	-	\$	-
SC2 Secon	ndary 124.9	28.02%	\$	429	525,188,000	\$	-	\$	-
SC2 Prima	ary 15.7	3.52%	\$	54	63,705,000	\$	=	\$	=
SC3	0.1	0.02%	\$	-	271,000	\$	-	\$	-
SC4	0.0	0.00%	\$	-	6,468,000	\$	-	\$	-
SC5	3.6	0.81%	\$	12	14,506,000	\$	=	\$	=
SC6	0.0	0.00%	\$	-	5,572,000	\$	=	\$	=
SC7	<u>32.9</u>	7.38%	\$	113	223,970,000	\$	-	\$	-
Total	445.8	(2) 100.00%	\$	1,530	1,523,021,000				

- (1) Attachment 2 Cost Allocation of Delmarva Schedule 12 Charges to RECO Zone for June 2018 to May 2019
- (2) Includes RECO's Central and Western Divisions

BGS-FP Supplier Payment Adjustment

1	BGS-RSCP Eligible Sales Jun - May @ cust (RECO Eastern Division)	1,287,617	MWH
2	BGS-RSCP Eligible Sales Jun - May @ trans node (RECO Eastern Division)	1,198,532	MWH
3	BGS-RSCP Eligible Transmission Obligation	413	MW
4	Transmission Enhancement Costs to RSCP Suppliers	\$ 1,438.01	= Line 3 x \$0.29 * 12
5	Change in Supplier Payment Rate \$/MWH (rounded to 2 decimals)	\$ _	= Line 4/Line 2

Rockland Electric Company

Calculation of Transmission Surcharges reflecting changes in Transmission Enhancement Charges (PEPCO) effective June 1, 2018 To reflect FERC-approved PEPCO Project Schedule 12 Charges (Schedule 12 PJM OATT) for the period June 2018 to May 2019

,	[,] PEPCO-TEC Costs Al sion Peak Load (MW)	llocated to RECC)		\$	734.96 445.8	(1) (2)			
	Rate (\$/MW-month)				\$	1.65 3.625%	(2)			
	Col. 1	Col. 2		Col.3=Col.2 x \$735 x 12		Col. 4		Col. 5 = Col. 3/Col. 4		Col. 6 = Col. 5 x 1.07
	BGS-Eligible									
	Transmission	Transmission			BGS Eligible	e Sales		Transmission		Transmission
	Obligation	Obligation		Allocated Cost	June 2018- Ma	ay 2019		Enhancement	Enh	ancement Charge
Rate Class	(MW)	(Pct)		Recovery (1)		(kWh)		Charge (\$/kWh)		w/ SUT (\$/kWh)
SC1	268.6	60.25%	\$	5,313	683,34	41,000	\$	0.00001	\$	0.00001
SC2 Secondary	124.9	28.02%	\$	2,472	525,18	38,000	\$	-	\$	-
SC2 Primary	15.7	3.52%	\$	310	63,70	05,000	\$	=	\$	=
SC3	0.1	0.02%	\$	1	2	71,000	\$	-	\$	-
SC4	0.0	0.00%	\$	-	6,46	38,000	\$	-	\$	-
SC5	3.6	0.81%	\$	72	14,50	06,000	\$	-	\$	-
SC6	0.0	0.00%	\$	-	5,5	72,000	\$	-	\$	-
SC7	<u>32.9</u>	7.38%	\$	651	223,9	70,000	\$	-	\$	-
Total	445.8 (2)	100.00%	\$	8,819	1,523,02	21,000				

- (1) Attachment 2 Cost Allocation of PEPCO Schedule 12 Charges to RECO Zone for June 2018 to May 2019
- (2) Includes RECO's Central and Western Divisions

BGS-FP Supplier Payment Adjustment

1	BGS-RSCP Eligible Sales Jun - May @ cust (RECO Eastern Division)	1,287,617	MWH
2	BGS-RSCP Eligible Sales Jun - May @ trans node (RECO Eastern Division)	1,198,532	MWH
3	BGS-RSCP Eligible Transmission Obligation	413	MW
4	Transmission Enhancement Costs to RSCP Suppliers	\$ 8,181.76	= Line 3 x \$1.65 * 12
5	Change in Supplier Payment Rate \$/MWH (rounded to 2 decimals)	\$ 0.01	= Line 4/Line 2

0.00005

0.00005

0.00005

0.00003

Rockland Electric Company

SC2 Primary

SC3

SC4

SC5

SC6

SC7

Total

Calculation of Transmission Surcharges reflecting changes in Transmission Enhancement Charges (PECO) effective June 1, 2018 To reflect FERC-approved PECO Project Schedule 12 Charges (Schedule 12 PJM OATT) for the period June 2018 to May 2019

	•	ECO-TEC Costs Aln Peak Load (MW			\$	7,633.32 445.8	(1) (2)			
Transmission En	hancement Ra	ate (\$/MW-month)			\$	17.12	` '			
SUT						6.625%				
		Col. 1	Col. 2	Col.3=Col.2 x \$7,633 x 12		Col. 4		Col. 5 = Col. 3/Col. 4		Col. 6 = Col. 5 x 1.07
		BGS-Eligible								
		Transmission	Transmission		BGS E	ligible Sales		Transmission		Transmission
		Obligation	Obligation	Allocated Cost	June 201	8- May 2019		Enhancement	Enh	ancement Charge
Rate	Class	(MW)	(Pct)	Recovery (1)		(kWh)		Charge (\$/kWh)		w/ SUT (\$/kWh)
SC1		268.6	60.25%	\$ 55,185	6	83,341,000	\$	0.00008	\$	0.00009
SC2 Se	econdary	124.9	28.02%	\$ 25,670	5	25,188,000	\$	0.00005	\$	0.00005

3,223

14

743

6,764

91,599

63,705,000

271,000

6,468,000

14,506,000

5,572,000

223,970,000

1,523,021,000

\$

\$

\$

\$

0.00005

0.00005

0.00005

0.00003

\$

\$

\$

\$

\$

(1) Attachment 2 - Cost Allocation of PECO Schedule 12 Charges to RECO Zone for June 2018 to May 2019

3.52%

0.02%

0.00%

0.81%

0.00%

7.38%

100.00%

\$

\$

\$

\$

\$

\$

15.7

0.1

0.0

3.6

0.0

445.8 (2)

32.9

BGS-FP Supplier Payment Adjustment

1	BGS-RSCP Eligible Sales Jun - May @ cust (RECO Eastern Division)	1,287,617	MWH
2	BGS-RSCP Eligible Sales Jun - May @ trans node (RECO Eastern Division)	1,198,532	MWH
3	BGS-RSCP Eligible Transmission Obligation	413	MW
4	Transmission Enhancement Costs to RSCP Suppliers	\$ 84,891.96	= Line 3 x \$17.12 * 12
5	Change in Supplier Payment Rate \$/MWH (rounded to 2 decimals)	\$ 0.07	= Line 4/Line 2

⁽²⁾ Includes RECO's Central and Western Divisions

Attachment 4A TrailCo Formula Rate Update Compliance Filing

Attachment 4B BG&E Formula Rate Update Compliance Filing

Attachment 4C
PPL Formula Rate Update Compliance Filing

Attachment 4D

ACE Formula Rate Update Compliance Filing

Attachment 4E
Delmarva Formula Rate Update Compliance Filing

Attachment 4F
PEPCO Formula Rate Update Compliance Filing

Attachment 4G
PECO Formula Rate Update Compliance Filing

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May 15, 2018

FIRM/AFFILIATE OFFICES BOSTON CHICAGO HOUSTON LOS ANGELES **NEW YORK** PALO ALTO WILMINGTON BEIJING BRUSSELS FRANKFURT HONG KONG LONDON MOSCOW MUNICH PARIS SÃO PAULO SEOUL SHANGHAI SINGAPORE SYDNEY

TOKYO TORONTO

By eFiling

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

Re: Trans-Allegheny Interstate Line Company

Electronic Informational Filing of 2018 Formula Rate Annual Update

Docket No. ER07-562-000

Dear Secretary Bose:

Pursuant to the Commission's order dated May 31, 2007 in Docket No. ER07-562-000¹ and the uncontested settlement approved by the Commission in an order dated July 21, 2008 in Docket No. ER07-562-004,² Trans-Allegheny Interstate Line Company ("TrAILCo") hereby submits for informational purposes its 2018 Annual Update to recalculate its annual transmission revenue requirements ("Annual Update"). The Annual Update includes (i) a reconciliation of the annual transmission revenue requirements for the 2017 Rate Year³ (Attachment 1), (ii) the annual transmission revenue requirements for the 2018 Rate Year to become effective on June 1, 2018 (Attachment 2), and (iii) a detailed accounting of transfers between construction work in progress ("CWIP") and Plant in Service as required by the May 31 Order (Attachment 3).

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

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

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

TrAILCo's tariff on file with the Commission specifies that:

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

The Annual Update attached hereto and submitted to PJM Interconnection, L.L.C. for posting on its Internet website via link to the Transmission Services page includes a recalculation of TrAILCo's annual transmission revenue requirements. The Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7) (2017). In addition, please note that TrAILCo has made no material changes in its accounting policies and practices from those in effect during the previous Rate Year and upon which the current rate is based.

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

Respectfully submitted,

<u>/s/ Mike Naeve</u> Mike Naeve

Attorney for Trans-Allegheny Interstate Line Company

Enclosures

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

ATTACHMENT 1

Reconciliation of 2017

Annual Transmission Revenue Requirements

ATTACHMENT H-18A

Tran	ns-Allegheny Interstate Line Company			
Forn	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
Sha	ded cells are input cells			
Alloca	ators			2017 Reconciliation
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3 4	Less A&G Wages Expense Total Wages Less A&G Wages Expense		p354.27.b (Line 2 - Line 3)	0
5			,	
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
•	Plant Allocation Factors	41 (D)	AH. 1 45	0.000.407.050
6 7	Electric Plant in Service Total Plant In Service	(Note B)	Attachment 5 (Line 6)	2,092,437,058 2,092,437,058
-				
8 9	Accumulated Depreciation (Total Electric Plant) Total Accumulated Depreciation		Attachment 5 (Line 8)	213,283,030 213,283,030
-			. ,	.,,
10	Net Plant		(Line 7 - Line 9)	1,879,154,029
11	Transmission Gross Plant		(Line 15 + Line 21)	2,092,437,058
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,879,154,029
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%
Plant (Calculations			
	T			
15	Transmission Plant Transmission Plant In Service	(Note B)	Attachment 5	2,011,724,750
		, ,		_,,,,,_,,,
16 17	New Trans. Plant Adds. for Current Calendar Year (13 average balance) Total Transmission Plant	(Note B)	Attachment 6 (Line 15 + Line 16)	2,011,724,750
	Total Hallshission Falls		(Ellio 10 · Ellio 10)	2,011,124,100
18	General & Intangible		Attachment 5	80,712,309
19 20	Total General & Intangible Wage & Salary Allocator		(Line 18) (Line 5)	80,712,309 100.0000%
21	Transmission Related General and Intangible Plant		(Line 3) (Line 19 * Line 20)	80,712,309
22	Transmission Related Plant		(Line 17 + Line 21)	2,092,437,058
	Accumulated Depreciation			
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	193,026,061
24	Accumulated General Depreciation		Attachment 5	9,087,308
25	Accumulated Intangible Amortization		Attachment 5	11,169,660
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	20,256,968
27 28	Wage & Salary Allocator Transmission Related General & Intangible Accumulated Depreciation		(Line 5) (Line 26 * Line 27)	100.0000% 20,256,968
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	213,283,030
20				
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,879,154,029

	mulated Deferred Income Taxes			
	DIT net of FASB 106 and 109 Enter Negative		Attachment 1	-362,807,1
Tr	ransmission Related Accumulated Deferred Income Taxes		(Line 31)	-362,807,
Trans	smission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	157,
Trans	smission Related Land Held for Future Use	(Note C)	Attachment 5	
Trans	smission Related Pre-Commercial Costs Capitalized			
	namortized Capitalized Pre-Commercial Costs		Attachment 5	
	ayments ransmission Related Prepayments	(Note A)	Attachment 5	190,
Mate	rials and Supplies			
Uı	ndistributed Stores Expense	(Note A)	Attachment 5	
	/age & Salary Allocator		(Line 5)	100.000
	otal Undistributed Stores Expense Allocated to Transmission ransmission Materials & Supplies		(Line 37 * Line 38) Attachment 5	
_	ransmission Related Materials & Supplies		(Line 39 + Line 40)	
			(Line 33 * Line 40)	
	Working Capital peration & Maintenance Expense		(Line 74)	2,549,
	8th Rule		1/8	12.
Tr	ransmission Related Cash Working Capital		(Line 42 * Line 43)	318,7
Total	Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-362,140,
Rate	Rase		(Line 30 + Line 45)	1,517,013,
rtuto	2400		(Emo ee - Emo io)	1,011,010
	smission O&M			
Tr	ransmission O&M		p321.112.b	7,129,
	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	672,
	Less Account 565		p321.96.b	
	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases	(Note M)	PJM Data p200.4.c	
_				
Ti	ransmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	6,457,
	ransmission O&M Expenses			6,457,
A&G	Expenses otal A&G		(Lines 47 - 48 - 49 + 50 + 51) p323.197.b	-4,579,
A&G To	Expenses otal A&G Less Property Insurance Account 924		(Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b	-4,579,
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note E)	(Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b	-4,579,
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note E)	(Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b	-4,579,
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment	, ,	p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5	6,457, -4,579, 55,
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note E)	p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353	-4,579,
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses lage & Salary Allocator	, ,	p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5)	-4,579, 55, -4,635, 100.00
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses	, ,	p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58)	-4,579, 55, -4,635,
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses /age & Salary Allocator ransmission Related A&G Expenses etty Assigned A&G	(Note D)	p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 59 * Line 60)	-4,579, 55, -4,635, 100.00
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues & GExpenses lage & Salary Allocator ransmission Related A&G Expenses city Assigned A&G egulatory Commission Exp Account 928	(Note D)	(Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5	-4,579, 55, -4,635, 100.00
A&G To Ad W Tr Direct Ro	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses Age & Salary Allocator ransmission Related A&G Expenses ettly Assigned A&G egulatory Commission Exp Account 928 eneral Advertising Exp Account 930.1	(Note D)	p323.197.b p323.195.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 5) Attachment 5 Attachment 5	-4,579, 55, -4,635, 100.00
A&G To Ad W Tr Direc Ro G Si	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues & GE Expenses lage & Salary Allocator ransmission Related A&G Expenses etty Assigned A&G egulatory Commission Exp Account 928 eneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related	(Note D)	(Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63)	-4,679, 55, -4,635, 100.000 -4,635,
A&G To Ad W Tr Direc Ro GG	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues & GE Expenses /age & Salary Allocator ransmission Related A&G Expenses ettly Assigned A&G egulatory Commission Exp Account 938 eneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related	(Note G) (Note J)	p323.197.b p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 5) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b	-4,679, 55, -4,635, 100.000 -4,635,
A&G To Ad W Tr Direc Ro Gi Si	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses //age & Salary Allocator ransmission Related A&G Expenses ctty Assigned A&G egulatory Commission Exp Account 928 eleneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eneral Advertising Exp Account 930.1	(Note D)	p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 (Line 59 * Line 60) Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5	-4,579, 55, -4,635, 100.000 -4,635,
A&G To Ad W Tr Direc Ro G So To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBDP Adjustment Less EPRI Dues & GE Expenses lage & Salary Allocator ransmission Related A&G Expenses etty Assigned A&G egulatory Commission Exp Account 928 eneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eneral Advertising Exp Account 930.1 otal Accounts 928 and 930.1 - General	(Note G) (Note J)	(Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 55 + Line 66)	-4,635, 100.00 -4,635, 55,
A&G To AA W Tr Direc Ro G So Pr G To No	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses //age & Salary Allocator ransmission Related A&G Expenses ctty Assigned A&G egulatory Commission Exp Account 928 eleneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eneral Advertising Exp Account 930.1	(Note G) (Note J)	p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 (Line 59 * Line 60) Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5	-4,579, 55, -4,635, 100.00(-4,635, 55,
A&G To Ad W Tr Direc G Si Fr G Ad	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues & GE Expenses //age & Salary Allocator ransmission Related A&G Expenses ettly Assigned A&G egulatory Commission Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eneral Advertising Exp Account 930.1 otal Accounts 928 and 930.1 - General et Plant Allocator	(Note G) (Note J)	p323.197.b p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 5) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 65 + Line 66) (Line 65 + Line 66) (Line 14)	-4,579, 55, 100.00t
A&G To Ad W Tr Direcc Ro G S To No Ad Ad Ad Ad	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses lage & Salary Allocator ransmission Related A&G Expenses etty Assigned A&G egulatory Commission Exp Account 928 eeneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eeneral Advertising Exp Account 930.1 otal Accounts 928 and 930.1 - General et Plant Allocator &G Directly Assigned to Transmission	(Note G) (Note J)	p323.197.b p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 5) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 65 + Line 66) (Line 65 + Line 66) (Line 14)	-4,579, 55, -4,635, 100.00(-4,635, 55,
A&G To Ai W Ti Direc RR G St To Ai Ai Ai Ai Ai Ai Ai Ai Ai Ai Ai Ai	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses // Age & Salary Allocator ransmission Related A&G Expenses ettly Assigned A&G egulatory Commission Exp Account 928 eneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eneral Advertising Exp Account 930.1 otal Accounts 928 and 930.1 - General et Plant Allocator &G Directly Assigned to Transmission ccount 566 Miscellaneous Transmission Expense	(Note G) (Note J)	p323.197.b p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 5) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 64 + Line 66) (Line 67 * Line 68)	-4,579, 55, -4,635, 100.00(-4,635, 55,
A&G To Ai W Ti Direcc Re G G To Ti Ne Ai Ai Ai Ai Ai Ai Ai M M M M M M M M M M M M M	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses // Age & Salary Allocator ransmission Related A&G Expenses ettly Assigned A&G egulatory Commission Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - General et Plant Allocator &G Directly Assigned to Transmission ccount 566 Miscellaneous Transmission Expense mortization Expense iscellaneous Transmission Expense iscellaneous Transmission Expense	(Note G) (Note J) (Note F)	p323.197.b p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 5) 4ttachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 67 * Line 68) Attachment 5	-4,579, 55, -4,635, 100.000 -4,635, 55, 100.000 -55,
A&G To Ai W Ti Direcc Re G G To Ne Ai	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues & GEXPENSES Age & Salary Allocator ransmission Related A&G Expenses etty Assigned A&G egulatory Commission Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eneral Advertising Exp Account 930.1 otal Accounts 928 and 930.1 - General et Plant Allocator & G Directly Assigned to Transmission Ccount 566 Miscellaneous Transmission Expense mortization Expense mortization Expense mortization Expense	(Note G) (Note G) (Note J) (Note F) Account 566 Account 566	(Lines 47 - 48 - 49 + 50 + 51) p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 65 + Line 66) (Line 14) (Line 67 * Line 68) Attachment 5 Attachment 5	-4,579, 55, -4,635, 100.000 -4,635, 55, 100.000 55,
A&G To	Expenses otal A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less PBOP Adjustment Less EPRI Dues &G Expenses // Age & Salary Allocator ransmission Related A&G Expenses ettly Assigned A&G egulatory Commission Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - Transmission Related roperty Insurance Account 924 eneral Advertising Exp Account 930.1 ubtotal - Accounts 928 and 930.1 - General et Plant Allocator &G Directly Assigned to Transmission ccount 566 Miscellaneous Transmission Expense mortization Expense iscellaneous Transmission Expense iscellaneous Transmission Expense	(Note G) (Note G) (Note J) (Note F) Account 566 Account 566	p323.197.b p323.197.b p323.185.b p323.189.b p323.191.b Attachment 5 p352 & 353 (Line 53) - Sum (Lines 54 to 58) (Line 5) (Line 5) 4ttachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) p323.185.b Attachment 5 (Line 67 * Line 68) Attachment 5	-4,579, 55, -4,635, 100.000 -4,635, 55, 100.000 -55,

Deprec	lation & Amortization Expense				
	Depreciation Expense				
75	Transmission Depreciation Expense			Attachment 5	42,867,247
76	General Depreciation			Attachment 5	1,686,380
76 77	Intangible Amortization		(Note A)	Attachment 5	2,552,791
78	Total		(Note A)	(Line 76 + Line 77)	4,239,171
79	Wage & Salary Allocator			(Line 5)	100.0000%
80	Transmission Related General Depreciation and Ir	ntangible Amortization		(Line 78 * Line 79)	4,239,171
				, , , , , , , , , , , , , , , , , , ,	
81	Total Transmission Depreciation & Amortization			(Lines 75 + 80)	47,106,418
Taxes (Other than Income				
82	Transmission Related Taxes Other than Income			Attachment 2	12,251,046
83	Total Taxes Other than Income			(Line 82)	12,251,046
Deturn	/ Capitalization Calculations				
Return	/ Capitalization Calculations				
84	Preferred Dividends		enter positive	p118.29.c	0
	Common Stock			-440.40 -	005 050 242
85	Proprietary Capital	1040		p112.16.c	925,958,342
86	Less Accumulated Other Comprehensive Income	Account 219		p112.15.c	0
87	Less Preferred Stock			(Line 95)	0
88 89	Less Account 216.1 Common Stock			p112.12.c (Line 85 - 86 - 87 - 88)	925,958,342
00	Schillion Clock			(Ellie dd dd di dd)	020,000,042
	Capitalization				
90	Long Term Debt		(Note N)		624,703,932
91	Less Unamortized Loss on Reacquired Debt			p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt			p113.61.c	0
93	Less ADIT associated with Gain or Loss			Attachment 1	0
94	Total Long Term Debt			(Line 90 - 91 + 92 - 93)	624,703,932
95	Preferred Stock			p112.3.c	0
96	Common Stock			(Line 89)	925,958,342
97	Total Capitalization			(Sum Lines 94 to 96)	1,550,662,274
98	Debt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.2863%
99	Preferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N)	(Line 96 /Line 97)	59.7137%
101	Debt Cost	Total Long Term Debt			0.0394
102	Preferred Cost	Preferred Stock		(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock		(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock		(Line 100 * Line 103)	0.0699
107	Rate of Return on Rate Base (ROR)			(Sum Lines 104 to 106)	0.0857
108	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 107)	130,065,457

STI-State income Tax Rate or Composite	Comp	osite income Taxes			
100 SIT-State income Tax Rate or Composite					
11			(Note H)		35.00%
11		·	(nercent of federal income tay deductible for state ou	rn, Per State Tay Code	7.82% 0.00%
17		Ť		ipt el state l'ax code	40.08%
					66.90%
Summary	114	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	70,901,075
16	115	Total Income Taxes		(Line 114)	70,901,075
16	REVE	NUE REQUIREMENT			
Total Adjustment to Rate Base		Summary			
Rate Base Cline 49 1,517,01 1,517,0					1,879,154,029
119					-362,140,882
120	118	Rate Base		(Line 46)	1,517,013,147
Taxes Other than Income	119	Total Transmission O&M		(Line 74)	2,549,636
Investment Return (Line 108) (130.0) (120				47,106,418
123 Income Taxes					12,251,046
Adjustment to Remove Requirement Associated with Excluded Transmission Facilities Transmission Pacilities Transmission Pacilities Cline 22 2.002.4					130,065,457
Adjustment to Remove Requirements Associated with Excluded Transmission Facilities	123	Income Taxes		(Line 115)	70,901,075
Transmission Plant In Service (Line 22) 2,092,4	124	Gross Revenue Requirement		(Sum Lines 119 to 123)	262,873,632
Transmission Plant in Service (Line 22) 2,092,4		Adjustment to Remove Revenue Requirements Associated w	ith Evaluded Transmission Excilities		
Excluded Transmission Facilities Note L	125		itti Excluded Transmission Facilities	(Line 22)	2,092,437,058
			AL (1)		
Inclusion Ratio			(Note L)		0
Gross Revenue Requirement					2,092,437,058
Revenue Credits Revenue Requirement (Line 130 - Line 131) 261,39					100.00%
Revenue Credits Revenue Requirement (Line 130 - Line 131) 261,39	129	Gross Revenue Requirement		(Line 124)	262,873,632
1,4 1,4 1,5	130	Adjusted Gross Revenue Requirement		(Line 128 * Line 129)	262,873,632
Net Plant Carrying Charge (Line 130 - Line 131) 261,39					
Net Plant Carrying Charge	131	Revenue Credits		Attachment 3	1,483,526
133	132	Net Revenue Requirement		(Line 130 - Line 131)	261,390,106
1,818,8 1,818,88 1,818,88 1,818,88 1,818,88 1,818,88 1,818,88 1,818,88 1,818,88 1,818,88 1,818		Net Plant Carrying Charge			
135 FCR	133	Net Revenue Requirement		(Line 132)	261,390,106
136 FCR without Depreciation	134	Net Transmission Plant + CWIP		(Line 17 - Line 23 + Line 33)	1,818,856,167
FCR without Depreciation and Pre-Commercial Costs (Line 133 - Line 75 - Line 71 - Line 75) / Line 134 12.4	135	FCR		(Line 133 / Line 134)	14.3711%
Net Plant Carrying Charge Calculation with Incentive ROE	136	FCR without Depreciation		(Line 133 - Line 75) / Line 134	12.0143%
Net Plant Carrying Charge Calculation with Incentive ROE 139	137				12.0143%
139 Net Revenue Requirement Less Return and Taxes (Line 132 - Line 122 - Line 123) 60,4 140 Increased Return and Taxes (Line 139 - Line 122 - Line 123) 62,4 141 Net Revenue Requirement with Incentive ROE (Line 139 + Line 140) 276,5 142 Net Transmission Plant + CWIP (Line 17 - Line 23+ Line 33) 1,818,8 143 FCR with Incentive ROE (Line 141 / Line 142) 15. 144 FCR with Incentive ROE without Depreciation (Line 141 - Line 75) / Line 142 12. 145 FCR with Incentive ROE without Depreciation and Pre-Commercial (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 12. 146 Net Revenue Requirement (Line 132) 261,390, 147 Reconciliation amount Attachment 6 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 5 149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5 150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 269,505,465 151 1 CP Peak (Note K) PJM Data N/A 152 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 153 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 153 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 154 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 155 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 154 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 155 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 155 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) (Note K) PJM Data (Line 150 / 151	138	FCR without Depreciation, Return, nor Income Taxes		(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.9652%
139 Net Revenue Requirement Less Return and Taxes (Line 132 - Line 122 - Line 123) 60,4 140 Increased Return and Taxes (Line 139 + Line 140) 276,5 141 Net Revenue Requirement with Incentive ROE (Line 139 + Line 140) 276,5 142 Net Transmission Plant + CWIP (Line 17 - Line 23 + Line 33) 1,818,8 143 FCR with Incentive ROE (Line 141 / Line 142) 15. 144 FCR with Incentive ROE without Depreciation (Line 141 - Line 75) / Line 142 12. 145 FCR with Incentive ROE without Depreciation and Pre-Commercial (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 12. 146 Net Revenue Requirement (Line 132) 261,390, 147 Reconciliation amount Attachment 6 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 5 149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5 150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 269,505,465 151 1 CP Peak (Note K) PJM Data N/A 152 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 153 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 154 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 155 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 155 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 156 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 157 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 156 Rate (\$I/MW-Year) (Note K) PJM Data (Line 150 / 151) (Note K) (Note K) PJM Data (Line 150 / 151) (Note K) (Note K) PJM Data (Note K) (Note K) PJM Data (Note K) (Note K) (Note K) PJM Data (Note K) (No		Net Plant Carrying Charge Calculation with Incentive ROF			
Increased Return and Taxes	139			(Line 132 - Line 122 - Line 123)	60,423,574
141 Net Revenue Requirement with Incentive ROE (Line 139 + Line 140) 276,5 142 Net Transmission Plant + CWIP (Line 17 - Line 23 + Line 33) 1,818,8 143 FCR with Incentive ROE (Line 141 - Line 75) / Line 142) 15. 144 FCR with Incentive ROE without Depreciation (Line 141 - Line 75) / Line 142 12. 145 FCR with Incentive ROE without Depreciation and Pre-Commercial (Line 132) 261,390, 147 Reconciliation amount Attachment 6 4ttachment 6 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 5 8,115, 149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5 4ttachment 5 150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 269,505,465 Network Zonal Service Rate (Note K) PJM Data N/A 151 1 CP Peak (Note K) PJM Data N/A 152 Rate (\$/MW-Year) (Note K) PJM Data N/A					216,085,105
142 Net Transmission Plant + CWIP (Line 17 - Line 23+ Line 33) 1,818,8 143 FCR with Incentive ROE (Line 141 / Line 142) 15 144 FCR with Incentive ROE without Depreciation (Line 141 - Line 75) / Line 142 12 145 FCR with Incentive ROE without Depreciation and Pre-Commercial (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 12 146 Net Revenue Requirement (Line 132) 261,390, 147 Reconciliation amount Attachment 6 4ttachment 6 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 5 8,115, 149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5 (Line 146 + 147 + 148 + 149) 269,505,465 150 Net Zonal Revenue Requirement (Note K) PJM Data N/A 151 1 CP Peak (Note K) PJM Data N/A 152 Rate (\$/MW-Year) (Note K) PJM Data N/A					276,508,679
143 FCR with Incentive ROE (Line 141 / Line 142) 15.1 144 FCR with Incentive ROE without Depreciation (Line 141 - Line 75) / Line 142 12.1 145 FCR with Incentive ROE without Depreciation and Pre-Commercial (Line 141 - Line 75) / Line 142 12.1 146 Net Revenue Requirement (Line 132) Attachment 6 147 Reconciliation amount Attachment 6 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 7 Attachment 5 149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5 150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) Z69,505,465 Network Zonal Service Rate (Note K) PJM Data N/A 151 1 CP Peak (Note K) PJM Data (Line 150 / 151) N/A 152 Rate (\$/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 153 Rate (\$/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 154 Rate (\$/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 155 Rate (\$/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 155 Rate (\$/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 156 Rate (\$/MW-Year) (Note K) PJM Data (Line 150 / 151) N/A 157 Rate (\$/MW-Year) (Note K) PJM Data (Line 150 / 151) (Note K) PJM Data (Note K)					1,818,856,167
FCR with Incentive ROE without Depreciation and Pre-Commercial (Line 141 - Line 70 - Line 71 - Line 75) / Line 142 12.1 146 Net Revenue Requirement Reconciliation amount Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Pacility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement Network Zonal Service Rate 151 1 CP Peak Rate (\$\sigma /\text{NW} - \text{Year}) Reconciliation amount Attachment 6 Attachment 6 Attachment 5 (Line 146 + 147 + 148 + 149) 269,505,465 N/A N/A (Line 150 / 151) N/A	143	FCR with Incentive ROE			15.2023%
146 Net Revenue Requirement (Line 132) 261,390, 147 Reconciliation amount Attachment 6 Attachment 6 148 Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 7 Attachment 5 150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 269,505,465 Network Zonal Service Rate (Note K) PJM Data (Line 150 / 151) N/A 151 1 CP Peak (N/A) (Line 150 / 151) N/A	144	FCR with Incentive ROE without Depreciation		(Line 141 - Line 75) / Line 142	12.8455%
147 Reconciliation amount Attachment 6 Attachment 6	145	FCR with Incentive ROE without Depreciation and Pre-Comm	nercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	12.8455%
Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones Attachment 7 Attachment 5	146	Net Revenue Requirement		(Line 132)	261,390,106.43
149 Facility Credits under Section 30.9 of the PJM OATT Attachment 5 150 Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 269,505,465 Network Zonal Service Rate 151 1 CP Peak (Note K) PJM Data (Line 150 / 151) N/A 152 Rate (\$/MW-Year) N/A N/A					0.00
Net Zonal Revenue Requirement (Line 146 + 147 + 148 + 149) 269,505,465 Network Zonal Service Rate (Note K) PJM Data (Line 150 / 151) N/A N/A 151 1 CP Peak (\$/MW-Year) N/A (Line 150 / 151) N/A			n. 12 projects not paid by other PJM trans zones		8,115,359.16 0.00
151 1 CP Peak (Note K) PJM Data N/A 152 Rate (\$/MW-Year) (Line 150 / 151) N/A		· · · · ·			269,505,465.60
152 Rate (\$/MW-Year) (Line 150 / 151) N/A		Network Zonal Service Rate			
			(Note K)		
153 Network Service Rate (\$/MW/Year) (Line 152) N/A	152	Rate (\$/MW-Year)		(Line 150 / 151)	N/A
	153	Network Service Rate (\$/MW/Year)		(Line 152)	N/A

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.

For the Estimate Process:

Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.

New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs

and shown separately detailed by project on Attachment 6.

Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)

For the Reconciliation Process:

Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

 C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- Excludes all Regulatory Commission Expenses
- Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p = \frac{1}{2}$
- 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.
- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filling at FERC.
- Education and outreach expenses relating to transmission, for example siting or billing
 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
- Amount of transmission plant excluded from rates per Attachment 5.

 M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.

If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.

N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAll. Project is completed and the entire TrAll. Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:

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

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

Trans-Allegheny Interstate Line Company

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

		Trans-Allegheny Interstate Company							
Line	B1	B2	B3 End of Year for	С	D	E	F	G	
	Beg of Year Total	End of Year Total	Est. Average for Final Total	Retail Related	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
1 ADIT- 282 From Account Total Below	545,228,004	559,422,845	552,325,424		552,325,424	-		552,325,424	
2 ADIT-283 From Account Total Below	101,839,033	99,335,630	100,587,332		99,357,115	-	-	99,357,115	
3 ADIT-190 From Account Total Below	(334,216,000)	(246,128,398)	(290,172,199)		(288,875,384)	-	-	(288,875,384)	Enter N
4 Subtotal					362,807,155	-		362,807,155	
5 Wages & Salary Allocator							100.0000%		
6 Gross Plant Allocator						100.0000%			
7 ADIT					362,807,155	-	-	362,807,155	

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.

Amount 0 < From Acct 283, below

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

A	B1	B2	В3	С	D	E	F	G	
			Т	rans-Allegheny	Interstate Compa	iny			
			F-1-1741						
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
									Disallowance in current year for charitable deduction due to tax loss, tax attribute
AMT Carryforward	-	982,089	491,045			491,045			carries forward five years
Charitable Contribution - WV RTA	-	280	140			140			Reclass of the tax portion (gross-up) for property items included in account 190
Charitable Contribution Carryforward	10,899	13,455	12,177			12,177 125			Result of bonus depreciation
Charitable Contribution State & Local RTA CIAC-Fed-Norm	249	341.077	125 170.539			170.539			Accounting change relating to A&G expense Accounting change relating to A&G expense
CIAC-Fed-North		341,077	170,539			170,539			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to
CIAC-Fed-Norm-Incurred-CWIP	1.862.609	1.892.583	1.877.596			1.877.596			be included within the revenue requirement
CIVIC I CA HOITI III CAI CATI	1,002,000	1,002,000	1,077,000			1,077,000			Costs incurred as a result of Allegheny merging with FirstEnergy which are not to
CIAC-Fed-Norm-Reversal-CWIP	4,631,520		2,315,760			2,315,760			be included within the revenue requirement
CIAC-MD-Norm-Incurred-CWIP	21,252	21,594	21,423			21,423			Result of bonus depreciation
CIAC-MD-Norm-Reversal-CWIP CIAC-PA-Norm	50,842	60.344	25,421 30,172			25,421 30,172			Result of bonus depreciation Result of bonus depreciation
CIAC-PA-Norm CIAC-PA-Norm-Incurred-CWIP	70.048	71.176	70.612			70.612			Pension related temporary difference associated with Service Company allocations
CIAC-PA-NUITI-III.Cuteu-CWIP	70,040	71,176	70,612			70,612			Pension related temporary difference associated with Service Company allocations
CIAC-PA-Norm-Reversal-CWIP	167.099	_	83.550			83.550			Additional tax deprecation over book
CIAC-VA-Norm	-	(48,080)	(24,040)			(24,040)			Additional tax deprecation over book
									Reflects the adjustments and subsequent amortization of the regulatory asset
									associated with the adjusted debt balances resulting from the FE/AYE merger
CIAC-VA-Norm-Incurred-CWIP	20,232	20,557	20,394			20,394			(Offset is PAA - LT Regulatory Asset Amort below in 283)
CIAC-VA-Norm-Reversal-CWIP	49,701		24,851			24,851			Temporary difference resulting from purchase accounting transactions
CIAC-WV-Norm	-	22,367	11,183			11,183			Deductions related to state income taxes
CIAC-WV-Norm-Incurred-CWIP CIAC-WV-Norm-Reversal-CWIP	155,180 381,380	157,678	156,429 190,690			156,429 190,690			Unamortized discounts on long-term debt Additional tax deprecation over book
EASB 109 Gross-LIP	11.882.116	(3.457.109)	4.212.503			4.212.503			Portion of AFUDC Equity that relates to property and booked to account 190
Federal NOL	225.521.300	146.951.695	186.236.498			186,236,498			Portion of AFUDC Equity that relates to property and booked to account 190
Merger Costs: D&O Insurance	1,493	1.333	1,413		1.413				Portion of AFUDC Equity that relates to property and booked to account 190
Merger Costs: Licenses	68,888	61,482	65,185		65,185				Portion of AFUDC Equity that relates to property and booked to account 190
NOL Deferred Tax Asset - LT PA	4,400,386	3,563,101	3,981,743			3,981,743			Paid AMT tax which generates a credit
									Temporary difference that is capitalized for book purposes but deductible for tax
NOL Deferred Tax Asset - LT WV	17,735,335	17,735,335	17,735,335			17,735,335			purposes
Pension/OPEB: Other Def Cr. or Dr. Purch Acct-LTD EMV	2,183,288 1,229,128	2,187,156 1,231,306	2,185,222 1,230,217		1.230.217	2,185,222			Taxable CIAC Taxable CIAC
State Income Tax Deductible	1,229,128 5.039.440	1,231,306	2.741.620		1,230,217	2.741.620			Taxable CIAC
Tax Interest Capitalized-Fed-Norm	29.576.802	29.507.775	29.542.288			29.542.288			Taxable CIAC
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	32,238,748	32.415.858	32,327,303			32,327,303			Taxable CIAC
Tax Interest Capitalized-MD-Norm	476.552	418.062	447.307			447.307			Temporary difference arising for removal of plant/property
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	306.436	308.401	307.419			307.419			Result of bonus depreciation
Tax Interest Capitalized-PA-Norm	682,978	693,023	688,001			688,001			Other property related temporary differences
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	995,377	1,016,849	1,006,113			1,006,113			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	627,601	499,957	563,779			563,779			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	331,599	331,688	331,643			331,643			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,831,360	2,671,993	2,751,676			2,751,676			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP Subtotal	2,548,278 346,098,116	2,554,466 242,671,288	2,551,372 294,384,702		1.296.815	2,551,372 293,087,887			Actual amount of tax interest capitalized
Less FASB 109 included above	11.882.116	(3.457.109)	4.212.503	-	1,290,815	4.212.503	-		
Less FASB 104 included above	11,002,110	(3,437,109)	4,212,303			4,212,503			
Total	334,216,000	246.128.398	290.172.199	-	1.296.815	288.875.384	-	-	
***					,200,010				

Instructions for Account 190:

- 1. ADIT lisms related only to Retail Related Operations are directly assigned to Column C.
 2. ADIT lisms related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 3. ADIT lisms related only to Transmission are directly assigned to Column E.
 4. ADIT lisms related to Plant and not in Columns C. D. 8. E. of articetly assigned to Column F.
 5. ADIT lisms related to blood and not in Columns C. D. 8. E. Fare directly assigned to Column G.
 6. Deferred income bases arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	С	D	E	F	G	
			Tr	ans-Allegheny	Interstate Comp	any			
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
AAG Expenses Capitalized Accidental Tax Depression MD Additional State Depression MD Additional State Depression PA Additional State Depression VA Additional State Depression VA Additional State Depression VW AFUDC Debt AFUDC Equity Flow Through Capitalized Vertical Tree Trimming Coat of Remotal FAGS 109 Gross Up Other Basics Differences	5,860,076 510,293,001 2,044,318 7,055,017 3,272,806 46,156,850 4,217,661 88,162 (2,596,487) 13,453,841 (34,005,677)	7,837,378 520,665,679 2,433,745 7,539,621 3,602,727 46,894,821 4,248,659 3 109,560 (2,537,660) (176,952,100) (34,044,286)	6,848,727 515,479,340 2,239,031 7,297,319 3,437,767 46,525,836 4,233,160 2 98,861 (2,567,074) (81,749,129) (34,024,981)			6,848,727 515,479,340 2,239,031 7,297,319 3,437,767 46,525,836 4,233,160 2 98,861 (2,567,074) (81,749,129) (34,024,981)			Allowance for borrowed funds used during construction (ABFUDC) Additional tax deprecation over book Tax depreciation Increase in AGFDC Reclass of the tax portion (gross-up) for property items included in account 282 Book depreciation Book depreciation Book depreciation Tax depreciation Property True-Up Portion of Resurts & Maintenance 481a Adjustment offset in Account 182 Temporary difference for additional state depreciation allowed on WV tax return Profition of AFDDC Debt that retails be property and booked to account 282
Sale of Property - Book Gain or (Loss) T&D Repairs Vegetation Management - Transmission	(73,032) 3,077,998 (162,689)	(123,056) 2,930,713 (135,059)	(98,044) 3,004,355 (148,874)			(98,044) 3,004,355 (148,874)			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
Subtotal	558.681.845	382,470,745	470,576,295			470,576,295			1100. 2011 40
Less EASB 109 included above	13.453.841	(176.952.100)	(81.749.129)			(81,749,129)	-		
Less FASB 106 included above	10,400,041	(110,832,100)	(01,140,120)			(51,745,125)			
Total	545,228,004	559.422.845	552.325.424			552.325.424			
		000 122 010	002 020 .2.						

Instructions for Account 282:

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	В3	С	D	E	F	G	i
			Tr	ans-Allegheny	Interstate Compa	ny			
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution State & Local RTA		260	130			130			West Virginia property tax payment
CIAC-Fed-Norm	5,076,307	-	2,538,154			2,538,154			Reclass of the tax portion (gross-up) for property items included in account 283
CIAC-Fed-Norm-Reversal-CWIP	-	848,550	424,275			424,275			Accounting change relating to A&G expense
CIAC-MD-Norm	(8,334)	(68,524)	(38,429)			(38,429)			Allocated portion of total liabilities relating to captive insurance
CIAC-MD-Norm-Reversal-CWIP	-	11,542	5,771			5,771			Additional tax depreciation over book
CIAC-PA-Norm	142,194	-	71,097			71,097			Additional tax depreciation over book
CIAC-PA-Norm-Reversal-CWIP		75,880	37,940			37,940			Additional tax depreciation over book
CIAC-VA-Norm CIAC-VA-Norm-Reversal-CWIP	108,190		54,095			54,095			Portion of AFUDC debt that relates to property and booked to account 189
	400 400	5,256	2,628 214.591			2,628			Portion of AFUDC debt that relates to property and booked to account 190
CIAC-WV-Norm	429,182	-	214,591			214,591			Portion of AFUDC debt that relates to property and booked to account 191
CIAC-WV-Norm-Reversal-CWIP		53.850	26.925			26.925			Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
Deferred Charge-EIB	16.118	20.304	18.211			18.211			associated with the LEATE merger
FASB 109 Gross-Up	21,814,827	9,066,511	15.440.669			15,440,669			
PAA - LT Regulatory Asset Amort	1,229,128	1.231.305	1.230.217		1.230.217	10,440,000			Portion of AFUDC Equity that relates to property and booked to account 283
PJM Receivable	40.638.686	42.616.309	41.627.497		.,	41.627.497			Portion of AFUDC Equity that relates to property and booked to account 285
SC01 Timing Allocation	381.593	382.269	381.931			381.931			Taxable CIAC
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	31.516.799	32.111.359	31.814.079			31.814.079			Taxable CIAC
Tax Interest Capitalized-MD-Norm	55,650	-	27,825			27,825			Taxable CIAC
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	299,285	305,994	302,640			302,640			Taxable CIAC
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	972,064	1,013,950	993,007			993,007			
Tax Interest Capitalized-VA-Norm	122,568	-	61,284			61,284			Temporary difference arising for removal of plant/property
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	324,084	328,125	326,104			326,104			Misc Liability
Tax Interest Capitalized-WV-Norm	146,931	-	73,466			73,466			Result of bonus depreciation
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,490,564	2,528,807	2,509,685			2,509,685			Other property related temporary differences
Valuation Allowance NOL WV	17,735,335	17,735,335	17,735,335			17,735,335			Valuation allowances recorded against state NOL carryforwards not expected to be
Vegetation Management	162.689	135,059	148.874			148.874			valuation allowances recorded against state NOL carryforwards not expected to be realized
vegetation management	102,009	135,059	140,074			140,074			Vegetation management transmission corridor capital cost and depreciation
									expenses required for the regulatory financial statement schedules
Subtotal	123.653.860	108.402.141	116.028.001		1,230,217	114,797,784			expenses requires for the regulatory infinitial statement scriedules
Less FASB 109 included above	21.814.827	9.066.511	15,440,669	-	- ,200,211	15,440,669	-	_	
Less FASB 106 included above									
Total	101,839,033	99,335,630	100,587,332		1,230,217	99,357,115	-	-	

Instructions for Account 283:

- 1. ADIT Items related only to Retail Related Operations are directly assigned to Column C.
 2. ADIT Items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 3. ADIT Items related only to Transmission are directly assigned to Column E.
 4. ADIT items related to Pearl and not in Columns C. D. & E are directly assigned to Column F.
 5. ADIT Items related to bacer and not in Columns C. D. & E are directly assigned to Column G.
 6. ADIT Items related to bacer and not in Columns C. D. & E are directly assigned to Column G.

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

Attachment 2 - Taxes Other Than Income Worksheet

Other	Taxe	es	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount
	Plant	Related		Gro	oss Plant Alloca	tor
1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9 2.0		2016 State Property WV 2017 State Property PA (PURTA) 2016 State Property PA (PURTA) 2016 Local Property WV 2017 Local Property WV 2017 Local Property WV 2017 Local Property VA 2017 Local Property VA 2017 Local Property PA 2016 Local Property MD 2017 Local Property MD	p263.34(i) p263.35(i) p263.21(i) p263.22(i) p263.1.7(i) p263.1.8(i) p263.1.12(i) p263.1.12(i) p263.1.21(i) p263.1.22(i)	4,391,325 4,609,024 33,000 4,769 8,172 9,916 1,671,545 5,478 784,582 750,996	100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	\$ 4,391,325 4,609,024 33,000 4,769 8,172 9,916 1,671,545 5,478 784,582 750,996
2.1 2.2		2017 Capital Stock Tax/Franchise PA 2014 WV Franchise Tax	p263.18(i) p263.32(i)	300 -25,833	100.0000% 100.0000%	300 -25,833
2.3		State Sales/Use Tax PA	p263.14(i)	579	100.0000%	579
4	Total	Plant Related		12,243,853	100.0000%	12,243,853
	Labo	r Related		Wage	s & Salary Alloc	cator
5 6 7		Accrued Federal FICA Accrued Federal Unemployment State Unemployment		7,193 0 0		
8	Total	Labor Related		7,193	100.0000%	7,193
	Othe	r Included		Gro	oss Plant Alloca	tor
9 10 11				0 0 0		0 0 0
12	Total	Other Included		0	100.0000%	0
13	Total	Included (Lines 4 + 8 + 12)		12,251,046		12,251,046 Input to Appendix A, Line 82
	Retai	I Related Other Taxes to be Excluded				
14 15 16 17 18		Federal Income Tax Corporate Net Income Tax MD Corporate Net Income Tax PA Corporate Net Income Tax VA Corporate Net Income Tax WV	p263.2(i) p263.8(i) p263.13(i) p263.27(i) p263.31(i)	-36,777,833 449,968 2,977,317 365,106 6,016,774		
19		Subtotal, Excluded		-26,968,668		
20	Total	, Included and Excluded (Line 13 + Line 19)		-14,717,622		
21	Total	Other Taxes from p114.14.c		12,251,046		
22		Difference (Line 20 - Line 21)		-26,968,668		

- Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.

 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. В
- 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.
- Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
1 2	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues	(Line 1)	- -	Page 300 Line: 19 Column: b
	Account 456 - Other Electric Revenues (Note 1)			
	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-	
6 7 8 9	Point to Point Service revenues for which the load is not included in the divisor received by Trans PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)	smission Owner	1,483,526 - -	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
11	Gross Revenue Credits	(Sum Lines 2-10)	1,483,526	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	1,483,526	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit			
14b 14c 14d 14e 14f 14g	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a Net Revenues (14a - 14b) 50% Share of Net Revenues (14c / 2) Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f Amount offset in line 4 above		- - - - - - -	
16	Total Account 454 and 456		1,483,526	

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.
- 18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

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- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

Attachment 4 - Calculation with Incentive ROE

Return and Taxes at High End of the range of Reasonableness
A Return and Taxes at High End of the range of Reasonableness (Sum Lines 26 and 33 from below) 216,085,105 Input to Appendix A, Line 140

B Difference between Base ROE and Incentive ROE 100

Return Calculation

Source Reference

	Sillorono sottroon saco rece and most tire rece			100
Return C	alculation		Source Reference	
			Jource Reference	•
1	Rate Base		Appendix A, Line 46	1,517,013,147
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	925.958.342
4	Less Accumulated Other Comprehensive Income Account 2	10	Appendix A, Line 86	0
5	Less Preferred Stock	10	Appendix A, Line 87	0
6	Less Account 216.1		Appendix A, Line 88	0
7	Common Stock		Appendix A, Line 89	925,958,342
8	Capitalization Long Term Debt		Appendix A, Line 90	624,703,932
9	Less Unamortized Loss on Reacquired Debt		Appendix A, Line 90 Appendix A, Line 91	024,703,932
10	Plus Unamortized Gain on Reacquired Debt		Appendix A, Line 91 Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 93	624,703,932
13	Preferred Stock		Appendix A, Line 95	024,703,932
14	Common Stock		Appendix A, Line 96	925,958,342
15	Total Capitalization		Appendix A, Line 97	1,550,662,274
16	Debt %	Total Lang Torm Daht	Annandiy A Line 00	40.2863%
17	Preferred %	Total Long Term Debt Preferred Stock	Appendix A, Line 98	40.2863% 0.0000%
	Common %	Common Stock	Appendix A, Line 99	
18	Common %	Common Stock	Appendix A, Line 100	59.7137%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock		12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0159
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0758
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0917
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	139,124,109
Compos	ite Income Taxes			
COM DOS				
	Income Tax Rates			
27	FIT=Federal Income Tax Rate		Appendix A, Line 109	35.00%
28	SIT=State Income Tax Rate or Composite		Appendix A, Line 110	7.82%
29	p = percent of federal income tax deductible for state purposes		Appendix A, Line 111	0.00%
30		「) * (1 - FIT)] / (1 - SIT * FIT * p)} =	Appendix A, Line 112	40.08%
31	T/ (1-T)		Appendix A, Line 113	66.90%
32	Income Tax Component = CIT=(T/1-T) * I	Investment Return * (1-(WCLTD/R)) =		76,960,996
33	Total Income Taxes		(Line 32)	76,960,996
ు	rotal income raxes		(LINE 32)	76,960,996

Attachment 5 - Cost Support

Plant in Sc	rvice Worksheet																	
	Attachment A Line #s,	, Descriptions, Notes, Form 1 Page #s and In	structions															
				13 Month Balance for	EOY Balance for													
				Reconciliation	Estimate													
	Calculation of Transmission Plant In Service	Source		Total	Total	Black Oak	White Distan	502 Junction - Territorial Line	Dottor CC	OrașeMhiteleu	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammor	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
	Calculation of Frantiscon Frantiscon Service			i otai	Total	MINUT UNK	mjini rouge	THE LOCAL COME	TOTAL 33	Usegerinnery	Transformer	TWO ITS OF REPORTED IN	Transformer	measure our capacitis	Patition	Doubs #2 Trans	Doubs #3 Trails	Doubs #4 ITalis
	December	p206.58.b	For 2016	1,979,482,591		46,814,248	17,965,667	1,076,634,181	2,022,554	24,534,011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271		
	January	company records	For 2017	1,980,815,940		46,814,248	17,965,667	1,076,598,866	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	
	February	company records	For 2017	1,980,352,672		46,814,248	17,965,667	1,076,501,244	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271		
	March	company records	For 2017	1,981,058,334		46,814,248	17,965,667	1,076,497,229	2,022,554	24,534,011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	5.700.307
	April	company records	For 2017	1,977,002,203		46.814.248	17.965.667	1.076.543.218	2.022.554	24.554.011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271		
	May	company records	For 2017	1,999,714,454		46,814,248	17,955,382	1,076,757,999	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,686,053	
	June	company records	For 2017	2,025,106,540		46,814,248	17,955,382	1,076,986,247	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,533,762	5,149,271	4,686,053	5,700,307
	July	company records	For 2017	2,036,145,525		46,814,248	17,955,382	1,076,937,923	2,022,554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271		
	August	company records	For 2017	2,029,772,387		46.814.248	17.653.081	1.077.319.090	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271		
	September	company records	For 2017	2,036,446,075		46,814,248	17,653,081	1,077,743,191	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	5,700,307
	October	company records	For 2017	2,038,666,099		46,814,248	17,653,081	1,077,743,157	2,022,554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271		
1	November	company records	For 2017	2,039,096,764		46,814,248	17,653,081	1,077,756,945	2,022,554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	5.700.307
	December	p207.58.g	For 2017	2.048.762.166	2.048.762.166	47,196,352	17,653,081	1,077,649,185	2,022,554	24,555,348	8.206.718	1.923.902	7,723,538	6.496.239	39.572.702	5.149.271	4,686,053	5,700,307
15	Transmission Plant In Service			2,011,724,750	2,048,762,166	46,843,641	17,843,068	1,077,051,421	2,022,554	24,548,680	8,206,718	1,923,902	7,723,538	6,496,239	39,537,939	5,149,271	4,686,053	5,700,307

					Details												
		Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7.119.671	15.623.574	1.800.807	832.202	4,993,604	60.762.197	657.191	10.130.932	27.408.598	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7,119,671		1,800,807	832.202	4,993,604	61.018.354	657,191	10.130.932	27,408,598	1,199,446	1.781.380	12.863.994	36.258.335	3.327,672	569,408	43.993.222	4,942,684	438.837
7.119.671	15.623.574	1.800.807	832.202	4,993,604	61.018.354	657.191	10.130.932	27.412.106	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7.119.671	15.623.574	1.800.807	832.202	4.993.604	61.018.354	657,191	10.130.932	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7,119,671		1,800,807	832.202	4,993,604	61.018.354	657,191	10.130.932	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327,672	569,408	43.993.222	4,942,684	438.837
7.119.671	15.623.574	1.800.807	832.202	4,993,604	61.018.354	657.191	10.130.932	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7.119.671	15.623.574	1.802.346	832.202	4,993,604	61.020.631	657.191	10.130.932	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7.119.671	15.623.574	1.801.420	832.202	4.993.604	61.034.739	657,191	10.130.932	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7.119.671	15.623.574	1.801.420	832.202	4,993,604	61.034.739	657.191	10.130.932	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7.119.671	15.623.574	2.025.074	832.202	4,993,604	61.034.739	657.191	10.130.932	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7.119.671	15.623.574	2.025.074	832.202	4.993.604	61.034.739	657,191	10.130.932	27.412.434	1,199,446	1.781.380	12.863.994	36,258,335	3.327.672	569,408	43.993.222	4.942.684	438.837
7,119,671		2.066,754	832.202	4,993,604	61.034.739	657,191	10.621.689	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327,672	569,408	43.993.222	4,942,684	438.837
7 119 671	15 623 574	2.066.954	832.202	4.993.604	61.310.947	657 191	10,780,107	27.412.434	1,199,446	1.781.380	12.863.994	36.258.335	3.327.672	569,408	43.993.222	4.942.684	438.837
7,119,671	15.623.574	1,876,453	832,202	4,993,604	61.027.634	657,191	10,218,619	27,411,818	1,199,446	1,781,380	12.863.994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438.837

				Shuman					Claysburg Ring	Johnstown SS											Farmers Valley				
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	Total
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,198	18,706,350	31,318,256	1,754,245	7,723,591	1,368,881	891,014	21,303,520	2,268,540	38,292,674	22,023,148	1,135,027	936,604	100,992,386	16,175,899	46,328,894	37,965,951	73,568,297			1,979,482,591
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,698,247	31,318,256	1,754,277	7,726,543	1,368,881	891,014	20,023,351	2,268,540	38,292,674	22,083,333	1,135,027	936,604	101,204,847	16,589,595	46,315,539	38,122,364	75,136,699			1,980,815,940
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,698,247	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,146,837	2,268,540	38,292,725	22,158,197	1,135,027	936,604	101,783,988	16,436,499	46,339,502	38,210,932	75,030,569			1,980,352,672
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,038,246	2,268,540	38,292,761	22,159,140	1,135,027	936,604	102,164,050	16,563,776	46,355,012	38,530,510	75,003,664		-	1,981,058,334
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	13,678,533	2,268,540	38,292,761	23,705,840	1,135,027	936,604	102,533,318	16,749,038	46,361,734	38,501,847	74,161,968			1,977,002,203
7,433,674	54,603,725	9,675,056	891,283	1,525,229	504,352	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	13,679,223	2,268,540	38,292,761	23,880,645	1,135,027	936,604	103,043,382	37,614,037	46,375,469	38,440,989	74,123,054	1,041,643	-	1,999,714,454
7,433,674	54,603,725	9,675,056	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,821	1,368,881	885,549	13,666,093	2,268,540	38,294,634	23,932,779	1,135,027	936,604	103,767,348	37,150,968	46,503,530	38,838,135	74,138,044	1,147,202	24,035,092	2,025,106,540
7,433,674	54,603,725	9,675,056	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,821	1,368,881	885,549	13,666,154	2,268,540	38,298,225	24,346,182	1,135,027	936,604	103,932,645	47,477,938	46,518,155	38,895,131	74,129,085	1,178,405	24,105,409	2,036,145,525
7,433,674	54,603,725	9,675,061	891,283	1,525,229	688,977	18,699,687	31,318,256	1,754,277	7,726,913	1,368,881	885,715	13,667,565	2,268,540	38,296,638	24,172,790	1,135,027	936,604	97,732,465	47,429,985	46,523,137	38,902,489	74,148,090	1,175,789	24,046,115	2,029,772,387
7,433,674	54,603,725	9,675,061	891,283	1,525,229	692,103	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,665,943	2,268,540	38,297,431	24,172,272	1,135,027	936,604	103,537,260	47,449,703	46,524,021	38,919,384	74,227,319	1,176,299	24,144,397	2,036,446,075
7,527,658	56,343,908	9,675,061	891,283	1,525,229	692,259	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,677,199	2,268,540	38,297,389	24,225,124	1,135,027	936,604	103,609,772	47,469,872	46,529,451	39,203,925	74,275,520	1,176,589	24,034,922	2,038,666,099
7,527,658	56,182,394	9,675,061	891,283	1,525,229	692,263	18,699,687	31,318,256	1,754,277	7,730,920	1,368,881	885,549	13,675,134	2,268,540	38,297,389	24,198,195	1,135,027	936,604	103,580,275	47,470,959	46,534,756	39,262,322	74,315,148	1,176,573	24,034,964	2,039,096,764
7.527.658	56,430,354	9.675.061	891.283	1,525,229	692.272	18,699,687	31.318.256	1.754.277	7,730,920	1.368.881	885.549	17.039.738	2.268.540	38,297,866	24,416,851	1,135,027	936.604	108.659.987	47,495,352	46.533.012	39.291.847	74.201.465	1.246.287	24.033.255	2.048.762.166
7.455.327	54,999,531	9.675.058	891,283	1.525.229	604,703	18,699,978	31,318,256	1,754,275	7.727.734	1,368,881	888.084	15,840,580	2.268.540	38,295,071	23,498,038	1,135,027	936.604	102.810.902	34.005.663	46,441,708	38,698,910	74,342,994	716.830	12,956,473	2,011,724,750

Trans-Allegheny Interstate Line

					achment 5 - Cost Su Link to Appendix A, line 15
	Calculation of Distribution Plant In Service	Source			
	December	p206.75.b	For 2016		
	January	company records	For 2017		
	February	company records	For 2017	-	
	March	company records	For 2017		
	April	company records	For 2017 For 2017		
	May	company records	For 2017		
	July	company records company records	For 2017		
	August	company records company records	For 2017		
	September	company records	For 2017		
	September	company records company records	For 2017		
	November	company records	For 2017		
	December	p207.75.g	For 2017		
	Distribution Plant In Service	p201.10.g	F0I 2017	-	- :
	Calculation of Intangible Plant In Service	Source			
	December	p204.5.b	For 2016	21,416,232	
	December	p205.5.g	For 2017	21,131,450	21,131,450
3	Intangible Plant In Service			21,273,841	21,131,45
					Link to Appendix A,
	Calculation of General Plant In Service			Link to Appendix A, line 18	line 18
		Source			
	December	p206.99.b	For 2016	57,280,481	
	December General Plant In Service	p207.99.g	For 2017	61,596,454 59,438,468	61,596,45 61,596,45
3	General Plant In Service				61,596,454 Link to Appendix A.
				Link to Appendix A, line	
	Colombation of Description Direct to Company	P		18	line 18
	Calculation of Production Plant In Service	Source			
	December	p204.46b	For 2016	18	
	December January	p204.46b company records	For 2017		
	December	p204.46b company records company records			
	December January February	p204.46b company records company records company records	For 2017 For 2017		
	December January February March	p204.46b company records company records company records company records	For 2017 For 2017 For 2017		
	December Jarusary February March April	p204.46b company records company records company records	For 2017 For 2017 For 2017 For 2017		
	December January Februsry March April May	p204.46b company records company records company records company records company records	For 2017 For 2017 For 2017 For 2017 For 2017		
	December January February March April May June	p204.46b сотрату гесогds сотрату гесоrds сотрату гесоrds сотрату гесоrds сотрату гесоrds сотрату гесоrds	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017		
	December January February March April May June July August September	p204.46b company records company records company records company records company records company records company records	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017		
	December January February March April May June June April May June April Company April Company April September October	p204.46b соправлу гесогая соправлу гесогая с	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017		
	December January February March April May June July August September	p 204. 46b company records company records	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017		
	December January February April April Alary Alar	p204.46b соправлу гесогая соправлу гесогая с	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017		
	December Jannary February Retroit March May Aur Aur Augustner Colober November	p2.04.46b сопрату тесогія сопрату тесогія	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017		
6	December January February April April Alary Alar	p2.04.46b сопрату тесогія сопрату тесогія	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017		
3	December Jannary Petrumy Petrumy April May April May April May August May August Movember Movember Production Plant is Service	p.204. 48b сотраву гессова сотраву гессова сотрави гессова сотрави гессова сотрави гессова сотрави	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017		line 18

Attachment 5 - Cost Support

	ulated Depreciation Worksheet																		
Attachm	nent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				ESTATE A														
				13 Month Balance for Reconciliation	EOY Balance for Estimate														
				Reconcination	Estinate			502 Junction -			Meadowbrook		Bedington	Meadowbrook					
	Calculation of Transmission Accumulated Depreciation	Source				Black Cak	Wylie Ridge	Territorial Line	Potter SS	Osage Whiteley	Transformer	North Shenandoah	Transformers	Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans	Cabot SS
	December	Prior year FERC Form 1 p219.25.b	For 2016	172.111.811		12,167,141	(1,476,334)	124,627,317	139,292	1,998,527	1,409,589	241,568	1,274,093	1,020,238	5,997,604	604.038	485.215	895,794	733.534
	January	company records	For 2017	175,570,667		12,281,784	(1,427,698)	126,339,793	142,157	2,046,025	1,423,745	244,935	1,287,609	1,032,328	6,066,792	611,945	492,073	908,258	745,994
	February	company records	For 2017	178,829,292		12,396,426	(1,379,062)	127,850,077	145,023	2,093,524	1,437,900	248,302	1,301,125	1,044,418	6,135,980	619,853	498,931	920,722	758,454
	March	company records	For 2017	182,245,989		12,511,068	(1,330,426)	129,563,575	147,888	2,141,022	1,452,055	251,669	1,314,641	1,056,508	6,205,167	627,761	505,789	933,186	770,914
	April	company records	For 2017	185,703,788		12,625,711	(1,281,790)	131,273,571	150,753	2,188,541	1,466,211	255,036	1,328,158	1,068,598	6,274,355	635,668	512,647	945,651	783,374
	May	company records	For 2017	189.171.634		12.740.353	(1.233.163)	132,971,010	153,618	2.236.081	1.480.366	258.402	1.341.674	1.080.689	6.343.543	643,576	519.505	958.115	795.834
	June	company records	For 2017	192,732,513		12.854.995	(1.184.545)	134.712.415	156,484	2.283.623	1.494.521	261,769	1.355.190	1.092.779	6.412.729	651.483	526.363	970.579	808.294
	July	company records	For 2017	196,231,680		12,969,637	(1,135,927)	136,356,749	159,349	2,331,176	1,508,680	265,136	1,368,706	1,104,869	6,481,913	659,391	533,221	983,043	820,754
	August	company records	For 2017	200.126.662		13,084,280	(1,087,574)	138,391,271	162,214	2,378,740	1,522,843	268,503	1,382,222	1,116,959	6,551,098	667,298	540,079	995,507	833,214
	September	company records	For 2017	203.664.353		13.198.922	(1.039.485)	140.080.892	165.079	2,426,304	1.537.006	271.870	1.395.739	1.129.049	6.620.284	675.206	546.937	1.007.971	845.674
	October	company records	For 2017	207.295.698		13.313.564	(991.396)	141.868.403	167.945	2,473,869	1,551,169	275.237	1,409,255	1.141.139	6.689.469	683,113	553,795	1.020.436	858.134
	November	company records	For 2017	211.032.344	I	13,428,207	(943,307)	143,769,934	170,810	2,521,434	1,565,331	278,603	1,422,771	1,153,230	6,758,654	691,021	560,653	1,032,900	870,594
l	December	p219.25.b	For 2017	214.622.366	214.622.366	13.543.183	(895.218)	145.511.619	173.675	2,568,999	1.571.867	281.970	1,436,287	1,165,320	6.827.873	698.928	567.511	1.045.364	883.054
23	Transmission Accumulated Depreciation	•		193,026,061	214,622,366	12,855,021	(1,185,071)	134,870,510	156,484	2,283,682	1,493,945	261,769	1,355,190	1,092,779	6,412,728	651,483	526,363	970,579	808,294
				Link to Appendix A, line	Link to Appendix A,	1													
1				23	line 23														

				Details												
			13 Mont	h Balance For Reconc	iliation											
	Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
841,133	58,227	48,787	297,382	3,227,831	45,051	502,773	1,449,574	58,153	95,166	734,962	1,895,402	175,755	28,637	2,341,211	258,397	22,08
868,844	59,868	50,243	306,067	3,334,075	46,202	513,112	1,503,122	60,265	98,272	758,009	1,958,854	181,578	29,633	2,418,200	267,046	22,8
896,556	61,509	51,699	314,752	3,440,318	47,353	523,451	1,556,674	62,377	101,378	781,055	2,022,306	187,401	30,630	2,495,188	275,696	23,5
924,267	63,150	53,156	323,437	3,546,561	48,504	533,790	1,610,229	64,490	104,484	804,102	2,085,758	193,225	31,626	2,572,176	284,346	24,3
951,979	64,790	54,612	332,122	3,652,804	49,655	544,129	1,663,784	66,602	107,590	827,149	2,149,210	199,048	32,623	2,649,164	292,995	25,1
979.690	66.431	56.068	340.807	3.759.048	50.807	554.469	1.717.340	68.714	110.695	850.196	2.212.662	204.872	33.619	2.726.152	301.645	25.9
1,007,402	68,072	57,525	349,492	3,865,291	51,958	564,808	1,770,891	70,826	113,801	873,243	2,276,114	210,695	34,616	2,803,140	310,295	26,0
1,035,113	69,713	58,981	358,177	3,971,534	53,109	575,147	1,824,446	72,938	116,907	896,290	2,339,566	216,519	35,612	2,880,128	318,944	27,
1,062,825	71,354	60,437	366,862	4,077,778	54,260	585,505	1,878,002	75,050	120,013	919,338	2,403,018	222,342	36,609	2,957,116	327,594	28,
1.090.536	72.995	61.894	375.547	4,184,021	55.411	595.883	1.931.557	77.162	123,119	942.386	2,466,470	228.165	37.605	3.034.105	336.244	28.
1,118,248	74,636	63,350	384,232	4,290,284	56,562	606,260	1,985,112	79,274	126,225	965,433	2,529,922	233,989	38,602	3,111,093	344,894	29.
1,145,959	76,277	64,807	392,917	4,396,507	57,713	616,638	2,038,667	81,386	129,331	988,481	2,593,374	239,812	39,598	3,188,081	353,543	30,
1.173.671	77.918	66.263	401.602	4.502.751	58.865	627.016	2.092.223	83.498	132.437	1.011.529	2.656.827	245.636	40.594	3.265.069	362,193	31,
1 007 402	69.072	E7 E2E	240 402	2 005 204	E1 0E0	E04 04E	1 770 904	70 926	112 001	972 244	2 276 114	210 605	24 646	2 902 140	210 205	20.0

					Shuman					Clavsburg Ring	Johnstown SS															
										Claysburg King												Farmers Valley				
Mos	shannon	Waldo Run	Four Mile Junction	West Union SS	Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	Total
	270,995	2,646,910		39,325	96,947	14,676	634,023	1,187,265	61,282	252,224	41,277	17,768	501,481	67,794	977,577	504,326	27,030	20,618	658,912	24,466	827,639	457,332	187,667			172,111,811
	284,004	2,767,211	412,054	40,885	99,631	15,558	674,216	1,264,108	64,969	265,813	43,673	18,710	545,526	71,712	1,044,589	535,178	29,016	22,257	841,109	51,993	941,901	523,910	340,686	4	4	175.570.667
	297,012	2,887,517	427,947	42,444	102,316	16,441	714,402	1,340,952	68,656	279,405	46,068	19,653	588,939	75,629	1,111,601	566,147	31,003	23,896	1,024,066	79,748	1,056,175	590,701	494,963		4	178,829,292
	310,021	3,007,829		44,004	105,000	17,323			72,343	292,997	48,464	20,595	585,902	79,547	1,178,613	597,182	32,989	25,535	1,207,946	107,478	1,170,498	657,850	649,164		-	182,245,989
	323,030	3,128,144	459,733	45,584	107,684	18,205	794,779	1,494,639	76,030	306,589	50,859	21,537	624,840	83,465	1,245,626	629,572	34,975	27,174	1,392,544	135,481	1,285,277	725,552	802,616		4	185.703.788
	336.039	3.248.460	475.625	47.124	110.369	19.088	834.968	1.571.482	79.717	320.181	53.255	22.479	658.450	87.382	1.312.638	663,469	36.962	28.813	1.577.999	189.232	1.399.502	793.473	955.300	911	4	189.171.634
	349,048	3,368,776	491,518	48,683	113,053	20,132	875,157	1,648,326	83,399	333,773	55,650	23,421	692,154	91,300	1,379,652	697,564	38,948	30,453	1,764,491	268,091	1,513,901	861,688	1,107,964	2,827	21,031	192,732,513
	362,057	3,489,094	507,411	50,243	115,737	21,338	915,345	1,725,170	87,077	347,366	58,046	24,364	725,968	95,217	1,446,671	732,067	40,934	32,092	1,951,664	359,143	1,628,476	930,292	1,260,638	4,862	63,154	196,231,680
	375,066	3,609,414	523,304	51,803	118,422	22,543	955,533	1,802,013	90,754	360,958	60,442	25,306	760,274	99,135	1,513,691	766,779	42,920	33,731	2,130,354	462,985	1,743,075	998,939	1,414,052	6,922	105,286	200.126.662
	388,075	3,729,733	539,197	53,363	121,101	23,752	995,722	1,878,857	94,432	374,554	62,837	26,248	795,051	103,053	1,580,711	801,340	44,907	35,370	2,295,572	566,958	1,857,682	1,067,605	1,568,285	8,980	147,454	203,664,353
	401,166	3,850,056	555,089	54,922	123,785	24,963	1,035,910	1,955,700	98,109	388,154	65,233	27,190	829,856	106,970	1,647,731	835,946	46,893	37,009	2,455,983	670,965	1,972,296	1,136,534	1,722,620	11,038	189,611	207,295,698
	414,339	3,961,211	570,982	56,482	126,469	26,175	1,076,098	2,032,544	101,787	401,753	67,628	28,132	864,690	110,888	1,714,752	870,576	48,879	38,648	2,616,400	774,992	2,086,923	1,205,761	1,877,027	13,097	231,676	211.032.344
	427.513	4.084.667	586.875	58.042	129.153	27.386	1.116.287	2.109.387	105.464	415.353	70.024	29.075	902.567	114.806	1.781.773	905.372	50.866	40.287	2.782.201	879.041	2.201.052	1,275,056	2.031.365	15.217	273.742	214.622.366
	349.105	3,367,617	491,518	48,683	113,051	20,583	875,156	1,648,326	83,386	333,778	55.650	23,421	698,131	91,300	1,379,663	700,424	38,948	30,453	1,746,095	351,583	1,514,184	863,438	1,108,642	4,912	79,381	193.026.061

Trans-Allegheny Interstate Line

			0.44	
Calculation of Distribution Accumulated Depreciation	Source		All	achment 5 - Cost Suj
December	Prior year FERC Form 1 p219.26.b	For 2016		
January	company records	For 2017		
February	company records	For 2017		
March	company records	For 2017		
April	company records	For 2017		
May	company records	For 2017		
June	company records	For 2017		
July	company records	For 2017		
August	company records	For 2017		
September	. ,	For 2017		
	company records			
October	company records	For 2017		
November	company records	For 2017		
December Distribution Accumulated Depreciation	p219.26.b	For 2017		
Distribution Accumulated Depreciation				
Calculation of Intangible Accumulated Depreciation	Source			
December	Prior year FERC Form 1 p200.21.b	For 2016	9,878,555	
December	p200.21b	For 2017	12,460,765	12,460,765
Accumulated Intangible Depreciation			11,169,660 Link to Appendix A, line	12,460,765 Link to Appendix A,
			25	line 25
Calculation of General Accumulated Depreciation	Source			
December December	Prior year FERC Form 1 p219.28b n219.28 h	For 2016 For 2017	8,244,119 9,930,498	9 930 498
Accumulated General Depreciation	DZ 19.20.D	F0F 2U17		
				9 930 491
			9,087,308 Link to Appendix A, line	Link to Appendix A,
Calculation of Production Accumulated Depreciation	Source Spirit Source And Source	F 2016	Link to Appendix A, line	Link to Appendix A,
December	Prior year FERC Form 1 p219:20:b-24.b	For 2016 For 2017	Link to Appendix A, line	Link to Appendix A,
December January	Prior year FERC Form 1 p219:20.b-24.b company records		Link to Appendix A, line	Link to Appendix A,
December	Prior year FERC Form 1 p219.20.b-24.b company records company records	For 2017	Link to Appendix A, line	Link to Appendix A,
December January February	Prior year FERC Form 1 p219:20.b-24.b company records	For 2017 For 2017 For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January February March	Prior year FERC Form 1 p219 20.b-24.b company records company records company records	For 2017 For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January February March April May June	Prior year FERC Form 1 p219.20.b-24.b company records company records company records company records	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January February March April May June July July	Prior year FERC Form 1 p219.20.b.24.b company records company records company records company records company records company records company records company records	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January February March April Mily May Alay Alay Alay Alay Alay	Prior year FERC Form 1 p219.20.b.24.b company records company records company records company records company records company records company records company records company records company records	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January February Neber Hori May January Janua	Pitor year FERC Form I p219 20 b-24 b согразну records согразну records	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January February March April May Jane And April May Jane Angust September Cotober	Piror year FERC Form I p219 20 b-24 b сопралу records сопралу records	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January February March March May Jar Jar Jar Jar Any	Prior year FERC Form p219 20 b 24 b company records company records company records comp	For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January February February May April May April May Aug Sopherber October December	Piror year FERC Form I p219 20 b-24 b сопралу records сопралу records	For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017 For 2017	Link to Appendix A, line 24	Link to Appendix A,
December January February March March May Jar Jar Jar Jar Any	Prior year FERC Form p219 20 b 24 b company records company records company records comp	For 2017 For 2017	Link to Appendix A, line	Link to Appendix A,
December January Fedraiay Agel May Agel May Aug	Prior year FERC Form 1 p219 20.0-24 b company records 20.0-20.0-20.0-20.0-20.0-20.0-20.0-20.0	For 2017 For 2017	Link to Appendix A, line 24	line 24
December January February February May April May April May Aug Sopherber October December	Prior year FERC Form p219 20 b 24 b company records company records company records comp	For 2017 For 2017	Link to Appendix A, line 24	Link to Appendix A,

Attachment 5 - Cost Support Electric / Non-electric Cost Support Materials and Supplies Transmission Materials & Supplies Undistributed Stores Expense Allocated General Expenses Plus Property Under Capital Leases p227.8 p227.16 p200.4.c Transmission / Non-transmission Cost Support 34 Transmission Related Land Held for Future Use Enter Details Here Total Non-transmission Related Transmission Related CWIP & Expensed Lease Worksheet Link to Appe
Plant Allocation Factors
Electric Plant in Service
Plant in Service
Transmission Plant in Service
Accumulated Depreciation 2,058,179,304 (Note B) Attachment 5 1,979,482,591 (Note B) Attachment 5 Pre-Commercial Costs Capitalized 35 Unamortized Capitalized Pre-Commercial Costs EPRI Dues Cost Support Allocated General & Common Expenses Less EPRI Dues Regulatory Expense Related to Transmission Cost Suppor Link to Appendix A, line 62 Safety Related Advertising Cost Support

> Link to Appendix A, line 66

Attachment 5 - Cost Support

MultiState Workpaper	Attachment 5 - Cost Support
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Some 1 Some 2 Some 3 Some 3 Some 4 Some 5 Depth .
Income Tax Rates	VID 3:29% VV 6:5% PA 9:99% VA 0.0% Composite C
110 SIT-State Income Tax Rate or Composite (Note H)	7,5995
Education and Out Reach Cost Support Link to Appendix A, line #s. Descriptions. Notes. Form 1 Page #s and Instructions	From Homest Garden's Garden's Garden's Chris
Directly Assigned A&G	
63 General Advertising Exp Account 930.1 (Note J) p323.191	
Excluded Plant Cost Support	Listate formation
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	Facilities Description of the Facilities
Adjustment to kemove keyenue keguirements Associated with Excluded Transmission Facilities [Note L] (Note L)	General Description of the Facilities
Step-Up Facilities	·
Instructions:	Enter's
 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,	Or .
the following formula will be used: Example	Enter \$
A Total Investment in substation 1,000,000 B Identifiable Investment in Transmission (provide workpapers) 500,000	
C Identifiable investment in Distribution (provide workpapers) 400,000	
D Amount to be excluded (A x (C / (B + C))) 444,444	Add more lives I necessary
Prepayments	
	Average of
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beginning and Transmistor Beg of year End of Year Ending Batances Alboriton Related Openit
36 Prepayments	Ent's Account 142.535 237,647 190,091 100% 190,091
Prepaid Pensions if not included in Prepayments	<u> </u>
Total Prepayments	142,535 227,647 190,001 190,001
Detail of Account 566 Miscellaneous Transmission Expenses	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total Desits
70 Amortization Expense on Pre-Commercial Cost	S - Summary of Pre-Commercial Expenses
71 Pre-Commercial Expense 72 Miscellaneous Transmission Expense	
72 Miscellaneous Transmission Expense Total Account 566 Miscellaneous Transmission Expenses p.321.97.	672.064 Cost Element Name Total \$ 672.064
	Lister & Overhead (I) Minoral Roman (D) - (I)
	Outside Services Legal (3)
	Obstact Senters Other (0) Obstact Senters Dates (5) Obstact Senters Dates (5)
	Administry (in Transit Lossyn page 1 Administry
	Total :
	(I) Lator & overhead amount includes costs allocated to preparation of the preliminary survey and in-estigation.
	 Mondamous amenant includes control of a location free department facilities for years house. Fact DX fees for works an allow place procurement, framentancia. Farenze, Seets for works.
	conference calls and P.UM application fee.
	(3) Outsides legal sourcises records and preparation of the filling to determine incontine can be auditability.
	(4) Other services other includes fees for website development, media relations services, campaign
	management questionum variences in service construire research and construire
	 Advartising includes newspaper and other modes ammunicanters of public scraping meetings related to the spranded control.
	puscos pues. (i) Transit legislige and media are the direct oppones for Alleginery staff to attend the scaping meetings.
Net Revenue Requirement	1
149 Facility Credits under Section 30.9 of the PJM OATT	

Attachment 5 - Cost Support

					Net	Accrual											
				Survivor	Salvage	Rate (Annual)											
ANSMISSION PLANT		Life		Curve	Percent	Percent	Black Cak	Wylie Ridge	502 Junction - Territorial Line	Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	De Repla Transf
.2	Land & Land Rights - Easements Structures & Improvements SVC	70 50 35	-	R4 R3	0 (10)	1.43 2.20 2.86	16,761		2,463,14 1,353,76								
	Station Equipment Other SVC SCADA	50 Note 1 15	-	R2 80 R2 - 35-yr truncation S3	(5) 0	2.10 2.96 6.67	1,399,281	581,116	793,59	7 169,905	40,402	162,194	145,082	830,266	94,890	82,296	
	Towers & Fixtures Poles & Fixtures	65 55	-	R4 R2.5	(25) (20)	1.92 2.18			7,306,83 2,951,85								
	Overhead Conductors & Devices Other Clearing	55 70	-	R2.5 R4	(40) 0	2.80 1.43			6,289,00 18,39								
	Underground conduit Underground conductor and devices SVC	55 45 35	-	S3 R3	(5) (5)	1.91 2.33 2.86											
al Transmission Plant Depreciation I Transmission Depreciation Expense (must tie to p.	336.7.f) 42,867,247						1,376,042	581,116	21,176,597	7 169,905	40,402	162,194	145,082	830,268	94,890	82,296	

						Annu	al Depreciation Exp	ense						
abot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Guilford	Handsome Lake- Homer City	Altoona
152	281		14,882	326 2,506	1,255				124,243	2,666	3,450			
149,368	13,533	34,383	110,503	329,706	18,436	17,476	104,220	1,274,919		246,557	21,896	37,270		76
			96.565							8.427			35,708 198,157	
			96,585 348,521										42,703	
										385,002				

irsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown S Capacitor
						43,514	6,328		2,073		153,906			18,608	
69,881	11,958	923,858	103,796	9,216	156,518	1,296,120	184,385	18,717	30,056	12,710	328,357	922,123	44,183	144,521	1
						80,158			78						
						29,998									
69,881	11,958	923,858	103,796	9,216	156,518	1,449,790	190,714	18,717	32,206	12,710	482,263.87	922,123	44,183	163,129	21

over Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascas SS	Warren Substation	Tota
	111,141 40,810							44,419	8,580	176,270	230,931		4,726	2,577 2,247
11,307	124,716	47,011	804,196	401,047	23,836	19,669	62,514	810,156	1,364,833	641,454	1,612,767	15,217	269,016	18,021
	(21,303)						1,137,006							7,42 4,37
	190,457						923,769							39 7,81 1
11,307	445,819	47,011	804,196	401,047	23,836	19,669	2,123,289	854,575	1,373,413	817,724	1,843,698	15,217	273,742	42,8

Attachment 5 - Cost Support

	& Improvements	Life 50 F	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total				
91 Office Furniture Information S Data Handling Informatio		50 F				I Ocal				
92 Transportation information S Data Handling 92 Transportation in 93 Autos 94 Autos 95 Light Trucks 96 Medium Truck 96 Power Operater 97 Communication 98 Miscellaneous E Mis	ture & Equipment		R1	0	2.00	899.094				
Other Autos Autos Light Trades Light Trades Light Trades Light Trades Tr	on Systems	10 5	sa sa sa	0 0 0	5.00 10.00 10.00	96,332 314,944				
94 Todis, Shop & G 96 Power Operater 97 Communication 88 Miscellaneous E total General Plant	cks	7 S 11.5 L 11.5 L	SQ S3 L4 L4 L1 SQ	20 20 20 20 20 20 20	5.33 11.43 6.96 6.96 4.44 5.33	1.805				
96 Power Operates 97 Communication 98 Miscellaneous B tal General Plant	ipment	20 5	SQ	0	5.00					
97 Communication 98 Miscellaneous B otal General Plant	p & Garage Equipment	20 5	sq	0	5.00					
98 Miscellaneous E otal General Plant	rated Equipment	18 L	L1	25	4.17					
otal General Plant	ation Equipment	15 5	sq	0	6.67	374,206				
	ous Equipment 1,686,380	15 5	sq	0	6.67	1.686.380	2	228,374		
ITANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total				
03 Miscellaneous otal Intangible Plant tal Intangible Plant Amortization (must tie to p336.1 d & e)	ous Intangible Plant 2,552,791	5 \$	sq	0	20.00	2,552,791 2,552,791				

PBOP Expenses

	1 Total	PBOP expenses	22,856,433
		nt relating to retired personnel	8,786,372
	3 Amou	nt allocated on FTEs	14,070,061
		er of FTEs for Allegheny	4,408
	5 Cost	per FTE	3,192
	6 TrAIL	Co FTEs (labor not capitalized) current year	0.000
	7 TrAIL	Co PBOP Expense for base year	
	8 TrAIL	Co PBOP Expense in Account 926 for current year	0
57	9 PBOF	Adjustment for Appendix A, Line 57	
	Lines	1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.	

Attachment 5a - Pre-Commercial Costs and CWIP

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

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

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

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount Step 3

	Column A	Column B Pre	Column C -Commercial (Column D Costs		Column E CWIP	Column F	Column G
Step 1	For Estimate: Presy - 502 Junction 138 kV (CWIP) Presy - 502 Junction 500 kV (CWIP) 502 Junction - Territorial Line (CWIP) Total	Expensed (Estimated)	Deferred -	Amount of Deferred Amortized in Year - - - -	Estimate Ste	Average of 13 Monthly p 2 Balances		
Step 3	For Reconciliation: Prexy - 502 Junction 138 kV (CWIP)	Pre	e-Commercial Deferred	Costs Amount of Deferred Amortized in Year	For Reconcilia Step 2	tion CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
	1 2 3 4	:	- - -	-		-	:	
	Total		-	-			-	
	Prexy - 502 Junction 500 kV (CWIP) 1 2 3 4	:	:	:		= = = = = = = = = = = = = = = = = = = =	- - -	
	Total 502 Junction - Territorial Line (CWIP)		-	-		-	-	
	SUZ JURCION - TERRITORIA LINE (CVVIP) 1 2 3 4	- - - -	- - -	-		145,754 - - -		136,129,170 - - -
	 Total	-	-	-		145,754	-	136,129,170
	Total Additions to Plant In Service (sum of the above for ea Total Additions to Plant in Service reported on pages 204-2 Difference (must be zero)		Plan Refer to	Attachment 5 - Cost Sup nt in Service Worksheet Attachment 5 - Cost Sup nt in Service Worksheet	pport			136,129,170

Notes:

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

Allocation of Pre-Commercial Costs	Plant in Service	Allocation
	(Estimated 2/12/2008)	
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	077.000.000	4.00000

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

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month

Exec Summary

TO populates the formula with Year 1 data

TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)

1 April Year 2 2 April Year 2 3 April Year 2 4 May Year 2 5 June Year 2 Post results of Step 3 on PJM web site

Results of Step 3 go into effect

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

Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).

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

Post results of Step 8 on PJM web site 9 May 10 June Year 3

Reconciliation Details

8 April

April April Year 3 Year 3

1 April

Year 3

Rev Reg based on Year 1 data

Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CWIP in Appendix A line 33)

TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)
		Richwood Hill (In service)	Erie South (In service)	Joffre Sub (in service)	Oak Mound (in service)	Black Oak (In service)	Damascus Substation (in service)	Conemaugh (in service)	502 Junction - Territorial Line (monthly additions)
-		(III 36I WUC)	(III SCIVICE)	(III 3GI WUC)	(III 3GI VICE)	(ET SCLVICC)	(#13GIVLC)	(III sa vice)	CWIF
Dec (Prior Year									
CWIP) p216.b.43	Actual	16,757,542	59,666	15,549,157	600,367	-		42	526,720
Jan 2017	Actual	1,568,402	(13,355)	413,696	212,461	-		-	(35,315)
Feb	Actual	(106,130)	23,963	(153,096)	579,141	-		3,507	(97,623)
Mar	Actual	(26,906)	15,511	127,277	380,062	-		328	(4,014)
Apr	Budget	(839,288)	2	144,253	194,678	-		-	-
May	Budget	-	-	20,438,553	610,238	-	585,239	-	1,707,954
Jun	Budget	-	-	6,633	344,917	-		-	510,000
Jul	Budget	-	-	8,806,130		-		-	125,000
Aug	Budget	-	61,488	-		-		-	-
Sep	Budget	-	13,770	-		250,000		-	515,200
Oct	Budget	-	-	-		-		-	-
Nov	Budget	-	-	-		-		-	-
Dec	Budget	-	-	-		-		-	-
Total		17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,922

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Meadowbrook SS	Warren Substation	Joffre Substation S1041				Bartonville	Squab Hollow SS
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual	(101)		-	-	-	-	-	8,257
Jan 2017	Actual	256,157		-	-	-	-	(9)	(8,102)
Feb	Actual			-	-	-	-	-	
Mar	Actual			-	-	-	-	-	1,439
Apr	Budget	-		-	-	-	-	-	
May	Budget	-		-	-	-	-	-	
Jun	Budget		22,317,409	-	-	-	-	-	-
Jul	Budget	126,000		-	-	-	-	-	
Aug	Budget	-		-	-	-	-	-	
Sep	Budget	-		140,222	-	-	-	-	
Oct	Budget			-	-	-	-		
Nov	Budget			-	-	-	-		
Dec	Budget	-		-	-	-	-	-	-
Total		202.057	22 217 400	140.222				(0)	1 504

L	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
			Shingletown	Claysburg Ring Bus			Rider		Monocacy
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual	-	2	2,861	-	-	3,050	-	16,272
Jan 2017	Actual	-	33	2,951	-	-	(1,280,169)	-	-
Feb	Actual	-	-	-	-	-	(876,514)	-	51
Mar	Actual	-	-	-	-	-	(108,591)	-	36
Apr	Budget	-	-	-	-	-		-	-
May	Budget	-	-	-	-	-		-	-
Jun	Budget	-	-	-		-	-	-	-
Jul	Budget	-	-	-	-	-	-	-	-
Aug	Budget	-	-	-	-	-		-	-
Sep	Budget	-	-	-	-	-	-	-	-
Oct	Budget	-	-	-	-	-		-	-
Nov	Budget	-	-	-	-		-	-	-
Dec	Budget	-	-	-	-	-	-	-	-
Total		-	35	5,813	-	-	(2,262,224)	-	16,359

				Month End Balance	es			
Other Projects PIS (Monthly additions)	Richwood Hill		Joffre Sub	Oak Mound	Black Oak	Damascus Substation	Conemaugh	502 Junction - Territorial Line (monthly additions)
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP
	16,757,542	59,666	15,549,157	600,367	-	-	42	526,720
	18,325,944 18,219,814	46,312 70,274	15,962,853 15.809.757	812,828 1,391,969	-	-	42 3,549	491,405 393,782
	18,192,909 17.353.621	85,785 85,787	15,937,034 16.081,287	1,772,031 1,966,709		-	3,877 3,877	389,768 389,768
	17,353,621	85,787	36,519,840	2,576,947	-	585,239	3,877	2,097,722
	17,353,621 17,353,621	85,787 85.787	36,526,473 45.332.603	2,921,864 2.921.864	-	585,239 585,239	3,877 3.877	2,607,722 2,732,722
	17,353,621	147,275	45,332,603	2,921,864		585,239	3,877	2,732,722
	17,353,621 17.353.621	161,045 161.045	45,332,603 45.332.603	2,921,864 2.921.864	250,000 250.000	585,239 585,239	3,877 3.877	3,247,922 3,247,922
	17,353,621 17,353,621	161,045 161,045	45,332,603 45,332,603	2,921,864 2,921,864	250,000 250,000	585,239 585,239	3,877 3,877	3,247,922 3,247,922
	227,678,796	1,396,642	424,382,015	29,573,898	1,000,000	4,681,912	42,407	25,354,020
	17,513,754	107,434	32,644,770	2,274,915	76,923	360,147	3,262	1,950,309
(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 33)		

				Month End Balan	ces			
Other Projects PIS (Monthly additions)	Meadowbrook SS	Warren Substation	Joffre Substation S1041	0	0	0	Bartonville	Squab Hollow SS
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	(101)	-	-	-	-	-	-	8,2
	256,057	-	-	-	-		(9)	
	256,057	-	-	-	-		(9)	
	256,057	-	-	-	-		(9)	1,
	256,057	-	-	-	-	-	(9)	1,
	256,057	-	-	-	-		(9)	1,
	256,057	22,317,409	-	-	-		(9)	1,
	382,057	22,317,409	-	-	-		(9)	1,
	382,057	22,317,409	-	-	-		(9)	1,
	382,057	22,317,409	140,222	-	-		(9)	1,
	382,057	22,317,409	140,222	-	-	-	(9)	1,
	382,057	22,317,409	140,222	-	-	-	(9)	1
	382,057	22,317,409	140,222	-			(9)	1,
	3,828,578	156,221,863	560,888				(111)	24,

				Month End Balan	ces			
Other Projects PIS (Monthly additions)	0	Shingletown	Claysburg Ring Bus	0	0	Rider	0	Monocacy
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
		2	2.861			3,050		16,2
		35	5,813			(1,277,119)		16,2
	-	35	5,813	-	-	(2,153,633)	-	16,3
	-	35	5,813			(2,262,224)	-	16,3
	-	35	5,813	-	-	(2,262,224)	-	16,
	-	35	5,813	-	-	(2,262,224)	-	16,
	-	35	5,813	-	-	(2,262,224)	-	16,
	-	35	5,813	-	-	(2,262,224)	-	16,
	-	35	5,813	-	-	(2,262,224)	-	16,
	-	35	5,813	-	-	(2,262,224)	-	16,
	-	35	5,813	-	-	(2,262,224)	-	16,
	-	35	5,813	-	-	(2,262,224)	-	16,
	-	35	5,813	-		(2,262,224)	-	16,
		422	72,613		-	(26,049,943)		212,

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Mainsburg			Farmers Valley Substation				
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP) p216.b.43	Actual	7,988			83,713	_	_	_	
Jan 2017	Actual	60,185	-		156,412	-	-	-	
Feb	Actual	74,864	-		88,568	-	-	-	
Mar	Actual	942	-		319,578	-	-	-	
Apr	Budget	1,432,329	-		-	-	-	-	
May	Budget	99,495	-		-	-	-	-	
Jun	Budget	-	-		-	-	-	-	
Jul	Budget	-	-		-	-	-	-	
Aug	Budget	-	-		-	-	-	-	
Sep	Budget	-	-		-	-	-	-	
Oct	Budget	-	-		-	-	-	-	
Nov	Budget	-	-		-	-	-	-	
Dec	Budget	-	-			-		-	
Total		1,675,804			- 648,271				

				Month End Balance	is .	EXH	IIBIT NO. TRC-203	
Other Projects PIS (Monthly additions)	Mainsburg	0	0	Farmers Valley Substation	0	₀ AT	FACHMENT H-18A	0
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	Hage 30 of 49	(in service)
	7.988			83,713				
	68,173	-	-	240,126	-	-	-	
	143,037	-	-	328,694	-	-		
	143,980	-	-	648,271	-	-	-	
	1,576,309	-	-	648,271	-	-	-	
	1,675,804	-	-	648,271	-	-	-	
	1,675,804	-	-	648,271	-	-	-	
	1,675,804	-	-	648,271	-	-	-	
	1,675,804	-	-	648,271	-	-	-	
	1,675,804	-	-	648,271	-	-	-	
	1,675,804	-	-	648,271	-	-	-	
	1,675,804	-	-	648,271	-	-	-	
	1,675,804	-	-	648,271	-	-	-	
	15.345.916			7.135.244	-	-		

TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)

	Post results of Step 3 on P	JM web site															
					Meadow Brook SS												
	Black Oak (Monthly	North Shenandoah	Meadowbrook Transformer	Bedington Transformer	Capacitor (Monthly	Kammer Transformers	Doubs Transformer #2	Doubs Transformer #3	Doubs Transformer #4	Cabot SS (Monthly					Potter SS (Monthly	Osage Whiteley (Monthly	
Wylie Ridge (Monthly additions)	additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Additions)	Additions)	Meadowbrook SS
\$ 2,970,840	5,938,701.18	232,346.28	1,004,457.12	954,096.80	817,459.18	4,949,027	652,982	597,966	739,498	933,649	6,037,934	233,655	113,669	680,851	265,630	3,337,025	8,375,4

\$ 2,970,840	5,938,701.18	232,346.28	1,004,457.12	954,096.80	817,459.18	4,949,027	652,982	597,966	739,498	933,649	6,037,934	233,655	113,669	680,851	265,630	3,337,025	8,375,477	146,581,162
502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$ 1,306,273.69	7,814,900.82	3,830,202.82	456,892.81	1,330,033.24	678,962.06	159,883	88,976	4,980,673	165,480	244,612	1,019,486	78,357	317,817	13,257,802	207,523	62,901	-	118,529
	Demokration Labor Demokration							Inherstoon Cole										

| Johnstown Sub | Capacitor | Claysburg Ring Bus | Joffre Sub | 3,200,314 | 191,735 | 1,078,590 | 6,015,964 |
 Squab Hollow SS
 Squab Hollow SVC
 Shingletown Capacitor

 2,571,165
 4,619,959
 252,145
 Farmers Valley Substation 5,179,590
 Substation
 Warren Substation

 44,221
 1,475,529
 120,665

tal Revenue Requirement 276,330,902.71

5,298

Line (Monthly additions)

Results of Step 3 go into effect 5 June Year 2

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
							502 Junction - Territorial Line (monthly additions)		
		(in service)	CWIP						
: (Pifor Year >) p216.b.43 2017									

			J	Month End Balanc	es			
					!	i02 Junction - Territorial Line		
						(monthly additions)		
				(in service)	(in service)	CWIP	CWIP	CWIP
	-	-	-	-			-	-
	-	-	-		-		-	-
				-				
	-	-	-	-	-	-	-	-
	-	-	-	-	-		-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-		-	-	-
-	-		-	-		-		
					_			

Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)		Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)

Reconcilation - TO calculates Reconcilation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconcilation (adjusted to include any Reconcilation amount from prior year).

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
							502 Junction - Territorial Line (monthly additions)		
Dec (Prior Year									
CWIP) p216.b.43	Actual		-	_			138,957		
Jan 2017	Actual	_	-	-			(280)		
Feb	Actual		-	-			18,267		
Mar	Actual	-	-	-			(2,788)		
Apr	Actual	-	-	-			(2,779)		
May	Actual		-	-			3,652		
Jun	Actual		-	-			23,429		
Jul	Actual	-	-	-			(17,612)		
Aug	Actual	-	-	-			(12,421)		
Sep	Actual	-	-	-			605		
Oct	Actual	-	-	-			(5,038)		
Nov	Actual	-	-	-			81,576		
Dec	Actual			-			(79,813)		
Total							- 145,754		

				Month End Balances				
Other Projects PIS (Monthly additions)						Junction - Territorial Line (monthly additions)		
						CWIP		
	-	-	-	-	-	138,957	-	-
	-	-	-	-	-	138,677	-	-
	-	-	-	-	-	156,944	-	-
	-	-	-	-	-	154,156	-	-
	-	-	-	-	-	151,378	-	-
	-	-	-	-	-	155,029	-	-
	-	-	-	-	-	178,458	-	
	-	-	-	-	-	160,846	-	-
	-	-	-	-	-	148,425	-	-
	-	-	-	-	-	149,030	-	-
	-	-	-	-	-	143,992	-	-
	-	-	-	-	-	225,567	-	-
	-	-	-	-	-	145,754	-	-
						2,047,214		
	-	-	-	_	-	157.478	-	_

5.363.391

10,642,294

		Result of Formula for Re	econcilation													Α1	ACHIVILIVITIE	
																	Page 32 of	49
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ 269,505,465.60				582,053.33		4,810,031	794,270					2,867,214	142,224,811	3,245,456		,	,	
		•		•					•			•	•	•				
	Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor
	8,142,575	58,735	1,717,172	86,528	160,941	237,618	4,844,151	444,364	3,723,230	1,284,076	76,209	5,872,558	660,346	1,010,281	7,653,004	1,294,052	119,949	82,888
				•								•	•	•				•
	Yeanertown	Rider	Monorary SS	Shuman Hill Sub	Mainshurn SS	Johnstwon Sub Capcitor	Grover SS	Clayshurn Pinn Rus	Squah Hollow SS	Saugh Hollow SVC	Shinnlatnun Canacitre	Nyovanor	Shawello	Oak Mound	Inffre SS	Frie South	Farmers Valley Substation	Richwood Hill

2,623,792 4,486,757

244,928

128,537

308,592

14,265,519

4,897,877

6,771,141

100,749 1,820,835

155,522 2,265,079

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

201,870

3,140,021

5,239,324

The Reconciliation in Step 8 The forecast in Prior Year (6.825.437) <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional 269,505,466 months the rate was in effect.

186,522

115,190

1,051,461

				mo	onths the rate was in effect.	
Interest on Amount of I						
Interest 35.19a for Mar		0.3500%				
Month	Yr	1/12 of Step 9	Interest 35.19a for		Interest	Surcharge (Refund) Owed
			March Current Yr	Months		
Jun	Year 1	(568,786)	0.3500%	11.5	(22,894)	(591,680)
Jul	Year 1	(568,786)	0.3500%	10.5	(20,903)	(589,689)
Aug	Year 1	(568,786)	0.3500%	9.5	(18,912)	(587,699)
Sep	Year 1	(568,786)	0.3500%	8.5	(16,921)	(585,708)
Oct	Year 1	(568,786)	0.3500%	7.5	(14,931)	(583,717)
Nov	Year 1	(568,786)	0.3500%	6.5	(12,940)	(581,726)
Dec	Year 1	(568,786)	0.3500%	5.5	(10,949)	(579,736)
Jan	Year 2	(568,786)	0.3500%	4.5	(8,958)	(577,745)
Feb	Year 2	(568,786)	0.3500%	3.5	(6,968)	(575,754)
Mar	Year 2	(568,786)	0.3500%	2.5	(4,977)	(573,763)
Apr	Year 2	(568,786)	0.3500%	1.5	(2,986)	(571,773)
May	Year 2	(568,786)	0.3500%	0.5	(995)	(569,782)
Total		(6,825,437)				(6,968,771)
		Balance	Interest	Amort	Balance	
Jun	Year 2	(6,968,771)	0.3500%	(594,027)	(6,399,135)	
Jul	Year 2	(6,399,135)	0.3500%	(594,027)	(5,827,505)	
Aug	Year 2	(5,827,505)	0.3500%	(594,027)	(5,253,874)	
Sep	Year 2	(5,253,874)	0.3500%	(594,027)	(4,678,235)	
Oct	Year 2	(4,678,235)	0.3500%	(594,027)	(4,100,582)	
Nov	Year 2	(4,100,582)	0.3500%	(594,027)	(3,520,906)	
Dec	Year 2	(3,520,906)	0.3500%	(594,027)	(2,939,202)	
Jan	Year 3	(2,939,202)	0.3500%	(594,027)	(2,355,462)	
Feb	Year 3	(2,355,462)	0.3500%	(594,027)	(1,769,679)	
Mar	Year 3	(1,769,679)	0.3500%	(594,027)	(1,181,846)	
Apr	Year 3	(1,181,846)	0.3500%	(594,027)	(591,955)	
May	Year 3	(591,955)	0.3500%	(594,027)	(0)	
Total with interest				(7,128,326)		

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

(7,128,326) Input to Appendix A, Line 143

(7,128,326)

								Reco	nciliation Amount by	Project								
Total Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
\$ (7,128,326)	(7,364)	(27,009)	(22,646)	(16,619)	(18,500)	(145,165)	(24,218)	(27,979)	(29,305)	8,093	(205,373)	(108,225)	(4,549,671)	(95,632)	(61,821)	3,446	(3,259)	(19,502)
	Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor
	(243,238)	(4,351)	(54,290)	(2,556)	(4,741)	(7,304)	(142,580)	(13,085)	(111,720)	(23,182)	(2,243)	(172,714)	(19,443)	(9,614)	(169,082)	(37,578)	(3,526)	12,716
	Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill
	(4,555)	(530,730)	(146,698)	(5,904)	(62,970)	(5,444)	(3,488)	(28,333)	54,962	(139,113)	(7,537)	8,221	(9,635)	1,052,436	(1,167,704)	358,625	191,958	(737,272)

Post results of Step 8 on PJM web site \$ (7,128,326) 9 May Year 3

Results of Step 8 go into effect \$ (7,128,326)

Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

Fixed Charge Rate			
A B C	Formula Line 137 145	FCR without Depreciation and Pre-Commercial Costs FCR with Incentive ROE without Depreciation and Pre-Commercial Line B lies Line A	12.0143% 12.8455% 0.8312%
FCR if a CIAC			
D	138	FCR without Depreciation, Return, nor Income Taxes	0.9652%

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

			1													
				PJM Upgra	de ID: b0328.1 bi	0328.2; b0347.1;	b0347.2; b0347.3;	b0347.4		PJM Upgra	ade ID: b0218		PJM Upgrade ID: b0216			
10 11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Details Schedule 12	(Yes or No)	Yes	502 Junction - Ter	rritorial Line (CWIP +	Plant In Service)		Yes	Vylie Ridge Transf	former (Plant In Service)		Black Oak Yes	(SVC) Dynamic Reac	ive Device (Plant In S	ervice)
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	CIAC	(Yes or No)	No.					No No				No			
13 14		Allowed ROE FCR without Incentive R	OE .	12.70% 12.0143%					11.70% 12.0143%				12.70% 12.0143%			
15 16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cao Adds.	FCR for This Project		12.8455%					12.0143%				12.8455%			
17	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances. Annual Depreciation Exp from Attachment 5	Investment		942,338,390 21,176,597					19,028,140 581,116				33,988,620 1,376,042			
18 19 20	See Calculations for each item below See Calculations for each item below	Wo Incentive ROE W Incentive ROE	Invest Yr 2011 2011	Return 113,215,372.83 121,048,214.09	Depreciation 21,176,597.13 21,176,597.13	Pre-Commercial Exp. 0.00 0.00	Reconciliation Amount	Revenue 134,391,969.96 142,224,811.22	Return 2,286,098.02 2,286,098.02	Depreciation 581,115.99 581,115.99	Reconciliation Amount	Revenue 2,867,214.01 2,867,214.01	Return 4,083,495.20 4,366,013.10	Depreciation 1,376,041.82 1,376,041.82	Reconciliation Amount 0.00 0.00	Revenue 5,459,537.02 5,742,054.92

For Plant in Service

*Pre-Commercial Exp' is equal to the amount of pre-commercial expense on Attachment 5a for each project expensed in year and amortized in year.

Revenue is equal to the "Return" ("investment" times FCR) plus "Depreciation" plus "Pre-Commercial Exp' plus prior year "Reconciliation amount"

*Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue recuirement.

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

	PJM Upgrade ID: b0323		PJM Upgrade ID: b0230			PJM Upgrad	ie ID: b0229		PJM Upgrade ID: b0559				
No	orth Shenandoah Transformer (Plant In Service)		Meadowbrook Transformer (Plant In Service)			Bedington Transford	mer (Plant In Service)			Meadowbrook Capac	itor (Plant In Service)		
Yes		Yes			Yes				Yes				
No		No			No				No				
11.70%		11.70%			11.70%				11.70%				
12.0143%		12.0143%			12.0143%				12.0143%				
1,662,132		6,712,773			6,368,348				5,403,460				
40,402		169,905			162,194				145,082				
Return	Reconciliation Depreciation Amount Revenu	Return	Reconciliation Depreciation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	
199,693.60 199,693.60	40,401.96 0.00 240,099 40,401.96 0.00 240,099		169,904.81 0.00 169,904.81 0.00	976,397.59 976,397.59	765,112.47 765,112.47	162,194.28 162,194.28	0.00 0.00	927,306.75 927,306.75	649,188.00 649,188.00	145,082.04 145,082.04	0.00 0.00	794,270.04 794,270.04	

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

ļ		PJM Upgrade ID: b0495		PJM Upgrade ID: b0343			PJM Upgrade ID: b03	44		PJM Upgrade ID: b0345			
Į		Kammer Transformers (Plant In Service)		Doubs Replace Transformer #2			Doubs Replace Transform	ner #3			Doubs Replace	Transformer #4	
	Yes		Yes			Yes				Yes			
in 'No"	No		No			No				No			
	11.70%		11.70%			11.70%				11.70%			
	12.0143%		12.0143%			12.0143%				12.0143%			
	12.0143%		12.0143%			12.0143%				12.0143%			
ar													
lant	33,125,211		4,497,787			4,159,690				4,729,728			
	830,268		94,890			82,296				149,570			
		Reconciliation		Reconciliation	1		Reconc	iliation				Reconciliation	
	Return 3,979,762.68 3,979,762.68	Depreciation Amount Revenue 830,268.12 0.00 4,810,0301 830,268.12 0.00 4,810,0301		Depreciation Amount 94,890.48 0. 94,890.48 0.		Return 499,757.69 499,757.69	Depreciation Amo 82,295.64 82.295.64	0.00 0.00	Revenue 582,053.33 582,053.33	Return 568,243.82 568,243.82	Depreciation 149,570.04 149,570.04	Amount 0.00 0.00	Revenue 717,813.86 717,813.86

10		
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No
13	Input the allowed ROE	11.70%
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	12.0143%
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	12 0143%
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	6,311,377
17	Annual Depreciation Exp from Attachment 5	149,520

Į		PJM Upgrade ID: b0704			PJM Upgrad	le ID: b1941			PJM Upgrade	e ID: b0563			PJM Upgrad	le ID: b0564		
L		Cabot SS - Install Autotransformer			Arms	trong			Farmers Valle	ey Capacitor		Harvey Run Capacitor				
	Yes			Yes				Yes				Yes				
	No 11.70%			No 11.70%				No 11.70%				No 11.70%				
l	12.0143%			12.0143%				12.0143%				12.0143%				
I	12.0143%			12.0143%				12.0143%				12.0143%				
	6,311,377 149,520			14,616,172 332,538				1,808,380 19,691				774,677 17,476				
	Return 758,267.86 758,267.86	Depreciation 149,520.00 149,520.00 0.00	Revenue 907,787.86 907,787.86	Return 1,756,030.91 1,756,030.91	Depreciation 332,538.12 332,538.12	Reconciliation Amount	Revenue 2,088,569.03 2,088,569.03	Return 217,264.26 217,264.26	Depreciation 19,690.68 19,690.68	Reconciliation Amount	Revenue 236,954.94 236,954.94	Return 93,072.00 93,072.00	Depreciation 17,476.20 17,476.20	Reconciliation Amount	Revenue 110,548.20 110,548.20	

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

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

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

		PJM Upgrade ID: b	1803				PJM Upgrade ID: b1	243				PJM Up	grade ID: b0674, b10	23, b1023.3			PJM Upgra	de ID: b1804	
L		Doubs SS					Potter SS						Osage Whiteley				Meadow	brook SS	
	Yes				Yes						Yes					Yes			
0*	No				No						No.					No.			
	11.70%				11.70%						11.70% 12.0143%					11.70%			
	12.0143%				12.0143%						12.0143%					12.0143%			
nt																			
	4,644,112 104,220				1,866,070 34,383						22,264,998 570,472					57,162,343 1,274,919			
f			nciliation					Reconciliatio						Reconciliation				Reconciliation	
L	Return 557,957.59 557,957.59	Depreciation A 104,220.36 104,220.36	0.00 0.00	Revenue 662,177.95 662,177.95	Return 224,195 224,195	Depreciation 34,383 34,383	Pre-Commercial Exp. 0 0	Amount	0 25	evenue 58,578.68 58,578.68	Return 2,674,984 2,674,984	Depreciation 570,472 570,472	Pre-Commercial Exp. 0 0	amount	Revenue 0 3,245,456.05 0 3,245,456.05	Return 6,867,656.08 6,867,656.08	Depreciation 1,274,919.24 1,274,919.24	Amount 0.00 0.00	Revenue 8,142,575.32 8,142,575.32

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

Ī		PJM Upgrade	e ID: b1990		Р	JM Upgrade ID: 1	b0674 & b1023.1			PJM Upgrade	e ID: b1153			PJM Upgrade ID: b1965					
		Grandview	Capacitor			502 Jct Su	bstation			Conemaug	h-Seward			Lux	or				
n	Yes				Yes				Yes				Yes						
10"	No 11.70%				No 11.70%				No 11.70%				No 11.70%						
	12.0143%				12.0143%				12.0143%				12.0143%						
ar	12.0143%				12.0143%				12.0143%				12.0143%						
ant	605,233 13,814				9,653,774 124,243				25,640,924 642,652				1,128,620 25,345						
	Return 72,714.50 72,714.50	Depreciation 13,813.68 13,813.68	Reconciliation Amount	Revenue 86,528.18 86,528.18	Return 1,159,833.54 1,159,833.54	Depreciation 124,242.73 124,242.73	Reconciliation Amount	Revenue 1,284,076.27 1,284,076.27	Return 3,080,577.89 3,080,577.89	Depreciation 642,652.37 642,652.37	Reconciliation Amount 0.00 0.00	Revenue 3,723,230.26 3,723,230.26	Return 135,595.83 135,595.83	Depreciation 25,345.20 25,345.20	Reconciliation Amount 0.00 0.00	Revenue 160,941.03 160,941.03			

10

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

12

"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"

13

Input the allowed ROE.

14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 10.2 and From line 7 above if "Yes" on line 10.2 in 4 fill in 13 equals 11.7% then line 3, and filme 12 is "Yes" then line 7.

17 Froested "Eul of plory pare in plant plan current year reconciliation — Average of 13 month prory year net plant balances but prory veral "Now OVIP balances.

17

Arnual Disprecision Ep from Attachment 5.

		PJM Upgrade ID: b1839	PJM Upgrade ID: b1941	PJM Upgrade ID: b1801	PJM Upgrade ID: b1967
		Grandpoint & Guilford	Handsome Lake-Homer City	Altoona	Blairsville
	Yes		Yes	Yes	Yes
)*	No 11.70%		No. 11.70%	No 11.70%	No. 11.70%
	12.0143%		12.0143%	12.0143%	12.0143%
	12.0143%		12.0143%	12.0143%	12.0143%
ıt	1,667,578 37,270		11,990,750 276,567	33,982,221 761,425	3,116,977 69,881
	Return 200,347.89 200,347.89	Reconciliation Depreciation Amount Revenue 37,270.44 0.00 237,618.3 37,270.44 0.00 237,618.3			Return Depreciation 97.81.04 Reconciliation Amount Amount Mevenue Revenue 374.482.95 69.881.04 0.00 444.363.99 0.00 0.00 443.33.99

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

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

	PJM Upgrade ID: b1672	PJM Upgrade ID: b1800	PJM Upgrade ID: b1945	PJM Upgrade ID: b1770	PJM Upgrade ID: b1964				
	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon				
Yes		Yes	Yes	Yes	Yes				
No		No.	No	No	No				
11.7	10%	11.70%	11.70%	11.70%	11.70%				
12.014	13%	12.0143%	12.0143%	12.0143%	12.0143%				
12.014	13%	12.0143%	12.0143%	12.0143%	12.0143%				
534,		41,190,082	4,632,390	412,169	7,106,222				
11,9	958	923,858	103,796	9,216	156,518				
	Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation				
64,251 64,251	.61 11,957.52 0.00 76,209.13	Return Depreciation Amount Revenue 4,948,700.47 923,857.68 0.00 5,872,558.15 4,948,700.47 923,857.68 0.00 5,872,558.15	Return Depreciation Amount Revenue 556,549.24 103,796.38 0.00 660,345.62 556,549.24 103,796.38 0.00 660,345.62	Return Depreciation Amount Revenue 49,519.18 9,215.64 0.00 58,734.82 49,519.18 9,215.64 0.00 58,734.82	Return Depreciation Amount Revenue 853,762.90 156,517.62 0.00 1,010,280.52 853,762.90 156,517.62 0.00 1,010,280.52				

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

	PJM Upgrade ID: b2433.1, b2433.2, b2433.3	PJM Upgrade ID: b1609, b1769	PJM Upgrade ID: b2343	PJM Upgrade ID: b2342	PJM Upgrade ID: b1610	PJM Upgrade ID: b1840
	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Yeagertown	Rider Sub
Ī	Yes	Yes	Yes	Yes	Yes	Yes
nt in e "No"	No	No	No	No	No	No
7	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%
ls	12.0143%	12.0143%	12.0143%	12.0143%	12.0143%	12.0143%
year	12.0143%	12.0143%	12.0143%	12.0143%	12.0143%	12.0143%
plant	51.631.914	9.183.540	842.600	1.412.178	1.096.079	15.142.449
	1,449,790	190,714	18,717	32,206	23,836	445,819
Ī	Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation
	Return Depreciation Amount Revenue 6.203,213.68 1,449,789.92 0.00 7,653,003.60 6.203,213.68 1,449,789.92 0.00 7,653,003.60	Return Depreciation Amount Revenue 1,103,338.11 190,713.53 0.00 1,294,051.64 1,103,338.11 190,713.53 0.00 1,294,051.64	Return Depreciation Amount Revenue 101,232,44 18,716.88 0.00 119,949.32 101,232,44 18,716.88 0.00 119,949.32	Return Depreciation Amount Revenue 169,663.27 32,206.34 0.00 201,869.61 169,663.27 32,206.34 0.00 201,869.61 0.00 201,869.61 0.00 201,869.61	Return Depreciation Amount Revenue 131,686.24 23,835.60 0.00 155,521.84 131,686.24 23,835.60 0.00 155,521.84	Return Depreciation Amount Revenue 1,819,259.45 445,819.24 0.00 2,265,078.69 1,819,259.45 445,819.24 0.00 2,265,078.69

			PJM Upgrade	ID: b2235			PJM Upgrad	le ID: b2260			PJM Upgrad	de ID: b1802			PJM Upgrad	le ID: b0555			PJM Upgrad	e ID: b0556			PJM Upgrade	ID: b1943	
10				66			Destaudit 6	0.0			Malasi				l-b					- 00			Claush I	des Bue	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Monocad	27 88		Yes	Bartonville S	S Capacitor		Yes	Mainsi	ourg SS		Yes	Johnstown S	ub Capacitor		Yes	Grove	r SS		Yes	Claysburg R	ing Bus	
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No				No				No				No			
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7	11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
15	above if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			
16	11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	12.0143%				12.0143%				12.0143%				12.0143%				12.0143%				12.0143%			
17	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	36,915,408				584,120				22,797,614				1,313,231				864,662				7,393,955			
17	Annual Depreciation Exp from Attachment 5	804,196				12,710				401,047				28,746				11,307				163,129			
18		Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation	Reconciliation Amount	Revenue	Return	Depreciation I	Reconciliation Amount	Revenue
19 20	See Calculations for each item below See Calculations for each item below	4,435,128.32 4,435,128.32	804,196.06 804,196.06	0.00	5,239,324.38 5,239,324.38	70,177.89 70,177.89	12,710.05 12,710.05	0.00		2,738,973.99 2,738,973.99	401,046.51 401,046.51	0.00			28,746.48 28,746.48	0.00	186,521.98 186,521.98		11,306.52 11,306.52	0.00	115,189.67 115,189.67	888,332.05 888,332.05	163,129.09 163,129.09	0.00	1,051,461.14 1,051,461.14

10	
	ŀ
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"	ш
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	
13 Input the allowed ROE	Г
14 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	
15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7	
16 Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconcillation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	
17 Annual Depreciation Exp from Attachment 5	
	Г
18 19 See Calculations for each item below	l
20 See Calculations for each item below 20 See Calculations for each item below	L

P.	JM Upgrade ID: b2364 & b2364.1			PJM Upgrade ID	D: b2362			PJM Upgrade	e ID: b2156			PJM Upgrad	le ID: b2546			PJM Upgrad	de ID: b1998	
	Squab Hollow SS			Squab Hollov	w SVC			Shingletowr	n Capacitor			Nysw	vaner .			Shav	vville	
Yes			Yes				Yes				Yes				Yes			
No			No				No				No				No			
11.70%			11.70%				11.70%				11.70%				11.70% 12.0143%			
12.0143%			12.0143%				12.0143%				12.0143%				12.0143%			
17,824,822 482,264			29,669,930 922,123				1,670,889 44,183				906,152 19,669				2,177,240 47,011			
	Reconciliation				econciliation				Reconciliation				Reconciliation				Reconciliation	
Return 2,141,527.80 2,141,527.80	482,263.87 0.00	Revenue 2,623,791.67 2,623,791.67	Return 3,564,634.78 3,564,634.78	Depreciation 922,122.50 922,122.50	Amount 0.00 0.00	Revenue 4,486,757.28 4,486,757.28	Return 200,745.61 200,745.61	Depreciation 44,182.62 44,182.62	Amount 0.00 0.00	Revenue 244,928.23 244,928.23	Return 108,867.80 108,867.80	Depreciation 19,668.72 19,668.72	Amount 0.00 0.00	Revenue 128,536.52 128,536.52	Return 261,580.21 261,580.21	Depreciation 47,011.44 47,011.44		Revenue 308,591.65 308,591.65

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

9	_																		
		PJM Up	ograde ID: b2475		PJM Upgrade ID: b2547.1		PJM	Upgrade ID: b2441			PJM Upgrade ID: b1991			PJM Upgrade ID: b25	15		PJM Upgrade ID	: b2261	
10		0	ak Mound		Joffre SS			Erie South			Farmers Valley Substation			Richwood Hill			Damascus	ss	
	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes		Yes		,	/es			Yes			Yes			Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No		No			No			No			No			No			
	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7	11.70%		11.70%			11.70%			11.70%			11.70%			11.70%			
	above if "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals	12.0143%		12.0143%			12.0143%			12.0143%			12.0143%			12.0143%			
16	11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	12.0143%		12.0143%			12.0143%			12.0143%			12.0143%			12.0143%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	101.064.806		33.654.080		4	4.927.524			37.835.472			73.234.352			711.918			
17	Annual Depreciation Exp from Attachment 5	2,123,289		854,575			1,373,413			817,724			1,843,698			15,217			
			Reconciliati		Reconciliati			Reconciliati			Reconcilia			Reconc				conciliation	
18 19 20	See Calculations for each item below See Calculations for each item below	Return Deprecia 12,142,230.26 2,123 12,142,230.26 2,123		Return 9 4,043,302.61 9 4,043,302.61	854,574.60 0.00		97,728.08 1,3	73,412.82 0.00 73,412.82 0.00	Revenue 6,771,140.90 6,771,140.90	Return 4,545,667.54 4,545,667.54	Depreciation on Amour 817,723.70 0.0 817,723.70 0.0	0 5,363,391.24	Return 8,798,595.62 8,798,595.62		unt Revenue 0.00 10,642,293.73 0.00 10,642,293.73	Return 85,531.96 85,531.96	Depreciation 15,217.37 15,217.37	0.00 0.00	Revenue 100,749 100,749

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

10
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"

12
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"

13 Injust the allowed ROE

15 From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 10.

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

Forested—Floor if por year replant plus current year reconciliation — Average of 13 month prory year net plant balances plus pror year 13 mo CVIP balances.

17

Annual Depredation Epitron Allachment 5

ı		PJM Upgrade ID: b2494			PJM Upgrad	e ID: s1041				
		Warren Substation			Joffre Subst	ation S1041				
	Yes			Yes						
)"	No 11.70%			No 11.70%						
	12.0143%			12.0143%						
	12.0143%			12.0143%						
nt	12,877,092 273,742			0						
	Return 1,547,092.67 1,547,092.67		Revenue .00 1,820,834.70 .00 1,820,834.70	Return 0.00 0.00	Depreciation 0.00 0.00	Reconciliation Amount	Revenue 0.00 0.00	Total 261,390,106.43 269,505,465.60	Incentive Charged 269,505,465.60	Revenue Credit 261,390,106.43

\$8,115,359.16 Ax A Line 148

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

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

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

TABLE 1: Summary Cost of Long Term Debt CALCULATION OF COST OF DEBT YEAR ENDED 12/31/2017 (c) (d) (g) (b) Weighted Debt Cost at t = N (h) * (i) Effective Cost Rate (Tables 2 and 3) Months Outstanding at t=N Net Proceeds At Issuance ORIGINAL ISSUANCE t=N
Long Term Debt (12/31/2017
First Mortgage Bonds:
3.85%, Senior Unsecured Notes
3.76%, Senior Unsecured Notes Issue Date Maturity Date 12/11/2014 10/16/2015 6/2/2025 5/30/2025 \$ 545,247,429 \$ 74.437.647 \$ 546,627,492 \$ 74.565.066 \$ 546,627,492.00 \$ 74.565.066.00 \$ 550,000,000 \$ 75.000.000 88.00% 12.004% 3.95% 3.85% 3.48% 0.46% \$ 625,000,000 \$ 621,192,558 \$ 621,192,558 100.000% Total

				*		* *************************************							
	t = time												
		luded in the Net Amount Outstanding at t = N in these call	alculations										
		ebt retired during the year is the outstanding amount at the											
			for the 12 months of the year, with zero in months that the	issumned is not outstanding in a month)									
			(7.2300%, 5.2582%); Final Total Weighted Average Debt C		desired of a second (7.00%)								
		will be shown on Line 101 of formula rate Appendix A.	(7.2300%, 0.2362%), Filial I dial Weighted Average Debt C	Jost for the Political Rate shall be founded to two	decimas of a percent (7.03%).								
	This Total Weighted Average Debt Cost	will be shown on Line 101 or formula rate Appendix A.											
													ı
	TABLE 2: Effective Cost Rate	s For Traditional Front-Loaded Debt Is	ssuances:										
	YEAR ENDED 12/31/	2017											
		(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(ii)	(kk)	(II)
					(Discount)		Loss/Gain on	Less Related		Net			Effective Cost Rate*
		Issue	Maturity	Amount	Premium	Issuance	Reacquired	ADIT	Net	Proceeds	Coupon	Annual	(Yield to Maturity
	Long Term Debt Is Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	(Attachment 1)	Proceeds	Ratio	Rate	Interest	at Issuance, t = 0)
	Eong Term Debt it remate	Date	Bute	133000	at issuance	Expense	Dubi	(Palaciment 1)	1100000	1440	ruic	merest	at bacance, t = 0)
(1)	3.85%. Senior Unsecure: NO	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4.334.571		xxx	\$ 545,247,429	99.1359	0.03850	\$ 21.175.000	3.95%
(2)	3.76%. Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000	(410,000)	562,353		***	\$ 74,437,647	99.2502	0.0376	\$ 2,820,000	3.85%
(2)	3.76%, Serior Orisecules Notes	10/10/2013	0/30/2020	75,000,000		502,303			3 /4,437,047	55.2302	0.0370	\$ 2,020,000	3.00 /6
												_	
	TOTALS			\$ 625,000,000	(418.000)	\$ 4.896.924		XXX	\$ 619.685.076			\$ 23.995.000	
		ptable bond table or from YTM = Internal Rate of Return	n /IRR) calculation	D 025.000.000	1410.0007	4.000.024		***	0 010.000.070			20.000.000	
			roceeds column (gg); Semi-annual (or other) interest cashfil	our (C - C - etc.)									

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Retur	n¹		4.886348%
Based on following F	inancial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C_t / (1 + IRR) pw$) Y ((t)

 Origination Fees
 7,780,954

 Origination Fees
 7,780,954

 Addition Origination Fees
 15,125

 Total Issuance Expense
 7,796,879

 Revolving Credit Commitment Fee
 New Borrowing New Borrowing Old Borrowing New Borrowing Old Borrowing New Borrowing Origination Fee
 0,005

 Revolving Credit Commitment Fee
 0,005
 0,005

 Revolving Credit Commitment Fee
 0,005
 0,005

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

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

				GL '224100		GL '820204	GL '181100/654106	GL '820202			
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(1)		Amortization of
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734.955.02		9.265.045	_	_
01/31/2008	Q1	00,100,000	10,000,000	10,000,000	9.265.045		31.013.00		(31,013)	46.132	46.132
02/4/2008	Q1			10,000,000	9.280.164		69.578.45		(69,578)		4.853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)		2,409
02/29/2008	Q1			10,000,000	9.217.710		2.960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25.543.000		10,000,000	9,123,160	155,047.57	125,504.10		(155,048)	22,684	(132,363)
03/31/2008	Q1	25,545,000		10,000,000	8.990.797	100,047.07	17.011.00		(17,011)	8.230	8.230
04/30/2008	Q2			10,000,000	8,982,016		197.269.56		(197,270)		35,289
05/19/2008	Q2			10,000,000	8.820.035		109.824.88		(109.825)	21.931	21.931
6/23/2008	Q2	20.509.000		10,000,000	8,732,141	97,477,43	103,024.00		(97,477)		(57,439)
06/26/2008	Q2	20,303,000		10,000,000	8,674,702	51,411.45	43.098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8.635.005		13.267.50		(13,268)	4.516	4.516
08/8/2008	Q3			10,000,000	8.626.253		1.577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8.668.760		62.776.98		(62,777)	5.667	5.667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3		55,000,000	65,000,000	55,773,258	55,005.40	530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15.125.00		(15.125)		36.485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65.000.000	55.813.609		1.957.50		(1,958)	36,487	36.487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)		21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199,31	41,040.04		(20.243.199)	29,196	(214,004)
9/25/2008	Q3		(20,000,000)	45.000.000	35.614.192	210,100.01	7.525.25		(7,525)	46.580	46,580
9/29/2008	Q3			45,000,000	35.653.247		98.058.08		(98,058)	18.645	18,645
9/30/2008	Q3	24.995.000		45,000,000	35.573.834		18.136.90	235.520.83	(253,658)		4,650
10/2/2008	Q4	21,000,000	20.000.000	65,000,000	35,324,826		.0,100.00	78.506.96	19,921,493	9,235	9,235
10/17/2008	Q4		_5,000,000	65,000,000	55.255.554		2.030.03	. 0,000.00	(2,030)	108,439	108,439
10/29/2008	Q4			65.000.000	55.361.963		266.90		(267)	86,901	86.901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)		152,404
11/21/2008	04			65,000,000	55.504.952		730.00		(730)		
11/21/2000	QŦ			00,000,000	55,504,552		730.00		(730)	14,511	14,311

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Retur	n¹		4.886348
Based on following F	inancial Formula ² :		
NPV = 0 =	$\sum_{t=0}^{N} C_t/(1+IRR)p_M$,	(1)

 Origination Fees
 7.780,954

 Origination Fees
 7.780,954

 Addition Origination Fees
 15.125

 Total Issuance Expense
 7.796,879

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

 Revolving Credit Commitment Fee
 0.005
 0.0050

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

	12/15/2008	04	25,000,000	90,000,000	55,518,734	718,999.31		Ì	24.281.001	174,431	(544,569)
(1)	1/6/2009	Q1	42,068,000 -	90,000,000	79,974,165			618,333.53	(618,334)	230,297	230,297
(1)								010,000.00			
	2/17/2009	Q1	30,000,000		79,586,128	-			30,000,000	438,097	438,097
	3/16/2009	Q1	75,475,000 40,000,000	160,000,000	110,024,225	933,987.50			39,066,013	388,964	(545,023)
	3/25/2009	Q1	_	160,000,000	149,479,202			1,100,000.00	(1,100,000)	175,942	175,942
	4/8/2009	Q2		160,000,000	148,555,144			549,166.67	(549,167)	272,085	272,085
		92	F0 000 000	040,000,000	440,000,144			343,100.07	(349,107)		
	5/15/2009	Q2 Q2	50,000,000		148,278,062				50,000,000	718,820	718,820
	6/16/2009	Q2	40,000,000		198,996,882	1,405,039.11			38,594,961	834,057	(570,982)
	6/30/2009	Q2	_	250,000,000	238,425,899				-	436,686	436,686
	7/31/2009	03		250,000,000	238,862,586			453,194.44	(453, 194)	969,797	969,797
		Q3 Q3						400, 104.44			
	8/3/2009	Q3	30,000,000	280,000,000	239,379,188				30,000,000	93,882	93,882
	9/4/2009	Q3	50,000,000	330,000,000	269,473,071				50,000,000	1,129,444	1,129,444
	9/16/2009	O3	_	330,000,000	320,602,515	1,596,826.11			(1,596,826)	503,245	(1,093,581)
	10/5/2009	04	45,000,000		319,508,934	207,916.06			44,792,084	794,450	586,534
	10/5/2009	Q3 Q4 Q4	45,000,000		319,506,934	207,916.06		004 050 00	44,792,004	794,450	500,534
	10/16/2009	Q4		375,000,000	365,095,468			321,250.00	(321,250)	525,294	525,294
	11/5/2009	Q4	30,000,000	405,000,000	365,299,512	-			30,000,000	956,176	956,176
	12/4/2009	Q4	50,000,000	455,000,000	396,255,688				50,000,000	1,504,831	1,504,831
	12/16/2009	Q4	73,715,000 -	455,000,000	447,760,519	1,374,479.16			(1,374,479)	702,843	(671,636)
	12/10/2009	Q1	73,713,000	455,000,000	447,700,519	1,374,475.10		400 400 50	(1,374,475)	102,043	(071,030)
	1/4/2010	Q1		455,000,000	447,088,883			138,489.58	(138,490)	1,111,675	1,111,675
	1/5/2010	Q1	30,000,000		448,062,068	892,331.11			29,107,669	58,568	(833,764)
	1/15/2010	Q1	_	485,000,000	477,228,304	440,625.00			(440,625)	624,167	183,542
	1/25/2010	Q1	(485,000,000)	477,411,847	423,000.00		18,489.58	(485,441,490)	624,407	201,407
		91		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	477,411,047	420,000.00		10,403.50	(405,441,450)	024,407	201,407
	1/25/2010	Q1	450,000,000		(7,405,236)		4,533,000.00		445,467,000	-	-
	1/25/2010	Q1	45,000,000	495,000,000	438,061,764		5,852,578.67		39,147,421	-	-
	1/27/2010	Q1		495,000,000	477,209,186		6,979.59		(6.980)	124,763	124,763
ı	2/3/2010	Q1 Q1		495,000,000	477,326,969		58,000.00		(6,980) (58,000)	436,922	436,922
ı	2/3/2010	Q1		495,000,000	477,705,891		5,500.00		(5,500)	,	,
								0.004.74	(0,000)	404.000	404.000
	2/5/2010	Q1		495,000,000	477,700,391		82,116.73	2,934.74	(85,051)	124,892	124,892
ı	2/12/2010	Q1	20,000,000		477,740,231				20,000,000	437,300	437,300
ı	2/24/2010	Q1		515,000,000	498,177,531		23,770.00		(23,770)	781,982	781,982
	3/10/2010	Q1	30,000,000		498,935,743		90,000.00		29,910,000	913,821	913,821
ı	2/17/2010	01	30,000,000	54F,000,000	520,500,740		105.720.20			404.040	494 040
ı	3/17/2010	Q1		545,000,000	529,759,564		195,720.20		(195,720)	484,916	484,916
	3/26/2010	Q1	20,000,000		530,048,759		17,821.04		19,982,179	623,885	623,885
	4/1/2010	Q2		565,000,000	550,654,823			255,416.67	(255,417)	432,008	432,008
	4/5/2010	Q2		565,000,000	550,831,415		123,660.90		(123,661)	288,060	288,060
	4/7/2010	Q2		565,000,000	550,995,814		201,250.00		(201,250)	144,054	144,054
		Q2		565,000,000							
	4/8/2010	Q2		565,000,000	550,938,618		224,587.75		(224,588)	72,015	72,015
	4/12/2010	Q1	30,000,000	595,000,000	550,786,045				30,000,000	288,036	288,036
	4/14/2010	Q2		595,000,000	581,074,082		194,134.74		(194,135)	151,918	151,918
	4/21/2010	02		595,000,000	581,031,865		18,977.41		(18,977)	531,848	531,848
		Q2					18,977.41				531,848
	4/26/2010	Q2 Q2	(65,000,000		581,544,735	369,573.75			(65, 369, 574)	380,177	10,603
	4/26/2010	Ω2	65,000,000	595,000,000	516,555,339	55,920.56			64,944,079	-	(55,921)
	4/28/2010	Q2 Q2		595,000,000	581,499,418	-	2,300.79		(2,301)	152,029	152,029
		00									
	4/30/2010	Q2		595,000,000	581,649,147		2,156.70		(2,157)	152,068	152,068
	5/7/2010	Q2	30,000,000	625,000,000	581,799,058				30,000,000	532,550	532,550
	5/12/2010	Q2 Q2	(80,000,000) 545,000,000	612,331,608				(80,000,000)	400,304	400,304
	5/12/2010	02	80,000,000		532,731,912	160,694.44			79,839,306	,	(160,694)
	5/12/2010	Q2	80,000,000	025,000,000	332,731,912	100,034.44			79,039,300	-	(100,094)
	5/12/2010	Q2		625,000,000	612,571,218	81,275.00			(81,275)	-	(81,275)
	5/12/2010	Q2 Q2		625,000,000	612,489,943	170,100.00			(170,100)	-	(170,100)
	5/20/2010	Ω2		625,000,000	612,319,843		182,500.00		(182,500)	640,599	640,599
	5/26/2010	Q2	20,000,000	645,000,000	612,777,942		,		20,000,000	480,746	480,746
	3/20/2010	Q2	20,000,000	045,000,000	012,777,942		150 051 50		20,000,000	400,740	400,740
	6/14/2010	Q2		645,000,000	633,258,687		150,071.58		(150,072)	1,574,581	1,574,581
	7/1/2010	Q3		645,000,000	634,683,197			230,764	(230,764)	1,411,820	1,411,820
	7/2/2010	Q3		645,000,000	635,864,253		1,168.50		(1,169)	83,116	83,116
	7/7/2010	Q3	35,000,000	680,000,000	635,946,200		,		35,000,000	415,741	415,741
			33,000,000			0.500.000.00					
	7/15/2010	Q3		680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,797,632)
	7/26/2010	Q3	(65,000,000) 615,000,000	663,564,309				(65,000,000)	954,726	954,726
ı	7/26/2010	Q3	(20,000,000	595,000,000	599,519,036				(20,000,000)	-	- 1
ı	7/26/2010	Q3	115,000,000		579,519,036				115,000,000		
ı	7/20/2010	00	113,000,000	710,000,000	604 540 000	115 700 00			(445.700)	-	(445 700)
	7/26/2010	Q3		710,000,000	694,519,036	115,798.33			(115,798)	-	(115,798)
ı	7/26/2010	Q2		710,000,000	694,403,237	544,837.22		-	(544,837)	-	(544,837)
ı	8/9/2010	Q3 Q3	(35,000,000		693,858,400	107,415.00			(35, 107, 415)	1,270,829	1,163,414
	8/9/2010	Q3	35,000,000		660,021,814	-			35,000,000	-	-
	8/12/2010	Q3	(30,000,000		695,021,814	271,680.83			(30,271,681)	272,581	900
ı	8/12/2010	Q3	(80,000,000		665,022,714	699,608,89			(80,699,609)	272,301	
						099,000.89				-	(699,609)
ı	8/12/2010	Q3	110,000,000	710,000,000	584,323,106				110,000,000	-	-
ı	8/30/2010	Q3		710,000,000	694,323,106	-	407,816.09		(407,816)	1,635,445	1,635,445
	9/7/2010	03	30,000,000		695,550,735				30,000,000	727,674	727,674
ı	9/26/2010	Q3 Q3	30,000,000	740,000,000	726,278,408				55,000,000	1,805,872	1,805,872
ı		Q3	-	740,000,000					(100 ===:		
ı	10/1/2010	Q4		740,000,000	728,084,280			162,778	(162,778)	475,975	475,975
	10/8/2010	Q4	30,000,000	770,000,000	728,397,478	-			30,000,000	666,739	666,739
ı	10/26/2010	Q4	(115,000,000) 655,000,000	759,064,217	1,028,023.33			(116,028,023)	1,787,940	759,916
ı	10/26/2010	Q4 Q4	115,000,000	770,000,000	644,824,133				115,000,000	.,,,,,,,,,	100,010
						-				-	-
	11/5/2010	Q4	30,000,000	800,000,000	759,824,133	-			30,000,000	993,774	993,774
ı	11/9/2010	Q4	(35,000,000) 765,000,000	790,817,908	305,721.11			(35,305,721)	413,562	107,841
ı	11/9/2010	Q4	(30,000,000		755,925,749	171,937.50			(30,171,938)	,	(171,938)
ı				705,000,000	705,520,749						
ı	11/9/2010	Q4	(30,000,000		725,753,811	86,853.33			(30,086,853)	-	(86,853)
ı	11/9/2010	Q4	95,000,000	800,000,000	695,666,958				95,000,000	-	-
ı	11/12/2010	Q4	(110,000,000) 690,000,000	790,666,958	955,215.56			(110,955,216)	310,092	(645,123)
ı		Q4 Q4	(110,000,000	, 660,000,000		18,946.67					
ı	11/12/2010		(30,000,000) 660,000,000	680,021,835				(30,018,947)	-	(18,947)
ı	11/12/2010	Q4	140,000,000	800,000,000	650,002,888	5.83			139,999,994	-	(6)
ı	12/6/2010	Q4	20,000,000	820,000,000	790,002,882				20,000,000	2,482,059	2,482,059
ı		Q4	20,000,000				8,281.46				
ı	12/23/2010			820,000,000	812,484,941		0,281.40		(8,281)	1,807,331	1,807,331
ı	1/3/2011	Q1		820,000,000	814,283,991			140,277.78	(140,278)	1,171,579	1,171,579
	1/18/2011	Q1	-	820,000,000	815,315,292	9,000,000			(9,000,000)	1,600,050	(7,399,950)
	1/26/2011	Q1	(115,000,000		807,915,342	966,600.56			(115,966,601)	845,228	(121,373)
ı						900,000.56				040,228	(121,373)
ı	1/26/2011	Q1	115,000,000	820,000,000	692,793,969				115,000,000	-	-
	2/9/2011	Q1	(20,000,000) 800,000,000	807,793,969	118,552.78			(20,118,553)	1,479,507	1,360,954
			(.,						,		

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Return	n ¹		4.886348%
Based on following Fir	nancial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C_t / (1 + IRR) pw$) r ((t)

Revolving Credit Commitment Fee	New Borrowing 0.005	Old Borrowing 0.005
Total Issuance Expense	<u>-</u>	7,796,07
Origination Fees Origination Fees Addition Origination Fees		7,780,95 15,12

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

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78			(95,797,768)	-	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156				115,000,000	-	-
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56			(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393				140,000,000	-	- 1
2/16/2011	Q1		820,000,000	807,684,393		3,098.63		(3,099)	211,164	211,164
4/1/2011	Q2	and the second s	820,000,000	807,892,458			97,777.78	(97,778)	4,659,577	4,659,577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257			-	10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00			(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184	-			115,000,000	-	-
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00			(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00			(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00			(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871	-			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17			(235,145,034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200	-			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69			(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289				50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657		(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45		-	(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513				20,000,000		
7/6/2011	Q3		470,000,000	466,119,513			171,736.11	(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000			(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78		-	(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			290,416.67	(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000	0.000.00		(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00		(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000			(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000			(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000			(9,000,000)	10,604,752 10.821,705	1,604,752
1/15/2014 7/15/2014	Q1 Q3		450,000,000	444,584,404	9,000,000 9,000,000			(9,000,000) (9,000,000)	10,821,705	1,821,705 1,686,780
1/15/2014	Q3 Q1	(450,000,000)	450,000,000	446,406,108 448.092.888	9,000,000			(459,000,000)	10,686,780	1,907,105
1/15/2015	ŲΊ	(450,000,000)	-	440,092,888	9,000,000			(459,000,000)	10,907,105	1,907,105
									-	-

Commitment fees for 4th quarter 2008

ATTACHMENT 2 Annual Transmission Revenue Requirements For 2018 Rate Year

ATTACHMENT H-18A

Tran	ns-Allegheny Interstate Line Company			
Forn	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	TrAILCo
Sha	ded cells are input cells			
				2018 Forecast
Alloca	tors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	0
2	Total Wages Expense		p354.28.b	0
3	Less A&G Wages Expense		p354.27.b	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4), if line 2 = 0, then 100%	100.0000%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note B)	Attachment 5	2,131,490,070
7	Total Plant In Service		(Line 6)	2,131,490,070
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5	237,013,629
9	Total Accumulated Depreciation		(Line 8)	237,013,629
10	Net Plant		(Line 7 - Line 9)	1,894,476,441
11	Transmission Gross Plant		(Line 15 + Line 21)	2,131,490,070
12	Gross Plant Allocator		(Line 11 / Line 7, if Line 7=0, enter 100%)	100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)	1,894,476,441
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)	100.0000%
Plant	Calculations Transmission Plant Transmission Plant In Service	(Note B)	Attachment 5	2,048,762,166
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6	10,599,233
17	Total Transmission Plant	, <u>,</u>	(Line 15 + Line 16)	2,059,361,398
18	General & Intangible		Attachment 5	82,727,904
19	Total General & Intangible		(Line 18)	82,727,904
20 21	Wage & Salary Allocator Transmission Related General and Intangible Plant		(Line 5) (Line 19 * Line 20)	100.0000% 82,727,904
22	Transmission Related Plant		(Line 17 + Line 21)	2,142,089,302
	Accumulated Depreciation		(======================================	_,,
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5	214,622,366
24	Accumulated General Depreciation		Attachment 5	9,930,498
25	Accumulated Intangible Amortization		Attachment 5	12,460,765
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)	22,391,263
27 28	Wage & Salary Allocator Transmission Related General & Intangible Accumulated Depreciation		(Line 5) (Line 26 * Line 27)	100.0000% 22,391,263
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)	237,013,629
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)	1,905,075,673
50	Total Transmission Related Net Froperty, Frank & Equipment		Line 22 Line 23)	1,303,073,073

	stment To Rate Base			
	Accumulated Deferred Income Taxes			
31	ADIT net of FASB 106 and 109 Enter Negative		Attachment 1	-412,692,892
32	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-412,692,892
			,	,
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	0
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
	Transmission Related Pre-Commercial Costs Capitalized			
35	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
	Prepayments			
36	Transmission Related Prepayments	(Note A)	Attachment 5	190,091
	Materials and Supplies			
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39 40	Total Undistributed Stores Expense Allocated to Transmission Transmission Materials & Supplies		(Line 37 * Line 38) Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
	Cook Washing Conited		,	
40	Cash Working Capital		() in a 74)	2.549.636
42 43	Operation & Maintenance Expense 1/8th Rule		(Line 74) 1/8	2,549,636 12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	318,705
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-412,184,097
40			,	•
46	Rate Base		(Line 30 + Line 45)	1,492,891,577
47	Transmission O&M Transmission O&M		p321.112.b	7,129,544
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	672,064
49	Less Account 565		p321.96.b	0
50 51	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Property Under Capital Leases	(Note M)	PJM Data p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	6,457,480
	A&G Expenses			
53	Total A&G		p323.197.b	-4,579,908
54	Less Property Insurance Account 924		p323.185.b	55,652
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58 59	Less EPRI Dues A&G Expenses	(Note D)	p352 & 353 (Line 53) - Sum (Lines 54 to 58)	-4,635,560
60	Wage & Salary Allocator		(Line 53) - Suili (Lines 54 to 56)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	-4,635,560
	Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	55,652
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	55,652
68	Net Plant Allocator		(Line 14)	100.0000%
	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	55,652
69				
69	Account 566 Miscellaneous Transmission Expense	A	A11-1	=
69 70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
70 71	Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense	Account 566	Attachment 5	0
69 70	Amortization Expense on Pre-Commercial Cost		Attachment 5 Attachment 5	-
70 71 72	Amortization Expense on Pre-Commercial Cost Pre-Commercial Expense Miscellaneous Transmission Expense	Account 566	Attachment 5	0 672,064

Deprec	elation & Amortization Expense				
	Depreciation Expense				
75	Transmission Depreciation Expense			Attachment 5	42,867,247
76 77	General Depreciation Intangible Amortization		(Note A)	Attachment 5 Attachment 5	1,686,380 2,552,791
78	Total		((Line 76 + Line 77)	4,239,171
79	Wage & Salary Allocator			(Line 5)	100.0000%
80	Transmission Related General Depreciation and Int	angible Amortization		(Line 78 * Line 79)	4,239,171
81	Total Transmission Depreciation & Amortization			(Lines 75 + 80)	47,106,418
Taxes	Other than Income				
82	Transmission Related Taxes Other than Income			Attachment 2	12,251,046
83	Total Taxes Other than Income			(Line 82)	12,251,046
Return	/ Capitalization Calculations				
84	Preferred Dividends		enter positive	p118.29.c	0
			о	F.13-213	
85	Common Stock Proprietary Capital			p112.16.c	925,958,342
86	Less Accumulated Other Comprehensive Income A	ccount 219		p112.15.c	923,930,342
87	Less Preferred Stock	000ditt 2 10		(Line 95)	0
88	Less Account 216.1			p112.12.c	0
89	Common Stock			(Line 85 - 86 - 87 - 88)	925,958,342
	Capitalization				
90	Long Term Debt		(Note N)		624,703,932
91	Less Unamortized Loss on Reacquired Debt			p111.81.c	0
92 93	Plus Unamortized Gain on Reacquired Debt			p113.61.c	0
93 94	Less ADIT associated with Gain or Loss Total Long Term Debt			Attachment 1 (Line 90 - 91 + 92 - 93)	624.703.932
95	Preferred Stock			p112.3.c	024,703,932
96	Common Stock			(Line 89)	925,958,342
97	Total Capitalization			(Sum Lines 94 to 96)	1,550,662,274
98	Debt %	Total Long Term Debt	(Note N)	(Line 94 /Line 97)	40.2863%
99	Preferred %	Preferred Stock	(Note N)	(Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N)	(Line 96 /Line 97)	59.7137%
101	Debt Cost	Total Long Term Debt			0.0394
102	Preferred Cost	Preferred Stock		(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I)	The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 98 * Line 101)	0.0159
105	Weighted Cost of Preferred	Preferred Stock		(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock		(Line 100 * Line 103)	0.0699
107	Rate of Return on Rate Base (ROR)			(Sum Lines 104 to 106)	0.0857
108	Investment Return = Rate Base * Rate of Return			(Line 46 * Line 107)	127,997,325

109	Income Tax Rates			
109	income rax nates			
	FIT=Federal Income Tax Rate	(Note H)		21.00%
110	SIT=State Income Tax Rate or Composite			7.82%
111	p T	(percent of federal income tax deductible for state put	rpi Per State Tax Code	0.00% 27.18%
112 113	T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		37.32%
114 I	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	38,925,023
115	Total Income Taxes		(Line 114)	38,925,023
			(Line 114)	30,323,023
REVEN	UE REQUIREMENT			
	Summary		(1 : 20)	1.905.075.673
116 117	Net Property, Plant & Equipment Total Adjustment to Rate Base		(Line 30) (Line 45)	-412,184,097
118	Rate Base		(Line 45)	1,492,891,577
119	Total Transmission O&M		(Line 74)	2,549,636
120	Total Transmission Depreciation & Amortization		(Line 81)	47,106,418
121 122	Taxes Other than Income Investment Return		(Line 83) (Line 108)	12,251,046 127,997,325
123	Income Taxes		(Line 115)	38,925,023
124	- David Barrier		(0	000 000 440
124	Gross Revenue Requirement		(Sum Lines 119 to 123)	228,829,448
i	Adjustment to Remove Revenue Requirements Associated with	th Excluded Transmission Facilities		
125	Transmission Plant In Service		(Line 22)	2,142,089,302
126	Excluded Transmission Facilities	(Note L)	Attachment 5	0
127	Included Transmission Facilities		(Line 125 - Line 126)	2,142,089,302
128	Inclusion Ratio		(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement		(Line 124)	228,829,448
130	Adjusted Gross Revenue Requirement		(Line 128 * Line 129)	228,829,448
,	Revenue Credits			
131	Revenue Credits		Attachment 3	1,483,526
132	Net Revenue Requirement		(Line 130 - Line 131)	227,345,922
r	Net Plant Carrying Charge			
133	Net Revenue Requirement		(Line 132)	227,345,922
134	Net Transmission Plant + CWIP		(Line 17 - Line 23 + Line 33)	1,844,739,032
135	FCR		(Line 133 / Line 134)	12.3240%
136	FCR without Depreciation		(Line 133 - Line 75) / Line 134	10.0003%
137	FCR without Depreciation and Pre-Commercial Costs		(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	10.0003%
138	FCR without Depreciation, Return, nor Income Taxes		(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	0.9517%
	Not Dignt Counting Charge Coloridation with Inspect			
139	Net Plant Carrying Charge Calculation with Incentive ROE Net Revenue Requirement Less Return and Taxes		(Line 132 - Line 122 - Line 123)	60.423.574
140	Increased Return and Taxes		Attachment 4	179,163,886
141	Net Revenue Requirement with Incentive ROE		(Line 139 + Line 140)	239,587,460
142	Net Transmission Plant + CWIP		(Line 17 - Line 23+ Line 33)	1,844,739,032
143	FCR with Incentive ROE		(Line 141 / Line 142)	12.9876%
144	FCR with Incentive ROE without Depreciation		(Line 141 - Line 75) / Line 142	10.6639%
145	FCR with Incentive ROE without Depreciation and Pre-Comme	ercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	10.6639%
146	Net Revenue Requirement		(Line 132)	227,345,922.11
147	Reconciliation amount		Attachment 6	-7,128,326.34
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch.	. 12 projects not paid by other PJM trans zones	Attachment 7	6,434,522.04
149	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	0.00
150	Net Zonal Revenue Requirement		(Line 146 + 147 + 148 + 149)	226,652,117.80
r	Network Zonal Service Rate			
	1 CP Peak	(Note K)	PJM Data	N/A
151				
	Rate (\$/MW-Year)		(Line 150 / 151)	N/A

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.

For the Estimate Process:

Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.

The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.

New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs

and shown separately detailed by project on Attachment 6.

Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive)

For the Reconciliation Process:

Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

new transmission plant added to plant-in-service
Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes

accumulated depreciation associated with current year transmission plant.

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

 C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- Excludes all Regulatory Commission Expenses
- Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p = \frac{1}{2}$
- 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.
- ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filling at FERC.
- Education and outreach expenses relating to transmission, for example siting or billing
 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
- Amount of transmission plant excluded from rates per Attachment 5.

 M Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 47.
- If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAll. Project is completed and the entire TrAll. Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days. This can be illustrated using the following example:

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

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

		Trans-Allegheny Interstate Company								
Line	B1	B2	B3 End of Year Est. for	С	D Only	E	F	G		
	Beg of Year Total	End of Year Total	Final Total	Retail Related	Transmission Related	Plant Related	Labor Related	Total ADIT		
1 ADIT- 282 From Account Total Below	545,228,004	559,422,845	559,422,845		559,422,845	-	-	559,422,845		
2 ADIT-283 From Account Total Below 3 ADIT-190 From Account Total Below 4 Subtotal	101,839,033 (334,216,000)	99,335,630 (246,128,398)	99,335,630 (246,128,398)		98,104,325 (244,834,277) 412,692,892			98,104,325 (244,834,277) 412,692,892	Enter Negat	
5 Wages & Salary Allocator 6 Gross Plant Allocator					412,002,002	100.0000%	100.0000%	412,002,002		
7 ADIT					412,692,892	-	-	412,692,892		

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.

Amount

0 < From Acct 283, below

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

		B2	B3 Trai	ns-Allegheny li	D nterstate Company	, -	F	G	
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	nd of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
NIT Company		982.089	000 000			982.089			Disallowance in current year for charitable deduction due to tax loss, tax
AMT Carryforward Charitable Contribution - WV RTA	•	982,089	982,089 280			982,089			attribute carries forward five years Reclass of the tax portion (gross-up) for property items included in account
Charitable Contribution Carryforward	10.899	13,455	13.455			13,455			Result of bonus depreciation
haritable Contribution State & Local RTA	249	13,433	13,433			13,455			Accounting change relating to A&G expense
AC-Fed-Norm	240	341.077	341.077			341.077			Accounting change relating to A&G expense
AC-Fed-Norm-Incurred-CWIP	1.862.609	1,892,583	1,892,583			1.892.583			Long term disability accrual
	.,,	.,,	.,			.,,			Costs incurred as a result of Allegheny merging with FirstEnergy which are
IAC-Eed-Norm-Reversal-CWIP	4.631.520								not to be included within the revenue requirement
									Costs incurred as a result of Allegheny merging with FirstEnergy which are
IAC-MD-Norm-Incurred-CWIP	21,252	21,594	21,594			21,594			not to be included within the revenue requirement
IAC-MD-Norm-Reversal-CWIP	50,842	-	-			-			Result of bonus depreciation
IAC-PA-Norm	-	60,344	60,344			60,344			Result of bonus depreciation
IAC-PA-Norm-Incurred-CWIP	70,048	71,176	71,176			71,176			Result of bonus depreciation
IAC-PA-Norm-Reversal-CWIP	167,099	-	-			-			Additional tax deprecation over book
IAC-VA-Norm		(48,080)	(48,080)			(48,080)			A delication of the second of
AC-VA-NORM	•	(48,080)	(48,080)			(48,080)			Additional tax deprecation over book Set-up of a reserve on transmission companies for the amount of merger
									expenses that have been overcollected and are owed to customers - timing
IAC-VA-Norm-Incurred-CWIP	20.232	20,557	20,557			20,557			expenses that have been overcollected and are owed to customers - timing difference between book and tax
IAC-VA-NOITH-ITCUTEU-CWIF	20,232	20,557	20,557			20,557			dillerence between book and tax
									Reflects the adjustments and subsequent amortization of the regulatory ass
									associated with the adjusted debt balances resulting from the FE/AYE merg
IAC-VA-Norm-Reversal-CWIP	49,701								(Offset is PAA - LT Regulatory Asset Amort below in 283)
IAC-WV-Norm	40,701	22.367	22.367			22.367			Temporary difference resulting from purchase accounting transactions
IAC-WV-Norm-Incurred-CWIP	155.180	157,678	157,678			157,678			Deductions related to state income taxes
AC-WV-Norm-Reversal-CWIP	381,380	-	-			-			Additional tax deprecation over book
ASB 109 Gross-UP	11.882.116	(3.457.109)	(3.457.109)			(3.457.109)			Portion of AFUDC Equity that relates to property and booked to account 1
ederal NOL	225,521,300	146.951.695	146.951.695			146,951,695			Portion of AFUDC Equity that relates to property and booked to account 1
erger Costs: D&O Insurance	1,493	1.333	1.333		1.333				Portion of AFUDC Equity that relates to property and booked to account 1
erger Costs: Licenses	68.888	61.482	61.482		61.482				Portion of AFUDC Equity that relates to property and booked to account 1
DL Deferred Tax Asset - LT PA	4.400.386	3.563.101	3.563.101		01,402	3.563.101			Paid AMT tax which generates a credit
DE Deletted Tax Asset - ETTA	4,400,300	3,303,101	3,303,101			3,303,101			Temporary difference that is capitalized for book purposes but deductible f
DL Deferred Tax Asset - LT WV	17.735.335	17.735.335	17.735.335			17.735.335			tax purposes
ension/OPEB : Other Def Cr. or Dr.	2.183.288	2.187.156	2.187.156			2.187.156			Taxable CIAC
urch Acct-LTD FMV	1,229,128	1.231.306	1.231.306		1.231.306	2,107,100			Taxable CIAC
ate Income Tax Deductible	5.039.440	443.800	443.800		1,201,000	443.800			Taxable CIAC
ay Interest Capitalized-Eerl-Norm	29.576.802	29.507.775	29.507.775			29.507.775			Taxable CIAC
ax Interest Capitalized-Fed-Norm-Incurred-CWIP	32.238.748	32.415.858	32.415.858			32,415,858			Taxable CIAC
ax Interest Capitalized-MD-Norm	476.552	418.062	418.062			418.062			Temporary difference arising for removal of plant/property
ax Interest Capitalized-MD-Norm-Incurred-CWIP	306.436	308.401	308.401			308.401			Result of bonus depreciation
ax Interest Capitalized-PA-Norm	682,978	693.023	693.023			693.023			Other property related temporary differences
ax Interest Capitalized-PA-Norm-Incurred-CWIP	995.377	1.016.849	1.016.849			1.016.849			Actual amount of tax interest capitalized
ax Interest Capitalized-VA-Norm	627.601	499.957	499.957			499.957			Actual amount of tax interest capitalized
ax Interest Capitalized-VA-Norm-Incurred-CWIP	331,599	331.688	331.688			331.688			Actual amount of tax interest capitalized
ax Interest Capitalized-WV-Norm	2.831.360	2.671.993	2.671.993			2.671.993			Actual amount of tax interest capitalized
x Interest Capitalized-WV-Norm-Incurred-CWIP	2.548.278	2,554,466	2.554.466			2.554.466			Actual amount of tax interest capitalized
ubtotal	346.098.116	242.671.288	242.671.288	-	1,294,120	241,377,168			
ess FASB 109 included above	11.882.116	(3,457,109)	(3,457,109)	-	.,25.,120	(3.457.109)	-		
ess FASB 106 included above	.1,002,110	(2,.37,100)	(2,407,100)			(2, 37, 100)			
otal	334,216,000	246,128,398	246,128,398		1,294,120	244,834,277			

Instructions for Account 190:

- ADIT items related only to Reital Related Operations are directly assigned to Column C.
 ADIT items related only to Non-Electric Operations (e.g. Cas., Waler, Sewer) or Production are directly assigned to Column D.
 ADIT items related only to Transitions are directly assigned to Column F.
 ADIT items related to Pital rand not in Columns C. D. & E are directly assigned to Column F.
 ADIT items related to Pital rand not in Columns C. D. & T. are directly assigned to Column F.
 ADIT items related to better and not in Columns C. D. & T. are directly assigned to Columns C.
 ADIT items related to better and not in Columns C. D. & T. are directly assigned to Columns C.
 ADIT items related to better and not in Columns C. D. & T. are directly assigned to Columns C.
 ADIT items related to better and not Columns C.
 D. Better of income taxes arise when items are included in teasible income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	С	D	E	F	G	-
			Trai	ns-Allegheny Ir	nterstate Compar	ny			<u> </u>
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related Related	Only Transmission Related Related	Plant Related Related	Labor Related Related	JUSTIFICATION
A&G Expenses Capitalized	5,860,076	7,837,378	7,837,378			7,837,378			Allowance for borrowed funds used during construction (ABFUDC)
Accelerated Tax Depreciation	510,293,001	520,665,679	520,665,679			520,665,679			Additional tax deprecation over book
Additional State Depreciation MD Additional State Depreciation PA	2,044,318 7.055.017	2,433,745 7,539,621	2,433,745 7,539,621			2,433,745 7,539,621			Tax depreciation Increase in AOFDC
Additional State Depreciation VA	3.272.806	3.602.727	3,602,727			3.602.727			Reclass of the tax portion (gross-up) for property items included in account 282
Additional State Depreciation VV	46.156.850	46.894.821	46,894,821			46.894.821			Book depreciation
AFUDC Debt	4.217.661	4.248.659	4.248.659			4.248.659			Book depreciation / amortization
AFUDC Equity Flow Through	4,217,001	4,240,003	4,240,000			4,240,000			Tax depreciation
Capitalized Vertical Tree Trimming	88.162	109.560	109.560			109.560			Property True-Up
Cost of Removal	(2,596,487)	(2,537,660)				(2,537,660)			Portion of Repairs & Maintenance 481a Adjustment offset in Account 182
FASB 109 Gross-Up	13,453,841	(176,952,100)	(176,952,100)			(176,952,100)			Temporary difference for additional state depreciation allowed for WV tax return
Other Basis Differences	(34,005,677)	(34,044,286)	(34,044,286)			(34,044,286)			Portion of AFUDC Debt that relates to property and booked to account 282
Sale of Property - Book Gain or (Loss)	(73,032)	(123,056)	(123,056)			(123,056)			Sale of book gains and losses
T&D Repairs	3,077,998	2,930,713	2,930,713			2,930,713			Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules Repair deduction or capitalized book asset deductible for tax purposes under
Vegetation Management - Transmission	(162,689)	(135,059)	(135,059)			(135,059)			Rev. Proc. 2011-43
Subtotal	558,681,845	382,470,745	382,470,745	-	-	382,470,745	-	-	
Less FASB 109 included above	13,453,841	(176,952,100)	(176,952,100)	-	-	(176,952,100)	-	-	
Less FASB 106 included above	-	-	-			-			
	E4E 228 004	EE0 422 84E	EE0 422 84E			EE0 422 84E			

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

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	В3	С	D	E	F	G	
			Tra	ns-Allegheny li	nterstate Compan	у			
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year Est. for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Charitable Contribution State & Local RTA	_	260	260			260			West Virginia property tax payment
CIAC-Fed-Norm	5,076,307	-	-			-			Reclass of the tax portion (gross-up) for property items included in account 283
CIAC-Fed-Norm-Reversal-CWIP	-	848,550	848,550			848,550			Accounting change relating to A&G expense
CIAC-MD-Norm	(8,334)	(68,524)	(68,524)			(68,524)			Accounting change relating to A&G expense
CIAC-MD-Norm-Reversal-CWIP	-	11,542	11,542			11,542			Allocated portion of total liabilities relating to captive insurance
CIAC-PA-Norm	142,194	-				-			Deferred revenues associated with attachments to FirstEnergy poles
CIAC-PA-Norm-Reversal-CWIP	-	75,880	75,880			75,880			Additional tax deprecation over book
CIAC-VA-Norm	108,190	-				-			Additional tax deprecation over book
CIAC-VA-Norm-Reversal-CWIP	-	5,256	5,256			5,256			Portion of AFUDC Debt that relates to property and booked to account 189
CIAC-WV-Norm	429,182	-	-			-			Portion of AFUDC Debt that relates to property and booked to account 191
									Reflects the adjustments and subsequent amortization of adjusted debt
CIAC-WV-Norm-Reversal-CWIP	-	53,850	53,850			53,850			balances associated with the FE/AYE merger
Deferred Charge-EIB	16,118	20,304	20,304			20,304			
FASB 109 Gross-Up	21,814,827	9,066,511	9,066,511			9,066,511			
PAA - LT Regulatory Asset Amort	1,229,128	1,231,305	1,231,305		1,231,305				Portion of AFUDC Equity that relates to property and booked to account 283
PJM Receivable	40,638,686	42,616,309	42,616,309			42,616,309			Portion of AFUDC Equity that relates to property and booked to account 285
SC01 Timing Allocation	381,593	382,269	382,269			382,269			Taxable CIAC
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	31,516,799	32,111,359	32,111,359			32,111,359			Taxable CIAC
Tax Interest Capitalized-MD-Norm	55,650	-	-			-			Taxable CIAC
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	299,285	305,994	305,994			305,994			Taxable CIAC
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	972,064	1,013,950	1,013,950			1,013,950			Temporary difference arising for removal of plant/property
Tax Interest Capitalized-VA-Norm	122,568								Temporary difference arising for removal of plant/property
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	324,084	328,125	328,125			328,125			Misc Liability
Tax Interest Capitalized-WV-Norm	146,931								Result of bonus depreciation
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,490,564	2,528,807	2,528,807			2,528,807			Other property related temporary differences
Valuation Allowance NOL WV	17,735,335	17,735,335	17,735,335			17,735,335			
									Valuation allowances recorded against state NOL carryforwards not expected
Vegetation Management	162,689	135,059	135,059			135,059			to be realized
									Vegetation management transmission corridor capital cost and depreciation expenses required for the regulatory financial statement schedules
Subtotal	123.653.860	108.402.141	108.402.141		1.231.305	107.170.836			expenses required for the regulatory financial statement schedules
Less FASB 109 included above	123,653,860 21,814,827	9.066.511	108,402,141 9.066.511		1,231,305	9.066.511			
Less FASB 109 included above	21,814,827	9,000,511	9,000,511	-	-	9,000,011	-	-	
Total	101.839.033	99.335.630	99.335.630		1.231.305	98.104.325			
1 Months	101,058,055	22,000,030	00,000,000		1,201,303	00, 104,5Z0			

Instructions for Account 283:

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

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.

Attachment 2 - Taxes Other Than Income Worksheet

Other 1	Faxes .	FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount		
Р	lant Related		Gross Plant Allocator				
1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9 2.0	2016 State Property WV 2017 State Property PA (PURTA) 2016 State Property PA (PURTA) 2016 Local Property WV 2017 Local Property WV 2017 Local Property WA 2017 Local Property PA 2016 Local Property MD 2017 Local Property MD	p263.34(i) p263.35(i) p263.21(i) p263.22(i) p263.1.7(i) p263.1.8(i) p263.1.12(i) p263.1.12(i) p263.1.21(i) p263.1.22(i)	4,391,325 4,609,024 33,000 4,769 8,172 9,916 1,671,545 5,478 784,582 750,996	100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%	\$ 4,391,325 4,609,024 33,000 4,769 8,172 9,916 1,671,545 5,478 784,582 750,996		
2.1 2.2	2017 Capital Stock Tax/Franchise PA 2014 WV Franchise Tax	p263.18(i) p263.32(i)	300 -25,833	100.0000% 100.0000%	300 -25,833		
2.3	State Sales/Use Tax PA	p263.14(i)	579	100.0000%	579		
4 T	otal Plant Related		12,243,853	100.0000%	12,243,853		
L	abor Related			s & Salary Alloca	tor		
5 6 7	Accrued Federal FICA Accrued Federal Unemployment State Unemployment		7,193 0 0				
8 T	otal Labor Related		7,193	100.0000%	7,193		
o	ther Included		Gro	oss Plant Allocato	or		
9 10 11			0 0 0		0 0 0		
12 T	otal Other Included		0	100.0000%	0		
13 T	otal Included (Lines 4 + 8 + 12)		12,251,046	=	12,251,046 Input to Appendix A, Line 82		
R	etail Related Other Taxes to be Excluded						
14 15 16 17 18	Federal Income Tax Corporate Net Income Tax MD Corporate Net Income Tax PA Corporate Net Income Tax VA Corporate Net Income Tax WV	p263.2(i) p263.8(i) p263.13(i) p263.27(i) p263.31(i)	-36,777,833 449,968 2,977,317 365,106 6,016,774				
19	Subtotal, Excluded		-26,968,668				
20 T	otal, Included and Excluded (Line 13 + Line 19)		-14,717,622				
21 T	otal Other Taxes from p114.14.c		12,251,046				
22	Difference (Line 20 - Line 21)		-26,968,668				

- Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.
- Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary
- Other taxes that are assessed based on labor will be allocated based on the Wages and Sa Allocator. If the taxes are 100% recovered at retail they shall not be included.

 Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

 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 D overheads shall be treated as in footnote B above.

 Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.
- Е

	Attachment 3 - Revenue Credit Workpaper		Amount	FERC Form No.1 page, line & Col
	Account 454 - Rent from Electric Property			
1 2	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues	(Line 1)	- -	Page 300 Line: 19 Column: b
	Account 456 - Other Electric Revenues (Note 1)			
	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-	
6 7 8 9	Point to Point Service revenues for which the load is not included in the divisor received by Transi PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1) Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)	mission Owner	1,483,526 - -	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
		(Sum Lines 2-10)	1,483,526	
	Less line 14g Total Revenue Credits	(Line 11 - Line 12)	1,483,526	Input to Appendix A, Line 131
	Revenue Adjustment to determine Revenue Credit			
14b 14c 14d 14e 14f 14g 15	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here Costs associated with revenues in line 14a Net Revenues (14a - 14b) 50% Share of Net Revenues (14c / 2) Costs associated with revenues in line 14a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. Net Revenue Credit (14d + 14e) Line 14a less line 14f Amount offset in line 4 above		- - - - - - - - - - - - - - - - - - -	
			1,483,526	

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 178 of Appendix A.
- 18 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

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- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a 14g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 20 Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.

Attachment 4 - Calculation with Incentive ROE

Return and Taxes at High End of the range of Reasonableness
A Return and Taxes at High End of the range of Reasonableness (Sum Lines 26 and 33 from below) 179,163,886 Input to Appendix A, Line 140

B Difference between Base ROE and Incentive ROE 100

В	Difference between Base ROE and Incentive R	OE		100
eturn Ca	alculation			
			Source Reference	e
1	Rate Base		Appendix A, Line 46	1,492,891,577
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital		Appendix A, Line 85	925,958,342
4	Less Accumulated Other Comprehensive Inc	come Account 219	Appendix A, Line 86	0
5	Less Preferred Stock		Appendix A, Line 87	0
6	Less Account 216.1		Appendix A, Line 88	0
7	Common Stock		Appendix A, Line 89	925,958,342
	Capitalization			
8	Long Term Debt		Appendix A, Line 90	624,703,932
9	Less Unamortized Loss on Reacquired Deb		Appendix A, Line 91	0
10	Plus Unamortized Gain on Reacquired Deb		Appendix A, Line 92	0
11	Less ADIT associated with Gain or Loss		Appendix A, Line 93	0
12	Total Long Term Debt		Appendix A, Line 94	624,703,932
13	Preferred Stock		Appendix A, Line 95	0
14 15	Common Stock Total Capitalization		Appendix A, Line 96 Appendix A, Line 97	925,958,342 1,550,662,274
16	Debt %	Total I and Tarm Dahi	Annondiy A Line 00	40.2863%
17	Preferred %	Total Long Term Debt Preferred Stock	Appendix A, Line 98 Appendix A, Line 99	40.2663% 0.0000%
18	Common %	Common Stock	Appendix A, Line 100	59.7137%
10	Common %	Common Stock	Appendix A, Line 100	39.713776
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock		12.70% 0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0159
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0758
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0917
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	136,911,938
Composi	ite Income Taxes			
07	Income Tax Rates		Annualis A Line 400	21.00%
27 28	FIT=Federal Income Tax Rate		Appendix A, Line 109	7.82%
20 29	SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for	ototo numacas	Appendix A, Line 110 Appendix A, Line 111	0.00%
30	p = percent of rederal income tax deductible for	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	Appendix A, Line 111 Appendix A, Line 112	27.18%
31	T/ (1-T)	1=1-{[(1-311) (1-F11)]/(1-311 F11 P)}=	Appendix A, Line 112 Appendix A, Line 113	37.32%
32	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		42,251,948
33	Total Income Taxes		(Line 32)	42,251,948
			,,	FE,E01,040

Plant in Service Worksheet																	
Attachment A Line #s	 Descriptions, Notes, Form 1 Page #s and Instruct 	tions															
			13 Month Balance for	EOY Balance for													
			Reconciliation	Estimate													
										Meadowbrook		Bedington					
Calculation of Transmission Plant In Service	Source		Total	Total	Black Oak	Wylie Ridge	502 Junction - Territorial Line	Potter SS	OsageWhiteley	Transformer	North Shenandoah	Transformer	Meadowbrook Capacitor	Kammor	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
December	p206.58.b	For 2016	1.979.482.591		46.814.248	17.965.667	1.076.634.181	2.022.554	24.534.011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	5.700.307
January	company records	For 2017	1,980,815,940		46,814,248	17,965,667	1,076,598,896	2,022,554	24,534,011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	
February	company records	For 2017	1,980,352,672		46,814,248	17,965,667	1,076,501,244	2,022,554	24,534,011	8,206,718	1,923,902	7,723,538	6,496,239	39,535,803	5,149,271	4,696,053	
March	company records	For 2017	1,981,058,334		46.814.248	17.965.667	1.076.497.229	2.022.554	24.534.011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	
April	company records	For 2017	1,977,002,203		46,814,248	17,965,667	1,076,543,218	2,022,554	24,554,011	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	
May	company records	For 2017	1,999,714,454		46.814.248	17.965.382	1.076.757.999	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.535.803	5.149.271	4.686.053	
June	company records	For 2017	2,025,106,540		46.814.248	17.965.382	1.076.986.247	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.533.762	5.149.271	4.686.053	
July	company records	For 2017	2,036,145,525		46,814,248	17,955,382	1,076,937,923	2,022,554	24,555,348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	
August	company records	For 2017	2,029,772,387		46.814.248	17.653.081	1.077.319.090	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	
September	company records	For 2017	2,036,446,075		46.814.248	17.653.081	1.077.743.191	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	
October	company records	For 2017	2,038,666,099		46,814,248	17,653,081	1,077,743,157	2,022,554	24,555,348	8,206,718	1,923,902	7,723,538	6,496,239	39,534,385	5,149,271	4,686,053	
November	company records	For 2017	2,039,096,764		46.814.248	17.653.081	1.077.758.945	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.534.385	5.149.271	4.686.053	
December	p207.58.g	For 2017	2.048.762.166	2.048.762.166	47.196.352	17.653.081	1.077.649.185	2.022.554	24.555.348	8.206.718	1.923.902	7.723.538	6.496.239	39.572.702	5.149.271	4.686.053	
15 Transmission Plant In Service			2,011,724,750	2,048,762,166	46,843,641	17,843,068	1,077,051,421	2,022,554	24,548,680	8,206,718	1,923,902	7,723,538	6,496,239	39,537,939	5,149,271	4,686,053	5,700,307

					Details												
				13 Month	Plant Balance For reco	nciliation											
		Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
7,119,671	15,623,574	1,800,807	832,202	4,993,604	60,762,197	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,853,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,408,598	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,106	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,800,807	832,202	4,993,604	61,018,354	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,802,346	832,202	4,993,604	61,020,631	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,801,420	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1,801,420	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,025,074	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,025,074	832,202	4,993,604	61,034,739	657,191	10,130,932	27,412,434	1,199,446	1,781,380	12,853,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,754	832,202	4,993,604	61,034,739	657,191	10,621,689	27,412,434	1,199,446	1,781,380	12,863,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	2,066,954	832,202	4,993,604	61,310,947	657,191	10,780,107	27,412,434	1,199,446	1,781,380	12,853,994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438,837
7,119,671	15,623,574	1.876,453	832,202	4,993,604	61.027.634	657,191	10,218,619	27.411.818	1,199,446	1,781,380	12.863.994	36,258,335	3,327,672	569,408	43,993,222	4,942,684	438.837

									Clavsburg Ring	Johnstown SS											Farmers Valley				
								***															Damascus SS		T-1-1
Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobley	Bartonville	Squab Hollow SS 3	equab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	I Otal
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,198	18,706,350	31,318,256	1,754,245	7,723,591	1,368,881	891,014	21,303,520	2,268,540	38,292,674	22,023,148	1,135,027	936,604	100,992,386	16,175,899	46,328,894	37,965,951	73,568,297			1,979,482,591.12
7.433.581	54,603,725	9.675.056	891.283	1.525.229	504.189	18.698.247	31.318.256	1.754.277	7.726.543	1,368,881	891.014	20.023.351	2.268.540	38.292.674	22.083.333	1.135.027	936.604	101.204.847	16.589.595	46.315.539	38.122.364	75.136.699	_		1.980.815.939.88
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,698,247	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,146,837	2,268,540	38,292,725	22,158,197	1,135,027	936,604	101,783,988	16,436,499	46,339,502	38,210,932	75,030,569			1,980,352,671.91
7,433,581	54,603,725	9,675,056	891,283	1,525,229	504,189	18,699,687	31,318,256	1,754,277	7,726,543	1,368,881	891,014	19,038,246	2,268,540	38,292,761	22,159,140	1,135,027	936,604	102,164,050	16,563,776	46,355,012	38,530,510	75,003,664			1,981,058,333.61
7.433.581	54,603,725	9.675.056	891.283	1.525.229	504.189	18,699,687	31.318.256	1.754.277	7.726.543	1,368,881	891.014	13.678.533	2.268.540	38.292.761	23,705,840	1.135.027	936.604	102.533.318	16,749,038	46.361.734	38.501.847	74.161.968	_		1.977.002.202.71
7.433.674	54,603,725	9.675.056	891.283	1.525.229	504.352	18,699,687	31.318.256	1.754.277	7.726.543	1,368,881	891.014	13.679.223	2.268.540	38.292.761	23.880.645	1.135.027	936.604	103.043.382	37.614.037	46.375.469	38,440,989	74.123.054	1.041.643		1.999.714.454.25
7.433.674	54,603,725	9.675.056	891.283	1.525.229	688.977	18,699,687	31.318.256	1.754.277	7,726,821	1,368.881	885.549	13,666,093	2.268.540	38.294.634	23.932.779	1,135,027	936.604	103.767.348	37,150,968	46,503,530	38.838.135	74.138.044	1.147.202	24.035.092	2.025.106.540.12
7.433.674	54,603,725	9.675.056	891.283	1.525.229	688.977	18,699,687	31.318.256	1.754.277	7,726,821	1,368.881	885.549	13.666.154	2.268.540	38.298.225	24.346.182	1,135,027	936.604	103.932.645	47,477,938	46.518.155	38.895.131	74.129.085	1.178.405	24.105.409	2.036.145.524.94
7.433.674	54,603,725	9.675.061	891,283	1.525.229	688.977	18,699,687	31.318.256	1.754.277	7.726.913	1,368,881	885.715	13.667.565	2.268.540	38.296.638	24.172.790	1.135.027	936.604	97.732.465	47,429,985	46.523.137	38.902.489	74.148.090	1,175,789	24.046.115	2.029.772.387.04
7.433.674	54,603,725	9.675.061	891.283	1.525.229	692.103	18,699,687	31.318.256	1.754.277	7,730,920	1,368.881	885.549	13 665 943	2.268.540	38.297.431	24.172.272	1,135,027	936.604	103.537.260	47,449,703	46,524,021	38.919.384	74.227.319	1,176,299	24.144.397	2.036.446.074.80
7,527,658	56,343,908	9.675.061	891,283	1,525,229	692.259	18,699,687	31.318.256	1,754,277	7,730,920	1,368.881	885.549	13,677,199	2.268.540	38.297.389	24.225.124	1,135,027	936.604	103.609.772	47,469,872	46,529,451	39.203.925	74,275,520	1,176,589	24.034.922	2.038.666.099.16
7.527.658	56.182.394	9.675.061	891.283	1.525.229	692.263	18,699,687	31.318.256	1.754.277	7,730,920	1,368.881	885.549	13.675.134	2.268.540	38.297.389	24,198,195	1,135,027	936.604	103.580.275	47,470,959	46,534,756	39.262.322	74.315.148	1,176,573	24.034.964	2.039.096.764.38
7 527 658	56 430 354	9.675.061	891 283	1 525 229	892 272	18 699 687	31 318 256	1 754 277	7 730 920	1 368 881	885 549	17 039 738	2 268 540	38 297 866	24 416 851	1 135 027	935 504	108 659 987	47 495 352	46 533 012	39.291.847	74 201 465	1 246 287	24 033 255	2.048.762.165.52
7,455,327	54,999,531	9,675,058	891,283	1,525,229	604,703	18,699,978	31,318,256	1,754,275	7,727,734	1,368,881	888,084	15.840.580	2,268,540	38,295,071	23,498,038	1,135,027	936,604	102.810.902	34,005,663	46,441,708	38,698,910	74.342.994	716.830	12,956,473	2.011.724.749.96

1,834,139,800

EXHIBIT NO. TRC-203 ATTACHMENT H-18A Page 16 of 52

Trans-Allegheny Interstate Line

			-	Link to Appendix A, lir
			Link to Appendix A. line 15	15
Calculation of Distribution Plant In Service	Source			
December	p206.75.b	For 2016		
January	company records	For 2017	-	
February	company records	For 2017		
March	company records	For 2017	-	
April	company records	For 2017	-	
May	company records	For 2017	-	
June	company records	For 2017	-	
July	company records	For 2017	-	
August	company records	For 2017	-	
September	company records	For 2017	-	
October	company records	For 2017		
November	company records	For 2017	-	
December	p207.75.g	For 2017		
Distribution Plant In Service				
Calculation of Intannible Plant In Service	Source			
December	n204 5 h	For 2016		
			21.416.232	
December	p205.5.g	For 2017	21.131.450 21.273.841	21.131.45
Intangible Plant In Service			21,2/3,841	21,131,45
				Link to Appendix A, li
			Link to Appendix A, line 18	18
Calculation of General Plant In Service	Source			
December	p206.99.b	For 2016	57.280.481	
December	p207.99.g	For 2017	61,596,454	61,596,45
General Plant In Service			59,438,468	61,596,45
			I ink to Annendix A line 18	Link to Appendix A, lir
Calculation of Production Plant In Service	Source		Link to Appendix A. line 18	18
December	n204 46h	For 2016		
January	company records	For 2017		
February	company records	For 2017		
March	company records	For 2017		
March April	company records	For 2017		
April May	company records	For 2017		
June	company records	For 2017		
July	company records	For 2017	-	
August	company records	For 2017		
September	company records	For 2017		
October	company records	For 2017		
November	company records	For 2017		
December	n205.46 n	For 2017		
Production Plant in Service	D2U0.46.G	F07 2017		
			-	
Total Plant in Service	Sum of averages above		2.092.437.058	2.131.490.07
				Link to Appendix A. Iir

ı																		
Accumu	slated Depreciation Worksheet																	
Attachm	ent A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																	
	•			13 Month Balance for Reconciliation	EOY Balance for Estimate													
								502 Junction - Territorial			Meadowbrook		Bedington	Meadowbrook				
	Calculation of Transmission Accumulated Depreciation	Source				Black Oak	Wylie Ridge	Line	Potter SS	Osage Whiteley	Transformer	North Shenandoah	Transformers	Capacitor	Kammer	Doubs #2 Trans	Doubs #3 Trans	Doubs #4 Trans
	December	Prior year FERC Form 1 p219.25.b	For 2016	172.111.811		12.167.141	(1.476.334)	124.627.317	139.292	1.998.527	1,409,589	241.568	1.274.093	1.020.238	5.997.604	604.038	485.215	895.794
	January	company records	For 2017	175,570,667		12.281.784	(1.427.698)	126.339.793	142.157	2.048.025	1.423.745	244.935	1.287.609	1.032.328	6.066.792	611.945	492.073	908.258
	February	company records	For 2017	178,829,292		12,396,426	(1,379,062)	127,850,077	145,023	2,093,524	1,437,900	248,302	1,301,125	1,044,418	6,135,980	619,853	498,931	920,722
	March	company records	For 2017	182,245,989		12.511.068	(1.330.426)	129.563.575	147.888	2.141.022	1.452.055	251.669	1.314.641	1.056.508	6.205.167	627.761	505.789	933.186
	April	company records	For 2017	185,703,788		12.625.711	(1.281.790)	131.273.571	150.753	2.188.541	1.466.211	255.038	1.328.158	1.068.598	6.274.355	635.668	512.647	945.651
	May	company records	For 2017	189,171,634		12,740,353	(1,233,163)	132,971,010	153,618	2,238,081	1,480,366	258,402	1,341,674	1,080,689	6,343,543	643,576	519,505	958,115
	June	company records	For 2017	192,732,513		12.854.995	(1.184.545)	134.712.415	156.484	2.283.623	1.494.521	261.769	1.355.190	1.092.779	6.412.729	651.483	526.363	970.579
	July	company records	For 2017	196,231,680		12,969,637	(1,135,927)	138,356,749	159,349	2,331,176	1,508,680	265,138	1,388,706	1,104,869	6,481,913	659,391	533,221	983,043
	August	company records	For 2017	200,126,662		13,084,280	(1,087,574)	138,391,271	162,214	2,378,740	1,522,843	268,503	1,382,222	1,116,959	6,551,098	667,298	540,079	995,507
ı	September	company records	For 2017	203,664,353		13.198.922	(1.039.485)	140.080.892	165.079	2.428.304	1.537.006	271.870	1.395.739	1.129.049	6.620.284	675.208	546.937	1.007.971
	October	company records	For 2017	207,295,698		13,313,564	(991,396)	141,868,403	167,945	2,473,869	1,551,169	275,237	1,409,255	1,141,139	6,689,469	683,113	553,795	1,020,438
	November	company records	For 2017	211,032,344		13,428,207	(943,307)	143,769,934	170,810	2,521,434	1,565,331	278,603	1,422,771	1,153,230	6,758,654	691,021	560,653	1,032,900
	December	p219.25.b	For 2017	214.622.366	214.622.366	13.543.183	(895.218)	145.511.619	173.675	2.568.999	1.571.867	281.970	1.436.287	1.165.320	6.827.873	698.928	567.511	1.045.384
23	Transmission Accumulated Depreciation			193,026,061	214,622,366	12,855,021	(1,185,071)	134,870,510	156,484	2,283,682	1,493,945	261,769	1,355,190	1,092,779	6,412,728	651,483	526,363	970,579

					Details												
				13 Mon	th Balance For Recond	liation											
		Farmers Valley	Harvey Run			Grandview		Conemaugh-		Grandpoint &	Handsome Lake -						
Cabot SS	Armstrong	Capacitor	Capacitor	Doubs SS	Meadowbrook SS	Capacitor	502 Jct Substation	Seward	Luxor	Guilford	Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
733,534	841,133	58,227	48,787	297,382	3,227,831	45,051	502,773	1,449,574	58,153	95,166	734,962	1,895,402	175,755	28,637	2,341,211	258,397	22,0
745.994	868.844	59.868	50.243	306.067	3.334.075	48.202		1.503.122	60.265	98.272	758.009	1.958.854	181.578	29.633	2.418.200	267.046	22.1
758,454	896,556	61,509	51,699	314,752	3,440,318	47,353	523,451	1,556,674	62,377	101,378	781,055	2,022,306	187,401	30,630	2,495,188	275,696	23,
770.914	924.267	63.150	53.156	323.437	3.546.561	48.504	533.790	1.610.229	64.490	104.484	804.102	2.085.758	193.225	31.626	2.572.176	284.346	24.3
783.374	951.979	64.790	54.612	332.122	3.652.804	49.655	544.129	1.663.784	66.602	107.590	827.149	2.149.210	199.048	32.623	2.649.164	292.995	25.
795,834	979,690	66,431	56,068	340,807	3,759,048	50,807	554,469	1,717,340	68,714	110,695	850,196	2,212,662	204,872	33,619	2,726,152	301,645	25,
808.294	1.007.402	68.072	57.525	349.492	3.865.291	51.968		1.770.891	70.826	113.801	873.243	2.276.114	210.695	34.616	2.803.140	310.295	26.
820,754	1,035,113	69,713	58,981	358,177	3,971,534	53,109		1,824,446	72,938	116,907	896,290	2,339,566	216,519	35,612	2,880,128	318,944	27,
833,214	1,062,825	71,354	60,437	386,862	4,077,778	54,290	585,505	1,878,002	75,050	120,013	919,338	2,403,018	222,342	36,609	2,957,116	327,594	28,
845.674	1.090.538	72.995	61.894	375.547	4.184.021	55.411	595.883	1.931.557	77.162	123.119	942.388	2.466.470	228.165	37.605	3.034.105	338.244	28.
858,134	1,118,248	74,638	63,350	384,232	4,290,264	58,582		1,985,112	79,274	126,225	965,433	2,529,922	233,989	38,602	3,111,093	344,894	29,
870,594	1,145,959	76,277	64,807	392,917	4,396,507	57,713	616,638	2,038,667	81,386	129,331	988,481	2,593,374	239,812	39,598	3,188,081	353,543	30,
883.054	1.173.671	77.918	66.263	401.602	4.502.751	58.865	627.016	2.092.223	83.498	132.437	1.011.529	2.656.827	245.636	40.594	3.265.069	362.193	31.
808 204	1 007 402	68 072	E7 E2E	249 492	2 865 201	51 059	564 945	1 770 894	70 926	113 801	973 244	2 276 114	210 695	24 616	2 803 140	210 205	26.6

									Claysburg Ring	Johnstown SS											Farmers Valley				
Moshanno	n Waldo Run	Four Mile Junction	West Union SS S	Shuman Hill/Mobley	Bartonville	Squab Hollow SS S	equab Hollow SVC	Shingletown	Bus	Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Substation	Richwood Hill	Damascus SS	Warren Substation	Total
27	,995 2,646,9	10 396,161	39,325	96,947	14,676	634,023	1,187,265	61,282	252,224	41,277	17,768	501,481	67,794	977,577	504,326	27,030	20,618	658,912	24,466	827,639	457,332	187,667	-		172,111,811
28	.004 2.767.2		40.885	99.631	15.558	674.216	1.264.108	64.969	265.813	43.673	18.710	545.526	71.712	1.044.589	535.178	29.016	22.257	841.109	51.993	941.901	523.910	340.686		4	175.570.667
29	,012 2,887,5		42,444	102,316	16,441	714,402	1,340,952	68,656	279,406	46,068	19,653	588,939	75,629	1,111,601	586,147	31,003	23,896	1,024,066	79,748	1,056,175	590,701	494,963		-	178.829.292
31	.021 3.007.8		44.004	105.000	17.323	754.591	1.417.795	72.343	292.997	48.464	20.595	585.902	79.547	1.178.613	597.182	32.989	25.535	1.207.946	107.478	1.170.498	657.850	649.164		-	182.245.989
32	.030 3.128.1		45.584	107.684	18.205	794.779	1.494.639	76.030	308.589	50.859	21.537	624.840	83.465	1.245.626	629.572	34.975	27.174	1.392.544	135.481	1.285.277	725.552	802.616		-	185.703.788
33	,039 3,248,4		47,124	110,369	19,088	834,968	1,571,482	79,717	320,181	53,255	22,479	658,450	87,382	1,312,638	683,469	38,962	28,813	1,577,999	189,232	1,399,502	793,473	955,300	911	-	189,171,634
	.048 3.368.7		48.683	113.053	20.132	875.157	1.648.326	83.399	333.773	55.650	23.421	692.154	91.300	1.379.652	697.564	38.948	30.453	1.764.491	268.091	1.513.901	861.688	1.107.964	2.827		192.732.513
36	,057 3,489,0		50,243	115,737	21,338	915,345	1,725,170	87,077	347,366	58,046	24,384	725,968	95,217	1,448,671	732,067	40,934	32,092	1,951,664	359,143	1,628,476	930,292	1,260,638	4,862	63,154	196.231.680
	,066 3,609,4		51,803	118,422	22,543	955,533	1,802,013	90,754	380,958	60,442	25,308	760,274	99,135	1,513,691	766,779	42,920	33,731	2,130,354	462,985	1,743,075	998,939	1,414,052	6,922	105,288	200,126,662
	.075 3.729.7		53.383	121.101	23.752	995.722	1.878.857	94.432	374.554	62.837	26.248	795.061	103.053	1.580.711	801.340	44.907	35.370	2.295.572	568.958	1.857.682	1.087.605	1.568.285	8.980	147.454	203.664.353
40	,166 3,850,0		54,922	123,785	24,963	1,035,910	1,955,700	98,109	388,154	65,233	27,190	829,856	106,970	1,647,731	835,946	46,893	37,009	2,455,983	670,965	1,972,296	1,138,534	1,722,620	11,038	189,611	207.295.698
41	,339 3,961,2	11 570,982	56,482	128,469	26,175	1,076,098	2,032,544	101,787	401,753	67,628	28,132	864,690	110,888	1,714,752	870,578	48,879	38,648	2,616,400	774,992	2,086,923	1,205,761	1,877,027	13,097	231,676	211,032,344
42	.513 4.084.6	586.875	58.042	129.153	27.386	1.116.287	2.109.387	105.464	415.353	70.024	29.075	902.567	114.806	1.781.773	905.372	50.886	40.287	2.782.201	879.041	2.201.052	1.275.056	2.031.385	15.217	273.742	214.622.366
349	105 3,367,61	7 491,518	48,683	113,051	20,583	875,156	1,648,326	83,386	333,778	55,650	23,421	698,131	91,300	1,379,663	700,424	38,948	30,453	1,746,095	351,583	1,514,184	863,438	1,108,642	4,912	79,381	193,026,061

Trans-Allegheny Interstate Line

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AU SI O D D D D D D D D D D D D D D D D D D	usguat spetember richidober loverenber loverenber lettribution Accumulated Depreciation destablish of Intanoble Accumulated Decreciation destablish of Intanoble Accumulated Decreciation december	company records company records company records company records company records p219.26.b Source Prior year FERC Form 1 p200.21.b	For 2017 For 2017 For 2017 For 2017 For 2017	9,878,555	<u>.</u>
Si S	Explainber Cidober December Restriction Accumulated Depreciation addustion of Intansible Accumulated Deoreciation Recember	company records company records company records p219.26 b Source Prior year FERC Form 1 p200.21.b	For 2017 For 2017 For 2017 For 2017	9,878,555	-
O N D D C D D	October Vovember Vocember Vocember Vocember Vocember Vocember Vocaculation of Intansible Accumulated Depreciation Vocaculation of Intansible Accumulated Depreciation Vocember	company records company records p219.26.b Source Prior year FERC Form 1 p200.21.b	For 2017 For 2017 For 2017	9,878,555	-
N D D C D D	lovember Jecember Jecember Jecember Jestifbuttion Accumulated Depreciation Jecumulated Depreciation Jecumulated Depreciation Jecember Jecember Jecember Jecember Jecember	company records p219.26.b Source Prior year FERC Form 1 p200.21.b	For 2017 For 2017		-
D D C D D D	December Obtribution Accumulated Depreciation Calculation of intanaible Accumulated Decreciation December	p219.26.b Source Prior year FERC Form 1 p200.21.b	For 2017		<u>:</u>
C D D 25 A	Distribution Accumulated Depreciation Calculation of Intanoible Accumulated Depreciation becomber becomber	Source Prior year FERC Form 1 p200.21.b	For 2016		:
C D D D	Calculation of Intancible Accumulated Decreciation	Prior year FERC Form 1 p200.21.b			
D D 25 A	December December	Prior year FERC Form 1 p200.21.b			
D D 25 A	December December	Prior year FERC Form 1 p200.21.b			
25 A	December				
25 A		DESCRIP			12 460 765
c				11,169,660	12,460,765
c					Link to Appendix A, line
	Calculation of General Accumulated Depreciation	Source		Link to Appendix A. line 25	25
D.	Accomber	Prior year FERC Form 1 p219.28b	For 2016	8.244.119	
	Recember	p219.28.b	For 2017	9,930,498	9.930.498
4 A	Accumulated General Depreciation			9.087.308	9,930,498
					Link to Appendix A, line
	Calculation of Production Accumulated Depreciation	Source		Link to Appendix A. line 24	24
	acculation of Production Accumulated Depreciation	Prior year FERC Form 1 p219.20.b-24.b	For 2016		
	anuary	company records	For 2017		
	ebruary	company records	For 2017		
	farch	company records	For 2017	-	
A	voril	company records	For 2017	-	
M	fav	company records	For 2017	-	
	une	company records	For 2017	-	
	uly	company records	For 2017	-	
	ugust	company records	For 2017	-	
	September	company records	For 2017	-	
	October	company records	For 2017	-	
N	lovember	company records	For 2017	-	
	December	p219.20.b thru 219.24.b	For 2017		
Pi	Production Accumulated Depreciation			-	-
8 <u>T</u>					
	otal Accumulated Depreciation	Sum of averages above		213,283,030	237,013,629 Link to Appendix A. line

	Att	lachment 5 - Cost Support			
Electric / Non-electric Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instr	ructions	Form 1 Amount Electric Portion	Non-electric Fortion	Details	
Materials and Supplies		Beg of year End of Year (for estimate)	Average of Beginning and Ending Balances		
40 Transmission Materials & Supplies	p227.8	and the second second			
37 Undistributed Stores Expense Allocated General Expenses	p227.16				
	0 p200.4.c				
T					
Transmission / Non-transmission Cost Support					
			Average of Beginning		
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instr	ructions	Beg of year End of Year (for estimate)	and Ending Balances	Details	
34 Transmission Related Land Held for Future Use	Total	4		Enter Details Here	
	Non-transmission Related Transmission Related	the second second second			
	THE STEED STOTE OF THE STOTE OF		<u> </u>		
CWIP & Expensed Lease Worksheet					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instr		Beg of year CWIP In Form 1 Amount	Expensed Lease in Form 1		
Plant Allocation Factors			Allocati	USSNIS	
6 Electric Plant in Service (N Plant in Service	lote B) Attachment 5	2,058,179,304 -			
15 Transmission Plant in Service (N	lote B) Attachment 5	1,979,482,591			
Accumulated Depreciation 23 Transmission Accumulated Depreciation (N	lote B) Attachment 5	172.111.811			
Pre-Commercial Costs Capitalized					
Tre-commercial costs capitalized					
			Average of Beginning and Ending Balances		
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instr		EDY for Estimate and BOY Amortization Amount of	Calculated End of Year (for estimate and		
Link to Appendix A, line #S, Descriptions, Notes, Form 1 Page #S and insti	ructions	for Final (Over 4 Years)	Baiance reconcisation)		
35 Unamortized Capitalized Pre-Commercial Costs		s - s - s			
		I.			
EPRI Dues Cost Support Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruc	ctions	Bog of year EPRI Dues		Details .	
Allocated General & Common Expenses					
	lote D) p352 & 353	0 0		Enter Debal's Here	
Regulatory Expense Related to Transmission Cost Support		ı			
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Insti	ructions	Form 1 Amount Transmission Related	Non-transmission Related	Datails	
Directly Assigned A&G			Link to Appendix A, line		
62 Regulatory Commission Exp Account 928 (N	lote G) p323.189.b		. 62	Enter Details Hirre	
Safety Related Advertising Cost Support					
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instr Directly Assigned A&G	ructions	Form 1 Amount Safety Related	Non-safety Related	Details	
			Link to Appendix A, line		
66 General Advertising Exp Account 930.1 (N	lote F) p323.191.b		. 66	Enter Details Here	

	Attachment 5 - Cast Support
MultiState Workpaper Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Carl Carl Carl
Income Tax Rates	MD 8.2% W 6.5% PA 99% V4.6%
110 SIT-State Income Tax Rate or Composite (Note H)	Compositie Compositie is calculated based on sales, payroll and property for each jurisdiction
110 STI-State Income Tax Rate or Composite (Note H)	73146
Education and Out Reach Cost Support	
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Directly Assigned A&G	Form 1 Amount Education & Outreach Other Details
63 General Advertising Exp Account 930.1 (Note J) p323.191.b	Enter Debalts Here
Excluded Plant Cost Support	
	Excluded Transferon
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	Facilities Description of the Facilities
126 Excluded Transmission Facilities (Note L)	General Description of the Facilities
Step-Up Facilities	
Instructions:	
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that	Enfor S
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,	Or .
the following formula will be used: Example A Total investment in substation 1,000,000	Enter S
B Identifiable investment in Transmission (provide workpapers) 500,000	
C Identifiable investment in Distribution (provide workpapers) 400,000 Amount to be excluded (A.x. (C / (B + C))) 444,444	
D Annount to be excluded (A.X. (C7 (B.+ C))) 444(A44	Add more lines if necessary
Prepayments	
	Average of Registrator
Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Beg of year End of Year Average of Beginning and Ending Balances Alexaders Transmission Felicial Dates
36 Prepayments Prepaid Insurance	Enter \$ Amount 142,535 237,647 190,091 190% 190,091
Prepaid Pensions if not included in Prepayments	<u> </u>
Total Prepayments	142,535 237,647 190,091 190,091
B. (1. (1. (1. (1. (1. (1. (1. (1. (1. (1	
Detail of Account 566 Miscellaneous Transmission Expenses Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total Depth
70 Amortization Expense on Pre-Commercial Cost 71 Pre-Commercial Expense	Summary of Pre-Commercial Expenses
72 Miscellaneous Transmission Expense	672.064 Cost Element Name Total
Total Account 566 Miscellaneous Transmission Expenses p.321.97.b	\$ 672,064
	Later & Ordensed (1) Miscolaterous (2)
	Outside Services Legal (3)
	Outside Services Other (4) Outside Services Rates (5) - Outside Services Rates (5)
	Outside distriction from (ay) Adartifing (b)
	Travel, Lodging and Meals: (7)
	Total -
	 Lakor & overhead amount includes costs allocated to proparation of the proliminary survey and investigation.
	(2) Miscolanous amount includes entirely obstantion for department facilities for graph houses, FeE EX fose for various manipling from legal Procursment, Transmission in Farmaci (see far various, see far various).
	conference calls and P.M. application fee.
	(3) Outside legal services includes the confor research and preparation of the filling to determine incontive
	ratio availability. (4) Other survisions other includes less for website development, model rolletions survision, campaign
	managamani, open houses and research services.
	 (5) Cutables various ratios includes the advice of a rate consultant regarding rate design. (6) Advartising includate recopper and offer membracements of public copperg recolleges related to the
	proposed project
	(7) Travel, lodging and meats are the direct expenses for Alleghany staff to attend the scoping meetings.
Net Revenue Requirement 149 Facility Credits under Section 30.9 of the PJM OATT	+

pred		

			Survivor	Salvage	Rate (Annual)											
RANSMISSION PLANT	Life		Curve	Percent	Percent	Black Oak	Wylie Ridge		Meadowbrook Transformer	North Shenandoah	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Doubs Replacement Transformer #2	Doubs Replacement Transformer #3	Doubs Replacem Transformer #
50.2 Land & Land Rights - Easements 52 Structures & Improvements SVC	70 50 35	-	R4 R3	0 (10)	1.43 2.20 2.86	16,761		2,463,141 1,353,766								
53 Station Equipment Other SVC SCADA	50 Note 1 15	:	R2 80 R2 - 35-vr truncation S3	(5) 0	2.10 2.96 6.67	1,359,281	581,116	793,597	169,905	40,402	162,194	145,082	830,248	94,890	82,296	
54 Towers & Fixtures 55 Poles & Fixtures	65 55	:	R4 R2.5	(25) (20)	1.92 2.18			7,306,837 2,951,859								
56 Overhead Conductors & Devices Other Clearing	55 70	:	R2.5 R4	(40) 0	2.80 1.43			6,289,004 18,393								
57 Underground conduit 58 Underground conductor and devices 5VC 5VC	55 45 35	:	S3 R3	(5) (5)	1.91 2.33 2.86											

						Annu	al Depreciation Exp	ense					
labot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh- Seward	Luxor	Grandpoint & Guilford	Handsome Lake- Homer City
152	281		14,882	326 2,506	1,255				124,243	2,666	3,450		
149,368	13,533	34,383	110,503	329,706	18,436	17,476	104,220	1,274,919		246,557	21,896	37,270	
			96,565							8,427			35,7 198,1
			348,521							385,002			42,7
149,520	13,814	34,383	570,472	332,538	19,691	17,476	104,220	1,274,919	124,243	642,652	25,345	37,270	276,

Utoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mobiley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
							43,514	6,328		2,073		153,906			18,608	
761,425	69,881	11,958	923,858	103,796	9,216	156,518	1,296,120	184,385	18,717	30,056	12,710	328,357	922,123	44,183	144,521	28,74
							80,158			78						
							29,998									
761,425	69,881	11,958	923,858	103,796	9,216	156,518	1,449,790	190,714	18,717	32,206	12,710	482,264	922,123	44,183	163,129	28,7

Brover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascas SS	Warren Substation	Total
	111,141 40,810							44,419	8,580	176,270	230,931		4,726	2,577, 2,247,
11,307	124,716	47,011	804,196	401,047	23,836	19,669	62,514	810,156	1,364,833	641,454	1,612,767	15,217	269,016	18,021,
	(21,303)						1,137,005							7,422 4,370
	190,457						923,769							391 7.818 18

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent
390	Structures & Improvements	50	R1	0	2.00
391	Office Furniture & Equipment Information Systems Data Handling	20 10 10	SQ SQ SQ	0 0 0	5.00 10.00 10.00
392	Transportation Equipment Other Audos Light Trucks Medium Truck Trailers ATV	15 7 11.5 11.5 18 15	SQ S3 L4 L4 L1 SQ	20 20 20 20 20 20 20	5.33 11.43 6.96 6.96 4.44 5.33
393	Stores Equipment	20	SQ	0	5.00
394	Tools. Shop & Garage Equipment	20	SQ	0	5.00
396	Power Operated Equipment	18	Lf	25	4.17
397	Communication Equipment	15	SQ	0	6.67
398 Total General Plant Total General Plant Depreciation Expense (must lie to p336.10.b & c)	Miscellaneous Equipment	15	SQ	0	6.67
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent
303 Total Intangible Plant Total Intangible Plant Amortization (must tie to p336.1 d & e)	Miscellaneous Intanoible Plant 2,552,791	5	SQ	0	20.00

PBOP Expenses

- 1 Total PBOP excesses
 2 Amount eating to seined processes
 2 Amount eating to seined processes
 4 Number of FEEs of Anglowy
 5 Costs or FEE
 5 TOTAL OF FEES of Anglowy
 6 Costs or FEES of Anglowed processes
 6 TOTAL OF FEES of Angloses of Angloses
 8 TOTAL OF FEES of Angloses of Angloses
 8 TOTAL OF FEES of Angloses of Angloses
 9 TOTAL OF FEES of Angloses of Angloses
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Attachment 5a - Pre-Commercial Costs and CWIP

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

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

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

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount Step 3

	Column A	Column B Pre-	Column C Commercial (Column D Costs		Column E CWIP	Column F	Column G
Step 1	For Estimate: Prexy - 502 Junction 138 kV (CWIP) Prexy - 502 Junction 500 kV (CWIP) 502 Junction - Territorial Line (CWIP) Total	Expensed (Estimated)	Deferred -	Amount of Deferred Amortized in Year - - -	Estimate Step 2	Average of 13 Monthly Balances		
Step 3	For Reconciliation: Prexy - 502 Junction 138 kV (CWIP)	Pre	-Commercial Deferred	Costs Amount of Deferred Amortized in Year	For Reconciliation Step 2	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
	1 2 3 4	:	- - -			:		
	Total	-	-	-			-	
	Prexy - 502 Junction 500 kV (CWIP) 1 2 3 4	:	:	:		:	- - -	
	Total		-	-			-	
	502 Junction - Territorial Line (CWIP) 1 2 3 4		:	: : :		145,754 - - -	- - -	136,129,170 - - -
	 Total		-	-		145,754	-	136,129,170
	Total Additions to Plant In Service (sum of the above for ea Total Additions to Plant in Service reported on pages 204-: Difference (must be zero)		Plai Refer to	Attachment 5 - Cost Sup t in Service Worksheet Attachment 5 - Cost Sup tt in Service Worksheet				136,129,170

Notes:

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

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

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

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action Exec Summary
1 April
2 April
3 April
4 May
5 June Year 2 TO populates the formula with Year 1 data Is a population from the formula with rear 1 data. To estimate all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2. To adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33). Post results of Step 3 on P.I.M web site. Results of Step 3 on P.I.M web site. Year 2 Year 2 Year 2 Year 2 April April Year 3 Year 3 TO estimates all transmission Cap Adds and CWIP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected be in service in Year 3.

Reconcilation - TO calculates Reconcilation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconcilation (adjusted to include any Reconcilation amount from prior year). 8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Step 5 with interest to the result of Step 7 (this difference is also added to Step 7 in the subsequent year) Post results of Step 8 on PJM web site Year 3 Year 3 9 May 10 June Results of Step 8 go into effect

Reconciliation Details

2 April Year 2

1 April Year 2 TO populates the formula with Year 1 data Rev Req based on Year 1 data

based on Year 1 data Must run Appendix A to get this number (without any cap adds in Appendix A line 16 and without CMIP in Appendix A line 33)

TO estimates all transmission Cap Adds and CWIP for Year 2 based on each project's cost using the average of 13 monthly balances. Cap Adds are the projects expected to be in service in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
									502 Junction - Territoria
		Richwood Hill	Erie South	Joffre Sub	Oak Mound	Black Oak	Damascus Substation	Conemaugh	Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual	16,757,542	59,666	15.549.157	600.367	_		42	526,720
Jan 2017	Actual	1,568,402	(13,355)	413,696	212,461				(35,315)
Feb	Actual	(106,130)	23,963	(153,096)	579,141	-		3,507	(97,623)
Mar	Actual	(26,906)	15,511	127,277	380,062	-		328	(4,014)
Apr	Budget	(839,288)	2	144,253	194,678	-		-	
May	Budget	-	-	20,438,553	610,238	-	585,239	-	1,707,954
Jun	Budget	-	-	6,633	344,917	-		-	510,000
Jul	Budget	-	-	8,806,130		-		-	125,000
Aug	Budget	-	61,488	-		-		-	
Sep	Budget	-	13,770	-		250,000		-	515,200
Oct	Budget	-	-	-		-		-	
Nov	Budget	-	-	-		-		-	
Dec	Budget	-	-	-		-		-	
Total		17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247,922

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Meadowbrook SS	Warren Substation	Joffre Substation S1041				Bartonville	Squab Hollow SS
Ī		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual	(101)		-	-	-	-	-	8,257
Jan 2017	Actual	256,157		-	-		-	(9)	(8,102)
Feb	Actual	-		-	-	-	-	-	
Mar	Actual	-		-	-	-	-	-	1,439
Apr	Budget	-		-	-	-	-	-	
May	Budget	-		-	-	-	-	-	
Jun	Budget	-	22,317,409	-	-	-	-	-	-
Jul	Budget	126,000		-	-	-	-	-	
Aug	Budget	-		-	-	-	-	-	
Sep	Budget	-		140,222	-	-	-	-	
Oct	Budget	-		-	-	-	-	-	
Nov	Budget	-		-	-	-	-	-	
Dec	Budget	-		-	-	-	-	-	
Total		382.057	22 317 400	140 222				(9)	1 504

Г	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
	***	1-7			(-)	(7)		(.,	
			Shingletown	Claysburg Ring Bus			Rider		Monocacy
Г		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
F									
Dec (Prior Year									
CWIP) p216.b.43	Actual	-	2	2,861	-	-	3,050	-	16,272
Jan 2017	Actual	-	33	2,951	-	-	(1,280,169)	-	
Feb	Actual	-	-	-	-	-	(876,514)	-	51
Mar	Actual	-	-	-	-	-	(108,591)	-	36
Apr	Budget	-	-	-	-	-	-	-	
May	Budget	-	-	-	-	-	-	-	
Jun	Budget	-	-	-		-	-	-	
Jul	Budget	-	-	-	-	-	-	-	
Aug	Budget	-	-	-	-	-	-	-	
Sep	Budget	-	-	-	-	-	-	-	
Oct	Budget	-	-	-	-	-	-	-	
Nov	Budget	-	-	-	-	-	-	-	
Dec	Budget				-	-	-		
Total			35	5,813			(2,262,224)		16,359

				Month End Balance	es			
Other Projects PIS (Monthly additions)	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Black Clak	Damascus Substation	Conemaugh	502 Junction - Territ Line (monthly addition
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	CWIP
	16,757,542	59.666	15,549,157	600.367		_	42	526,
	18.325.944	46,312	15.962.853	812.828	_	_	42	491,
	18.219.814	70.274	15.809.757	1.391.969	-	_	3,549	393
	18.192.909	85.785	15.937.034	1.772.031	_	-	3.877	389
	17,353,621	85,787	16,081,287	1,966,709	-		3,877	389
	17,353,621	85,787	36,519,840	2,576,947	-	585,239	3,877	2,097
	17,353,621	85,787	36,526,473	2,921,864	-	585,239	3,877	2,607
	17,353,621	85,787	45,332,603	2,921,864	-	585,239	3,877	2,732
	17,353,621	147,275	45,332,603	2,921,864	-	585,239	3,877	2,732
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247
	17,353,621	161,045	45,332,603	2,921,864	250,000	585,239	3,877	3,247
	227,678,796	1,396,642	424,382,015	29,573,898	1,000,000	4,681,912	42,407	25,354
	17,513,754	107,434	32,644,770	2,274,915	76,923	360,147	3,262	1,950,

				Month End Balan	ces			
Other Projects PIS (Monthly additions)	Meadowbrook SS	Warren Substation	Joffre Substation S1041	0	0	0	Bartonville	Squab Hollow SS
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	(101)	-	-	-	-	-	-	8,
	256,057	-	-	-	-	-	(9)	
	256,057	-	-	-	-	-	(9)	
	256,057	-	-	-	-	-	(9)	1
	256,057	-	-	-	-	-	(9)	1
	256,057	-	-	-	-	-	(9)	1
	256,057	22,317,409	-	-	-	-	(9)	1
	382,057	22,317,409	-	-	-	-	(9)	1
	382,057	22,317,409	-	-	-	-	(9)	1
	382,057	22,317,409	140,222	-	-	-	(9)	1
	382,057	22,317,409	140,222	-			(9)	1
	382,057	22,317,409	140,222	-			(9)	1
	382,057	22,317,409	140,222	-			(9)	1
	3 828 578	156 221 863	560 888				(111)	24

				Month End Balan	ces			
Other Projects PIS (Monthly additions)		Shingletown	Claysburg Ring Bus	0	0	Rider	0	Monocacy
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
		2	2,861			3,050		16,27
	-	35	5.813	-	-	(1,277,119)	-	16,27
		35	5,813			(2,153,633)		16,32
	-	35	5,813	-	-	(2,262,224)	-	16,35
	-	35	5,813	-	-	(2,262,224)	-	16,35
	-	35	5,813	-	-	(2,262,224)	-	16,3
	-	35	5,813	-	-	(2,262,224)	-	16,35
	-	35	5,813	-	-	(2,262,224)	-	16,3
	-	35	5,813	-	-	(2,262,224)	-	16,35
	-	35	5,813	-	-	(2,262,224)	-	16,3
	-	35	5,813	-	-	(2,262,224)	-	16,3
	-	35	5,813	-	-	(2,262,224)	-	16,3
		35	5,813		-	(2,262,224)	-	16,3
		422	72,613		-	(26,049,943)		212,4

(8.50)

F									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)
		Mainsburg			Farmers Valley Substation				
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP) p216.b.43	Actual	7,988	_	_	83,713	_	_	_	_
Jan 2017	Actual	60,185	-		156,412				-
Feb	Actual	74,864	-	-	88,568	-	-	-	-
Mar	Actual	942	-	-	319,578	-	-	-	-
Apr	Budget	1,432,329	-	-	-	-	-	-	-
May	Budget	99,495	-	-	-	-	-	-	
Jun	Budget	-	-	-	-	-	-	-	-
Jul	Budget	-	-		-	-	-	-	-
Aug	Budget	-	-		-	-	-	-	-
Sep Oct	Budget Budget	-	-	-	-	-	-		
Nov	Budget Budget			- :	-		1		
Dec	Budget		-	-		-			_
Total	buugei	1,675,804			648,271				

				Month End Bala	nces			
Other Projects PIS (Monthly additions)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
	Mainsburg			Farmers Valley Substation				
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	7,988	-	-	83,713	-	-	-	-
	68,173	-	-	240,126	-	-	-	-
	143,037	-	-	328,694	-	-		-
	143,980	-	-	648,271	-	-	-	-
	1,576,309	-	-	648,271	-	-	-	-
	1,675,804	-	-	648,271	-	-	-	-
	1,675,804	-	-	648,271	-	-	-	-
	1,675,804	-	-	648,271	-	-	-	-
	1,675,804	-	-	648,271	-	-	-	-
	1,675,804	-	-	648,271	-	-	-	-
	1,675,804	-	-	648,271	-	-	-	-
	1,675,804	-	-	648,271	-	-	-	-
	1,675,804	-	-	648,271	-	-	-	-

43,145.23

3 April Year 2

TO adds Cap Adds and CWIP to plant in service in Formula (Appendix A, Lines 16 and 33)

4 May Year 2

Post results of Step 3 on PJM web site

-																			
		Black Oak (Monthly	North Shenandoah	Meadowbrook Transformer	Bedington Transformer	Meadow Brook SS Capacitor (Monthly	Kammer Transformers	Doubs Transformer #2	Doubs Transformer #3	Doubs Transformer #4	Cabot SS (Monthly					Potter SS (Monthly	Osage Whiteley (Monthly		502 Junction - Territorial Line (Monthly
	Wyle Ridge (Monthly additions)	additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	(Monthly additions)	Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Additions)	Additions)	Meadowbrook SS	additions)
Ī	\$ 2,970,840	5,938,701.18	232,346.28	1,004,457.12	954,096.80	817,459.18	4,949,027	652,982	597,966	739,498	933,649	6,037,934	233,655	113,669	680,851	265,630	3,337,025	8,375,477	146,581,162
_					•														
Γ	502 Junction Substation	Waldo Run	Conemaugh	Blairsville	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
E	502 Junction Substation \$ 1,306,273.69	Waldo Run 7,814,900.82	Conemaugh 3,830,202.82	Blairsville 456,892.81	Four Mile Junction 1,330,033.24		Yeagerlown 159,883	Grandview Capacitor 88,976	Altoona SVC 4,980,673	Luxor 165,480	Grandpoint & Guilford 244,612	Moshannon 1,019,486	Carbon Center 78,357	Shawville 317,817	Oak Mound 13,257,802	Shuman Hill 207,523	Buffalo Road 62,901	Conemaugh Capacitor	Grover SS Capacitor 118,529
			Conemaugh 3,830,202.82															Conemaugh Capacitor	
			Conemaugh 3,830,202.82	456,892.81							244,612							Conemaugh Capacitor	
		7,814,900.82	Conemaugh 3,830,202.82 West Union			678,962.06			4,980,673									Conemaugh Capacitor Damascus Substation	

294,506.03 12,017,066.38

Total Revenue Requirement

Joffre Substation S1041 5,298 5 June Year 2

Results of Step 3 go into effect

6 April Year 3

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP) p216.b.43	Actual	_	_	_	_	_	_		_
Jan 2018	Actual	63,709	10,449	(6,399)	299,580	4,142	(1,950)	7,660	(37,956)
Feb	Actual	3,559	6,962	(4,876)	87,121	1,443	1,194	11,247	6,629
Mar	Actual	6,771	2,954	25,819	73,539		3,328	(23,826)	
Apr	Budget	-	35,000	-	237,047			-	944,653
May	Budget	-	-	-	357,090			-	95,945
Jun	Budget	-	-	-	357,090			-	1,707,012
Jul	Budget	-	-	-	30,391			-	1,958,492
Aug	Budget	-	-	-				-	677,647
Sep	Budget	-	-	-				-	353,671
Oct	Budget	-	-	-				-	335,750
Nov	Budget	-	-	-				-	186,565
Dec	Budget	-	-	-				-	33,915
Total		74,039	55,364	14,544	1,441,857	5,586	2,573	(4,919)	6,791,102

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
					Doubs Replace				
		Meadowbrook SS	502 Jct Substation	Black Oak	Transformer #4	Piercebrook Substation	Doubs SS	Bartonville	
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year CWIP) p216.b.43	Actual	_	_		_	_			
Jan 2018	Actual	4,430	11,773	34,996			44,040	0	
Feb	Actual	2,963	328	14,856			44,040		
Mar	Actual	3,104	11	197,155	(8,950)	-	_	-	
Apr	Budget	-		-	-	-	_		
May	Budget					8,649,666		-	
Jun	Budget	-	-	-	-	48,792	-	-	-
Jul	Budget	-	-	-	-	3,793	-	-	
Aug	Budget	-	-	-	-	3,793	-	-	
Sep	Budget	-	-	234,412	-	3,793	-	-	
Oct	Budget	-	-	839,883	-	-	-	-	
Nov	Budget	-	-	12,341	-	-	-	-	
Dec	Budget	-	-	48,625	-	-	-	-	
Total		10.498	12.112	1.382.268	(8.950)	8.709.837	44.040	0	-

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS			Rider		Monocacy
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual				-				
Jan 2018	Actual	-	5	249,985	-	-	2,022	-	0
Feb	Actual	47,488	-	(147,640)	-	-	13,837	-	
Mar	Actual	-	-	51,209	-	-	880	-	
Apr	Budget	-	-	-	-	-	-	-	
May	Budget	-	-	-	-	-	-	-	
Jun	Budget	-	-	-		-	-	-	
Jul	Budget	-	-	-	-	-	-	-	
Aug	Budget	-	-	-	-	-	-	-	
Sep	Budget	-	-	-	-	-	-	-	
Oct	Budget	-	-	-	-	-	-	-	
Nov	Budget	-	-	-	-	-	-	-	
Dec	Budget	-	-	-	-	-	-	-	
Total		47,488	5	153,554			16,739		0

				Month End Balar	nces			
Other Projects PIS (Monthly additions)	Richwood Hill	Erie South	Joffre Sub	Oak Mound	Damascus Substation	Warren Substation	Kammer	502 Junction - Territorial Line (monthly additions)
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	63,709 67,268 74,039 74,039 74,039 74,039 74,039 74,039 74,039 74,039 74,039	10,449 17,410 20,364 55,364 55,364 55,364 55,364 55,364 55,364 55,364 55,364	(6,399) (11,275) 14,544 14,544 14,544 14,544 14,544 14,544 14,544 14,544	299.580 336.701 460.239 697.286 1,054.376 1,411.466 1,441.857 1,441.857 1,441.857 1,441.857 1,441.857	4,142 5,586 5,586 5,586 5,586 5,586 5,586 5,586 5,586 5,586	(1,950) (756) (2,573 2,573 2,573 2,573 2,573 2,573 2,573 2,573 2,573 2,573 2,573	7,660 18,907 (4,919) (4,919) (4,919) (4,919) (4,919) (4,919) (4,919) (4,919) (4,919)	(37,956) (31,327) 497,452 1,442,105 1,538,050 3,245,062 5,203,554 5,881,201 6,234,872 6,570,622 6,757,187
	871,370	546,500	127,767	12,960,791	65,583	23,020	(22,618)	44,091,925
	67 028	42 038	9.828	996 984	5.045	1 771	(1.740)	3 391 687

				Month End Balan	ces			
Other Projects PIS				Doubs Replace				
(Monthly additions)	Meadowbrook SS	502 Jct Substation	Black Oak	Transformer #4	Piercebrook Substation	Doubs SS	Bartonville	
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
	_	_	_	_	_	_	_	
	4.430	11.773	34.996	_		44,040	0	
	7,393	12,101	49,853			44,040	0	
	10,498	12,112	247,007	(8,950)	-	44,040	0	
	10,498	12,112	247,007	(8,950)	-	44,040	0	
	10,498	12,112	247,007	(8,950)	8,649,666	44,040	0	
	10,498	12,112	247,007	(8,950)	8,698,458	44,040	0	
	10,498	12,112	247,007	(8,950)	8,702,251	44,040	0	
	10,498	12,112	247,007	(8,950)	8,706,044	44,040	0	
	10,498	12,112	481,419	(8,950)	8,709,837	44,040	0	
	10,498	12,112	1,321,302	(8,950)	8,709,837	44,040	0	
	10,498	12,112	1,333,643	(8,950)	8,709,837	44,040	0	
	10,498	12,112	1,382,268	(8,950)	8,709,837	44,040	0	
	116,799	144,995	6,085,527	(89,505)	69,595,767	528,481	3	
	8 984 51	11.153.45	468 117 47	(6 884 98)	5 353 520 54	40 652 42	0.23	

				Month End Balance	ces			
Other Projects PIS (Monthly additions)	Shuman Hill Sub	Farmers Valley Capacitor	Waldo Run SS			Rider		Monocacy
		(In service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
		- 5	249,985			2,022	-	
	47,488	5	102,345	-	-	15,859	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	47,488	5	153,554	-	-	16,739	-	
	522,368	63	1,887,866		-	185,272		
	40,182.17	4.81	145,220.48	-	-	14,251.69	-	(

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
		Mainsburg			Farmers Valley Substation				
		(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)
Dec (Prior Year									
CWIP) p216.b.43	Actual		_			_	_	_	
Jan 2018	Actual	(15,688)	_		- 15,658	_	_	_	
Feb	Actual	5,052	-		- 2,907	_	_	-	
Mar	Actual	-	-		- 6,086	-			
Apr	Budget	-	-			-	-	-	
May	Budget	-	-			-	-	-	
Jun	Budget	-	-			-	-	-	
Jul	Budget	-	-			-	-	-	
Aug	Budget	-	-			-	-	-	
Sep	Budget	-	-			-	-	-	
Oct	Budget	-	-			-	-	-	
Nov	Budget	-	-			-	-	-	
Dec	Budget	-	-		-	-	-	-	
Total	Additions for Year 3 (13 m	(10,636)			- 24,651				

				Month End Balance	es			
Other Projects PIS								
(Monthly additions)	Mainsburg		Fi	armers Valley Substation				
	(in service)			(in service)	(in service)	(in service)	(in service)	(in service)
,								
	_	-	_	_	_	_	_	
	(15,688)	-	-	15,658	-	-	-	
	(10,636)	-	-	18,565	-	-	-	
	(10,636)	-	-	24,651	-	-	-	
	(10,636)	-	-	24,651	-	-	-	
	(10,636)	-	-	24,651	-	-	-	
	(10,636)	-	-	24,651	-	-	-	
	(10,636)	-	-	24,651	-	-	-	
	(10,636)	_	_	24,651	-	-	_	
	(10,636)		-	24,651			-	
	(10,636)		-	24,651			-	
	(10,636)		-	24,651			-	
	(10,636)	-	-	24,651	-	-	-	
	(132,679)			280,733				
	(10.206.10)	_	_	21,594,86	-	-	_	

Wyle Ridge (Monthly additions)	Black Oak (Monthly additions)	North Shenandoah (Monthly additions)	Meadowbrook Transformer (Monthly additions)	Bedington Transformer (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Kammer Transformers (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #4 (Monthly additions)	Cabot SS (Monthly Additions)	Hunterstown	Farmers Valley	Harvey Run	Doubs SS	Potter SS (Monthly Additions)	Osage Whiteley (Monthly Additions)	Meadowbrook SS	502 Junction - Territorial Line (Monthly additions)
\$ 2,435,994	5,014,684.81	204,599.36	833,407.08	790,935.59	678,187.76	4,104,662	539,936	494,161	614,388	773,198	4,996,778	218,600	94,072	567,498	219,276	2,769,164	6,956,784	120,940,038
502 Junction Substation	Waldo Run	Conemaugh	Blairs/lile	Four Mile Junction	Johnstown	Yeagertown	Grandview Capacitor	Altoona SVC	Luxor	Grandpoint & Guilford	Moshannon	Carbon Center	Shawville	Oak Mound	Shuman Hill	Buffalo Road	Conemaugh Capacitor	Grover SS Capacitor
\$ 1,140,693.52	6,699,016.43	3,174,738.95	378,092.61	1,099,555.63	561,857.37	132,255	73,648	4,121,663	136,943	202,169	866,551	64,840	262,390	12,811,042	175,836	49,973		96,956
Disharmed Life	Handsome Lake - Homer	WestHeles	District Code Offices Millered	Calo Countr	M	Destruction CC Connectors	Malashuas CC	Johnstown Sub	Claushian Dina Dun	Jeffer Cub	County Hollow CC	County Hallow CMC	Objectation Committee	A1	A	Community Valley Colombia	Damasana Cabatatan	Warran Colombation
Richwood Hill	City	West Union	Rider Sub (West Milford)	Erie South	Monocacy SS	Bartonville SS Capacitor	Mainsburg SS	Capacitor	Claysburg Ring Bus	Joffre Sub	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Armstrong	Farmers Valley Substation	Damascus Substation	Warren Substation
\$ 9,067,597.78	1,461,844.42	102,043.14	2,061,003.28	5,810,927.43	4,455,899.84	79,200	2,751,235	158,636	894,705	5,517,309	2,240,649	3,843,085	209,068	109,303	1,777,566	4,621,661	138,832	2,649,932

Total Revenue Requirement

Piercebrook Substation	Joffre Substation S1041
535.366	

Reconciliation - TO calculates Reconciliation by populating the 13 monthly plant balances and beginning and end of year balances for the other rate base items and the 13 monthly averages for CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year).

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)
							Line (monthly additions)		
		(in service)	CWP	CWIP	CWIP				
Dec (Prior Year CWIP) p216.b.43	Actual	_	_	_			138,957		
Jan 2016	Actual	-	-	-			(280)		
Feb	Actual	_	_	_			18,267		
Mar	Actual	_	_	_			(2,788)		
Apr	Actual		-	-			(2,779)		
May	Actual	-	-	-			3,652		
Jun	Actual	-	-	-			23,429		
Jul	Actual	-	-	-			(17,612)		
Aug	Actual	-	-	-			(12,421)		
Sep	Actual	-	-	-			605		
Oct	Actual	-	-	-			(5,038)		
Nov	Actual	-	-	-			81,576		
Dec	Actual	-	-	-	-		(79,813)		

				Month End Balan	ces			
(Monthly additions)	0	0	0	0		(monthly additions)		
				(in service)	(in service)	CMP		
	_					138,957		
		-	-			138,677		
						156,944		
	_	_	_	_	_	154,156	-	_
	_	-	_	-	_	151,378	-	-
	-	-	-	-		155,029	-	-
	-	-	-	-	-	178,458	-	-
	-	-	-	-	-	160,846	-	-
	-	-	-	-	-	148,425	-	-
	-	-	-	-	-	149,030	-	-
	-	-	-	-	-	143,992	-	-
	-	-	-	-	-	225,567	-	-
	-	-	-	-	-	145,754	-	-
						2,047,214		-
	-	-	-	-	-	157,478	-	-

		Result of Formula for Recon	CIBION															
Total Revenue Requirement \$ 269,505,465.59	Potter SS 258,578.68	Cabot SS Transformer 907,787.86	Doubs Transformer #4 (Monthly additions) 717,813.86	Doubs Transformer #3 (Monthly additions) 582,053.33	Doubs Transformer #2 (Monthly additions) 635,268.21	Kammer Transformers (Monthly additions) 4,810,031	Meadow Brook SS Capactor (Monthly additions) 794,270	Bedington Transformer (Monthly additions) 927,307	additions)	North Shenandoah (Monthly additions) 240,096	Black Oak (Monthly additions) 5,742,055	Wylle Ridge (Monthly additions) 2,867,214	502 Junction - Territorial Line (Monthly additions) 142,224,811	Osage Whiteley 3,245,456	Armstrong 2,088,569	Farmers Valley 236,955	Harvey Run 110,548	Doubs SS 662,178
	Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor
	8,142,575	58,735	1,717,172	86,528	160,941	237,618	4,844,151	444,364	3,723,230	1,284,076	76,209	5,872,558	660,346	1,010,281	7,653,004	1,294,052	119,949	82,888
	Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstwon Sub Capcilor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC	Shingletown Capacitor	Nyswaner	Shawville	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill
	155,522	2,265,079	5,239,324	201,870	3,140,021	186,522	115,190	1,051,461	2,623,792	4,486,757	244,928	128,537	308,592	14,265,519	4,897,877	6,771,141	5,363,391	10,642,294

Damascus SS Warren Substation 100,749 1.820,833

7 April Year 3

8 April Year 3

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

The Reconciliation in Step 8
205.505.466
216.303,933
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				mo	onths the rate was in eff	ect.
	mount of Refunds or Surcharg					
	9a for March Current Yr	0.3500%				
Mc	onth Y	1/12 of Step 9	Interest 35.19a for		Interest	Surcharge (Refund) Owed
			March Current Yr	Months		
Jun	Year 1	(568,786)	0.3500%	11.5	(22,894)	(591,680)
Jul	Year 1	(568,786)	0.3500%	10.5	(20,903)	(589,689)
Aug	Year 1	(568,786)	0.3500%	9.5	(18,912)	(587,699)
Sep	Year 1	(568,786)	0.3500%	8.5	(16,921)	(585,708)
Oct	Year 1	(568,786)	0.3500%	7.5	(14,931)	(583,717)
Nov	Year 1	(568,786)	0.3500%	6.5	(12,940)	(581,726)
Dec	Year 1	(568,786)	0.3500%	5.5	(10,949)	(579,736)
Jan	Year 2	(568,786)	0.3500%	4.5	(8,958)	(577,745)
Feb	Year 2	(568,786)	0.3500%	3.5	(6,968)	(575,754)
Mar	Year 2	(568,786)	0.3500%	2.5	(4,977)	(573,763)
Apr	Year 2	(568,786)	0.3500%	1.5	(2,986)	(571,773)
May	Year 2	(568,786)	0.3500%	0.5	(995)	(569,782)
Total		(6,825,437)				(6,968,771)
		Balance	Interest	Amort	Balance	
Jun	Year 2	(6,968,771)	0.3500%	(594,027)	(6,399,135)	
Jul	Year 2	(6,399,135)	0.3500%	(594,027)	(5,827,505)	
Aug	Year 2	(5,827,505)	0.3500%	(594,027)	(5,253,874)	
Sep	Year 2	(5,253,874)	0.3500%	(594,027)	(4,678,235)	
Oct	Year 2	(4,678,235)	0.3500%	(594,027)	(4,100,582)	
Nov	Year 2	(4,100,582)	0.3500%	(594,027)	(3,520,906)	
Dec	Year 2	(3,520,906)	0.3500%	(594,027)	(2,939,202)	
Jan	Year 3	(2,939,202)	0.3500%	(594,027)	(2,355,462)	
Feb	Year 3	(2,355,462)	0.3500%	(594,027)	(1,769,679)	
Mar	Year 3	(1,769,679)	0.3500%	(594,027)	(1,181,846)	
Apr	Year 3	(1,181,846)	0.3500%	(594,027)	(591,955)	
May	Year 3	(591,955)	0.3500%	(594,027)	(0)	
Total with inte	erest			(7,128,326)		

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

(7,128,326) Input to Appendix A, Line 147 \$ 233,780,444 226,652,118

1	otal Revenue Requirement	Potter SS	Cabot SS Transformer	Doubs Transformer #4 (Monthly additions)	Doubs Transformer #3 (Monthly additions)	Doubs Transformer #2 (Monthly additions)	Kammer Transformers (Monthly additions)	Meadow Brook SS Capacitor (Monthly additions)	Bedington Transformer (Monthly additions)	Meadowbrook Transformer (Monthly additions)	North Shenandoah (Monthly additions)	Black Oak (Monthly additions)	Wylie Ridge (Monthly additions)	502 Junction - Territorial Line (Monthly additions)	Osage Whiteley	Armstrong	Farmers Valley	Harvey Run	Doubs SS
S	(7,128,326)	(7,364)	(27,009)	(22,646)	(16,619)	(18,500)	(145,165)	(24,218)	(27,979)	(29,305)	8,093	(205,373)	(108,225)	(4,549,671)	(95,632)	(61,821)	3,446	(3,259)	(19,502)
		Meadowbrook SS	Buffalo Road Capacitor	Handsome Lake-Homer City	Grandview Capacitor	Luxor Capacitor	Grand Point & Guilford SS	Altoona	Blairsville	Conemaugh Transformer	502 Junction Substation	Cabron Center	Hunterstown	Johnstown	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Bartonville SS Capacitor
		(243,238)	(4,351)	(54,290)	(2,556)	(4,741)	(7,304)	(142,580)	(13,085)	(111,720)	(23,182)	(2,243)	(172,714)	(19,443)	(9,614)	(169,082)	(37,578)	(3,526)	12,716

Reconciliation Amount by Project

	Yeagertown	Rider	Monocacy SS	Shuman Hill Sub	Mainsburg SS	Johnstown Sub Capcitor	Grover SS	Claysburg Ring Bus	Squab Hollow SS	Squab Hollow SVC			Shawville		Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill
	(4,555)	(530,730)	(146,698)	(5,904)	(62,970)	(5,444)	(3,488)	(28,333)	54,962	(139,113)	(7,537)	8,221	(9,635)	1,052,436	(1,167,704)	358,625	191,958	(737,272)
_																		

 Damascus SS
 Warren Substation
 Joffre SS

 59,037
 360,629
 (5,533)

Post results of Step 8 on PJM web site \$ 226,652,118

 June
 Year 3
 Results of Step 8 go Into effect

 \$
 226,652,118

9 May Year 3

Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

	Formula Line 137	FCR without Depreciation and Pre-Commercial Costs	10.0003%
Α.			
В	145	FCR with Incentive ROE without Depreciation and Pre-Commercial	10.6639%
С		Line B less Line A	0.6636%
R if a CIAC			

he PCR resulting from Formula in a given year is used for that year only. herefore actual revenues collected in a year do not change based on cost data for subsequent yea

			PJM Upg	rade ID: b0328.1 I	60328.2; b0347.1;	b0347.2; b0347.3; b	0347.4		PJM Upgra	de ID: b0218			PJM Upgrade	D: b0216	
10 "Yea" if a project under PJM OATT Schedule 12, otherwise "No" 12 "Yea" if the customer has paid a lump sum payment in emural of the investment on line 29. Otherwise "No"		(Yes or No)	Yes	502 Junction - To	arritorial Line (CWP +	+ Plant in Service)		Yes	Wylie Ridge Transfi	omer (Plant in Service)		Black Cuir Yes	(SVC) Dynamic React	ve Device (Plant in Ser	vics)
amount of the investment on line 20, Unterwise "No". Input the allowed RDC: From line 3 above if "No" on line 12 and From line 7 all at "No" on line 19. If line 13 equals 12.7%, then line 4, if line 13 equals 1 then line 3, and if line 12 is "Yes" then line 7. Forecast — End of prior year net plant plus current year forecast of OVIP or Cape Adds.	FCR without Incentive I 7% FCR for This Project	(Yes or No)	No 12.70% 10.0003% 10.6639%					No 11.70% 10.0003% 10.0003%				No 12:70% 10:0003% 10:6639%			
reconciliation – Average of 13 month prior year net pla balances plus prior year 13-no CMIP balances. 17 Annual Deposition Evo from Attachment 5	Investment		935,529,253 21.176.597					18,548,299 581.116				34,121,387 1.376,042			
18 19 See Calculations for each item below 20 See Calculations for each item below	Wio incentive ROE W incentive ROE	Invest Yr 2011 2011	Return 93.555.345.04 99.763,441.00	Depreciation 21.176.597.13 21.176,597.13	Pre-Commercial Exp. 0.00 0.00	Reconciliation Amount (4.549.671.03) (4.549.671.03)	Revenue 110.182.271.14 116.390,367.10	Rutum 1.854.877.91 1.854.877.91	Depreciation 581.115.99 581,115.99	Reconciliation Amount (108.224.36) (108.224.36)	Revenue 2.327.769.14 2.327.769.14	Ratum 3.412.216.91 3.638,642.99	Depreciation 1,376,041.82 1,376,041.82	Reconciliation Amount 205.372.731 (205.372.73)	Rovenue 4582886.00 4,809,312.08

For Plant in Service

Pre-Commercial Exists a docar to the amount or one-commercial expense on violatiments as or each protect process and a manufacture of wear.

Revenue is equal to the "Return" ("Investment" times FCR: obus "Depreciation" bits "Pre-Commercial Exist" obus areas in very exemption amount.

"Recognition amount" is present in the per-profession in Attachment 8 and invivided in the foregoing requirement exemption.

8													
			PJM Upgrad	a ID: 60323			PJM Upgrade	ID: b0230			PJM Upgrad	ie ID: b0229	
10		No	th Shenandoah Trans	former (Plant In Service))		kadowbrook Transfor	mer (Plant In Service)			Bedington Transfort	mer (Plant In Service)	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No				No				No			
13	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%				11.70%				11.70%			
15	If "Yes" on line 12 If line 13 equals 12.7%, then line 4. If line 13 equals 11.7%	10.0003%				10.0003%				10.0003%			
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	10.0003%				10.0003%				10.0003%			
10	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant												
	balances plus prior year 13-mo CWIP balances.	1,641,932				6,634,851				6,287,251			
17	Annual Depreciation Exp from Attachment 5	40,402				169,905				162,194			
18 19 20	See Calculations for each item below See Calculations for each item below	Rotum 164.197.40 164.197.40	Depreciation 40.401.96 40.401.96	Reconciliation Amount 8.093.17 8.093.17	Rovenue 212.692.53 212.692.53	Return 663 500 27 663 500 27	Depreciation 169 904.81 169 904.81	Reconciliation Amount (29304.71) (29304.71)	Revenue 804.102.36 804.102.36	Rotum 608.741.31 608.741.31	Depreciation 162 194 28 162 194 28	Reconciliation Amount (27,978.90) (27,978.90)	Revenue 762-956-6 762-956-6

"Pre-Commercial Exp" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR) : "Reconciliation Amount" is created in the reconciliation in Att.

10	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"
13	Input the allowed ROE
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.79 then line 3, and if line 12 is "Yes" then line 7
16	Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.
17	Annual Depreciation Exp from Attachment 5
18	
19 20	See Calculations for each item below See Calculations for each item below

I		PJM Upgrade ID: b0559	PJM Upg	rade ID: b0495		PJM Upgrade ID: b0343			PJM Upgrade ID	b0344	
I		Meadowbrook Capacitor (Plant In Service)	Kammer Transft	omers (Plant in Service)	Doc	ubs Replace Transformer #2			Doubs Replace Tran	nsformer #3	
I	Yes		Yes		Yes			Yes			
	No 11.70%		No. 11.70%		No 11.70%			No 11.70%			
2	10.0003%		10.0003%		10.0003%			10.0003%			
	10.0003%		10.0003%		10.0003%			10.0003%			
	5,330,919 145,082		32,743,090 830,368		4,450,342 94,890			4,118,542 82,296			
İ	Return 533.105.72 533.105.72	Reconciliation Depreciation Amount Rovern 145.082.04 124.218.201 653.94 145.082.04 124.218.201 653.94 124.218.201 124.	56 3.274.393.66 830.268.1	Reconciliation	Return De 445.045.73 445.045.73	Reconciliation	Revenue 521.436.22 521.436.22	Return 411.864.87 411.864.87		onciliation Amount (16.618.76) (16.618.76)	Rovenue 477.541.75 477.541.75

For Plant in Service
"Pre-Commercial Exo" is equal to the amount of pre-commer
Revenue is equal to the "Return" ("Investment" times FCR) ;

10 Year's a project under PAM OATT Exhebits 12, otherwise Year's project under PAM OATT Exhebits 12, otherwise Year's project under the paid a Juny sure pipment in the record of the instituted on the 20, Otherwise Year 12 paid from the 20 paid of the paid of the paid of the paid of the 20 p

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

ſ					
ŀ		PJM Upgrade ID: b0345	PJM Upgrade ID: b0704	PJM Upgrade ID: b1941	PJM Upgrade ID: b0563
ı		Doubs Replace Transformer #4	Cabot SS - Install Autotransformer	Amstrong	Farmers Valley Capacitor
ı	Yes		Yes	Yes	Yes
the					
- 1	No 11.70%		No. 11.70%	No 11,70%	No 11.70%
246	11.70%		11.72%	11.70%	11.70%
ove	10.0003%		10.0003%	10.0003%	10,0003%
7%					
	10.0003%		10.0003%	10.0003%	10.0003%
e l					
•	4.648.058		6.236.617	14.449.903	1.989.041
	149.570		149.530	332.538	19:691
L			****		,
		Reconciliation	Reconciliation	Reconciliation	Reconciliation
	Return	Depreciation Amount Revenue	Rotum Depreciation Amount Revenue	Return Depreciation Amount Revenue	Return Depreciation Amount Revenue
	464.817.86	149.570.04 (22.646.16) 591.741.74	623.677.84 149.520.00 (27.008.99) 746.188.85	1.445.027.65 332.538.12 (61.820.54) 1.715.745.23	198.909.28 19.690.68 3.446.01 222.045.9
L	464,817.86	149,570.04 (22,646.16) 591,741.74	623,677.84 149,530.00 (27,008.99) 746,188.85	1,445,027.65 332,538.12 (61,820.54) 1,715,745.23	198,909.28 19,690.68 3,446.01 222,045.9

For Plant in Service
"Pre-Commercial Exe" is equal to the amount of one-commer Revenue is equal to the "Return" ("Investment" times FCR1 i "Reconcilation Amount" is created in the reconcilation in Atti

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

L	PJM Upgrade ID: b0564	PJM Upgrade ID: b1803	PJM Upgrade ID: b1243	PJM Upgrade ID: b0674, b1023, b1023.3
L	Harvey Run Capacitor	Doubs SS	Potter SS	Osage Whiteley
Ī	Yes	Yes	Yes	Yes
1	No	No	No	No.
	11.70%	11.70%	11.70%	11.70%
4	10 0003%	10.0003%	10.00036	10.0003%
ı	NO. ORGANICAN	10.000.00	TO AMELIAN	10/3000278
ı	765,939	4,632,654	1,848,879	21,986,349
L	17,476	104,220	34,383	570,472
	Reconciliation Return Depreciation Amount Revenue	Reconciliation Return Depreciation Amount Revenue	Pro-Commercial Reconciliation Return Depreciation Exp. Amount Revenue	Pre-Commercial Reconciliation Return Depreciation Exp. amount Revenue
L	76.595.84 17.476.20 (3.258.97) 90.813.07 76.595.84 17.476.20 (3.258.97) 90.813.07	463 277 39 104 220 36 (19 502 12) 547,995 64 463 277 39 104 220 36 (19 502 12) 547,995 64	184.893 34.383 0 (7.384) 211,912.00 184.893 34.383 0 (7.384) 211,912.00	2.198.692 \$10.472 0 (95.632) 2.673,531.54 2.198.692 \$70,472 0 (95.632) 2.673,531.54

"Pre-Commercial Exo" is equal to the amount of one-comme Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

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

9					
		PJM Upgrade ID: b1800, b1804	PJM Upgrade ID: b1800	PJM Upgrade ID: b2433.1, b2433.2, b2433.3	PJM Upgrade ID: b1153
10	"Yes" if a project under PJM OATT Schedule 12.	Meadowbrook SS	Hunterstown	Waldo Run SS	Conemaugh
12	otherwise "No" "Yes" if the customer has paid a lump sum payment in the	Yes	Yes	Yes	Yes
13	amount of the investment on line 29, Otherwise "No" Input the allowed ROE	No. 11 2096	No. 11 20%	No. 11 20%	No. 11.20%
14	input the allowed PIOE From line 3 above if "No" on line 12 and From line 7 above If "Vest" on line 12		10,0003%	10,0003%	10,0003%
15 16	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cao Adds.	10.0003%	10.0003%	10.0003%	10.0003%
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	56,817,181	40,728,153	52,490,907	25,330,211
17	Annual Depreciation Exp from Attachment 5	1,274,919	923,858	1,449,790	642,652
		Reconciliation	Reconciliation	Reconciliation	Reconciliation
18 19 20	See Calculations for each item below See Calculations for each item below	Return Depreciation amount Revenue 5.681.865 1.274.919 (243.238) 6.713.54 5.681.865 1.274.919 (243.238) 6.713.54	Rotum Depreciation amount Revenue 77 4.072.921 923.858 (172.714) 4.824.064.07 77 4.072.921 923.858 (172.714) 4.824.064.07	Return Depreciation amount Revenue 5.249.227 1.449.790 (169.083) 6.529.934.77 5.249.227 1.449.790 (169.083) 6.529.934.77	Return Depreciation amount Revenue 2.532.087 642.652 (111.720) 3.063.019.33 2.532.087 642.652 (111.720) 3.063.019.33

Per Plant in Service

Per-Commercial Exits' is equal to the amount of pre-commer

Revenue is equal to the "Return" ("Investment" times FCR) is

"Reconciliation Amount" is created in the reconciliation in Att.

9																
			PJM Upgrade ID: b1967			PJM Upgrade II): b1609, b1769			PJM Upgrad	de ID: b1945			PJM Upgrade	ID: b1610	
10	"Yes" if a project under PJM OATT Schedule 12.		Blairsville SS			Four N	lie Jet			Johnstown S	S (Ind xfmr)			Yeagerto	own	
	otherwise "No"	Yes			Yes				Yes				Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No			No				No				No			
13	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%			11.70%				11.70%				11.70%			
14	if "Yes" on line 12	10.0003%			10.0003%				10.0003%				10.0003%			
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	10.0003%			10.0003%				10.0003%				10.0003%			
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	3,082,036			9,088,186				4,580,491				1,084,161			
17	Annual Depreciation Exp from Attachment 5	69,881			190,714				103,796				23,836			
18		Roturn	Reconciliation Decreciation amount	Rosonso	Rotum	Denscription	Reconciliation	Rosense	Bothern	Depreciation	Reconciliation amount	Royonya	Rotum	Depreciation	Reconciliation	Rosonse
19 20	See Calculations for each item below See Calculations for each item below	308.212 308,212	69.881 (13.085) 69.881 (13.085)	365.007.80 365,007.80	908.842 908.842	190.714 190,714	G7.578 G7.578	1.061.977.29 1.061.977.29	458.061 458,061	123.796 123.796	(19.443) (19.443)	542.414.79 542.414.79	108.419 108,419	23.836 23,836	(4.555) (4.555)	127.699.60 127,699.60

Per Plant in Service

Per-Commercial Exits' is equal to the amount of pre-commer

Revenue is equal to the "Return" ("Investment" times FCR) is

"Reconciliation Amount" is created in the reconciliation in Att.

9														
			PJM Upgrade ID: b1990			PJM Upgrade ID: b1801			PJM Upgrade ID: b1965			PJM Upgrade	D: b1839	
10			Grandview Capacitor			Altoona SVC			Luxor			Grand Point &	Guilford	
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes			Yes			Yes			Yes			
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No			No			No			No			
13	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%			11.70%			11.70%			11.70%			
15	if "Yes" on line 12	10.0003%			10.0003%			10.0003%			10.0003%			
16	then line 3, and if line 12 is "Yes" then line 3, and if line 12 is "Yes" then line 7. Forecast – End of prior year net plant plus current year forecast of CWIP or Cap Adds.	10.0003%			10.0003%			10.0003%			10.0003%			
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	598,326			33,601,508			1,115,948			1,648,943			
17	Annual Depreciation Exe from Attachment 5	13,814			761,425			25,345			37,270			
18 19 20	See Calculations for each item below See Calculations for each item below	Rotum 59.834 59.834	Reconcilation	Revenue 71.091.42 71.091.42	Return 3.360.238 3.360.238	Reconciliation Depreciation Amount 761.425 (142.580) 761.425 (142.580) (14	Rovenue 3.979.083.16 3.979.083.16	Ratum 111.598 111,598	Reconciliatio Depreciation amount 25.345 (4.74 25.345 (4.74	Revenue 11 132.202.29	Return 164.899 164.899	Depreciation 37.270 37.270	econciliation amount (7.304) (7.304)	Revenue 194.864.55 194,864.55

"Pre-Commercial Exo" is equal to the amount of one-commer Revenue is equal to the "Return" ("Investment" times FCR) : "Reconciliation Amount" is created in the reconciliation in Att

9						
		PJM Upgrade ID: b1964	PJM Upgrade ID: b1672	PJM Upgrade ID: b1998	PJM Upgrade ID: b1999, b2002	PJM Upgrade ID: b2342
10		Woshannon	Carbon Center	Shawila	Northwood	Shuman Hill Sub
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Yes	Yes	Yes	Yes
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No	No	No	No	No
13	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%	11.70%	11.70%	11.70%	11.70%
	If "Yes" on line 12 If line 13 equals 12.7%, then line 4, if line 13 equals 11.7%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%
	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%
	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	7.100.145	528.814	2153.736	0	1.436.258
17	Annual Depreciation Exe from Attachment 5	156,518	11,958	47,011	0	32,306
		Reconciliation	Reconciliation	Reconciliation	Reconcilation	Reconciliation
18 19 20	See Calculations for each item below See Calculations for each item below	Return Depreciation amount Revenue 710.033 156.518 (9.614) 856.936.65 710.033 156.518 (9.614) 856.936.65	Return Depreciation amount Revenue 52.883 11.958 (2.243 62.597.34 52.883 11.958 (2.243 62.597.34	Return Depreciation amount Revenue 215.379 47.011 (9.635) 252.755.61 215.379 47.011 (9.635) 252.755.61	Return Depreciation amount Revenue 0 0 0.00 0 0.00 0.00 0.00	Return Depreciation amount Revenue 143,630 32,206 (5,904) 169,931,55 143,630 32,206 (5,904) 169,931,55

"Pre-Commercial Exo" is equal to the amount of pre-comme Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

9						
		PJM Upgrade ID: b1770	PJM Upgrade ID: b2148	PJM Upgrade ID: b0556	PJM Upgrade ID: b1023.1	PJM Upgrade ID: b1941
10		Buffalo Road	Planuroville Canacitor	Grover SS Capacitor	502 Junction Substation	Handsome Lake - Homer City
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Yes	Yes	Yes	Yes
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No	No	No	No.	No
13 14	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above if "Yee" on line 12	11.70%	11.70%	11.70%	11.20%	11.70%
15			10.0003%	10.0003%	10.0003%	10,0003%
10	forecast of CWIP or Cap Adds. reconcilation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	407.561	0	954.474	10.164.245	11.852.465
17	Annual Depociation Exp from Attachment 5	9,216	0	11,307	134,243	276,567
18		Reconciliation Ream Deposition amount Ream Ream	Reconciliation Ream Degraciation amount Revenue	Reconciliation Ream Degraciation amount Reserve	Reconcidation Renum Depociation amount Revenue	Reconciliation Penn Degraciation amount Revenue
19 20	See Calculations for each item below See Calculations for each item below	40,757 9,216 (4,351) 45,621,53 40,757 9,216 (4,351) 45,621,53	0 0 0 000	85.650 11.307 (3.488) 93.468.58 85.650 11.307 (3.488) 93.468.58	1.016.451 134.243 (23.182) 1.117.511.05 1.016.451 134.243 (23.182) 1.117.511.05	1.185.277 276.567 (54.290) 1.407.554.71 1.185.277 276.567 (54.290) 1.407.554.71

"Pre-Commercial Exo" is equal to the amount of one-comme Revenue is equal to the "Return" ("Investment" times FCR) "Reconclistion Amount" is created in the reconclistion in Att

8 9									
		PJ	M Upgrade ID: b2343		PJM Upgrade ID: b1840	PJM Upgrade	ID: b2235	РЈМ	Upgrade ID: b2260
10			West Union		Rider Sub (Nest Milford)	Monocac	rSS	Bar	torwille SS Capacitor
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes		Yes		Yes		Yes	
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No		No		No		No	
13	Input the allowed ROE From line 3 above if "No" on line 12 and From line 7 above	11.70%		11.70%		11.70%		11.70%	
15		10.0003%		10.0003%		10.0003%		10.0003%	
16	then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cao Adds.	10.0003%		10.0003%		10.0003%		10.0003%	
	reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	833.241		16.151.423		36.516.093		664.886	
17	Annual Depreciation Eup from Attachment 5	18,717		445,819		804,196		12,710	
			Reconciliation		Reconciliation		teconciliation		Reconciliation
18 19 20	See Calculations for each item below See Calculations for each item below	Rotum Dopr 83.326 83,326	eciation amount Revenue 18.717 (3.526) 98.517.12 18,717 (3.526) 98.517.12	Return E 1.615.184 1.615.184	epreciation amount Revenue 445.819 530.7301 1.530.722.89 445.819 530.730] 1,530,272.89	Return Depreciation 3.651.704 804.196 3.651,704 804.196	amount Rovenue (146,698) 4,309,201,50 (146,698) 4,309,201,50	Return Depreci 66.490 66,490	ation amount Revenue 12.710 12.716 91.916.07 12.710 12.716 91.916.07

Per Prant in Service

"Pre-Commercial Exo" is equal to the amount of pre-commer.

Revenue is equal to the "Return" ("Investment" times FCR) |

"Reconciliation Amount" is created in the reconciliation in Atti

9	_					
		PJM Upgrade ID: b1802 & b1608	PJM Upgrade ID: b0555	PJM Upgrade ID: b1943	PJM Upgrade ID: b0376	PJM Upgrade ID: b2364 & b2364.1
10		Mainsburg SS	Johnstown Sub Capacitor	Claystura Rina Bus	Conomiush Capacitor	Squaib Hollow SS
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes	Yes	Yes	Yes	Yes
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No	No.	No.	No.	No
13		11.70%	11.70%	11.70%	11.30%	11.70%
14	From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12	10.0003%	10.0003%	10.0003%	10,0003%	10,0003%
15	If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year	10.0003%	10 0003%	10.0003%	10.0003%	10.0003%
16	forecast of CWIP or Cap Adds. reconciliation – Average of 13 month prior year net plant					
17	balances plus prior year 13-mo CWIP balances.	23,501,272	1,298,857	7,315,567	0	17,583,400
17	Annual Depraciation Exp from Attachment 5	401,047	28,746	163,129	0	482,364
		Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation
18 19 20	See Calculations for each item below See Calculations for each item below	Roturn Depreciation amount Revenue 2.350.188 401.047 (62,970) 2.688.264.97 2.350,188 401.047 (62,970) 2.688.264.97	Return Depreciation amount Revenue 129,889 28,746 (5,444 153,191.13 129,889 28,746 (5,444 153,191.13	Return Depreciation amount Revenue 731576 163.129 (28.333) 866.371.52 731.576 163.129 (28.333) 866.371.52	Return Depreciation amount Revenue 0 0 0 0.00 0 0 0 0.00	Return Depreciation amount Revenue 1.758.386 482.564 54.962 2.295.611.59 1.758.386 482.364 54.962 2.295.611.59

"Pre-Commercial Exo" is equal to the amount of pre-comme Revenue is equal to the "Return" ("Investment" times FCR) "Reconciliation Amount" is created in the reconciliation in Att

8 9						
	PUM Upgrade ID: b2362 & b2632.1	PJM Upgrade ID: b2156	PJM Upgrade ID: b2546	PJM Upgrade ID: b2545	PJM Upgrade ID: b2441	PJM Upgrade ID: b2547, b2547.1, b2547.2
10	Squah Hollow SVC	Shinglitown Capacitor	Nyoupper	Rithwood Hill	Erie South	Intho Sub
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Yes Yes	Yes Singhowi Capacidi	Yes	Yes	Yes	Yes
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 29, Otherwise "No"	No	No	No	No	No.	No
13 Input the allowed ROE 14 From line 3 above if "No" on line 12 and From line 7 above	11.70%	11.70%	11.70%	11.70%	11.70%	11.70%
If "Vec" on line 12 15 If line 13 equals 12.7%, then line 4, if line 13 equals 11.79	10.0003%	10.0003%	10.0003%	10.000396	10.0003%	10.000396
then line 3. and if line 12 is "Yes" then line 7 Forecast – End of prior year net plant plus current year forecast of CWIP or Cao Adds.	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%
reconciliation – Average of 13 month prior year net plant balances plus prior year 13-mo CWIP balances.	29 208 869	1,648.813	896.317	72.237.128	44 373 998	46.626.139
17 Annual Depreciation Exp from Attachment 5	922,123	44,183	19,669	1,843,698	1,373,413	854,575
	Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation
18 19 See Calculations for each item below 20 See Calculations for each item below	Roturn Depreciation amount Revenue 2.920.962 922.123 (139.113) 3.703.972 2.920.962 922.123 (139.113) 3.703.972	Rotum Depreciation amount Reservue 12 164.886 44.183 (7.537) 201.531.33 12 164.886 44.183 (7.537) 201.531.33	Rotum Depreciation amount Rovenue 89.634 19.669 8.221 117.523.81 89.634 19.669 8.221 117.523.81	Return Depreciation amount Revenue 7.223.900 1.843.698 (737.272) 8.330.325.43 7.223.900 1.843.698 (737.272) 8.330.325.43	Return Depreciation amount Revenue 4.437.515 1.373.413 358.625 6.169.551.97 4.437.515 1.323.413 358.625 6.169.551.97	Return Depreciation amount Revenue 4.662.735 854.575 (1.167.704) 4.349.605.46 4.662.735 854.575 (1.167.704) 4.349.605.46

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

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

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

PJM Upgrade ID: b2475	P.IM Upgrade ID: b1991	PJM Upgrade ID: b2261	PJM Upgrade ID: b2494	PJM Upgrade ID: s1041	PJM Upgrade ID: b2587	
Oak Mound	Farmers Valley Substation	Damascus Substation	Warren Substation	Joffre Substation S1041	Piercebrook Substation	
Yes	Yes	Yes	Yes	Yes	Yes	
No	No.	No	No	No	No	
11.70%	11.70%	11.70%	11.70%	11.70%	11.70%	
10.0003%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%	
10.0003%	10.0003%	10.0003%	10.0003%	10.0003%	10.0003%	
106,874,769	38,038,386	1,236,114	23,761,284	0	5,353,521	
2,123,289	817,724	15,217	273,742	0	0	
Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation	Reconciliation	
Return Depreciation amount Revenue 10.687.753 2.123.289 1.052.436 13.863.477.93	Roturn Depreciation amount Revenue 3.803.937 817.724 191.958 4.813.618.84	Return Depreciation amount Revenue 123.615 15.217 59.037 197.848.75	Return Depreciation amount Revenue 2.376.190 273.742 360.629 3.010.560.66	Return Depreciation amount Revenue 0 0 (5.533) (5.532.73)	Return Depreciation amount Revenue 535.366 0 0 535.365.90	Total Incentive Changed Revenue Credit 220.217.595.77 220.217.595.77
10,687,753 2,123,289 1,052,436 13,863,477,93	3,813,927 817,724 191,958 4,813,618,84	123.615 15,217 59,037 197,868.75 123,615 15,217 59,037 197,868.75	2,376,190 273,742 360,629 3,010,560,66 2,376,190 273,742 360,629 3,010,560,66	0 0 5533 553273	535,366 0 0 535,365.90	226,652,117.80 226,652,117.80

"Pre-Commercial Exo" is equal to the amount of pre-commer Revenue is equal to the "Return" ("Investment" times FCR0 i "Reconcilation Amount" is created in the reconcilation in Atta

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

TABLE 1: Summary Cost of Long Term Debt CALCULATION OF COST OF DEBT YEAR ENDED 12/31/2017 (d) (b) (c) ω Average Net Outstanding in Year* z* Weighted Debt Cost at t = N (h) * (i) Effective Cost Rate (Tables 2 and 3) Months Outstanding at t=N Net Proceeds At Issuance ORIGINAL ISSUANCE t=N
Long Term Debt (12/31/2017
First Mortgage Bonds:
3.85%, Senior Unsecured Notes
3.76%, Senior Unsecured Notes Issue Date Maturity Date 12/11/2014 10/16/2015 6/2/2025 5/30/2025 \$ 545,247,429 \$ 74.437.647 \$ 546,627,492 \$ 74.565.066 \$ 546,627,492.00 \$ 74.565.066.00 \$ 550,000,000 \$ 75.000.000 88.00% 12.004% 3.95% 3.85% 3.48% 0.46% \$ 625,000,000 \$ 621,192,558 \$ 621,192,558 100.000% Total t = time
The contrapproform of long term delict is included in the Mark Amount Challanding at 1 % in these calculations.
The countrapproform of long term delict is included in the Mark Amount Challanding and the seal records it was consistent and the seal records and the seal recorded to the decimal in approximation of the seal records and the seal recorded to the decimal in approximation and the seal recorded to the decimal in approximation and the seal record of the seal recorded to the decimal in approximation and the seal recorded to the decimal in approximation and the seal record of the seal recorded to the decimal in approximation and the seal record of the seal record of the seal recorded to the decimal in approximation and the seal record of the seal record of the seal recorded to the decimal in approximation and the seal record of t

	TABLE 2: Effective Cost Rates For	Traditional Front-Loaded Debt Issuances:											
	YEAR ENDED 12/31/2017												
		(aa)	(bb)	(cc)	(dd) (Discount)	14 (ee)	(ff) Loss/Gain on	(gg) Less Related	(hh)	(ii) Net	(ii)	(kk)	(II) Effective Cost Rate*
		Issue	Maturity	Amount	Premium	Issuance	Reacquired	ADIT	Net	Proceeds	Coupon	Annual	(Yield to Maturity
	Long Term Debt Is Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	(Attachment 1)	Proceeds	Ratio	Rate	Interest	at Issuance, t = 0)
(1)	3.85%. Senior Unsecure: NO	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4.334.571	-	xxx	\$ 545,247,429	99.1359	0.03850	\$ 21,175,000	3.95%
(2)	3.76%, Senior Unsecured Notes	10/16/2015	5/30/2025	75,000,000		562,353			\$ 74,437,647	99.2502	0.0376	\$ 2,820,000	3.85%
												-	
	TOTALS			\$ 625.000.000	(418.000)	\$ 4.896.924	-	XXX	\$ 619.685.076			\$ 23.995.000	
	* YTM at issuance calculated from an acceptable be	and table or from YTM = Internal Rate of Return (IRR) calculation											
	Effective Cost Rate of Individual Debenture (YTM a	t issuance): the t=0 Cashflow C ₀ equals Net Proceeds column (gg); Se	mi-annual (or other) interest cashflows	(C ₁₊₁ , C ₁₊₂ , etc.).									

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Retur	n¹		4.886348%
Based on following F	inancial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C_t / (1 + IRR) pw$) Y ((t)

 Origination Fees
 7.780,954

 Origination Fees
 7.780,954

 Addition Origination Fees
 15.125

 Total Issuance Expense
 7.796,879

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

 Revolving Credit Commitment Fee
 0.005
 0.0050

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

1	2008	2008	2008	2008	2009	2010	2011	2012	2013	2014	2015
LIBOR Rate	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Spread	0.000070	0.000070	0.000076	0.000070	0.000076	0.000076	0.000070	0.000070	0.000070	0.000070	0.000070
Interest Rate	6.13%	3.86%	4.05%	4.34%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%	2.12%
Bond \$450M Interest	0.1070	0.0070	4.00%	4.0470	2.12.70	2.1270	2.1270	2.1270	2.1270	2.1270	2.1270
Rate	\$ 450,000,000					4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Revolver Interest Rate	\$ 350,000,000	Draw 1	DONE			3.249%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 2, 3, 4	DONE			3.247%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 5	DONE			3.251%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 6	DONE - Roll over Draw	1 and 4		3.316%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 7	DONE			3.361%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 8	DONE - Roll over Draw 2	2, 3 and 5		3.422%	4.50%	6.21%			
Revolver Interest Rate	\$ 350,000,000	Draw 9	DONE			3.417%	4.50%	6.21%			
Revolver Interest Rate			DONE			3.348%	4.50%	6.21%			
Revolver Interest Rate			DONE - Roll over Draw 6			3.498%	4.50%	6.21%			
Revolver Interest Rate			DONE - Roll over Draw 1			3.418%	4.50%	6.21%			
Revolver Interest Rate			DONE - Roll over Draw 7	and 8		3.398%	4.50%	6.21%			
Revolver Interest Rate Revolver Interest Rate			DONE			3.275% 3.275%	4.50%	6.21%			
Revolver Interest Rate			DONE - Roll over Draw 1	1		3.289%	4.50%	6.21%			
Revolver Interest Rate			DONE			3.248%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 17A	DONE - Roll over Draw 1	12, 14 and 15		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 18	DONE - Roll over Draw 1	3 and 17		3.286%	4.50%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 19	DONE				3.283%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 20	DONE - Roll over Draw 1	16			3.304%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 21	DONE - Roll over Draw 1	7A and 19			3.312%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 22	DONE - Roll over Draw 1	8			3.312%	6.21%			
Revolver Interest Rate			DONE				3.222%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 24	DONE Roll over Draw 20				3.213%	6.21%			
Daviduer Interest Date	450,000,000	Draw 2E	DONE Dell De 04	00 4 00			0.4740/	0.040/			
Revolver Interest Rate Revolver Interest Rate	\$ 450,000,000 \$ 450,000,000		DONE Roll over Draw 21 DONE Roll over Draw 25				3.174% 3.169%	6.21% 6.21%			
Revolver Interest Rate			DONE - Pay off Draw 26				3.196%	6.21%			
Revolver Interest Rate	\$ 450,000,000	Draw 28	DONE				1.936%	6.21%			

				GL '224100		GL '820204	GL '181100/654106	GL '820202			
(A)	(B)	(C)	(D)	(E)		(F)	(G)	(H)	(1)		Amortization of
Year		Capital Expenditures	Principle Drawn In Quarter (\$000's)	Principle Drawn To Date	Outstanding Debt Balance	Interest Expense	Origination Fees	Commitment	Net Cash Flows (D-F-G-H)	Interest at effective rate	origination fees and commitment fees
2008											
12/24/2007	Q4	68,183,000	10,000,000	10,000,000	10,000,000		734.955.02		9.265.045	_	_
01/31/2008	Q1	00,100,000	10,000,000	10,000,000	9.265.045		31.013.00		(31,013)	46.132	46.132
02/4/2008	Q1			10,000,000	9.280.164		69.578.45		(69,578)		4.853
02/6/2008	Q1			10,000,000	9,215,438		137.50		(138)		2,409
02/29/2008	Q1			10,000,000	9.217.710		2.960.00		(2,960)	27,752	27,752
03/5/2008	Q1			10,000,000	9,242,502		125,384.16		(125,384)	6,042	6,042
3/24/2008	Q1	25.543.000		10,000,000	9,123,160	155,047.57	125,504.10		(155,048)	22,684	(132,363)
03/31/2008	Q1	25,545,000		10,000,000	8.990.797	100,047.07	17.011.00		(17,011)	8.230	8.230
04/30/2008	Q2			10,000,000	8,982,016		197.269.56		(197,270)		35,289
05/19/2008	Q2			10,000,000	8.820.035		109.824.88		(109.825)	21.931	21.931
6/23/2008	Q2	20.509.000		10,000,000	8,732,141	97,477,43	103,024.00		(97,477)		(57,439)
06/26/2008	Q2	20,303,000		10,000,000	8,674,702	51,411.45	43.098.82		(43,099)	3,402	3,402
06/30/2008	Q2			10,000,000	8.635.005		13.267.50		(13,268)	4.516	4.516
08/8/2008	Q3			10,000,000	8.626.253		1.577.79		(1,578)	44,084	44,084
08/13/2008	Q3			10,000,000	8.668.760		62.776.98		(62,777)	5.667	5.667
8/15/2008	Q3		55,000,000	65,000,000	8,611,650	59,689.48	7,780,953.85		47,159,357	2,251	(57,438)
8/20/2008	Q3		55,000,000	65,000,000	55,773,258	55,005.40	530.00		(530)	36,461	36,461
8/25/2008	Q3			65,000,000	55,809,189		15.125.00		(15.125)		36.485
9/3/2008	Q3			65,000,000	55,830,549		82,654.66		(82,655)	65,714	65,714
9/8/2008	Q3			65.000.000	55.813.609		1.957.50		(1,958)	36,487	36.487
9/11/2008	Q3			65,000,000	55,848,138		41,845.84		(41,846)		21,903
9/15/2008	Q3		(20,000,000)	45,000,000	55,828,196	243,199,31	41,040.04		(20.243.199)	29,196	(214,004)
9/25/2008	Q3		(20,000,000)	45.000.000	35.614.192	210,100.01	7.525.25		(7,525)	46.580	46,580
9/29/2008	Q3			45,000,000	35.653.247		98.058.08		(98,058)	18.645	18,645
9/30/2008	Q3	24.995.000		45,000,000	35.573.834		18.136.90	235.520.83	(253,658)		4,650
10/2/2008	Q4	21,000,000	20.000.000	65,000,000	35,324,826		.0,100.00	78.506.96	19,921,493	9,235	9,235
10/17/2008	Q4		_5,000,000	65,000,000	55.255.554		2.030.03	. 0,000.00	(2,030)	108,439	108,439
10/29/2008	Q4			65.000.000	55.361.963		266.90		(267)	86,901	86.901
11/19/2008	Q4			65,000,000	55,448,597		96,048.71		(96,049)		152,404
11/21/2008	04			65,000,000	55.504.952		730.00		(730)		
11/21/2000	QŦ			00,000,000	55,504,552		730.00		(730)	14,511	14,311

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Retu	rn¹		4.886348%
Based on following F			
NPV = 0 =	$\sum_{t=1}^{N} C_t/(1+IRR)pw$	r	(t)

Total Issuance Expense	7,796.0
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After borrowing is at the midpoint (\$275,000)

_												
	12/15/2008	Q4		25,000,000	90,000,000	55,518,734	718,999.31			24,281,001	174,431	(544,569)
(1)	1/6/2009	Q1	42,068,000	-	90,000,000	79,974,165	-		618,333.53	(618,334)	230,297	230,297
	2/17/2009	Q1		30,000,000	120,000,000	79,586,128	-		-	30,000,000	438,097	438,097
	3/16/2009	Q1 Q1	75,475,000	40,000,000	160,000,000	110,024,225	933,987.50		4 400 000 00	39,066,013	388,964	(545,023)
	3/25/2009 4/8/2009	Q2		-	160,000,000 160,000,000	149,479,202 148,555,144			1,100,000.00 549,166.67	(1,100,000) (549,167)	175,942 272,085	175,942 272,085
	5/15/2009	Q2		50,000,000	210,000,000	148,278,062			343, 100.07	50,000,000	718,820	718,820
	6/16/2009	Q2		40,000,000	250,000,000	198,996,882	1,405,039.11			38,594,961	834.057	(570.982)
	6/30/2009	Q2		-	250,000,000	238,425,899	.,,			-	436,686	436,686
	7/31/2009	Q3		-	250,000,000	238,862,586			453,194.44	(453, 194)	969,797	969,797
	8/3/2009	Q3		30,000,000	280,000,000	239,379,188				30,000,000	93,882	93,882
	9/4/2009	Q3		50,000,000	330,000,000	269,473,071				50,000,000	1,129,444	1,129,444
	9/16/2009	Q3		-	330,000,000	320,602,515	1,596,826.11			(1,596,826)	503,245	(1,093,581
	10/5/2009	Q4		45,000,000	375,000,000	319,508,934	207,916.06			44,792,084	794,450	586,534
	10/16/2009	Q4			375,000,000	365,095,468			321,250.00	(321,250)	525,294	525,294
	11/5/2009	Q4		30,000,000	405,000,000	365,299,512				30,000,000	956,176	956,176
	12/4/2009 12/16/2009	Q4 Q4	73,715,000	50,000,000	455,000,000	396,255,688 447,760,519	4 274 470 46			50,000,000 (1,374,479)	1,504,831 702,843	1,504,831
	1/4/2010	Q1	73,715,000		455,000,000 455,000,000	447,760,519	1,374,479.16		138.489.58	(1,374,479)	1,111,675	(671,636 1,111,675
	1/5/2010	Q1		30,000,000	485,000,000	448,062,068	892,331.11		100,400.00	29,107,669	58,568	(833,764
	1/15/2010	Q1		-	485,000,000	477,228,304	440.625.00			(440,625)	624 167	183.542
	1/25/2010	Q1		(485,000,000)	-	477,411,847	423,000.00		18,489.58	(485,441,490)	624,407	201,407
	1/25/2010	Q1		450,000,000	450,000,000	(7,405,236)		4,533,000.00		445,467,000	-	· -
	1/25/2010	Q1		45,000,000	495,000,000	438,061,764		5,852,578.67		39,147,421	-	-
	1/27/2010 2/3/2010	Q1 Q1			495,000,000 495,000,000	477,209,186 477,326,969		6,979.59 58,000.00		(6,980) (58,000)	124,763 436,922	124,763 436,922
					495,000,000						436,922	436,922
	2/3/2010	Q1			495,000,000	477,705,891		5,500.00		(5,500)	-	-
	2/5/2010 2/12/2010	Q1 Q1		20,000,000	495,000,000 515,000,000	477,700,391 477,740,231		82,116.73	2,934.74	(85,051) 20,000,000	124,892 437,300	124,892 437,300
	2/24/2010	Q1		20,000,000	515,000,000	498,177,531		23,770.00		(23,770)	781,982	781,982
	3/10/2010	Q1		30,000,000	545,000,000	498,935,743		90,000.00		29,910,000	913,821	913,821
	3/17/2010	Q1		-	545,000,000	529,759,564		195,720.20		(195,720)	484,916	484,916
	3/26/2010	Q1		20,000,000	565,000,000	530,048,759		17,821.04		19,982,179	623,885	623,885
	4/1/2010	Q2			565,000,000	550,654,823			255,416.67	(255,417)	432,008	432,008
	4/5/2010	Q2			565,000,000	550,831,415		123,660.90		(123,661)	288,060	288,060
	4/7/2010	Q2			565,000,000	550,995,814		201,250.00		(201,250)	144,054	144,054
	4/8/2010	Q2			565,000,000	550,938,618		224,587.75		(224,588)	72,015	72,015
	4/12/2010	Q1		30,000,000	595,000,000	550,786,045				30,000,000	288,036	288,036
	4/14/2010	Q2 Q2			595,000,000	581,074,082		194,134.74		(194,135) (18.977)	151,918 531,848	151,918
	4/21/2010 4/26/2010	Q2		(65,000,000)	595,000,000 530,000,000	581,031,865 581,544,735	369,573.75	18,977.41		(65,369,574)	380,177	531,848 10,603
	4/26/2010	Q2 Q2		65,000,000	595,000,000	516,555,339	55,920.56			64,944,079	300,177	(55,921
	4/28/2010	Q2		03,000,000	595,000,000	581,499,418	55,520.50	2.300.79		(2,301)	152.029	152.029
	4/30/2010	Q2			595,000,000	581,649,147		2,156.70		(2,157)	152,068	152,068
	5/7/2010	Q2		30,000,000	625,000,000	581,799,058		_,		30,000,000	532,550	532,550
	5/12/2010	Q2		(80,000,000)	545,000,000	612,331,608				(80,000,000)	400,304	400,304
	5/12/2010	Q2		80,000,000	625,000,000	532,731,912	160,694.44			79,839,306	-	(160,694
	5/12/2010	Q2			625,000,000	612,571,218	81,275.00			(81,275)	-	(81,275
	5/12/2010	Q2			625,000,000	612,489,943	170,100.00			(170,100)		(170,100
	5/20/2010	Q2			625,000,000	612,319,843		182,500.00		(182,500)	640,599	640,599
	5/26/2010	Q2 Q2		20,000,000	645,000,000	612,777,942		450 074 50		20,000,000	480,746	480,746
	6/14/2010				645,000,000	633,258,687		150,071.58	220.764	(150,072)	1,574,581	1,574,581
	7/1/2010 7/2/2010	Q3 Q3			645,000,000 645,000,000	634,683,197 635,864,253		1,168.50	230,764	(230,764) (1,169)	1,411,820 83,116	1,411,820 83,116
	7/7/2010	Q3		35,000,000	680,000,000	635,946,200		1,100.00		35,000,000	415,741	415,741
	7/15/2010	Q3		00,000,000	680,000,000	671,361,942	8,500,000.00			(8,500,000)	702,368	(7,797,632
	7/26/2010	Q3		(65,000,000)	615,000,000	663,564,309	-,,			(65,000,000)	954,726	954,726
	7/26/2010	Q3		(20,000,000)	595,000,000	599,519,036				(20,000,000)	-	-
	7/26/2010	Q3		115,000,000	710,000,000	579,519,036				115,000,000	-	-
	7/26/2010	Q3			710,000,000	694,519,036	115,798.33			(115,798)	-	(115,798
	7/26/2010	Q2			710,000,000	694,403,237	544,837.22		-	(544,837)	-	(544,837
	8/9/2010	Q3		(35,000,000)	675,000,000	693,858,400	107,415.00			(35,107,415)	1,270,829	1,163,414
	8/9/2010	Q3		35,000,000	710,000,000	660,021,814	074 000 00			35,000,000	-	-
	8/12/2010	Q3		(30,000,000)	680,000,000	695,021,814	271,680.83			(30,271,681)	272,581	900
	8/12/2010 8/12/2010	Q3 Q3		(80,000,000) 110,000,000	600,000,000 710,000,000	665,022,714 584,323,106	699,608.89			(80,699,609) 110,000,000	-	(699,609
	8/30/2010	Q3		110,000,000	710,000,000	694,323,106		407,816.09		(407,816)	1,635,445	1,635,445
	9/7/2010	Q3		30,000,000	740,000,000	695,550,735		407,010.05		30,000,000	727,674	727,674
	9/26/2010	Q3		-	740,000,000	726,278,408				-	1,805,872	1.805.872
	10/1/2010	Q4			740,000,000	728,084,280			162,778	(162,778)	475,975	475,975
	10/8/2010	Q4		30,000,000	770,000,000	728,397,478				30,000,000	666,739	666,739
	10/26/2010	Q4		(115,000,000)	655,000,000	759,064,217	1,028,023.33			(116,028,023)	1,787,940	759,916
	10/26/2010	Q4		115,000,000	770,000,000	644,824,133	-			115,000,000	-	-
	11/5/2010	Q4		30,000,000	800,000,000	759,824,133	-			30,000,000	993,774	993,774
	11/9/2010	Q4		(35,000,000)	765,000,000	790,817,908	305,721.11			(35,305,721)	413,562	107,841
	11/9/2010	Q4		(30,000,000)	735,000,000	755,925,749	171,937.50			(30,171,938)	-	(171,938
	11/9/2010	Q4		(30,000,000)	705,000,000	725,753,811	86,853.33			(30,086,853)	-	(86,853
	11/9/2010	Q4		95,000,000	800,000,000	695,666,958	000 040 5			95,000,000	-	
	11/12/2010	Q4		(110,000,000)	690,000,000	790,666,958	955,215.56			(110,955,216)	310,092	(645,123
	11/12/2010	Q4		(30,000,000)	660,000,000	680,021,835	18,946.67			(30,018,947)	-	(18,947
	11/12/2010	Q4		140,000,000	800,000,000	650,002,888	5.83			139,999,994		0.400.056
	12/6/2010	Q4		20,000,000	820,000,000	790,002,882		0.004.40		20,000,000	2,482,059	2,482,059
	12/23/2010	Q4			820,000,000	812,484,941		8,281.46	440.077.70	(8,281)	1,807,331	1,807,331
	1/3/2011	Q1			820,000,000	814,283,991	0.000.000		140,277.78	(140,278)	1,171,579	1,171,579
	1/18/2011 1/26/2011	Q1 Q1		(115,000,000)	820,000,000	815,315,292 807.915.342	9,000,000 966,600,56			(9,000,000) (115,966,601)	1,600,050 845,228	(7,399,950 (121,373
	1/26/2011	Q1		115,000,000	705,000,000 820,000,000	692,793,969	900,000.36			115,966,601)	040,228	(121,3/3
	2/9/2011	01		(20,000,000)	800,000,000	807,793,969	118,552.78			(20,118,553)	1,479,507	1,360,954
Į.	202011	- UK I		(20,000,000)	000,000,000	551,155,555	110,002.10			(20,110,000)	.,410,001	1,000,90

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

TrAILCo anticipates its financing will be a 7 year loan, where by TrAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TrAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below.

Each year, TrAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount		\$	900,000,000
Internal Rate of Retu	rn¹		4.886348%
Based on following F	inancial Formula ² :		
NPV = 0 =	$\sum_{t=1}^{N} C_t / (1 + IRR) pw$) [[(t)

Origination Fees		
Origination Fees		7,780,95
Addition Origination Fees		15,12
Total Issuance Expense	_	7,796,0
	New Borrowing	Old Borrowing
Revolving Credit Commitment Fee	0.005	0.00
Revolving Credit Commitment Fee		0.00

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

2/9/2011	Q1	(95,000,000)	705,000,000	789,154,923	797,767.78			(95,797,768)	- Î	(797,768)
2/9/2011	Q1	115,000,000	820,000,000	693,357,156	, . 01 . 1 0			115,000,000	_	(101,100)
2/14/2011	Q1	(140,000,000)	680,000,000	808,357,156	1,201,215.56			(141,201,216)	528,453	(672,763)
2/14/2011	Q1	140,000,000	820,000,000	667,684,393	1,201,210.00			140,000,000	-	(072,700)
2/16/2011	Q1		820,000,000	807,684,393		3,098.63		(3,099)	211.164	211.164
4/1/2011	Q2		820.000.000	807,892,458		-,	97,777.78	(97,778)	4.659.577	4.659.577
4/14/2011	Q2	10,000,000	830,000,000	812,454,257				10,000,000	1,381,663	1,381,663
4/26/2011	Q2	(115,000,000)	715,000,000	823,835,920	949,900.00			(115,949,900)	1,293,164	343,264
4/26/2011	Q2	115,000,000	830,000,000	709,179,184				115,000,000	-	· -
5/9/2011	Q2	(115,000,000)	715,000,000	824,179,184	941,620.00			(115,941,620)	1,401,603	459,983
5/9/2011	Q2	(140,000,000)	575,000,000	709,639,166	1,081,920.00			(141,081,920)	-	(1,081,920)
5/9/2011	Q2	(10,000,000)	565,000,000	568,557,246	22,375.00			(10,022,375)	-	(22,375)
5/9/2011	Q2	235,000,000	800,000,000	558,534,871	-			235,000,000	-	-
5/16/2011	Q2	(235,000,000)	565,000,000	793,534,871	145,034.17			(235, 145, 034)	726,363	581,329
5/16/2011	Q2	235,000,000	800,000,000	559,116,200	-			235,000,000	-	-
5/23/2011	Q2	(235,000,000)	565,000,000	794,116,200	144,805.69			(235,144,806)	726,895	582,089
5/23/2011	Q2	50,000,000	615,000,000	559,698,289				50,000,000	-	-
5/26/2011	Q2	(115,000,000)	500,000,000	609,698,289	307,912.50	233,657		(115,541,569)	239,118	(68,795)
6/23/2011	Q2	(50,000,000)	450,000,000	494,395,838	88,994.45			(50,088,994)	1,812,670	1,723,675
6/23/2011	Q2	20,000,000	470,000,000	446,119,513			-	20,000,000	-	-
7/6/2011	Q3		470,000,000	466,119,513			171,736.11	(171,736)	792,685	792,685
7/15/2011	Q3		470,000,000	466,740,462	9,000,000			(9,000,000)	549,369	(8,450,631)
7/25/2011	Q3	(20,000,000)	450,000,000	458,289,831	34,417.78			(20,034,418)	599,398	564,980
10/18/2011	Q4		450,000,000	438,854,811			290,416.67	(290,417)	4,902,813	4,902,813
1/17/2012	Q1		450,000,000	443,467,207	9,000,000			(9,000,000)	5,306,145	(3,693,855)
3/2/2012	Q1		450,000,000	439,773,352		3,070.00		(3,070)	2,594,240	2,594,240
7/15/2012	Q3		450,000,000	442,364,522	9,000,000			(9,000,000)	7,874,847	(1,125,153)
1/15/2013	Q1		450,000,000	441,239,369	9,000,000			(9,000,000)	10,740,283	1,740,283
7/15/2013	Q3		450,000,000	442,979,652	9,000,000			(9,000,000)	10,604,752	1,604,752
1/15/2014 7/15/2014	Q1 Q3		450,000,000 450,000,000	444,584,404	9,000,000			(9,000,000)	10,821,705 10.686,780	1,821,705 1,686,780
7/15/2014 1/15/2015	Q3 Q1	(450,000,000)		446,406,108 448.092.888	9,000,000 9,000,000			(9,000,000) (459,000,000)	10,686,780	
1/15/2015	QT	(450,000,000)	-	448,092,888	9,000,000			(459,000,000)	10,907,105	1,907,105
									-	-

Commitment fees for 4th quarter 2008

ATTACHMENT 3 Accounting of Transfers Between CWIP and Plant In Service

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
			502 Junction to Territorial Line		
13418659	478437863	35500	Line Construction 1	659.13	May 1, 2017
	478437863 478437863	35500	Line Construction 1	(30.59)	June 1, 2017
	476437603	35022, 35400, 35610, 35500	Total	(291,182.63) (290,554.09)	August 1, 2017
13412255	478229242	35500	Line Construction 2	3,618.97	January 1, 2017
	478229242	35500	Line Construction 2	2,870.99	February 1, 2017
	478229242	35500	Line Construction 2	1,856.42	March 1, 2017
	478229242	35500	Line Construction 2	1,511.60	April 1, 2017
	478229242	35500	Line Construction 2	1,202.62	May 1, 2017
	478229242	35500	Line Construction 2	166,274.37	June 1, 2017
	478229242 478229242	35500 35022, 35400, 35610, 35500	Line Construction 2	7,858.28 (260,342.55)	July 1, 2017 August 1, 2017
	478229242	35022, 35400, 35610, 35500		454,134.66	September 1, 2017
	478229242	35022, 35400, 35610, 35500		4,107.67	October 1, 2017
	478229242	35022, 35400, 35610, 35500		5,497.36	November 1, 2017
	478229242	35022, 35400, 35610, 35500		7,257.66	December 1, 2017
			Total	395,848.05	
14083631	686847146	35620	TREP TrAIL Engineering	65,833.66	June 1, 2017
	686847146	35620	TREP TrAIL Engineering	(65,833.62)	July 1, 2017
			Total	0.04	
13420168	478541516	35400	Appalachian TrAIL - Loudoun Line	30,352.72	March 1, 2017
	478541516	35400	Appalachian TrAIL - Loudoun Line	7,688.24	April 1, 2017
			Total	38,040.96	
D-01458.1429C	4410319	35011	Property Purchase	(130,701.14)	December 1, 2017
D-01458.1403C	4401479	35500	Const 500kv line 502J-MTS (WV)	1,357.49	February 1, 2017
D-01458.3411C	4405648	35610	TrAIL - VA TL 500 kv	1,642.51	February 1, 2017
14692817	759166158	35610	TrAIL - VA TL 500 kv	388.39	January 1, 2017
	759166158	35610	TrAIL - VA TL 500 kv	407.64	February 1, 2017
	759166158	35610	TrAIL - VA TL 500 kv	<u>11.80</u>	December 1, 2017
			Total	807.83	
14732069	770275175	35610	502 Jct - Mt Storm 500kV	2.70	December 1, 2017
14732988	770346587	35610	Mt Storm-Mdwbrk 500kV	2.70	December 1, 2017
14692838	759166143	35610	Mt Storm-Meadowbrook 500kv WV	157.08	February 1, 2017
	759166143	35610	Mt Storm-Meadowbrook 500kv WV	108.74	March 1, 2017
			Total	265.82	
13416100	478316423	35022, 35400, 35610, 35500	Line Construction 16	6,269.90	August 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	9,232.42	October 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	3,721.25	November 1, 2017
	478316423	35022, 35400, 35610	Line Construction 16	1,915.21	December 1, 2017
			Total	21,138.78	

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Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
14620046	740069164	35610	502 Jct. Mt Storm 500kv	615.03	January 1, 2017
14020040	740069164	35610	502 Jct. Mt Storm 500kv	512.71	
	740069164	35610	502 Jct. Mt Storm 500kv	89.38	February 1, 2017 March 1, 2017
		35610	502 Jct. Mt Storm 500kv	308.63	
	740069164 740069164	35610	502 Jct. Mt Storm 500kv	(51.20)	July 1, 2017 August 1, 2017
	740069164	35610	502 Jct. Mt Storm 500kv	(51.20) 35.07	December 1, 2017
	740009104	33010	Total	1,509.62	December 1, 2017
			. Cital	1,000.02	
14908310	801737170	35610	536 502 Junction Mt Storm 500kv	3,936.22	January 1, 2017
14936079	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(43,323.67)	January 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(104,441.06)	February 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	(36,290.55)	March 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	36,925.25	April 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	18.62	May 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	18,532.78	November 1, 2017
	804969618	35610	502 Jct - Mt Storm #536 Repl OPGW	44,135.63	December 1, 2017
			Total	(84,443.00)	
15280841	850588822	35610	Meadow Brook - Mt. Storm	213,037.27	May 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(3,062.61)	June 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	9,454.47	July 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	29,486.26	August 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(705.69)	September 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(3,070.47)	October 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(9,394.95)	November 1, 2017
	850588822	35610	Meadow Brook - Mt. Storm	(25,159.40)	December 1, 2017
			Total	210,584.88	
15302452	853274105	35610	502 Junction - Mt. Storm 500k	(26.82)	June 1, 2017
	853274105	35610	502 Junction - Mt. Storm 500k	26.82	July 1, 2017
			Total	0.00	•
13418878	478439181	35022, 35400, 35610, 35500	Line Construction 13	7.13	August 1, 2017
13418900	478439187	35022, 35400, 35610, 35500	Line Construction 14	156.08	August 1, 2017
11001000	044005005			252.000.00	
14991086	811995625	35300	FE South Trans HQ-Inst MPLS Router	352,999.63	August 1, 2017
	811995625	35300	FE South Trans HQ-Inst MPLS Router	(10.00)	September 1, 2017
	811995625	35300	FE South Trans HQ-Inst MPLS Router Total	<u>197.35</u> 353,186.98	December 1, 2017
D-01458.1301C	4401291	35300	TRAIL PID for time MTS	(29,325.18)	September 1, 2017
				, , ,	,
Various	Various	35620	Vegetation Management	543,964.31	August 1, 2017
			Total 502 Junction to Territorial Line	1,037,428.69	
			Other Projects		
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	(9.21)	January 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside Bartonville 138 kV 32.4 Cap Topside	(9.21) 162.45	May 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside Bartonville 138 kV 32.4 Cap Topside	184,625.15	June 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside Bartonville 138 kV 32.4 Cap Topside	3,126.07	September 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside Bartonville 138 kV 32.4 Cap Topside	3,126.07 156.16	October 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside Bartonville 138 kV 32.4 Cap Topside	3.84	November 1, 2017
	654797117	35300	Bartonville 138 kV 32.4 Cap Topside	8.94	December 1, 2017
	004101111	55555	Total	188,073.40	2000111001 1, 2017
				.55,5.5.40	

		FERC Account 101/106			Date of Transfer from CWIP to Plant
Work Order ID	Work Order Number	Sub-Account	Project / Description	Amount	in Service
			TrAIL Projects		
	500100100	05040 05000	00 01 1 44511/10: 0 07	0.054.44	
	536139128 536139128	35210, 35300 35210, 35300	SS - Claysburg 115 kV Ring Bus - RT SS - Claysburg 115 kV Ring Bus - RT	2,951.44 278.00	January 1, 2017 June 1, 2017
14265429	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	92.67	August 1, 2017
	536139128	35210, 35300	SS - Claysburg 115 kV Ring Bus - RT	4,006.56	September 1, 2017
			Total	7,328.67	
	511281973	35500, 35610	Build 230kV Line - Conemaugh to Sew	2,082.10	February 1, 2017
	775778834	35011	Land Purchase-Pierce Brook Substati	1,539.30	June 1, 2017
	775778834	35011	Land Purchase-Pierce Brook Substati	(925.84)	July 1, 2017
14097794	775778834	35011	Land Purchase-Pierce Brook Substati Total	<u>223,654.11</u> 224,267.57	September 1, 2017
11001101			· otal	22 1,207.07	
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	(5,465.53)	June 1, 2017
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24	166.10	August 1, 2017
	719157878	35300	Grover Sub - Install a 47.7 MVAR 24 Total	(166.10) (5,465.53)	September 1, 2017
13123150	4050	05			
14754065	495300103 495300103	35300 35300	Kammer SS:T2 Xfmr Trans Maint Kammer SS:T2 Xfmr Trans Maint	(2,041.63)	June 1, 2017
14754065	499900103	33300	Total	<u>622.94</u> (1,418.69)	July 1, 2017
	511201427	35310 35300	Mansfield-Everts Dr-Build new 345/1	1,875.95	January 1 2017
	511281437 511281437	35210, 35300 35210, 35300	Mansfield-Everts Dr-Build new 345/1 Mansfield-Everts Dr-Build new 345/1	1,875.95	January 1, 2017 February 1, 2017
14560598	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,780.64	March 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	17,477.52	April 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	6,201.90	May 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,491.66	June 1, 2017
13526185	511281437 511281437	35210, 35300 35210, 35300	Mansfield-Everts Dr-Build new 345/1 Mansfield-Everts Dr-Build new 345/1	458.84 504.52	July 1, 2017 August 1, 2017
10020100	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,891.42	September 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	1,477.31	October 1, 2017
	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1	308.96	November 1, 2017
13302963	511281437	35210, 35300	Mansfield-Everts Dr-Build new 345/1 Total	<u>1,517.70</u> 46,385.88	December 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	51.37	February 1, 2017
	540946841 540946841	35300 35300	Monocacy SS - Inst. SVC Facilities Monocacy SS - Inst. SVC Facilities	35.59 1,873.07	March 1, 2017 June 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	3,591.45	July 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(1,587.58)	August 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	793.51	September 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities	(41.99)	October 1, 2017
	540946841	35300	Monocacy SS - Inst. SVC Facilities Total	<u>476.67</u> 5,192.09	December 1, 2017
	503025824	35300	Moshannon 230 kV - Construct 4 brea	92.67	May 1 2017
14203470	503025824	35300	Moshannon 230 kV - Construct 4 brea	93,984.25	May 1, 2017 October 1, 2017
	000020021	55555	Total	94,076.92	00.000. 1, 2017
	544530217	35300	Oak Mound Terminal Addition	39,671.16	January 1, 2017
	544530217	35300	Oak Mound Terminal Addition	73,327.06	February 1, 2017
	544530217	35300	Oak Mound Terminal Addition	21,998.10	March 1, 2017
	544530217	35300	Oak Mound Terminal Addition	14,428.32	April 1, 2017
	544530217 544530217	35300 35300	Oak Mound Terminal Addition Oak Mound Terminal Addition	2,385.06 (4,871.39)	May 1, 2017 June 1, 2017
	544530217	35300	Oak Mound Terminal Addition	(1,740.90)	July 1, 2017
13609744	544530217	35300	Oak Mound Terminal Addition	(99.78)	August 1, 2017
	544530217	35300	Oak Mound Terminal Addition	(9,665.37)	September 1, 2017
	544530217	35300	Oak Mound Terminal Addition	1,279.64	October 1, 2017
14258663	544530217	35300	Oak Mound Terminal Addition Total	<u>9,868.39</u> 146,580.29	December 1, 2017
	E40404004	05040 05000 05000			I 4 0047
	513124964 513124964	35210, 35220, 35300 35210, 35220, 35300	TrAIL -Rider SS Ring Bus TrAIL -Rider SS Ring Bus	1,491.30	January 1, 2017
	513124964	35210, 35220, 35300 35210, 35220, 35300	TrAIL -Rider SS Ring Bus	2,641.07 526.02	February 1, 2017 March 1, 2017
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus	(13,245.79)	June 1, 2017
	513124964	35220, 35300	TrAIL -Rider SS Ring Bus	1,280.38	August 1, 2017
	513124964	35210, 35220, 35300	TrAIL -Rider SS Ring Bus Total	(1,280.38) (8,587.40)	September 1, 2017
	710349743	35500, 35610	138-kV Loop to Rider Sub	12,982,471.49	January 1, 2017
	710349743 710349743	35500, 35610 35500, 35610	138-kV Loop to Rider Sub 138-kV Loop to Rider Sub	8,129,750.70 726,919.01	February 1, 2017 March 1, 2017
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					Date of Transfer
Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	from CWIP to Plant in Service
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			TrAIL Projects		
13722767	710349743	35500, 35610	138-kV Loop to Rider Sub	(5,322,163.66)	April 1, 2017
	710349743	35500, 35610	138-kV Loop to Rider Sub Total	90.30 16,517,067.84	May 1, 2017
	509201475	35500	Rider 138kV Line ext	(14,265,296.86)	January 1, 2017
	509201475	35500	Rider 138kV Line ext	(9,008,906.03)	February 1, 2017
	509201475 509201475	35500 35500	Rider 138kV Line ext Rider 138kV Line ext	(836,792.12) (37,740.60)	March 1, 2017 April 1, 2017
14516970	509201475	35500	Rider 138kV Line ext	599.27	May 1, 2017
	509201475	35500	Rider 138kV Line ext Rider 138kV Line ext	(40.74)	June 1, 2017
	509201475 509201475	35500 35500	Rider 138kV Line ext	61.12 130.58	July 1, 2017 August 1, 2017
	509201475	35500	Rider 138kV Line ext	(342.33)	September 1, 2017
	509201475 509201475	35500 35500	Rider 138kV Line ext Rider 138kV Line ext	1,256.70 (2,065.29)	October 1, 2017 November 1, 2017
13469732	509201475	35500	Rider 138kV Line ext	3,364,583.51	December 1, 2017
			Total	(20,784,552.79)	
	713632077	35300	Rider SS: Ring Bus & 138 kV Line	157.06	June 1, 2017
	513060926 513060926	35022 35022	Trail ROW-Rider SS Ring Bus & 138 k Trail ROW-Rider SS Ring Bus & 138 k	1,165.10 756.53	January 1, 2017 March 1, 2017
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	191.06	April 1, 2017
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k	10,000.00	October 1, 2017
	513060926	35022	Trail ROW-Rider SS Ring Bus & 138 k Total	20.88 12,133.57	December 1, 2017
	545747247	35300	Shingletown SS:Inst 75MVAR 230kV Ca	32.66	January 1, 2017
13722842	534342055 534342055	35210, 35300 35210, 35300	Squab Hollow SS: TrAILCo CIAC/230- Squab Hollow SS: TrAILCo CIAC/230-	(8,102.40) 1,439.46	January 1, 2017 March 1, 2017
13721318	554542055	352 10, 35300	Total	(6,662.94)	March 1, 2017
	536767657	35610	Glenn Falls Lamberton Loop 138kv	(1,740,182.60)	November 1, 2017
	745092783	35011	Joffre SS Land Purchase	657.69	January 1, 2017
	745092783 745092783	35011 35011	Joffre SS Land Purchase Joffre SS Land Purchase	743.44 482.85	February 1, 2017 March 1, 2017
13956791	745092783	35011	Joffre SS Land Purchase	846.57	April 1, 2017
14057705	745092783	35011 35011	Joffre SS Land Purchase Joffre SS Land Purchase	36,376.64	May 1, 2017
14057705	745092783 745092783	35011	Joffre SS Land Purchase	4,205.35 2,796.33	June 1, 2017 July 1, 2017
	745092783	35011	Joffre SS Land Purchase Total	<u>4,535.05</u> 50,643.92	August 1, 2017
14082160					
14651143	540699748 540699748	35300 35300	Erie South: Install +250/-100 MVAR Erie South: Install +250/-100 MVAR	(13,354.58) 23,962.57	January 1, 2017 February 1, 2017
14031143	540699748	35300	Erie South: Install +250/-100 MVAR	15,510.78	March 1, 2017
	540699748 540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR Erie South: Install +250/-100 MVAR	6,721.46 13,734.72	April 1, 2017 May 1, 2017
	540699748	35210, 35220, 35300 35210, 35220, 35300	Erie South: Install +250/-100 MVAR	128,061.65	June 1, 2017
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	14,624.79	July 1, 2017
	540699748 540699748	35210, 35220, 35300 35210, 35220, 35300	Erie South: Install +250/-100 MVAR Erie South: Install +250/-100 MVAR	4,981.62 884.27	August 1, 2017 September 1, 2017
	540699748	35210, 35220, 35300	Erie South: Install +250/-100 MVAR	5,429.75	October 1, 2017
14197715	540699748 540699748	35210, 35220, 35300 35210, 35220, 35300	Erie South: Install +250/-100 MVAR Erie South: Install +250/-100 MVAR	5,305.86 (1,744.54)	November 1, 2017 December 1, 2017
	0.0000.10	00210, 00220, 00000	Total	204,118.35	20002011
	523690351	35300	Pierce Brook Sub: Install 345/230 kV	156,412.46	January 1, 2017
	523690351 523690351	35300 35300	Pierce Brook Sub: Install 345/230 kV Pierce Brook Sub: Install 345/230 kV	88,568.04 319,577.63	February 1, 2017 March 1, 2017
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(28,662.86)	April 1, 2017
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	(60,857.59)	May 1, 2017
	523690351 523690351	35210, 35220, 35300 35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV Pierce Brook Sub: Install 345/230 kV	397,145.53 56,996.78	June 1, 2017 July 1, 2017
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	7,357.73	August 1, 2017
	523690351 523690351	35210, 35220, 35300 35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV Pierce Brook Sub: Install 345/230 kV	16,895.12 284,540.72	September 1, 2017 October , 2017
	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV	58,397.25	November 1, 2017
13547208	523690351	35210, 35220, 35300	Pierce Brook Sub: Install 345/230 kV Total	<u>29,524.67</u> 1,325,895.48	December 1, 2017
	765959807	35300	Mainsburg Substation	58,309.37	January 1, 2017
	765959807 765959807	35300 35300	Mainsburg Substation Mainsburg Substation	63,464.54 (838.29)	February 1, 2017 March 1, 2017
	765959807	35300	Mainsburg Substation	11,194.23	April 1, 2017
	765959807 765959807	35300 35300	Mainsburg Substation Mainsburg Substation	183.35 248.12	May 1, 2017 June 1, 2017
	765959807	35300	Mainsburg Substation	127.92	July 1, 2017
	765959807 765959807	35300 35300	Mainsburg Substation Mainsburg Substation	(29.30) <u>7,359.86</u>	August 1, 2017 December 1, 2017
	10000001	55500	Total	140,019.80	2300111001 1, 2017

Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			TrAIL Projects		
			TIALE Projects		
14716425	542480347	35300	Conemaugh Sub	473.54	February 1, 2017
	542480347	35300	Conemaugh Sub Total	327.85 801.39	March 1, 2017
	54440000	05000			1 0047
	544496386 544496386	35022 35022	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	10,345.80 1,122.86	January 1, 2017 February 1, 2017
	544496386 544496386	35022 35022	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	8,295.30 8,839.52	March 1, 2017 April 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	8,525.04	May 1, 2017
	544496386 544496386	35022 35022	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	165,872.32 22,007.20	June 1, 2017 July 1, 2017
13123835	544496386	35022	Oak Mound - Waldo Run #1	21,504.25	August 1, 2017
	544496386 544496386	35022 35022	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	914.39 23,477.00	September 1, 2017 October 1, 2017
	544496386	35022	Oak Mound - Waldo Run #1	5,769.48	November 1, 2017
14258354	544496386	35022	Oak Mound - Waldo Run #1 Total	(27,296.64) 249,376.52	December 1, 2017
	678978199	35300	Waldo Run Sub	116.32	January 1, 2017
	678978199	35300	Waldo Run Sub	4,582.14	February 1, 2017
	678978199 678978199	35300 35300	Waldo Run Sub Waldo Run Sub	3,402.04 369.26	March 1, 2017 April 1, 2017
	678978199	35300	Waldo Run Sub	0.16	May 1, 2017
	678978199 678978199	35300 35300	Waldo Run Sub Waldo Run Sub	292.86 2,886.58	September 1, 2017 October 1, 2017
	678978199 678978199	35300 35300	Waldo Run Sub Waldo Run Sub	3,203.18 4,233.25	November 1, 2017 December 1, 2017
	070370193	33300	Total	19,085.79	December 1, 2017
14435971	689555528	35500, 35610	Oak Mound - Waldo Run #1	236,269.26	January 1, 2017
	689555528 689555528	35500, 35610 35500, 35610	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	28.63 19.82	February 1, 2017 March 1, 2017
	689555528 689555528	35500, 35610 35500, 35610	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	41,276,252.90	August 1, 2017 September 1, 2017
	009333320	33300, 33010	Total	<u>12,184,748.21</u> 53,697,318.82	September 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	(139,661.78)	January 1, 2017
	6895555910 6895555910	35500, 35610 35500, 35610	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	227,715.93 214,248.72	February 1, 2017 March 1, 2017
14464107	6895555910	35500, 35610	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	124,924.37	April 1, 2017
14464107	6895555910 6895555910	35500, 35610 35500, 35610	Oak Mound - Waldo Run #1	322,565.25 379,676.56	May 1, 2017 June 1, 2017
	6895555910	35500, 35610	Oak Mound - Waldo Run #1	118,159.86	July 1, 2017
	6895555910 6895555910	35500, 35610 35500, 35610, 35900	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	(19,397,600.76) (5,809,858.21)	August 1, 2017 September 1, 2017
	6895555910	35500, 35610, 35900	Oak Mound - Waldo Run #1	44,868.43	October 1, 2017
14464108	6895555910 6895555910	35500, 35610, 35900 35500, 35610, 35900	Oak Mound - Waldo Run #1 Oak Mound - Waldo Run #1	(38,469.30) 4,849.10	November 1, 2017 December 1, 2017
			Total	(23,948,581.83)	
	544395083 544395083	35610 35610	Oak Mound - Waldo Run 138 kv Oak Mound - Waldo Run 138 kv	65,720.72 272,364.24	January 1, 2017 February 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	127,229.35	March 1, 2017
	544395083 544395083	35610 35610	Oak Mound - Waldo Run 138 kv Oak Mound - Waldo Run 138 kv	220,706.46 176,588.87	April 1, 2017 May 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	183,288.52	June 1, 2017
	544395083 544395083	35610 35610	Oak Mound - Waldo Run 138 kv Oak Mound - Waldo Run 138 kv	26,871.23 (28,100,236.67)	July 1, 2017 August 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv	(561,637.27)	September 1, 2017
	544395083	35610	Oak Mound - Waldo Run 138 kv Total	<u>5,088,057.46</u> (22,501,047.09)	December 1, 2017
14080138	711507286	35300	Joffre Substation - Construct 138kv	393,433.46	January 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	(172,125.16)	February 1, 2017
	711507286 711507286	35300 35300	Joffre Substation - Construct 138kv Joffre Substation - Construct 138kv	107,701.12 154,954.72	March 1, 2017 April 1, 2017
	711507286	35300	Joffre Substation - Construct 138kv	123,511.59	May 1, 2017
	711507286 711507286	35300 35300	Joffre Substation - Construct 138kv Joffre Substation - Construct 138kv	(268,885.55) (22,847.76)	June 1, 2017 July 1, 2017
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	(13,671.95)	August 1, 2017
	711507286 711507286	35210, 35220, 35300 35210, 35220, 35300	Joffre Substation - Construct 138kv Joffre Substation - Construct 138kv	20,983.45 20,201.46	September 1, 2017 October 1, 2017
	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv	1,131.94	November 1, 2017

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					Date of Transfer
Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	from CWIP to Plant in Service
			TrAIL Projects		
			•		
14528199	711507286	35210, 35220, 35300	Joffre Substation - Construct 138kv Total	<u>1,369.77</u> 345,757.09	December 1, 2017
	545657671	35300	Const New Richwood Hill SS	1,714,462.30	January 1, 2017
	545657671	35300	Const New Richwood Hill SS	(191,748.16)	February 1, 2017
	545657671	35300	Const New Richwood Hill SS	(53,860.15)	March 1, 2017
	545657671	35300 35300	Const New Richwood Hill SS Const New Richwood Hill SS	(845,755.37)	April 1, 2017
	545657671 545657671	35300	Const New Richwood Hill SS	(39,113.74) 3,381.90	May 1, 2017 June 1, 2017
	545657671	35300	Const New Richwood Hill SS	(10,352.32)	July 1, 2017
	545657671	35300	Const New Richwood Hill SS	19,004.93	August 1, 2017
	545657671	35300	Const New Richwood Hill SS	79,228.92	September 1, 2017
	545657671 545657671	35300 35300	Const New Richwood Hill SS Const New Richwood Hill SS	48,201.31 39,627.45	October 1, 2017 November 1, 2017
14276743	545657671	35300	Const New Richwood Hill SS	(118,549.43)	December 1, 2017
			Total	644,527.64	,
	836242181 836242181	35300 35300	Richwood Hill SVC-Inst a +90/-30 Mv Richwood Hill SVC-Inst a +90/-30 Mv	(146,060.05) 85,618.66	January 1, 2017 February 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	26,954.63	March 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	4,059.27	April 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 Mv	199.86	May 1, 2017
	836242181 836242181	35300 35300	Richwood Hill SVC-Inst a +90/-30 Mv Richwood Hill SVC-Inst a +90/-30 Mv	7,291.78 1,393.07	June 1, 2017 July 1, 2017
	836242181	35300	Richwood Hill SVC-Inst a +90/-30 MV	4,807.93	December 1, 2017
			Total	(15,734.85)	
	833593997	35300	Joffre SS: Construct 138kv Switch	19,605.06	January 1, 2017
15165673	833593997	35300	Joffre SS: Construct 138kv Switch	18,285.91	February 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	19,092.58	March 1, 2017
	833593997 833593997	35300 35300	Joffre SS: Construct 138kv Switch Joffre SS: Construct 138kv Switch	29,460.91 30,465.25	April 1, 2017 May 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	(1,152.68)	June 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	984.05	July 1, 2017
	833593997	35300	Joffre SS: Construct 138kv Switch	3,322.52	August 1, 2017
	833593997 833593997	35300 35300	Joffre SS: Construct 138kv Switch Joffre SS: Construct 138kv Switch	(32.03) 2,884.89	September 1, 2017 December 1, 2017
15144925			Total	122,916.46	
	511281243	35022	ROW - 230kV Line Conemaugh to Sewar	951.80	February 1, 2017
	850716728	35300	Erie South - Relay Replc-Four Mile	4.99	August 1, 2017
	477989703	35500, 35610	Osage-Whiteley(MP) - 5.8-mi new 138	20,000.00	April 1, 2017
	478369456	35300	Osage - Transmission	1,337.24	May 1, 2017
	501407786	35300	Trail - Belmont SS: 500/138Kv Spare	(10,284.73)	May 1, 2017
	501407786	35300	Trail - Belmont SS: 500/138Kv Spare Total	(302,301.26) (312,585.99)	August 1, 2017
13123478	713634480	35500, 35610	MPDC Mon Power Delivery	4,868.49	March 1, 2017
13256183			•		
13395937	696302028 696302028	35300 35300	Warren: Install 4 breaker 230Kv Warren: Install 4 breaker 230Kv	24,035,092.45 70,316.81	June 1, 2017 July 1, 2017
	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	(59,294.14)	August 1, 2017
13416143	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv	98,281.81	September 1, 2017
13584606	696302028 696302028	35210, 35220, 35300 35210, 35220, 35300	Warren: Install 4 breaker 230Kv Warren: Install 4 breaker 230Kv	(109,474.79) 42.31	October 1, 2017 November 1, 2017
1000 1000	696302028	35210, 35220, 35300	Warren: Install 4 breaker 230Kv Total	(1,709.46) 24,033,254.99	December 1, 2017
14471297	751292370	35300	Damascus SS-Inst 230Kv Capacitor	1,041,642.54	May 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	105,559.79	June 1, 2017
14490072	751292370	35300	Damascus SS-Inst 230Kv Capacitor	31,202.53	July 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor Damascus SS-Inst 230Kv Capacitor	(2,615.94)	August 1, 2017
	751292370 751292370	35300 35300	Damascus SS-Inst 230Kv Capacitor Damascus SS-Inst 230Kv Capacitor	510.19 290.38	September 1, 2017 October 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor	(16.67)	November 1, 2017
	751292370	35300	Damascus SS-Inst 230Kv Capacitor Total	<u>69,713.32</u> 1,246,286.14	December 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	1,518,028.97	April 1, 2017
14667784	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	168,418.88	May 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	50,394.45	June 1, 2017
	753546385 753546385	35300 35300	Mainsburg SS-Inst 2nd Pilot Commun Mainsburg SS-Inst 2nd Pilot Commun	412,816.34 (173,867.46)	July 1, 2017 August 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(2,409.02)	September 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	51,375.08	October 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun	(27,238.72)	November 1, 2017
	753546385	35300	Mainsburg SS-Inst 2nd Pilot Commun Total	209,778.58 2,207,297.10	December 1, 2017
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Work Order ID	Work Order Number	FERC Account 101/106 Sub-Account	Project / Description	Amount	Date of Transfer from CWIP to Plant in Service
			.,		
			TrAIL Projects		
14674548	799878243	35300	Construct SVC portion of Joffre SS	20,544,554.86	May 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	(197,236.02)	June 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	10,158,377.50	July 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	1,903.36	August 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	285.94	September 1, 2017
	799878243	35300	Construct SVC portion of Joffre SS	212.42	December 1, 2017
	755076240	00000	Total	30,508,098.06	December 1, 2017
	827341817	35300	502 Junction-Inst DWDM Node	490,756.61	November 1, 2017
	827341817	35300	502 Junction-Inst DWDM Node	14,232.97	December 1, 2017
14901158			Total	504,989.58	
14901136	819169327	35300	Meadow Brook -Inst DWDM Node	261,498.86	December 1, 2017
	019109327	35300	Meadow Brook -ITSt DWDM Node	201,490.00	December 1, 2017
	819169432	35300	502 Junction-Inst MPLS Router	144,185.72	December 1, 2017
	823826588	35300	Joffe-Inst Microwave Tower at Joff	130,091.15	May 1, 2017
	823826588	35300	Joffe-Inst Microwave Tower at Joff	923.24	December 1, 2017
			Total	131,014.39	
14991389					
	824654603	35300	Kammer- T200 Xfmr repair	38,317.43	December 1, 2017
	827587905	35300	Meadow Brook SS: Replace Bushings	256,157.18	January 1, 2017
15045085	827587905	35300	Meadow Brook SS: Replace Bushings	2,277.32	June 1, 2017
10040000	827587905	35300	Meadow Brook SS: Replace Bushings	73.09	July 1, 2017
15045170	827587905	35300	Meadow Brook SS: Replace Bushings	29.79	December 1, 2017
			Total	258,537.38	
15082975					
	830093982	35210	Meadow Brook SS: Storage Building	9,785.76	July 1, 2017
	00.1007500	05040	TDED W.I. D. D	4 740 400 00	0
	834027523	35210	TREP - Waldo Run-Repairs along main	1,740,182.60	October 1, 2017
15085575	834027523	35210	TREP - Waldo Run-Repairs along main	1,578,668.76	November 1, 2017
45405000	834027523	35210	TREP - Waldo Run-Repairs along main	247,960.62	December 1, 2017
15105602			Total	3,566,811.98	
	844707107	35300	Richwood Hill 138KV Line CCVT	4,316.73	June 1, 2017
	844707107	35300	Richwood Hill 138KV Line CCVT	58.95	December 1, 2017
			Total	4,375.68	
15129557	847075149	35300	Meadow Brook SS: Replace Minitor	4,249.22	July 1, 2017
10120001	847075149	35300	Meadow Brook SS: Replace Minitor	59.32	December 1, 2017
15150073			Total	4,308.54	
	857642589	35300	Black Oak MD- Trail EHV	382,103.99	December 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	187,659.29	July 1, 2017
15223087	860526747	35300	Joffre Sub-Inst fence within substation	(44,041.57)	August 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	(1,520.01)	September 1, 2017
	860526747	35300	Joffre Sub-Inst fence within substation	(31.79)	October 1, 2017
45054057	860526747	35300	Joffre Sub-Inst fence within substation	(45.56)	November 1, 2017
15251957	860526747	35300	Joffre Sub-Inst fence within substation	19,002.71	December 1, 2017
			Total	161,023.07	
	3369924630	35011	Real Estate for Pierce Brook Shunt	41,680.07	November 1, 2017
15330859	3369924630	35011	Real Estate for Pierce Brook Shunt	<u>199.76</u>	December 1, 2017
			Total	41,879.83	
15351980	3389017329	35300	Meadow Brook SVC-Repl Cooper SMP-16	14,619.67	December 1, 2017
	3309017329	JJJ00	ivicadow brook 3 vo-kepi Coopei SiviP-16	14,019.07	December 1, 2017
			Total Other Projects	68,264,570.29	
			Total Additions	69,301,998.98	



Gary E. Guy Assistant General Counsel Baltimore Gas and Electric Company, an Exelon Company

Edison Place 701 Ninth Street, N.W. Suite 9426 Washington, DC 20068 (202) 872-2576 gary.e.guy@bge.com

May 4, 2018

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

Re: *Baltimore Gas and Electric Company*, Docket No. ER09-1100-000, Electronic Informational Filing of 2018 Formula Rate Annual Update; Notice of Annual Meeting

Dear Ms. Bose:

Attached hereby in electronic PDF format for informational purposes in the above-referenced proceeding, please find the 2018 Annual Update of Baltimore Gas and Electric Company ("BGE").

The attachment is BGE's thirteenth Annual Update, and has been submitted to PJM for posting on its Internet website via link to the Transmission Service page. BGE's first four Annual Updates were accepted by Letter Orders issued on April 3, 2007, January 31, 2008, December 16, 2008, and February 17, 2010, respectively. In that latest February 17th Order, the Commission explained, "This letter also advises BGE that Annual Updates in the forthcoming years should be submitted for informational purposes only, in Docket No. ER09-1100-000. Upon receipt, the *Commission will not act on or notice the informational filing* because the formula rate protocols provide specific procedures for notice, review, and challenges to the Annual Updates." (Emphasis added.)

This Annual Update shows a recalculation of BGE's Annual Transmission Revenue Requirements. In particular, the Annual Update: (1) contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7); (2) contains no material accounting change (and any accounting change is discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and within the FERC Form No. 1); and (3) contains no change to the Post-Employment Benefits other than Pension ("PBOP")¹ charges in excess of the filing threshold set forth in said settlement.

Very truly yours,

/s/ Gary E. Guy

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

¹ PBOP formula rate inputs are defined in Section 2.h of the formula rate protocols as being pursuant to Financial Accounting Standards No. 106, which covers "Employers' Accounting for Postretirement Benefits Other Than Pensions."

ATTACHMENT H-2A

nula Rate	and Electric Company	Notes	FERC Form 1 Page # or Instruction	2017
	and the second and the	Notes	Instruction	2017
	re input cells			
ors				
Wages 8	Salary Allocation Factor			
	insmission Wages Expense		p354.21.b	21,81
	Tagas Expanso		poo <u>2</u> s	21,01
Tot	al Wages Expense		p354.28b	154,90
	ss A&G Wages Expense		p354.27b	24,15
Tot	al		(Line 2 - 3)	130,75
Wages 8	Salary Allocator		(Line 1 / 4)	16.6
	,		(=	
	ocation Factors			
	ctric Plant in Service		Attachment 5	7,463,47
	mmon Plant In Service - Electric	(Note A)	(Line 24)	565,25
Tot	al Plant In Service		(Sum Lines 6 & 7)	8,028,72
٨٥٠	cumulated Depreciation (Total Electric Plant)		Attachment 5	2,659,45
	cumulated Depreciation (Total Electric Plant) cumulated Intangible Amortization	(Note A)	p200.21c	39,06
	cumulated Intangible Amortization cumulated Common Amortization - Electric	(Note A)	p356	39,00
	cumulated Common Plant Depreciation - Electric	(Note A)	Attachment 5	187,88
	al Accumulated Depreciation	(Note 71)	(Sum Lines 9 to 12)	2,886,39
	ar / todamatata 2 oprostation		(04111 211100 0 10 12)	2,000,00
Ne	t Plant		(Line 8 - 13)	5,142,32
Tra	insmission Gross Plant		(Line 29 - Line 28)	1,765,39
	ant Allocator		(Line 15 / 8)	21.9
0103311	unit Anobator		(Eine 107 0)	21.0
	· · · · · · · · · · · · · · · · · · ·			
Ira	insmission Net Plant		(Line 39 - Line 28)	1.309.70
	nsmission Net Plant t Allocator		(Line 39 - Line 28) (Line 17 / 14)	1,309,70 25.4
Net Plan alculations Plant In 3 Tra	Service Insmission Plant In Service		(Line 17 / 14) Attachment 5	25.4
Net Plan alculations Plant In : Tra For	t Allocator Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For		(Line 17 / 14) Attachment 5 O Attachment 6	25.4 1,611,81
Net Plan alculations Plant In Tra For Net	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar Year (weighted by months in ser	r Reconciliatior (Note B)	(Line 17 / 14) Attachment 5 O Attachment 6 Attachment 6	25.4 1,611,81 39,24
Net Plan alculations Plant In Tra For Net	t Allocator Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For		(Line 17 / 14) Attachment 5 O Attachment 6	25.4 1,611,81 39,24
Net Plan alculations Plant In : For Net	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service		Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21)	1,611,81 39,24 1,651,06
Net Plan alculations Plant In: Tra For Net Tot Ge	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interview Inter	(Note B)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5	1,611,81 39,24 1,651,06
Net Plan alculations Plant In : For Net To Ge Core	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible I		Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5	1,611,8 ¹ 39,2 ² 1,651,06 119,93 565,28
Net Plan alculations Plant In: Tra For Nete Toi	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible Interval & Intangible Interval & Common Plant (Electric Only) Interval & Common	(Note B)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24)	25.4 1,611,8' 39,2' 1,651,00 119,9' 565,2' 685,1'
Net Plan alculations Plant In: For Net To Ge Co Tot We We We	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible I	(Note B)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5	1,611,81 39,24 1,651,06 119,93 565,26 685,15 16.66
Net Plan alculations Plant In: For Net Tot Ge Cor Wa Ge	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible Interval & Intangible Interval & Common Plant (Electric Only) Interval & Common Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant (Electric Only) Interval & Common Plant Allocated to Transmission	(Note B)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26)	25.4 1,611,81 39,24 1,651,06 119,93 565,24 685,16 16,66 114,32
Net Plant In: Plant In: Tra For Net Tot Ge Coo Tot Wa Ge Plant Plant In: Plant In: Are For Net Tor Ge Coo Tot Wa Ge Plant Pla	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Internal & Intangible Internal & Intangible Internal & Common Internal & Common Internal & Common Internal & Common Plant Allocated to Transmission Interna	(Note B)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5	25.4 1,611,8* 39,2* 1,651,0(119,9; 565,2* 685,1* 16,68 114,3;
Net Plant In: Plant In: Tra For Net Tot Ge Coo Tot Wa Ge Plant Plant In: Plant In: Are For Net Tor Ge Coo Tot Wa Ge Plant Pla	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible Interval & Intangible Interval & Common Plant (Electric Only) Interval & Common Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant (Electric Only) Interval & Common Plant Allocated to Transmission	(Note B)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26)	25.4 1,611,8* 39,2* 1,651,0(119,9; 565,2* 685,1* 16,68 114,3;
Net Plan alculations Plant In : For Net Plan Totol Ge Col Ge Col Totol	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Internal & Intangible Internal & Intangible Internal & Common Internal & Common Internal & Common Internal & Common Plant Allocated to Transmission Interna	(Note B)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5	25.4 1,611,8* 39,2* 1,651,0(119,9; 565,2* 685,1* 16,68 114,3;
Net Plan alculations Plant In: For Net Tot Ge Cor Tot Wa Ge Plan TOTAL F Accumul	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible Interval & Intangible Interval & Common Interval & Common Interval & Common Interval & Common Plant Allocated to Transmission	(Note B)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5	25.4 1,611,8' 39,2' 1,651,06 119,9' 565,2' 685,1' 16.6' 114,3' 1,00'
Net Plant In: Plant In: For Net Total Ge Coi Total Ge Plant Total Total Accumul	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Internal & Intangible Internal & Intangible Internal & Common Iga & Salary Allocation Factor Internal & Common Plant Allocated to Transmission Int Held for Future Use (Including Land) Plant In Service Internal & Common Accumulated Depreciation Internal & Common Plant Allocated to Transmission Internal &	(Note B)	Attachment 5 O Attachment 6 Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5	25.4 1,611,8* 39,2* 1,651,00 119,93 565,2* 685,11 16,68 114,3; 1,766,38 418,5;
Net Plan alculations Plant In: For Net Tot Ge Cor Tot Wa Ge Plan TOTAL F Accumul	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser Ital Transmission Plant In Service Internal & Intangible Internal & Intangible Internal & Common Internal & Common Internal & Common Plant Allocated to Transmission Internal & Common Plant Allocated to Transmission Internal & Common Plant Allocated to Transmission Internal & Common Plant Allocated Including Land)	(Note B)	Attachment 5 O Attachment 6 Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 + 26) Attachment 5 (Line 22 + 27 + 28) Attachment 5	25.4 1,611,8' 39,2' 1,651,06 119,9' 565,2' 685,1' 16,6' 114,3' 1,766,3' 418,5' 8,5'
Net Plan alculations Plant In : For Net Plan in : Ge Color Tot Wa Ge TotAL F Accumul	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser Ital Transmission Plant In Service Internal & Intangible Internal & Intangible Internal & Common Inge & Salary Allocation Factor Internal & Common Plant Allocated to Transmission Int Held for Future Use (Including Land) Plant In Service Internal Service Inte	(Note B)	Attachment 5 O Attachment 6 Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5 (Line 22 + 27 + 28) Attachment 5 Attachment 5 Attachment 5 (Line 21 + 27 + 28)	25.4 1,611,8' 39,2' 1,651,06 119,9' 565,2' 685,1' 16,6' 114,3' 1,766,3' 418,5' 8,5'
Net Plant In : Plant In : For Net Tot Company Tot	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For w Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Internal & Intangible Internation Plant (Electric Only) International Electric Only) International Electric Only Internationa	(Note B)	Attachment 5 O Attachment 6 Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5 (Line 22 + 27 + 28) Attachment 5 Attachment 5 Attachment 5 (Line 11) (Line 11) (Line 11)	25.4 1,611,8* 39,2* 1,651,00 119,93 565,21 685,11 16.60 114,3; 1,00 1,766,31
Net Plan alculations Plant In: For Net Tot Ge Coo Tot TOTAL F Accumul Tra Acc Acc Coo Coo Coo Coo Coo Coo Coo Coo Coo C	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible Interval & Intangible Interval & Common Interval & Common Interval & Common Interval & Common Plant Allocated to Transmission Interval & Common Plant Allocated to Transmission Interval & Common Plant Allocated to Transmission Interval & Common Plant Interval Common Plant Interval Common Plant Interval Common I	(Note B) (Notes A) (Note C)	Attachment 5 O Attachment 6 Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5 (Line 22 + 27 + 28) Attachment 5 Attachment 5 Attachment 5 (Line 21 + 27 + 28)	25.4 1,611,8 39,2 1,651,00 119,9; 565,2; 685,1; 16,6i 114,3; 1,766,3; 418,5; 8,5; 26,3; 187,8i
Net Plant In : Plant In : For Net Plant In : For Ne	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible Interval & Intangible Interval & Common Plant (Electric Only) Interval & Common Plant Allocated to Transmission Interval & Common Plant Allocated Transmission Interval	(Note B) (Notes A) (Note C)	Attachment 5 O Attachment 6 Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 + 26) Attachment 5 (Line 22 + 27 + 28) Attachment 5 Attachment 5 (Line 11) (Line 12) (Sum Lines 31 to 34) (Line 5)	25.4 1,611,8 39,2 1,651,0 119,9 565,2 685,1 16,6 114,3 1,0 1,766,3 418,5 26,3 187,8 222,7 16,6
Net Plant In : Plant In : For Net Plant In : For Ne	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Internal & Intangible Internal & Intangible Internal & Common Internal & Common Internal & Common Internal & Common Plant Allocated to Transmission I	(Note B) (Notes A) (Note C)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5 (Line 22 + 27 + 28) Attachment 5 Attachment 5 (Line 11) (Line 11) (Line 12) (Sum Lines 31 to 34)	25.4 1,611,81 39,24 1,651,06 119,93 565,21 685,11 16,66 114,32 1,00 1,766,33 418,52 8,54 26,31 187,86
Net Plant In: Plant In: Tra For Net Total Total Total Total Tra Accumul Tra Accumul Tra Accumul Tra Accumul Ge Ge Ge Ge Ge Ge Ge Ge Ge G	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service Interval & Intangible Interval & Intangible Interval & Common Plant (Electric Only) Interval & Common Plant Allocated to Transmission Interval & Common Plant Allocated Transmission Interval	(Note B) (Notes A) (Note C)	Attachment 5 O Attachment 6 Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 + 26) Attachment 5 (Line 22 + 27 + 28) Attachment 5 Attachment 5 (Line 11) (Line 12) (Sum Lines 31 to 34) (Line 5)	25.4 1,611,81 39,24 1,651,00 119,93 565,21 685,11 1,66,33 1,766,33 418,52 26,33 187,88 222,7* 16,686 37,16
Net Plan alculations Plant In: For Net Total Ge Coo Tot Wa Ge Plan TOTAL F Accumul Tra Acc Coo Tot Wa Ge Coo Tot Acc Coo Tot Ge Coo Tot Acc Coo Tot Ge Ge Coo Tot Ge Ge TOTAL F	Service Insmission Plant In Service Reconciliation only - remove New Transmission Plant Additions for Current Calendar For W Transmission Plant Additions for Current Calendar Year (weighted by months in ser tal Transmission Plant In Service International Service International Inter	(Note B) (Notes A) (Note C)	Attachment 5 O Attachment 6 Attachment 6 (Line 19 - 20 + 21) Attachment 5 Attachment 5 Attachment 5 (Line 23 + 24) (Line 5) (Line 25 * 26) Attachment 5 (Line 22 + 27 + 28) Attachment 5 (Line 12) (Line 12) (Sum Lines 31 to 34) (Line 5) (Line 5) (Line 5)	

	nt To Rate Base			
	Accumulated Deferred Income Taxes			
40	ADIT net of FASB 106 and 109		Attachment 1	-334,639,758
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	0
42	Net Plant Allocation Factor	(,	(Line 18)	25.47%
43	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * 42) + Line 40	-334,639,758
	Transmission O&M Reserves			
44	Current Period Changes in Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	0
	Abandonment Transmission Projects			
44a	Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	2,670,752
	Prepayments			
45	Prepayments	(Note A)	Attachment 5	47,117,396
46	Total Prepayments Allocated to Transmission		(Line 45)	47,117,396
	Materials and Supplies			
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0
48	Wage & Salary Allocation Factor		(Line 5)	16.69%
49	Total Transmission Allocated		(Line 47 * 48)	0
50	Transmission Materials & Supplies		p227.8c	3,855,313
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	3,855,313
	Cash Working Capital			
52	Operation & Maintenance Expense		(Line 84)	76,916,895
53	1/8th Rule		x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	9,614,612
	Network Credits			
55	Outstanding Network Credits	(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Co	(Note N)	From PJM	0
57	Net Outstanding Credits		(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base		(Line 43 + 44 + 44a + 46 + 51	-271,381,685
59	Rate Base		(Line 39 + 58)	1,039,327,189
0014				
O&M				
	Transmission O&M			
60	Transmission O&M		p321.112.b	
61				46,869,566
62	Less extraordinary property losses		Attachment 5	0
	Plus amotization of extraordinary property losses		Attachment 5 Attachment 5	0 0
63	Plus amotization of extraordinary property losses Less Account 565	44.4.00	Attachment 5 Attachment 5 p321.96.b	0 0 0
64	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565	(Note O)	Attachment 5 Attachment 5 p321.96.b PJM Data	0 0 0
64 65	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments	(Note O) (Note A)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5	0 0 0 0
64	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M		Attachment 5 Attachment 5 p321.96.b PJM Data	0 0 0
64 65 66	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses	(Note A)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 +	0 0 0 0 0 46,869,566
64 65 66	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M		Attachment 5 Attachment 5 p321.96.b pJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 +	0 0 0 0 0 46,869,566
64 65 66 67 68	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G	(Note A)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 +	0 0 0 0 46,869,566
64 65 66 67 68 68a	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926	(Note A)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 Attachment 5	0 0 0 0 46,869,566
64 65 66 67 68 68a 69	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924	(Note A) (Note A) (Note S)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 Attachment 5 p323.185.b	0 0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871
64 65 66 67 68 68a 69 70	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note A)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.185.b	0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936
64 65 66 67 68 68a 69 70 71	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note A) (Note A) (Note S) (Note E)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.189.b p323.189.b	0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847
64 65 66 67 68 68a 69 70 71 72	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A) (Note A) (Note S)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.191.b p352-353	0 0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847 0
64 65 66 67 68 68a 69 70 71 72 73	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A) (Note A) (Note S) (Note E)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 7)	0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847 0
64 65 66 67 68 68a 69 70 71 72 73 74	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor	(Note A) (Note A) (Note S) (Note E)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 7) (Line 5)	0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16,6856%
64 65 66 67 68 68a 69 70 71 72 73	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A) (Note A) (Note S) (Note E)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 7)	0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847 0
64 65 66 67 68 68a 69 70 71 72 73 74 75	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directty Assigned A&G	(Note A) (Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 7) (Line 5) (Line 73 * 74)	0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16,6856% 29,989,147
64 65 66 67 68 68a 699 70 71 72 73 74 75	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note A) (Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 7 (Line 5) (Line 73 * 74) p323.189b	0 0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16.6856% 29,989,147
64 65 66 67 68 68a 69 70 71 72 73 74 75	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directty Assigned A&G	(Note A) (Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 7) (Line 5) (Line 73 * 74)	0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16,6856% 29,989,147
64 65 66 67 68 68 69 70 71 72 73 74 75	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related	(Note A) (Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 7) (Line 5) (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77)	0 0 0 0 0 46,869,566 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16.6856% 29,989,147
64 65 66 67 68 68a 69 70 71 72 73 74 75	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924	(Note A) (Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 [Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b [Line 57 + 68) - Sum (69 to 7) (Line 5) (Line 73 * 74) p323.189b p323.191.b [Line 76 + 77) p323.156b	0 0 0 0 0 46,869,566 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16,6856% 29,989,147 400 0
64 65 66 67 68 68a 69 70 71 72 73 74 75	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note A) (Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 [Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.391.b [Lines 67 + 68) - Sum (69 to 7 (Line 5) (Line 73 * 74) p323.189b p323.191.b [Line 76 + 77) p323.156b p323.191.b	0 0 0 0 0 46,869,566 0 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16,6856% 29,989,147 400 0 0 400
64 65 66 67 68 68 68a 69 70 71 72 73 74 75 76 77 78	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 920.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.181.b p352.353 (Lines 67 + 68) - Sum (69 to 7) (Line 5) (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77) p323.156b p323.191.b (Line 79 + 80)	0 0 0 0 0 0 46,869,566 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16.6856% 29,989,147 400 0 0 226,871
64 65 66 67 68 68a 69 70 71 72 23 74 75	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Net Plant Allocation Factor	(Note A) (Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 [Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.391.b [Lines 67 + 68) - Sum (69 to 7 (Line 5) (Line 73 * 74) p323.189b p323.191.b [Line 76 + 77) p323.156b p323.191.b	0 0 0 0 0 46,869,566 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16,6856% 29,989,147 400 0 400 226,871 0 226,871
64 65 66 67 68 68a 69a 70 71 72 73 74 75	Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational Purposes: PBOP Expenses in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 920.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 p321.96.b PJM Data Attachment 5 [Lines 60 - 61 + 62 - 63 + 64 + p356 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b [Line 73 * 74] p323.189b p323.189b p323.189b p323.189b p323.191.b [Line 76 + 77) p323.156b p323.191.b [Line 79 + 80) [Line 79 + 80) [Line 18]	0 0 0 0 0 0 46,869,566 181,047,771 5,872,650 226,871 150,936 938,847 0 179,731,117 16.6856% 29,989,147 400 0 0 226,871

	Depreciation Expense				
85	Transmission Depreciation Expense			Attachment 5	40,356
85a	Transmission Amortization Expense		(Note R)	Attachment 5	593
86	General Depreciation		(NI=4= A)	Attachment 5	5,467
87 88	Intangible Amortization		(Note A)	Attachment 5	3,692
89	Total			(Line 86 + 87)	9,159
90	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission			Line 5 (Line 88 * 89)	16.68 1,52 8
	Conordi Doprosidion / installou to Transmission			(2.110 00 00)	.,
91	Common Depreciation - Electric Only		(Note A)	Attachment 5	20,04
92	Common Amortization - Electric Only		(Note A)	Attachment 5	26,056
93	Total			(Line 91 + 92)	46,10
94 95	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Tr.	anemiesion		(Line 5) (Line 93 * 94)	16.68 7.69 3
33	Common Depreciation - Liectric Only Allocated to Th	ansimssion		(Line 33 34)	7,00
96	Total Transmission Depreciation & Amortization			(Line 85 + 85a + 90 + 95)	50,171
es Othe	er than income				
97	Taxes Other than Income			Exhibit B	23,685
98	Total Taxes Other than Income			(Line 97)	23,68
ırn / Ca	pitalization Calculations				
	Long Term Interest				
99	Long Term Interest		41 (B)	p117.62c through 67c	107,184
100 101	Less LTD Interest on Securitization Bonds Long Term Interest		(Note P)	Attachment 8 (Line 99 - 100)	106,373
101	Long Term Interest			(Line 99 - 100)	100,373
102	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
103	Proprietary Capital			p112.16c	3,141,204
104	Less Preferred Stock		enter negative	(Line 192)	
105	Less Account 216.1		enter negative	p112.12c	
106	Common Stock			(Sum Lines 103 to 105)	3,141,20
	Capitalization				
107	Long Term Debt			p112.18d through 21d	2,600,00
108	Less Loss on Reacquired Debt		enter negative	p111.81.c	-11,42
109	Plus Gain on Reacquired Debt		enter positive	p113.61c	
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1	2,20
111	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
112	Total Long Term Debt			(Sum Lines 107 to 111)	2,590,773
113	Preferred Stock			p112.3c	
114	Common Stock			(Line 106)	3,141,20
115	Total Capitalization			(Sum Lines 112 to 114)	5,731,97
116	Debt %	Total Long Term Debt		(Line 112 / 115)	
117	Preferred %	Preferred Stock		(Line 113 / 115)	
118	Common %	Common Stock		(Line 114 / 115)	
119	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.
120	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.
121	Common Cost	Common Stock	(Note J)	Fixed	0.
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.
123	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	Ö
124	Weighted Cost of Common	Common Stock		(Line 118 * 121)	0.
125	Total Return (R)			(Sum Lines 122 to 124)	0.
	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	79,09
126					

omposite	Income Taxes			
	Income Tax Rates			
127	FIT=Federal Income Tax Rate			21.00%
128	SIT=State Income Tax Rate or Composite	(Note I)		8.25%
129	p (percent of federal income tax deductil	ole for state p	ur Per State Tax Code	0.00%
130	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SI	T * FIT * p)} =		27.52%
131	T/ (1-T)			37.96%
	ITO Advisors	(NI=4= I)		
400	ITC Adjustment	(Note I)	-000 476	400 707
132		ter negative	p266.17f	-160,737
133	T/(1-T)		(Line 131)	37.96%
134 135	Net Plant Allocation Factor ITC Adjustment Allocated to Transmission		(Line 18) [Line 129 * (1 + Line 130) * Lir	25.4691% - 56.48 0
.00			[2.110 120 (1 1 2.110 100) 2.11	50,400
136	Income Tax Component = CIT=(T/1-T) * Investment Return *	(1-(WCLTD/R)) [Line 131 * 126 * (1-(122 / 125	22,704,351
137	Total Income Taxes		(Line 135 + 136)	22,647,870
EVENUE	REQUIREMENT			
	Summary			
138	Net Property, Plant & Equipment		(Line 39)	1,310,708,874
139	Adjustment to Rate Base		(Line 58)	-271,381,685
140	Rate Base		(Line 59)	1,039,327,189
141	O&M		(Line 84)	76,916,89
142	Depreciation & Amortization		(Line 96)	50,171,697
143	Taxes Other than Income		(Line 98)	23,685,844
144	Investment Return		(Line 126)	79,092,216
145	Income Taxes		(Line 137)	22,647,870
146	Gross Revenue Requirement		(Sum Lines 141 to 145)	252,514,521
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Faciliti	es		
147	Transmission Plant In Service		(Line 19)	1,611,817,591
148	Excluded Transmission Facilities	(Note M)	Attachment 5	(
149	Included Transmission Facilities	`	(Line 147 - 148)	1,611,817,591
150	Inclusion Ratio		(Line 149 / 147)	100.00%
151	Gross Revenue Requirement		(Line 146)	252,514,52
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	252,514,521
.02	·		(2.110 100 101)	202,011,021
	Revenue Credits & Interest on Network Credits			
153	Revenue Credits		Attachment 3	33,861,266
154	Interest on Network Credits	(Note N)	PJM Data	-
155	Net Revenue Requirement		(Line 152 - 153 + 154)	218,653,255
	Net Plant Carrying Charge			
156	Net Revenue Requirement		(Line 155)	218,653,255
157	Net Transmission Plant and Abandoned Plant		(Line 19 - 30 + 44a)	1,195,966,824
158	Net Plant Carrying Charge		(Line 156 / 157)	18.2826%
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	14.9081%
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - 85 - 126 - 137) / 15	6.4012%
	Net Plant Carrying Charge Calculation per 100 basis point increase in ROE			
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	116,913,169
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	109,598,064
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	226,511,233
164	Net Transmission Plant and Abandoned Plant		(Line 19 - 30 + 44a)	1,195,966,824
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	18.9396%
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		(Line 162 - 85) / 164	15.5652%
167	Net Revenue Requirement		(Line 155)	218,653,255
168	True-up amount		Attachment 6	11,262,302
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	679,978
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility		Attachment 5	-
171	Net Zonal Revenue Requirement		(Line 167 + 168 + 169+ 170)	230,595,535
470	Network Zonal Service Rate			
172	1 CP Peak	(Note L)	PJM Data	6,448
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	35,762
174	Notwork Service Bate (\$/MW/Veer)		(Line 172)	25.762
174	Network Service Rate (\$/MW/Year)		(Line 173)	35,762

Notes

- A Flectric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO fillings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income
- J Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13.48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects
- K Education and outreach expenses relating to transmission, for example siting or billing
- As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.

 Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
- Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.

 O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the zone under Schedule 12 are included in Transmission O&M. If they are booked to account 565, they are included in on line 64.
- Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC 161,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 (b1254) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC (IXX1, XXX (XXXX)).
- See Attachment 5. Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48. EL15-27, and ER16-456

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

				Page 1 of 4			
	Only Transmission Related	Plant Related	Labor Related	Total ADIT			
ADIT- 282	0	(1,421,913,094)	(40,524,686)				
ADIT-283	0	(52,900,362)	(1,200,101)				
ADIT-190	0	18,021,503	(44,059,956)				
Subtotal	0	(1,456,791,952)	(85,784,743)	(1,542,576,696)			
Wages & Salary Allocator /1			16.6856%				
Gross Plant Allocator		21.9885%					
ADIT	0	(320,326,092)	(14,313,666)	(334,639,758)			

Note ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 110
Amount (2,201,953)

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

		Α	В	С	D	E	
ADIT-190		Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification for Assignment to Columns A-E	
						Included because the pension asse included in rate base. Related to a recognition of expense for book puu deductibility of cash fundings for ta purposes. The amount included is electric portion as allocated by the application of the modified version	

Page 2 of 4

		Related	Relateu	Relateu	Relateu	for Assignment to Columns A-D
						Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. The amount included is the
190	Pension Expense Provision Asset	(18,436,435)			(44,059,956)	electric portion as allocated by the application of the modified version of the Massachusetts formula.
190	Bad Debt - Change in Provision	4,633,817				Excluded because the underlying account(s are not included in model
190	Accrued Bonus	8,426,173				Excluded because the underlying account(s are not included in model
190	Deferred Investment Tax Credit	1,834,327				Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
190	AMI Reg Liability Adjustment CEG	32,729,688				Excluded because the underlying account(s are not included in model
190 190	Workers Compensation Reserve Gas Inventory Overheads CEG	1,080,367 508,680				Excluded because the underlying account(s are not included in model Gas-related & accordingly excluded
190	BCBS Claim Adjustment CEG	377,887				Excluded because the underlying account(s are not included in model
190	Addback of Other Equity Compensation	(212,269)				Excluded because the underlying account(s are not included in model
190	Miscellaneous	2,506,542				Excluded because the underlying account(s are not included in model
190	Gas Demand Charge CEG	1,213,042				Gas-related & accordingly excluded
190	GCRC Expenses CEG	(18,238)				Gas-related & accordingly excluded
190	Charitable Contributions NC	5,312,466				Excluded because the underlying account(s are not included in model
190	Miscellaneous Accrued Expenses					Excluded because the underlying account(s are not included in model
190	Post Retirement Benefits	42,118,994				Excluded because the underlying account(s are not included in model
190	Net Operating Losses (Federal and State)	8.004.626		18.021.503		Electric portion included because rate base should include BGE's receivable from Maryland for tax benefits accounted for but deferred due to the NOL.
130	rect Operating 2000co (i cuciai and otate)	0,004,020		10,021,003		Excluded because the underlying account(s
190	Vacation Pay	734,902				are not included in model
	Subtotal - p234	90,814,569	0	18,021,503	(44,059,956)	
	Less FASB 109 Above if not separately removed		0	0		
	Less FASB 106 Above if not separately removed		0	0	0	
	Total	90,814,569	0	18,021,503	(44,059,956)	

Instructions for Account 190:

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Page 3 of 4

	ADIT- 282	A Gas, Prod Or Other	B Only Transmission	C Plant	D Labor	E Justification
		Related	Related	Related	Related	for Assignment to Columns A-D
282	Property Related ADIT, Excl ARO	(342,001,820)		(776,634,188)		Included because plant in service is included in rate base.
282	ARO Adjustment Property	3,003,208				Excluded because the underlying account(s) are not included in model
	Subtotal - p275	(338,998,612)	0	(776,634,188)	0	
	Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	345,985,234		645,278,906	40,524,686	•
	Total	(684,983,846)	0	(1,421,913,094)	(40,524,686)	

Instructions for Account 282:

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

			` '		Page 4 of 4	
		Α	В	С	D	E
	ADIT-283	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification for Assignment to Columns A-D
283	AMI Pilot Program CEG	(2,065,842)	Kelateu	Related	Relateu	Excluded because the underlying account(s) are not included in model
283	AMI Reg Asset Adjustment CEG	(39,764,101)				Excluded because the underlying account(s) are not included in model
283	Amort of Inc Tax Recov - Reg Asset CEG	0				Excluded because the underlying account(s) are not included in model
283	DEFERRED FUEL - NC	(2,781,501)				Excluded because the underlying account(s) are not included in model
283	DRI Program CEG	(1,094,103)				Excluded because the underlying account(s) are not included in model
283	ENERGY EFFICIENCY PROGRAMS	(55,017,905)				Excluded because the underlying account(s) are not included in model
283	ENVIRONMENTAL CLEAN-UP COSTS PRV	(57,667)				Excluded because the underlying account(s) are not included in model
283	FIN 48 INTEREST - NONCURRENT	(07,007)				Excluded because the underlying account(s) are not included in model
283	Interest Income CEG	0				Excluded because the underlying account(s) are not included in model
283	Loss on Reacquired Debt CEG	(2,201,953)				Included in cost of debt computation
283	POLR CEG	(923,210)				Excluded because the underlying account(s) are not included in model
283	Reg Asset - Storm Cost Amort CEG	0				Excluded because the underlying account(s) are not included in model
283	Reg Asset Elec Trans Rt True Up CEG	(1,912,150)				Excluded because the underlying account(s) are not included in model
283	Reg Asset - Med D Inc All	0				Excluded because the underlying account(s) are not included in model
283	Reg Asset- ARO Electric & Gas	(2,627,804)				Excluded because the underlying account(s) are not included in model
283	Reg Asset- Cost to Achieve	(1,104,711)				Excluded because the underlying account(s) are not included in model
283	Req Asset - Rate Case Case Expense	(100,894)				Excluded because the underlying account(s) are not included in model
283	Reg Asset - Smart Energy Rewards	352,539				Excluded because the underlying account(s) are not included in model
283	RIF Reg Asset Amort	(127,287)				Excluded because the underlying account(s) are not included in model
283	RSB Unamort Debt CEG	(127,287)				Excluded because the underlying account(s) are not included in model
283	Sevrice Cost-Reg Asset	29,768				Excluded because the underlying account(s) are not included in model
						Excluded because the underlying account(s)
283	STRIDE Overrecovery	29,744				are not included in model Excluded because the underlying account(s)
283	ERI Overrecovery	(42,844)				are not included in model Excluded because the underlying account(s)
283	Generation Assets	(1)				are not included in model Excluded because the underlying account(s)
283	Merger Costs Current	0				are not included in model Included because prepayments are included
						in rate base. Related to accelerated deductibility of these amounts for tax
283	Prepaid IT Expense	0		(311,337)		purposes. Included because prepayments are included
						in rate base. Related to accelerated deductibility of these amounts for tax
283	Prepalds	0				purposes. Included because prepayments are included
						in rate base. Related to accelerated deductibility of these amounts for tax
283	Property Tax Payable	(3,908,613)		(9,340,923)		purposes. Excluded because the underlying account(s)
283	Rabble Trust & Maxi Flat Income	(144,480)				are not included in model Excluded because the underlying account(s)
283	Deferred Compensation	709,248				are not included in model Excluded because the underlying account(s)
283	Legacy Meters	(9,782,146)				are not included in model Excluded because the underlying account(s)
283	Tax Reform	(293,062)				are not included in model
283	Deferral of Maryland State Income Tax	(12,045,214)		(43,248,102)	(1,200,101)	Included to the extent underlying book-tax basis differences are included in the model.
I	Subtotal - p277	(134,874,189)	-	(52,900,362)	(1,200,101)	
	Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(40.4.0		(80.000.577)	44.000 :-:	
	Total	(134,874,189)		(52,900,362)	(1,200,101)	
	Instructions for Account 283:	(122,828,975)		(9,652,260)	0	

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

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

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255

		Item	Balance	Amortization
1 2	Rate Base Treatment Balance to line 41 of Appendix A	Total	0	
3 4	Amortization Amortization to line 132 of Appendix A	Total	785,346	160,737
5	Total		785,346	160,737
6	Total Form No. 1 (p xxx.z)	Form No. 1 balance (p.266)	785,346	160,737
7	Difference /1		-	-
8	/1 Difference must be zero			

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263 Col (i)	Allocated Amount				
Plant Related		Gross Plant Allocator					
1 Real property (S	State, Municipal or Local)	8,708,245					
2 Personal proper 3 Capital Stock T: 4 Gross Premium 5 PURTA 6 Corp License	ax	90,112,023					
Total Plant Related		98,820,268	21.9885%	21,729,053			
Labor Related		Wag	es & Salary Allo	cator			
7 Federal FICA 8 Unemployment		10,864,449 207,154					
Total Labor Related		11,071,603	16.6856%	1,847,359			
Other Included		Gı	oss Plant Alloca	tor			
9 Miscellaneous 10 Use & Sales Ta	x	464,372 33,303					
Total Other Included		497,675	21.9885%	109,431			
Total Included				23,685,844			
Currently Excl	uded						
11 Federal Income 12 Maryland Incom 13 Pennsylvania In	e	68,075,779 15,011,526					
14 Franchise 15 PSC Assessme	nt.	44,686,602					
16 Environmental S		4,342,938 4,200,400					
17 Pole License	•	649,336					
18 Fuel Energy	unti Fuel Freeze	0.000.040					
19 Montgomery Co 20 Universal Servi		2,869,210 22,498,300					
21 Total as reporte	d on p. 263(i)	272,723,637					
Difference Criteria for Allocation:		-					

Criteria for Allocation:

- Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they may not be included
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they may not be included

 Other taxes that are assessed based on labor, will be allocated based on the Wages and Salary Allocator

 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

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property 1 Rent from Electric Property - Transmission Related (Note 3)		11,747,830
2 Total Rent Revenues	(Sum Line 1)	11,747,830
Account 456 - Other Electric Revenues (Note 1)		
3 Schedule 1A		1,047,294
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-
Point to Point Service revenues for which the load is not included in the divisor received by		(4.000.667)
5 transmission owner 6 PJM Transitional Revenue Neutrality (Note 1)		(1,898,667)
7 PJM Transitional Market Expansion (Note 1)		
8 Professional Services (Note 3)		802,641
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		29,871,157
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		.,.,
11 Gross Revenue Credits	(Sum Lines 2-10)	41,570,255
12 Less line 17g		(7,708,989)
13 Total Revenue Credits		33,861,266

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

	cost of the associated income taxes).		
17a	Revenues included in lines 1-11 which are subject to 50/50 sharing		11,747,830
17b	Costs associated with revenues in line 17a		3,892,055
17c	Net Revenues (17a - 17b)		7,855,775
17d	50% Share of Net Revenues (17c/2)		3,927,888
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		110,954
J	Net Revenue Credit (17d + 17e) Line 17f less line 17a Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under		4,038,841 (7,708,989)
	Schedule 12.		44,273,156
19	Amount offset in line 4 above		228,808,780
20	Total Account 454 and 456		283,978,393
		FN1#	283.978.393

Difference -

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Α	Return and Taxes with 100 Basis Point inc 100 Basis Point increase in ROE and I			(Line 126 + Line 137)		109,598,064	
В	100 Basis Point increase in ROE			•		1.00%	
Datum C	laudatia n						
Return Ca							
59	Rate Base			(Line 39 + 58)		1,039,327,189	
	Long Term Interest						
99	Long Term Interest	D (N-4- D)		p117.62c through 67c		107,184,224	
100 101	Less LTD Interest on Securitization Long Term Interest	B (Note P)		Attachment 8 (Line 105 - 99)		810,376 106,373,848	
	· ·						
102	Preferred Dividends	enter positive		p118.29c		0	
	Common Stock						
103	Proprietary Capital			p112.16c		3,141,204,460	
104	Less Preferred Stock	enter negative		(Line 192)		0	
105 106	Less Account 216.1 Common Stock	enter negative		p112.12c (Sum Lines 103 to 105)		3,141,204,460	
100	Common Stock			(Juni Lines 103 to 105)		3, 141,204,400	
407	Capitalization			-140 40 d than a b 04 d		0.000.000.000	
107	Long Term Debt			p112.18d through 21d		2,600,000,000	
108 109	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p111.81.c p113.61c		-11,428,330 0	
110	Less ADIT associated with Gain or	Loss	enter positive	Attachment 1		2,201,953	
111	Less LTD on Securitization Bonds	2000	enter negative	Attachment 8		2,201,933	
112	Total Long Term Debt			(Sum Lines 107 to 111)		2,590,773,623	
113	Preferred Stock			p112.3c		0	
114	Common Stock			(Line 106)		3,141,204,460	
115	Total Capitalization			(Sum Lines 112 to 114)		5,731,978,083	
116	Debt %		Total Long Term Debt	(Line 112 / 115)		45%	
116	Preferred %		Preferred Stock	(Line 113 / 115)		0%	
116	Common %		Common Stock	(Line 114 / 115)		55%	
119	Debt Cost		Total Long Term Debt	(Line 101 / 112)		0.0411	
120	Preferred Cost		Preferred Stock	(Line 102 / 113)		0.0000	
121	Common Cost	See (Note J) on Appendix	A Common Stock	Appendix A % plus 100 Basis Pts		0.1150	
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)		0.0186	
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)		0.0000	
124 125	Weighted Cost of Common Total Return (R)		Common Stock	(Line 118 * 121) (Sum Lines 122 to 124)		0.0630 0.0816	
126	Investment Return = Rate Base * Rate of I	Return		(Line 59 * 125)		84,787,875	
Composite	e Income Taxes			(Note L)			
	Income Tax Rates						
127	FIT=Federal Income Tax Rate				0	21.00%	
128	SIT=State Income Tax Rate or Compo	site			0	8.25%	
129	p = percent of federal income tax dedu	ctible for state purposes		Per State Tax Code		0.00%	
130	T	T=1 - {[(1 - SIT) * (1 - F	IT)] / (1 - SIT * FIT * p)} =			27.52%	
131	T/ (1-T)					37.96%	
	ITC Adjustment						
132	Amortized Investment Tax Credit		enter negative	p266.17f		-160,737	
133	T/(1-T)			(Line 131)		37.96%	
134 135	Net Plant Allocation Factor ITC Adjustment Allocated to Transm	nission	(Note I)	(Line 18) [Line 129 * (1 + Line 130) * Line 131]		25.4691% -56,480	
	•		V /			,	
136	Income Tax Component =	CIT=(T/1, T) * Investme	nt Return * (1-(WCLTD/R)) =			24,866,670	
100	moonie rax component =	On-(1/1-1) investme	IN MOLIDIN) -			24,000,070	
137	Total Income Taxes					24,810,189	
	·					_	

Attachment 5a - Allocations of Costs to Affiliates

Summary of Administrative and General Expense (A&G) Charged to BGE by Exelon Business Services Company (BSC)

	Amount	Amount
	Allocated to	Allocated to
Expense Items	BG&E	BG&E
	Electric	Gas

A&G \$99,521,844 \$41,643,892

Explanation of the method

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

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

Actual calculation of the results of the method for 2017: In 2017 the regulated electric business received 70.5% of common utility expenses and gas received a 29.5% share.

ATTACHMENT H-8G

mula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	n 2017 Data
naded cells are input cells			
ocators			
Wages & Salary Allocation Factor		-054.04 b	0.004.70
Transmission Wages Expense		p354.21.b	6,384,73
? Total Wages Expense		p354.28.b	70,208,5
Less A&G Wages Expense		p354.27.b	3,305,9
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	66,902,5
Wages & Salary Allocator		(Line 1 / Line 4)	9.543
		(2.1.2 1)	
Plant Allocation Factors			
Electric Plant in Service		p207.104.g	11,124,975,5
Accumulated Depreciation (Total Electric Plant)	(Note J)	p219.29.c	2,637,136,6
Accumulated Amortization	(Note A)	p200.21.c	84,210,3
Total Accumulated Depreciation		(Line 7 + 8)	2,721,346,9
0 Net Plant		(Line 6 - Line 9)	8,403,628,5
Transmission Cross Plant (evaluding Land Held for Future Hee)		(Line 25 Line 24)	4 000 000 7
Transmission Gross Plant (excluding Land Held for Future Use) Gross Plant Allocator		(Line 25 - Line 24) (Line 11 / Line 6)	4,920,802,7 44.232 0
oroso i lain ilinosato.		(Ellio 117 Ellio 0)	1112020
3 Transmission Net Plant (excluding Land Held for Future Use)		(Line 33 - Line 24)	4,305,784,4
4 Net Plant Allocator		(Line 13 / Line 10)	51.2372
Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note B) For Reconciliation Only	p207.58.g y Attachment 6	4,612,087,1
Transmission Plant In Service 6 For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service)		Attachment 6 Attachment 6	213,250,9
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 6	213,250,9
Transmission Plant In Service 6 For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	For Reconciliation Only	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17)	213,250,9 4,825,338,0
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant	For Reconciliation Only	Attachment 6 Attachment 6	213,250,9 4,825,338,0 790,126,4
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant	For Reconciliation Only	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20)	213,250.9 4,825,338,0 790,126,4 210,201,6 1,000,328,1
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator	For Reconciliation Only	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5)	213,250,9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9,5433
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant	For Reconciliation Only	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20)	213,250,9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9,5433
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator	For Reconciliation Only	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5)	4,612,087,11 213,250,9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9,5433 95,464,6 21,532,5
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission	For Reconciliation Only (Note B)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22)	213,250.9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9,5433 95,464,6
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use	For Reconciliation Only (Note B)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5	213.250.9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9.543; 95,464,6
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base	For Reconciliation Only (Note B)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5	213,250,9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9.5433 95,464,6 21,532,5 4,942,335,3
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation	For Reconciliation Only (Note B) (Note C) (Note P)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c	213.250.9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9.543; 95,464,6 21,532,5 4,942,335,3
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation	For Reconciliation Only (Note B) (Note C) (Note P)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c	213,250,9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9,543,3 95,464,6 21,532,5 4,942,335,3
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Amortization	For Reconciliation Only (Note B) (Note C) (Note P)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c (Line 8)	213.250.9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9,543: 95,464,6 21,532,5 4,942,335,3 581,364,5 268,430,7 84,210,3
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation	For Reconciliation Only (Note B) (Note C) (Note P)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c	213.250.9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9,543,3 95,464,6 21,532,5 4,942,335,3 581,364,5 268,430,7 84,210,3 352,641,0
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Amortization Total Accumulated Depreciation Total Accumulated Depreciation	For Reconciliation Only (Note B) (Note C) (Note P)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c (Line 8) (Line 8)	213,250,9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9,543; 95,464,6 21,532,5 4,942,335,3 581,364,5 268,430,7 84,210,3 352,641,0 9,543;
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Amortization Total Accumulated Depreciation Wage & Salary Allocator	For Reconciliation Only (Note B) (Note C) (Note P)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c (Line 8) (Line 27 + 28) (Line 27 + 28) (Line 5)	213.250.9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9.543; 95,464,6 21,532,5 4,942,335,3
Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant General Intangible Total General and Intangible Plant Wage & Salary Allocator Total General and Intangible Functionalized to Transmission Land Held for Future Use Total Plant In Rate Base Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Total Accumulated Pepreciation Usage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	For Reconciliation Only (Note B) (Note C) (Note P)	y Attachment 6 Attachment 6 (Line 15 - Line 16 + Line 17) p207.99.g p205.5.g (Line 19 + Line 20) (Line 5) (Line 21 * Line 22) Attachment 5 (Line 18 + Line 23 + Line 24) p219.25.c p219.28.c (Line 8) (Line 8) (Line 9) (Line 9) (Line 5) (Line 5) (Line 5)	213.250.9 4,825,338,0 790,126,4 210,201,6 1,000,328,1 9.5433 95,464,6 21,532,5 4,942,335,3 581,364,5 268,430,7 84,210,3 352,641,0 9.5433 33,653,7

34	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1	-760,613,3
	CWIP for Incentive Transmission Projects			
35	CWIP Balances for Current Rate Year	(Note H)	Attachment 6	
	Prepayments			
36	Prepayments	(Note A) (Note O)	Attachment 5	309,8
37	Materials and Supplies Undistributed Stores Expense	(1)-4- (1)	p227.16.c	3.390.2
38	Wage & Salary Allocator	(Note A)	(Line 5)	9.543
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	323,
40 41	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission		p227.8.c (Line 39 + Line 40)	7,339,i 7,663 ,
+1	Total Materials & Supplies Allocated to Transmission		(Lilie 39 + Lilie 40)	7,003,
42	Cash Working Capital		(1 : 70)	54.040
42 43	Operation & Maintenance Expense 1/8th Rule		(Line 70) 1/8	54,612, 12.
44	Total Cash Working Capital Allocated to Transmission		(Line 42 * Line 43)	6,826,
45	Total Adjustment to Rate Base		(Lines 34 + 35 + 36 + 41 + 44)	-745,813,
46	Rate Base		(Line 33 + Line 45)	3,581,503,
are!	ions & Maintenance Expense			
Jel al	•			
	Transmission O&M Transmission O&M		Attachment 5	148.106.4
47 48	Transmission O&M Transmission O&M Less Account 565		Attachment 5 Attachment 5	
47 48 49	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565	(Note N)	Attachment 5 Attachment 5	111,467,
47 48 49	Transmission O&M Transmission O&M Less Account 565	(Note N)	Attachment 5	111,467,
17 18 19 50	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses	(Note N)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49)	111,467, 36,638 ,
17 18 19 50	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G		Attachment 5 Attachment 5 (Lines 47 - 48 + 49)	111,467, 36,638 ,
17 18 19 50	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8	111,467, 36,638, 188,465,
17 18 19 50 51 52	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense		Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5	111,467, 36,638, 188,465, 1,518,
47 48 49 50 51 52 53 54	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5	111,467, 36,638, 188,465, 1,518, 469,
47 48 49 50 51 52 53 54 55	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Property Insurance Account 924	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 323.185.b	111,467, 36,638, 188,465, 1,518, 469, 1,181,
47 48 49 50 51 52 53 54 55 56	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note O)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.189.b	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295,
47 48 49 50 51 52 53 54 55 56 57	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.199.b	148,106, 111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43,
47 48 49 50 51 52 53 54 55 56 57	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 323.185.b p323.189.b p323.191.b p352 & 353	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295,
147 148 149 150 151 152 153 154 155 156 157 158 159	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Regulatory Commission Exp Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Ja23.185.b p323.189.b p323.191.b p352.8 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58)	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43,
47 48 49 50 51 52 53 54 55 56 57 58 59 60	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 323.185.b p323.189.b p323.191.b p352 & 353	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43, 181,993, 9,544
47 48 49 50 51 52 53 54 55 56 57 58 59 60	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5)	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43, 181,993, 9,544
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission	(Note O) (Note J)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5)	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43,
17 18 19 50 51 52 53 54 55 56 57 58 59 60 31	Transmission O&M	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 8 Attachment 5 Attachment 5 p323.189.b p323.189.b p323.199.b p352.8 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60)	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43, 181,993, 9,544
447 448 449 50 51 52 53 54 55 56 60 61 61	Transmission O&M	(Note O) (Note J) (Note E) (Note D)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352 & 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43, 181,993, 9,544
47 48 49 50 51 55 55 55 55 66 61 62 63 64 65	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less Ceneral Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.191.b p352.8 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43, 9,543, 17,368,
147 148 149 150 151 152 153 154 155 156 157 158 159 159 160 160 160 160 160 160 160 160 160 160	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.189.b p323.191.b p352.8.353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43, 181,993, 9,542 17,368,
177 148 149 150 151 152 153 154 155 156 157 158 159 159 159 159 159 159 159 159 159 159	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352.8 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 65 + Line 66)	111,467, 36,638, 188,465, 1,518, 489, 1,181, 6,295, 43, 181,993, 9,542, 17,368,
47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Transmission O&M Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General Net Plant Allocator	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.189.b p323.189.b p323.191.b p352.8.353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 5) (Line 59 * Line 60) Attachment 5	111,467, 36,638, 188,465, 1,518, 469, 1,181, 6,295, 43, 9,543, 17,368,
177 148 149 150 151 152 153 154 155 156 157 158 159 159 159 159 159 159 159 159 159 159	Transmission O&M Less Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Plus Charges billed to Transmission Owner and booked to Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less: Administrative & General Expenses on Securitization Bonds Plus: Fixed PBOP expense Less: Actual PBOP expense Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Accounts 924 and 930.1 - General	(Note O) (Note J) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 (Lines 47 - 48 + 49) 323.197b Attachment 8 Attachment 5 Attachment 5 p323.185.b p323.185.b p323.189.b p323.191.b p352.8 353 Sum (Lines 51 + 53) - Line 52 - Sum (Lines 54 to 58) (Line 59 * Line 60) Attachment 5 Attachment 5 Attachment 5 (Line 62 + Line 63) Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Line 65 + Line 66)	111,467, 36,638, 188,465, 1,518, 489, 1,181, 6,295, 43, 181,993, 9,544, 17,368,

	Depreciation Expense				
71	Transmission Depreciation Expense Including	Amortization of Limited Term Plant	(Note J)	Attachment 5	85,383,4
72	General Depreciation Expense Including Amo	ortization of Limited Term Plant	(Note J)	Attachment 5	39,733,2
73	Intangible Amortization		(Note A)	p336.1.d&e	42,200,2
4	Total			(Line 72 + Line 73)	81,933,
5	Wage & Salary Allocator			(Line 5)	9.543
6	General Depreciation & Intangible Amortiza	ation Allocated to Transmission		(Line 74 * Line 75)	7,819,
7	Total Transmission Depreciation & Amortizati	on		(Lines 71 + 76)	93,202,
xes	Other than Income Taxes				
78	Taxes Other than Income Taxes			Attachment 2	3,238,0
79	Total Taxes Other than Income Taxes			(Line 78)	3,238,
ur	n \ Capitalization Calculations				
	Long Term Interest				
0	Long Term Interest			p117.62.c through 66.c	144,175,
1	Less LTD Interest on Securitization Bonds		(Note O)	Attachment 8	
2	Long Term Interest			(Line 80 - Line 81)	144,175
3	Preferred Dividends		enter positive	p118.29.c	
	Common Stock				
34	Proprietary Capital	4 1040		p112.16.c	3,991,631
5 6	Less Accumulated Other Comprehensive I Less Preferred Stock	ncome Account 219		p112.15.c (Line 94)	
7	Less Account 216.1			p112.12.c	205
8	Common Stock			(Line 84 - 85 - 86 - 87)	3,991,426
	Capitalization				
9	Long Term Debt			p112.18.c, 19.c & 21.c	3,338,750
0	Less Loss on Reacquired Debt			p111.81.c	28,529
1 2	Plus Gain on Reacquired Debt Less LTD on Securitization Bonds		(Note O)	p113.61.c Attachment 8	
13	Total Long Term Debt		(Note O)	(Line 89 - 90 + 91 - 92)	3,310,220
4	Preferred Stock			p112.3.c	0,010,220
5	Common Stock			(Line 88)	3,991,426
6	Total Capitalization			(Sum Lines 93 to 95)	7,301,646
7	Debt %	Total Long Term Debt		(Line 93 / Line 96)	45
8	Preferred %	Preferred Stock		(Line 94 / Line 96)	Ċ
9	Common %	Common Stock		(Line 95 / Line 96)	54
00	Debt Cost	Total Long Term Debt		(Line 82 / Line 93)	0.0
01	Preferred Cost	Preferred Stock		(Line 83 / Line 94)	0.0
)2	Common Cost	Common Stock	(Note J)	Fixed	0.1
03	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 97 * Line 100)	0.0
)4	Weighted Cost of Preferred	Preferred Stock		(Line 98 * Line 101)	0.0
05 06	Weighted Cost of Common Rate of Return on Rate Base (ROR)	Common Stock		(Line 99 * Line 102) (Sum Lines 103 to 105)	0.0 0. 0
				,	
07	Investment Return = Rate Base * Rate of Retu			(Line 46 * Line 106)	299,392,

Comp	osite Income Taxes					
	Income Tax Rates					
108	FIT=Federal Income Tax Rate		(Note I)			21.00%
109	SIT=State Income Tax Rate or Composite	(Des Otata Taux Onda		9.99%
110 111	р т	(percent of federal income tax deductible for state pur T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	poses)	Per State Tax Code		0.00% 28.89%
112	T / (1-T)	1-1-{((1-311) (1-111)]/(1-311 111 β)}-				40.63%
	ITC Adiustment					
113	ITC Adjustment Amortized Investment Tax Credit - Transmission Rela	ated		Attachment 5		-20,101
114	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 113 * (1 / (1 - Line 111))		-28,268
115	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 112 * Line 107 * (1- (Line 103 / Line 106))]		92,913,061
116	Total Income Taxes			(Line 114 + Line 115)		92,884,793
Pever	ue Requirement				_	
NOVO!	ue requirement					
117	Summary Net Property, Plant & Equipment			(Line 33)		4,327,317,061
118	Total Adjustment to Rate Base			(Line 45)		-745,813,553
119	Rate Base			(Line 46)		3,581,503,509
120	Total Transmission O&M			(Line 70)		54,612,055
121 122	Total Transmission Depreciation & Amortization Taxes Other than Income			(Line 77) (Line 79)		93,202,636 3,238,093
123	Investment Return			(Line 107)		299,392,338
124	Income Taxes			(Line 116)		92,884,793
125	Gross Revenue Requirement			(Sum Lines 120 to 124)		543,329,914
	•			•		
	Adjustment to Remove Revenue Requirements Associ	ciated with Excluded Transmission Facilities				
126	Transmission Plant In Service			(Line 15)		4,612,087,161
127	Excluded Transmission Facilities		(Note M)	Attachment 5		0
128	Included Transmission Facilities			(Line 126 - Line 127)		4,612,087,161
129	Inclusion Ratio			(Line 128 / Line 126)		100.00%
130 131	Gross Revenue Requirement Adjusted Gross Revenue Requirement			(Line 125) (Line 129 * Line 130)		543,329,914 543,329,914
131	Adjusted Gross Revenue Requirement			(Line 129 Line 130)		343,323,314
400	Revenue Credits			A11. 1 . 10		405 050 000
132	Revenue Credits			Attachment 3		105,972,333
133	Net Revenue Requirement			(Line 131 - Line 132)		437,357,581
	Net Plant Carrying Charge					
134	Gross Revenue Requirement			(Line 130)		543,329,914
135	Net Transmission Plant			(Line 18 - Line 26 + Line 35)		4,243,973,539
136	Net Plant Carrying Charge			(Line 134 / Line 135)		12.8024%
137	Net Plant Carrying Charge without Depreciation			(Line 134 - Line 71) / Line 135		10.7905%
138	Net Plant Carrying Charge without Depreciation, Retu	ırn, nor Income Taxes		(Line 134 - Line 71 - Line 107 - Line 116) / Line 135		1.5474%
	Net Plant Carrying Charge Calculation per 100 Basis					
139	Gross Revenue Requirement Less Return and Taxes	:		(Line 130 - Line 123 - Line 124)		151,052,784
140	Increased Return and Taxes			Attachment 4		419,810,212
141 142	Net Revenue Requirement per 100 Basis Point increa	ase in ROE		(Line 139 + Line 140)		570,862,996
142	Net Transmission Plant	one in POE		(Line 18 - Line 26 + Line 35) (Line 141 / Line 142)		4,243,973,539 13.4511%
144	Net Plant Carrying Charge per 100 Basis Point increa Net Plant Carrying Charge per 100 Basis Point in RO			(Line 1417 Line 142) (Line 141 - Line 71) / Line 142		11.4393%
145	Not Povenue Pomikement			(Line 122)		407 257 504
145 146	Net Revenue Requirement True-up amount			(Line 133) Attachment 6		437,357,581 (12,371,575)
147	Facility Credits under Section 30.9 of the PJM OATT			Attachment 5		(12,3/1,5/5)
148	Net Zonal Revenue Requirement			(Line 145 + 146 + 147)		424,986,006
	Network Zonal Service Rate					
149	1 CP Peak		(Note L)	PJM Data		7,401.1
150	Rate (\$/MW-Year)		•	(Line 148 / 149)	\$	57,422
151	Network Service Rate (\$/MW/Year)			(Line 150)	\$	57,422
	HOLANDIN DELVICE NALE (#/IVIVV/ I CAI)			(Line 130)	Ψ	J1,422

Notes

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Transmission Related	Plant Related	Labor Related	Transmission ADIT	
ADIT- 282	(861,108,497)	0	(80,464,498)		From Acct. 282 total, below
ADIT-283	(1,573,019)	(8,242,788)	(645,615)		From Acct. 283 total, below
ADIT-190	111,444,757	0	27,112,236		From Acct. 190 total, below
Subtotal	(751,236,759)	(8,242,788)	(53,997,877)		Sum lines 1 through 3
Wages & Salary Allocator			9.5433%		
Net Plant Allocator		51.2372%			
ADIT	(751,236,759)	(4,223,374)	(5,153,199)	(760,613,332)	Sum Cols. D, E, F; Enter as negative Appendix A, line 42.
	row 4	row 5 * row 4	row 5 * row 4		

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

A	В	C Gas, Prod,	D	E	F	G
ADIT-190	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190						
Assessed to the Defense of Investment Tou One disc Ober Tressed Inc.	5,646	5,646				Basis difference between book plant and tax plant basis related to investment tax credits on distribution
Accumulated Deferred Investment Tax Credits (Non-Transmission)	5,040	5,040				property Basis difference between book plant and tax plant basis related to investment tax credits on transmission
Accumulated Deferred Investment Tax Credits (Transmission)	73,507		73,507			property
						Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax
Regulatory Liability - Income Taxes Related to ITC (Non-Tx)	2,297	2,297				basis difference on distribution property Liability recorded for regulatory purposes related to accumulated deferred investment tax credit book/tax
Regulatory Liability - Income Taxes Related to ITC (Tx)	29,864		29,864			basis difference on transmission property
						Liability recorded for regulatory purposes related to book and tax basis differences related to plant net of
Regulatory Liability - Tax Gross-up Related to Plant net of NOLs	192,500,975	96,138,366	96,362,609			NOLs.
Contributions in Aid of Construction (Non-Tx)	93,211,082	93,211,082				Distribution related income that is taxable for tax return purposes, but recorded as a reduction to plant for book purposes.
Contributions in Aid of Construction (Non-1x)	33,211,002	33,211,002				Transmission related income that is taxable for tax return purposes, but recorded as a reduction to plant
Contributions in Aid of Construction (Tx-related)	23,763,137		23,763,137			for book purposes.
Pensions and Post-Retirement	10,535,817	10,535,817				Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes
FAS158 Regulatory Liability	145,537,545	145,537,545				Liability recorded for regulatory purposes for FAS 158 pension and post-retirement costs
Workers Compensation	0				0	Book expense not deductible for tax return purposes - labor related to all functions
Service Company Labor Related Costs EU Service Company Other Related Costs	24,871,414	0				Book expense not deductible for tax return purposes - labor related to all functions Book expense not deductible for tax return purposes
Variable Pay	0	U				Book expense not deductible for tax return purposes Book expense not deductible for tax return purposes - labor related to all functions
Severance Pay	0					Book expense not deductible for tax return purposes - labor related to all functions Book expense not deductible for tax return purposes - labor related to all functions
Deferred Compensation	289,457					Book expense not deductible for tax return purposes - labor related to all functions
Taxes Other Than Income Taxes State Income Tax Adjustment	2,024,208	2,024,208				Book expense not deductible for tax return purposes - retail related gross receipts and sales & use taxes Distribution related state income tax expense/(benefit) deferred for book purposes and not deductible
AMT Tax Carryforward	877,273	877,273				Tax credits carryforward to a future period.
RAR Adjustments	0	101.011				Distribution related IRS audit adjustments Distribution related book expense not deductible for tax return purposes
Obsolete Inventory	101,011	101,011				Distribution related book expense not deductible for tax return purposes
Environmental Liability	2,862,874	2,862,874				Distribution related book expense for manufactured gas plants not deductible for tax return purposes
Post Employment Liabilities	1,794,625	1,794,625				Book expense not deductible for tax return purposes
STAS Adjustment	0	0				Distribution related expense deferred for book purposes and deducted for tax purposes.
Tax Credit Carryforward	163,753	163,753				Tax credits carryforward to a future period.
Conservation Program Regulatory Asset	168,207	168,207				Distribution related expense deferred for book purposes and deducted for tax purposes.
Universal Service Rider over/undercollection	7,454,747	7,454,747				Distribution related expense deferred for book purposes and deducted for tax purposes.
Generation Service Charge over/undercollection	9,742,771	9,742,771				Distribution related expense deferred for book purposes and deducted for tax purposes.
Transmission Service Charge over/undercollection	2,639,339	2,639,339				Distribution related expense deferred for book purposes and deducted for tax purposes.
Distribution System Improvement Charge over/undercollection	0	0				Distribution related expense deferred for book purposes and deducted for tax purposes. Distribution related expense deferred for book purposes and deducted for tax purposes.
Competitive Enhancement Rider over/undercollections Storm Damage over/undercollection	2.348.205	2.348.205				Distribution related expense deferred for book purposes and deducted for tax purposes.
Book Contingencies	466.595	466.595				Distribution related expense not deductible for tax return purposes.
Other Contingencies	6,284	6,284				Distribution related book expense not deductible for tax return purposes.
Charitable Contributions	2,636,860	2,636,860				Distribution related tax deduction carryforward to a future period.
Federal NOL Carryforward	89,457,028	39,680,916	49,776,112			Federal net operating loss carryforward
Deferred Intercompany Transactions	0	0				Retail related income recorded for book purposes not includable in taxable income - related to
						Distribution related assessed of seal for both supposes and deducted for top
Smart Meter Technology Regulatory Liability	0	0				Distribution related expense deferred for book purposes and deducted for tax purposes. Distribution related tax deduction carryforward to a future period
Charitable Contribution Carryforward 2018 Rate Change on non-plant deferred taxes assets (Note 6)	2,219,666	0	2,219,666			Presentation adjustment to reverse the impact of the 2018 federal income tax rate change from 35% to
2018 Rate Change on non-plant deferred taxes assets (Note 6) 2018 Rate Change on NOL deferred taxes assets (Note 6)	56,246,433	23,062,358	33,184,075			Presentation adjustment to reverse the impact of the 2018 federal income tax rate change from 35% to
FAS109 Regulatory Liability Related to non-plant DTLs	1,573,019	20,002,000	1,573,019			Liability recorded for regulatory purposes related to the impact of the 2018 federal income tax rate
FAS109 Regulatory Liability Related to Tox Gross-up on non-plant DTLs	639.139		639.139			Liability recorded for regulatory purposes related to the impact of the 2018 federal income tax rate
The state of the cross of the c	000,100		000,100			
Subtotal - p234	685,982,814	448.747.682	210,122,896	0	27.112.236	·
Less FASB 109 Above if not separately removed	194,824,447	96,146,309	98,678,139		27,112,200	
Less FASB 106 Above if not separately removed	9,569,049	9,569,049	,,			
Total	481,589,318	343,032,324	111,444,757	0	27,112,236	

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 & Da reloculated in Column E ADIT items related to labor and not in Columns C & D are included in Column F

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	В	C Gas, Prod,	D	E	F	G
ADIT- 282	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
ACRS/MACRS Property (Non-Transmission)	(792,687,616)	(792,687,616)				Deductions for distribution related tax depreciation in excess of book depreciation at federal rate
ACRS/MACRS Property (General Plant)	(79,326,219)					Deductions for general plant related tax depreciation in excess of book depreciation at applicable federal and state rates
ACRS/MACRS Property (Transmission)	(818,404,239)		(818,404,239)			Deductions for transmission related method/life, book and tax recovery differences on pre-ACRS/MACRS property, ACRS/MACRS property and unamortized net negative salvage at federal and state rates.
FAS109 regulatory assets/liabilities related to plant	473,774,505	236,611,301	237,163,204			Asset recorded for regulatory purposes to adjust plant related deferred taxes to current federal and state rates.
Basis adjustments between book and tax plant (Non-Tx)	(342,416,421)	(342,416,421)				Basis difference between Distribution related book plant and tax plant basis at federal & state rates
Basis adjustments between book and tax plant (General Plant)	(1,138,279)				(1,138,279)	Basis difference between book plant and tax plant basis at federal & state rates
Basis adjustments between book and tax plant (Tx-related)	(42,704,258)		(42,704,258)			Basis difference between Transmission related plant and tax plant basis at federal & state rates
RAR adjustments related to plant (Non-Transmission)	2,698,207	2,698,207				Settled IRS audit adjustments related to Distribution plant
Effectively Settled Audit Adjustments	0	0				Agreed to IRS audit adjustments related to Distribution plant
Non-Utility Property	(5,892)	(5,892)				Difference between net book plant and net tax plant resulting from deductions for non-utility related tax depreciation in excess of book depreciation and cost basis differences between book plant and tax plant at federal and state tax rates
Subtotal - p275	(1,600,210,212)	(895,800,421)	(623,945,293)	0	(80,464,498)	
Less FASB 109 Above if not separately removed	473,774,505	236,611,301	237,163,204			
Less FASB 106 Above if not separately removed	0					
Total	(2,073,984,717)	(1,132,411,722)	(861,108,497)	0	(80,464,498)	

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

 ADIT items related to labor and not in Columns C & D are included in Column F.

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

PPL Electric Utilities Corporation

A	В	С	D	E	F	G
		Gas, Prod,				
ADIT-283	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 283						
Reacquired debt costs	(8,242,788)			(8,242,788)		Plant related expense deferred for book purposes and deducted for tax purposes
Pension and post-retirement	(74,836,381)	(74,836,381)				Expense and equity(FAS158) adjustments for book purposes not deductible for tax purposes
FAS158 Regulatory Asset	(145,537,545)	(145,537,545)				Asset recorded for regulatory purposes for FAS 158 pension and post-retirement costs
Clearing accounts	(395,725)				(395,725)	Expense deferred for book purposes and deducted for tax purposes
Prepaid Insurance	(1,142,850)	(892,960)			(249,890)	Distribution related expense deferred for book purposes and deducted for tax purposes.
Distribution System Improvement Charge over/undercollection	(275,715)	(275,715)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Competitive Enhancement Rider over/undercollections	(4,762)	(4,762)				Distribution related expense deferred for book purposes and deducted for tax purposes.
Smart Meter Technology Regulatory Asset	(4,214,030)	(4,214,030)				Distribution related expense deferred for book purposes and deducted for tax purposes.
2018 Rate Change on non-plant deferred taxes liabilities (Note 6)	(1,573,019)		(1,573,019)			Presentation adjustment to reverse the impact of the 2018 federal income tax rate change from 35% to
FAS109 Regulatory Asset Related to non-plant DTAs	(2,219,666)		(2,219,666)			Asset recorded for regulatory purposes related to the impact of the 2018 federal income tax rate change
FAS109 Regulatory Asset Related to Tax Gross-up on non-plant DT.	(901,880)		(901,880)			Asset recorded for regulatory purposes related to the tax gross-up on the impact of the 2018 federal
Subtotal - p277	(239,344,361)	(225,761,393)	(4,694,565)	(8,242,788)	(645,615)	
Less FASB 109 Above if not separately removed	(3,121,546)	0	(3,121,546)			
Less FASB 106 Above if not separately removed	0					
Total	(236,222,815)	(225,761,393)	(1,573,019.00)	(8,242,788)	(645,615)	

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

. 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 include in the formula, the associated ADIT amount shall be excluded.

Attachment 2 - Taxes Other Than Income Worksheet

Othe	er Taxes	Page 263 Col (i)	Allocator	Allocated Amount
	Plant Related	N	et Plant Allocato	or
1 2 3 4 5 6 7	Real Property (State, Municipal or Local) PURTA	3,197,833 2,144,102		
8	Total Plant Related	5,341,935	51.2372%	2,737,058
	Labor Related	Wage	s & Salary Alloc	ator
9 10 11 12 13 14	Federal FICA Federal Unemployment State Unemployment Total Labor Related	4,641,346 26,040 453,535 5,120,921	9.5433%	488,707
	Other Included	N	et Plant Allocato	or
16 17 18		24,001 0 60 24,061	51.2372%	12,328
	Total Included (Lines 8 + 14 + 19)	10,486,917	31.2372%	3,238,093
	Currently Excluded			
21 22 23 24 25 26	·	102,361,250 (778,310)		
27 28	Subtotal, Excluded	101,582,940		
29	Total, Included and Excluded (Line 20 + Line 28)	112,069,857		
30	Total Other Taxes from p114.14.c less Tax on Securitization Bonds	112,069,857		
31	Difference (Line 29 - Line 30)	-		
	Criteria for Allocation:			

Criteria for Allocation

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

Attachment 3 - Revenue Credit Worksheet

Account 454 - Rent from Electric Property

1 Rent from Electric Property - Transmission Related

3,720,837

96,386,629

2,611,326

2,172,198

762,203

319,140

105.972.333

Account 456 - Other Electric Revenues (Note 1)

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

1.00%

PPL Electric Utilities Corporation

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes

Line 29 + Line 39 from below 419,810,212 Α

В 100 Basis Point increase in ROE

Preferred Dividends enter positive p118.29.c Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Account 219 p112.16.c p112.15.c				Appendix A Line or Source Referen	ce
Long Term Interest Attachment A Line 80		Rate Base		(Attachment A Line 46)	3,581,503,509
Long Term Interest Attachment A Line 80		Long Term Interest			
Less LTD Interest on Securifization Bonds		——————————————————————————————————————		(Attachment A Line 80)	144 175 54
Long Term Interest					-
Common Stock					144,175,545
Common Stock		Preferred Dividends	enter positive	p118.29.c	
Proprietary Capital		Common Stock			
Less Accumulated Other Comprehensive Income Account 219 Less Preferred Stock Less Preferred Stock Less Account 216.1 Capitalization Long Term Debt Less Long Ose Excutivation Bords Less Long Term Debt Less Long Term Less Long Term Debt Less Long Term Less Long Long Less Long Long Less Long Long Less Long Long Less Long				n112 16 c	3 991 631 59
Less Preferred Stock					
Less Account 216.1				•	
Common Stock (Line 6 - 7 - 8 - 9) 3,991,426,10					
Capitalization					
Long Term Debt Less Loss on Reacquired Debt plts (all not per plus Gain on Reacquired Debt plts (all not per plus Gain on Reacquired Debt plts (all not per plus Gain on Reacquired Debt plts (all not per plus Gain on Reacquired Debt plts (all not per plts Gain on Reacquired Debt plts (all not per plts Gain on Reacquired Debt plts (all not per plts Gain on Reacquired Debt plts (all not per plts Gain on Reacquired Debt plts (all not per plts Gain on Reacquired Debt plts Gain on Reacquired Debt plts (all not per		Common Stock		(Line 6 - 7 - 8 - 9)	3,991,426,10
Less Loss on Reacquired Debt		Capitalization			
Pius Gain on Reacquired Debt Less LTD on Secunitization Bonds		Long Term Debt		p112.18.c, 19.c & 21.c	3,338,750,00
Pius Gain on Reacquired Debt		Less Loss on Reacquired Debt		p111.81.c	28.529.55
Less LTD on Securitization Bonds					
Total Long Term Debt					
Preferred Stock	;				
Common Stock				,	
Total Capitalization	<u>.</u>				
Debt % Preferred % Preferred Stock (Line 16 / Line 18) 0.09					
Preferred % Preferred Stock Line 16 / Line 18 0.08		Total Capitalization		(Sum Lines 15 to 17)	7,301,646,55
Debt Cost		Debt %	Total Long Term Debt	(Line 15 / Line 18)	45.39
Debt Cost		Preferred %	Preferred Stock	(Line 16 / Line 18)	0.09
Preferred Cost Preferred Stock Cline 5 / Line 16 0.000		Common %	Common Stock	(Line 17 / Line 18)	54.7%
Preferred Cost Preferred Stock Cline 5 / Line 16 0.000 0.000		Debt Cost	Total Long Term Debt	(Line 4 / Line 15)	0.0436
Common Cost Common Stock Fixed 0.1268					
Weighted Cost of Preferred Preferred Stock (Line 20 * Line 23) 0.000 Weighted Cost of Common Common Stock (Line 21 * Line 24) 0.069 Rate of Return on Rate Base (ROR) (Sum Lines 25 to 27) 0.089 Investment Return = Rate Base * Rate of Return (Line 1 * Line 28) 318,970,53 Income Tax Rates					
Weighted Cost of Preferred Preferred Stock (Line 20 * Line 23) 0.000 Weighted Cost of Common Common Stock (Line 21 * Line 24) 0.069 Rate of Return on Rate Base (ROR) (Sum Lines 25 to 27) 0.089 Investment Return = Rate Base * Rate of Return (Line 1 * Line 28) 318,970,53 Income Tax Rates		Weight door of Debt	Tabello and Table Bable (MOLTD)	(1) 40 +1 00)	0.040
Neighted Cost of Common Common Stock (Line 21 * Line 24) 0.069	,				
Rate of Return on Rate Base (ROR) (Sum Lines 25 to 27) 0.089	i				
Investment Return = Rate Base * Rate of Return	'		Common Stock		
Income Tax Rates	3	Rate of Return on Rate Base (ROR)		(Sum Lines 25 to 27)	0.089
Income Tax Rates	9	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 28)	318,970,53
Income Tax Rates FIT=Federal Income Tax Rate 21.00% SIT=State Income Tax Rate or Composite 9.99% p = percent of federal income tax deductible for state purposes Per State Tax Code 0.00% T	nooi				,
FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite p = percent of federal income tax deductible for state purposes T T =1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT*p)} = Per State Tax Code CIT = T / (1-T) 1 / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Grossed Up Income Tax Component = CIT=(T/1-T)* Investment Return*(1-(WCLTD/R)) = 100,867,946	posit				
SIT=State Income Tax Rate or Composite 9.999	0				24 000
p = percent of federal income tax deductible for state purposes T = 1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT*p)} = 28.899 CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Grossed Up CIT = (T/1-T)* Investment Return*(1-(WCLTD/R)) = 100,867,946) 				
T=1 - {[(1 - SIT)*(1 - FIT)] / (1 - SIT*FIT*p)} = 28.899 CIT = T / (1-T) 1 / (1-T) ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Grossed Up Attachment 5 (20,101 ITC Adjust. Allocated to Trans Grossed Up Income Tax Component = CIT=(T/1-T)* Investment Return * (1-(WCLTD/R)) = 100,867,946					
CIT = T / (1-T)				Per State Tax Code	
1/(1-T)	3		FIT)] / (1 - SIT * FIT * p)} =		
ITC Adjustment Amortized Investment Tax Credit Amortized Investment Tax Credit Attachment 5 (20,101 ITC Adjust. Allocated to Trans Grossed Up (Line 36 * (1 / (1 - Line 33)) -28,26 Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 100,867,946		CIT = T / (1-T)			40.63%
Amortized Investment Tax Credit Attachment 5 (20,101 ITC Adjust. Allocated to Trans Grossed Up (Line 36 * (1 / (1 - Line 33)) -28,26 Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 100,867,946	;	1 / (1-T)			140.63%
Amortized Investment Tax Credit Attachment 5 (20,101 ITC Adjust. Allocated to Trans Grossed Up (Line 36 * (1 / (1 - Line 33)) -28,26 Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 100,867,946		ITC Adjustment			
Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 100,867,946				Attachment 5	/20 404
Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) = 100,867,946					
	6 7			(Line 30 (1/(1 - Line 33)	
				(Line 30 (17(1 - Line 33)	_0,_0
Total Income Taxes 100,839,678		ITC Adjust. Allocated to Trans Grossed Up	ent Return * (1-(WCLTD/R)) =	(Line 30 (17 (1 - Line 33)	·

Exhibit 1 Page 11 of 20

Attachment 5 - Cost Support

ı	т	C.	Αd	jus	tmer

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission Related	Non- transmission Related	n Details
113 Amortized Investment Tax Credit	Company Records	-54,023	-20,101	-33,922	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form	n No. 1 Page #s and Instruction	ns	Form No. 1 Amount	Transmission Related Major Items	Transmission Related Minor Items		Details
24 Land Held for Future Use	(Note C)	p.214.d - p214.6.d & Company Records	24,125,739	18,110,548 0	3,422,022 0	2,593,169	Removal of land held for future use (if any) that is included in CWIP balance
	(Note P)	Company Records		0 18,110,548	0 3,422,022		Gains from the sale of Land Held for Future Use Balance for Appendix A

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruction Allocated Administrative & General Expenses	ns	Total	Prior Period Adjustment	Adjusted Total	Details
53 Fixed PBOP expense	FERC Authorized	1,518,585			
54 Actual PBOP expense	Company Records	469,499			Current year actual PBOP expense
65 Property Insurance Account 924	p323.185.b	1,181,205	0	1,181,205	Annual Premium associated with storm insurance excluding recoveries related to prior periods.
					(See FM 1 note to page 320 line 185)

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Directly Assigned A&G	Descriptions, Notes, Form No. 1 Page #s and Instruc	tions	Form No. 1 Amount	Transmission Related	Non- transmission Related	Details
62 Regulatory Commission Exp Account 928	(Note G)	p350-151h	6,295,602	0	6,295,602	

Safety Related Advertising Cost Support

_	y				
		Form No. 1		Non-safety	
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount	Safety Related	Related	Details
	Directly Assigned A&G				
	66 General Advertising Exp Account 930.1 (Note F) p323.191.1	43,588	_	43.588	

MultiState Workpaper

 national Horkpaper						
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates						
	PA					
109 SIT=State Income Tax Rate or Composite (Note I)	9 99%					

Education and Out Reach Cost Support

		Form No. 1	Education &			
Appendix A Line #s, Descriptions, Notes, Fo	rm No. 1 Page #s and Instructions	Amount	Outreach	Other	Details	
Directly Assigned A&G						
63 General Advertising Exp Account 930.1	(Note K) p323.191.b	43,588	-	43,588		-

PPL Electric Utilities Corporation Exhibit 1
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Attachment 5 - Cost Support

Exclude	d Plant	Cost	Sup	por
---------	---------	------	-----	-----

Exolution Figure Good Culpert		
	Excluded	
	Transmission	and the control of t
Amountin A Line #a Descriptions Nates From No. 4 Days #a and Instructions	Facilities	Description of the Capitalian
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		,
l ·		General Description of the Facilities
127 Excluded Transmission Facilities (Note M)		General Description of the Facilities
		· · · · · · · · · · · · · · · · · · ·
Instructions:	Enter \$	
1 Remove all investment below 69 kV or generator step-up transformers included in transmission plant in service that	0	None
	· ·	10.00
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,	Or	
the following formula will be used: Example	Enter \$	
A Total investment in substation 1,000,000		
B Identifiable investment in Transmission (provide workpapers 500,000		
C Identifiable investment in Distribution (provide workpapers) 400,000		
D Amount to be excluded (A x (C / (B + C))) 444,444		
- · · · · · · · · · · · · · · · · · · ·		Add more lines if necessary
		Add more mics if necessary

Prepayments and Prepaid Pension Asset

r ropaymonto ana r ropata								
		Form No. 1	Bonds				Functionalized	
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount	Adjustment	Adjustment	Prepayments	W&S Allocator	to IX	Description of the Prepayments
36 Prepayments								
Prepayments	(Note A) (Note O) Form 1 p111.57.c	6,337,757	0	3.090.698	3,247,059	9.5433%	309,878	Less amounts related to POLR, Retail Issues
1,1,7	() () () () () () () () () ()	-,,		.,,	., ,		,	and Bond Securitization.

Adjustments to Transmission O&M

					Transmission	
	Appendix A Line #s, Descriptions, Notes, Form	No. 1 Page #s and Instructions	I otal	Adjustments	Related	Details
4	Transmission O&M	p.321.112.b	148,234,166	127,680	148,106,486 Adjustm	nent for Ancillary Services p321.88b and p321.92b.
4	48 Less Account 565	p.321.96.b	111,467,932	0	111,467,932	None

Facility Credits under Section 30.9 of the PJM OATT

_	racility credits under Section 30.9 or the FSM GATT		
	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
	Net Revenue Requirement		
	147 Facility Credits under Section 30.9 of the P.IM.OATT	_	None

PJM Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
149 1 CP Peak	(Note L) PJM Data	7,401.1	

Depreciation Expense

						Actual C	Cost of Removal, N	let of Salvage Cos	its			
					Year 1	Year 2	Year 3	Year 4	Year 5		5 - Year	
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s	and Instruction	s	Total	2012	2013	2014	2015	2016	Total	Amortization	
	71 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	68,793,457								
	Transmission Plant Cost of Removal, Net of Salvage	(Note J)	Company Records	16,589,986	7,726,933	1,560,069	16,131,452	8,276,939	49,254,536	82,949,929	16,589,986	
	Total Transmission Depreciation Expense Including Amortization of Limited Term F	(Note J)	Company Records	85,383,443								
				10.000.105								
	72 General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	40,330,135								
	General Plant Cost of Removal, Net of Salvage	(Note J)	Company Records	-596,872	-952,715	-384,081	-686,454	1,119	-962,228	-2,984,359	-596,872	
	Total General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	Company Records	39,733,263								
L												

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year

Exec Summary

April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007)

April Year 2 To estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2008)
 April Year 2 To adds weighted Cap Adds to plant in service in Formula

4 May Year 2 Post results of Step 3 on PJM web site

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

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)
7 April Year 3 Reconcilation. TO cataclates Reconcilation ty enough from Year 2 data - the total Cap Adds placed in sension in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconcilation fully reconcilation from the Year 2 data - the total Cap Adds placed in Year 3 (e.g., 2009)
8 April Year 3 TO estimates Cap Adds and CWIP aring Year 3 weighted based on Months expected to be in sension in Year 3 (e.g., 2009)
9 April Year 3 TO estimates Cap Adds and CWIP aring Year 3 weighted based on Months expected to be in sension in Year 3 (e.g., 2009)
9 April Year 3 Reconcilation 1 Dads the difference between the Reconcilation in Step 7 and the forecast in Line 3 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

10 May Year 3 Post results of Step 9 on PJM web site

11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010)

1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2007) \$ 388,714,596 Rev Req based on Year 1 data

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

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

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono Reliability Project CWIP	(C) Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWIP >= 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS >= 500kV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWIP Amount (E x G) >= 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) >= 500kV (b0487)	(N) Other Plant In Service (H/ 12)	(O) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / 12) >= 500kV (b0487)	(S) Susq-Rose PIS (M / 12) >= 500kV (b0487)	Total
CWIP Balance Dec (prior yr.)							12													
Jan	45,551,675	0					11.5	523,844,268						43,653,689						
Feb	37,252,554	0					10.5	391,151,822						32,595,985						
Mar	83,378,369	0					9.5	792,094,506						66,007,875						
Apr	53,095,625	0					8.5	451,312,810						37,609,401						
May	54,938,942	0					7.5	412,042,063						34,336,839						
Jun	32,780,739	0					6.5	213,074,800						17,756,233						
Jul	42,608,308	0					5.5	234,345,692						19,528,808						
Aug	6,474,808	0					4.5	29,136,635						2,428,053						
Sep	74,112,868	0					3.5	259,395,039						21,616,253						
Oct	33,848,472	0					2.5	84,621,179						7,051,765						
Nov	152,031,132	0					1.5	228,046,699						19,003,892						
Dec	110,709,627	0					0.5	55,354,814						4,612,901						
Total	726,783,119							3,674,420,327						306,201,694						
New Transmission Plant Additions and	d CWIP (weighted by months in servi	ice)																		
												Input to Line 17 of App	endix A	306,201,694						306,201,694
												Input to Line 35 of Appe	ndix A							
												Month In Service or Mor	nth for CWIP	10.9		#DIV/NI		#DIV/DI		

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula \$ 428,803,617

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

4 May Year 2 Post results of Step 3 on PJM web site \$ 428,803,617

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

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

\$ 428,803,617

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2008)

\$ 478,993,640 Rev Req based on Prior Year data

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

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

Remove all Cap Adds placed in service in Year 2 For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 813,696,971 Input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	NPR CWIP	Susq-Rose CWIP	Susq-Rose PIS	Susq-Rose CWIP	Susq-Rose PIS	Other Plant In Service	NPR CWIP	Susq-Rose CWIP	Susq-Rose PIS	Susq-Rose CWIP	Susq-Rose PIS	Total
	Other Plant In Service	Northeast Pocono	Susq-Rose CWIP	Susq-Rose PIS	Susq-Rose CWIP	Susq-Rose PIS	Weighting	Amount (A x G)	Amount (B x G)	Amount (C x G)	Amount (D x G)	Amount (E x G)	Amount (F x G)	(H/ 12)	(1 / 12)	(J / 12)	(K / 12)	(L / 12)	(M / 12)	
		Reliability Project CWIP	< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)				< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)			< 500kV (b0487.1)	< 500kV (b0487.1)	>= 500kV (b0487)	>= 500kV (b0487)	
CWIP Balance Dec (prior yr.)							12													
Jan	45,551,675	0	0				11.5	523,844,263						43,653,689						
Feb	37,252,555	0	0				10.5	391,151,828						32,595,986						
Mar	83,378,369	0	0				9.5	792,094,506						66,007,875						
Apr	66,974,381	0	0				8.5	569,282,239						47,440,187						
May	53,655,761	0	0				7.5	402,418,208						33,534,851						
Jun	31,712,194	0	0				6.5	206,129,261						17,177,438						
Jul	56,239,125	0	0				5.5	309,315,188						25,776,266						
Aug	20,963,809	0	0				4.5	94,337,141						7,861,428						
Sep	50,219,994	0	0				3.5	175,769,979						14,647,498						
Oct	167,774,213	0	0				2.5	419,435,533						34,952,961						
Nov	38,960,950	0	0				1.5	58,441,425						4,870,119						
Dec	161,013,945	0	0				0.5	80,506,973						6,708,914						
Total	813,696,971							4,022,726,540						335,227,212						
New Transmission Plant Additions and C	CWIP (weighted by months in servi	ice)																		
												Input to Line 17 of Appe	endix A	335,227,212						335,227,212
												Input to Line 35 of Appe	ndix A							
												Month In Service or Mor	nth for CWIP	7.06						

\$ 417,016,957 Result of Formula for Reconciliation

Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A.)

(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

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

The Reconciliation in Step 8 The forecast in Prior Year 417,016,957 · 428,903,617 = (11,816,773) added Advertising and ADIT Adjustments

Interest on Amount of F	Refunds or Surcharges						
Interest rate pursuant to	35.19a for March of the Current Yr	0.3700%					
Month	Yr	1/12 of Step 8	Interest rate for		Interest	Surcharge (Refund) Owed	
		(See Note #1)	March of the Current Yr	Months			Note #1: For the ini
Jun	Year 1	(984,731)	0.3700%	11.5	(41,900)	(1,026,631)	June Year
Jul	Year 1	(984,731)	0.3700%	10.5	(38,257)	(1,022,988)	for the mont
Aug	Year 1	(984,731)	0.3700%	9.5	(34,613)	(1,019,344)	
Sep	Year 1	(984,731)	0.3700%	8.5	(30,970)	(1,015,701)	
Oct	Year 1	(984,731)	0.3700%	7.5	(27,326)	(1,012,057)	
Nov	Year 1	(984,731)	0.3700%	6.5	(23,683)	(1,008,414)	
Dec	Year 1	(984,731)	0.3700%	5.5	(20,039)	(1,004,770)	
Jan	Year 2	(984,731)	0.3700%	4.5	(16,396)	(1,001,127)	
Feb	Year 2	(984,731)	0.3700%	3.5	(12,752)	(997,483)	
Mar	Year 2	(984,731)	0.3700%	2.5	(9,109)	(993,840)	
Apr	Year 2	(984,731)	0.3700%	1.5	(5,465)	(990,196)	
May	Year 2	(984,731)	0.3700%	0.5	(1,822)	(986,553)	
Total		(11,816,773)				(12,079,106)	
		Balance	Interest rate from above	Amortization over Rate Year	Balance		
Jun	Year 2	(12,079,106)	0.3700%	(1,030,965)	(11,092,834)		
Jul	Year 2	(11,092,834)	0.3700%	(1,030,965)	(10,102,913)		
Aug	Year 2	(10,102,913)	0.3700%	(1,030,965)	(9,109,329)		
Sep	Year 2	(9,109,329)	0.3700%	(1,030,965)	(8,112,069)		
Oct	Year 2	(8,112,069)	0.3700%	(1,030,965)	(7,111,119)		
Nov	Year 2	(7,111,119)	0.3700%	(1,030,965)	(6,106,465)		
Dec	Year 2	(6,106,465)	0.3700%	(1,030,965)	(5,098,095)		
Jan	Year 3	(5,098,095)	0.3700%	(1,030,965)	(4,085,993)		
Feb	Year 3	(4,085,993)	0.3700%	(1,030,965)	(3,070,147)		
Mar	Year 3	(3,070,147)	0.3700%	(1,030,965)	(2,050,542)		
Apr	Year 3	(2,050,542)	0.3700%	(1,030,965)	(1,027,164)		
May	Year 3	(1,027,164)	0.3700%	(1,030,965)	(0)		
Total with interest				(12,371,575)			
The difference between	the Reconciliation in Step 7 and the forecast in	Prior Year with interest		(12,371,575)			
Rev Req based on Yea	r 2 data with estimated Cap Adds and CWIP for	Year 3 (Step 9)		\$ -			
Revenue Requirement	for Year 3			(12,371,575)			

initial rate year, enter zero for the first five months, ear 1 through October Year 1. Enter 1/12 of Step 8 nonths Nov Year 1 through May Year 2. 9 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2009)

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Northeast Pocono Reliability Project CWIP	(C) Monthly Additions Susq-Rose CWIP < 500kV (b0487.1)	(D) Monthly Additions Susq-Rose PIS < 500kV (b0487.1)	(E) Monthly Additions Susq-Rose CWIP >= 500kV (b0487)	(F) Monthly Additions Susq-Rose PIS >= 500kV (b0487)	(G) Weighting	(H) Other Plant In Service Amount (A x G)	(I) NPR CWIP Amount (B x G)	(J) Susq-Rose CWIP Amount (C x G) < 500kV (b0487.1)	(K) Susq-Rose PIS Amount (D x G) < 500kV (b0487.1)	(L) Susq-Rose CWIP Amount (E x G) >= 500kV (b0487)	(M) Susq-Rose PIS Amount (F x G) >= 500kV (b0487)	(N) Other Plant In Service (H/ 12)	(O) NPR CWIP (I / 12)	(P) Susq-Rose CWIP (J / 12) < 500kV (b0487.1)	(Q) Susq-Rose PIS (K / 12) < 500kV (b0487.1)	(R) Susq-Rose CWIP (L / 12) >= 500kV (b0487)	(S) Susq-Rose PIS (M / 12) >= 500kV (b0487)	Total
CWIP Balance Dec (prior yr.)		,	(40.00.0)	(40.00.1)			12				(=====,	-	()			-	()			
Jan	17,095,816						11.5	196,601,884						16,383,490						
Feb	24,301,926						10.5	255,170,223						21,264,185						
Mar	20,322,227						9.5	193,061,157						16,088,430						
Apr	36,859,111						8.5	313,302,444						26,108,537						
May	32,820,732						7.5	246,155,490						20,512,958						
Jun	90,169,760						6.5	586,103,440						48,841,953						
Jul	48,246,672						5.5	265,356,696						22,113,058						
Aug	21,535,534						4.5	96,909,903						8,075,825						
Sep	32,561,440						3.5	113,965,040						9,497,087						
Oct	26,544,510						2.5	66,361,275						5,530,106						
Nov	120,676,843						1.5	181,015,265						15,084,605						
Dec	90,016,631						0.5	45,008,316						3,750,693						
Total	561,151,202							2,559,011,131						213,250,928						
New Transmission Plant Additions and	d CWIP (weighted by months in servi	ice)																		
										Input to Line 17 of Apper	ndix A			213,250,928						213,250,928
										Input to Line 35 of Appen	dix A									
Year 3 Post results of Step 9 on PJM web site									1	Month In Service or Mont	h for CWIP			7.44						
										wonin in Service or Mont	LIOL CANIS			7.44						

11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2009 - May 31, 2010) \$ 424,986,006

¹⁰ May Year 3 Post results of Step 9 on PJM web site \$ 424,986,006 Post results of Step 3 on PJM web site

Attachment 7 - Transmission Enhancement C

New Plant Carrying Charge Fixed Charge Rate (FCR) if not a CIAC Formula Line 137 144 Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A 10.7905% 11.4393% 0.6488% FCR if a CIAC D 138 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 1.5474%

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

10		Detalk		Signi	ehanna - Roseland (WIP (h0487) >= 50	nkV	Actual Si	isni jehanna - Rosel	and PIS (h0487) >= 5	nnkV		Hosensack Wavetra	n (h0171 2)	-		Alburtis Wavetran (b.	1172 11			Juniata Wavetrap	(h0284.2)		Susni	ehanna - Roseland	CWIP (h0487 1) < 5(
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes				Yes				Yes		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Yes				Yes		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Yes		
	Useful life of the project	Life		42.00				42.00				42.00				42.00				42.00				42.00		
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No"	CIAC	(Yes or No)	No				No				No				No				No				No		
14	Input the allowed increase in ROE From line 3 above if "No" on line 13 and from line 7	Increased ROE (Basis Po	oints)	125				125				0				0				0				125		
15		11.68% ROE FCR for This Project		10.7905% 11.6015%				10.7905% 11.6015%				10.7905% 10.7905%				10.7905% 10.7905%				10.7905% 10.7905%				10.7905% 11.6015%		
10		CK IDI TIIS PTOJECI		11.001376				11.001376				10.790376				10.790376				10.770376				11,001376		
17		Investment		0				618,969,594				86,626				62,067				123,504						
18 19		Annual Depreciation Exp Month In Service or Mont	th for CWIP					14,737,371				2,063				1,478				2,941						
20			Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation			Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending
21 22		W 11.68 % ROE W Increased ROE	2008 2008	5.534.456 5.534.456		5.534.456 5.534.456	433.646 453.742					86.626 86.626	1.454 1.454	85.172 85.172	12.921 12.921	62.067 62.067	991 991	61.076 61.076	8.811 8.811							
23 24		W 11.68 % ROE W Increased ROE	2009 2009	25,703,638 25,703,638		25,703,638 25,703,638	3,744,759 3,928,397				-	85,172 85,172	2,063 2,063	83,109 83,109	19,836 19,836	61,076 61,076	1,478 1,478	59,598 59,598	14,223	123,504 123,504	2,941 2,941	120,563 120,563	28,723 28,723	395,068 395,068		395,068 395,068
25		W 11.68 % ROE W Increased ROE	2010 2010	32,334,326 32,334,326		32,334,326 32,334,326	7,002,386 7.346.302	1,707,870	17,350 17,350	1,690,519	173,557 181,229	83,109 83.109	2,063 2,063	81,047 81.047	19,614 19,614	59,598 59,598	1,478	58,121 58,121	14,064	120,563 120,563	2,941 2,941	117,623 117,623	28,413 28,413	983,014 983,014		983,014 983,014
27		W 11.68 % ROE	2011	41,267,823		41,267,823	8,153,565	1,690,519	40,664	1,649,856	366,637	81,047	2,063	78,984	17,668	58,121	1,478	56,643	12,669	117,623	2,941	114,682	25,599	338,809		338,809
28 29		W Increased ROE W 11.68 % ROE	2011 2012	41,267,823 49,100,120		41,267,823 49,100,120	8,573,934 10,122,908	1,690,519 6.771.105	40,664 164,250	1,649,856 6.606.855	383,443 1,526,377	81,047 78,984	2,063 2,063	78,984 76,922	17,668 17.921	58,121 56,643	1,478	56,643 55.165	12,669	117,623 114,682	2,941 2,941	114,682 111.742	25,599 25,978	338,809 362,626		338,809 362,626
30		W Increased ROE	2012	49.100.120		49.100.120	10.644.117	6.771.105	164.250	6.606.855	1.596.510	78.984	2.063	76.922	17.921	56.643	1.478	55.165	12.851	114.682	2.941	111.742	25.978	362.626		362.626
31 32		W 11.68 % ROE W Increased ROE	2013 2013	188,668,692 188,668,692		188,668,692 188,668,692	32,050,437 33,942,591	24,904,453 24,904,453	602,825 602,825	24,301,628 24,301,628	4,731,108 4,974,829	76,922 76,922	2,063 2,063	74,859 74.859	14,779	55,165 55.165	1,478	53,687 53,687	10,598	111,742 111,742	2,941 2,941	108,801 108,801	21,423 21,423	1,447,083		1,447,083
33		W 11.68 % ROE	2014	387,890,524		387,890,524	57,604,085	49,338,189	1,205,851	48,132,338	8,353,794	74,859	2,063	72,797	12,873	53,687	1,478	52,209	9,231	108,801	2,941	105,861	18,662	4,346,118		4,346,118
34 35		W Increased ROE W 11.68 % ROE	2014 2015	387,890,524 148,924,599		387,890,524 148,924,599	61,557,021 20,708,388	49,338,189 225,656,515	1,205,851 5,474,192	48,132,338 220,182,322	8,844,304 36,091,169	74,859 72,797	2,063 2,063	72,797 70.734	12,873 11.898	53,687 52,209	1,478	52,209 50.732	9,231 8.532	108,801	2,941 2,941	105,861 102,920	18,662 17,252	4,346,118 1.232,451		4,346,118 1,232,451
36		W Increased ROE	2015	148,924,599		148,924,599	22,160,463	225,656,515	5,474,192	220,182,322	38,238,035	72,797	2,063	70,734	11,898	52,209	1,478	50,732	8,532	105,861	2,941	102,920	17,252	1,232,451		1,232,451
37 38		W 11.68 % ROE W Increased ROE	2016 2016	-				602,372,114 602,372,114	14,715,666 14,715,666	587,656,448 587,656,448	87,109,696 92,694,374	70,734 70,734	2,063 2,063	68,672 68,672	10,522 10.522	50,732 50,732	1,478	49,254 49,254	7,545 7.545	102,920 102,920	2,941 2,941	99,979 99,979	15,257 15,257			
39		W 11.68 % ROE	2017	-			-	587,656,448	14,737,371	572,919,077	85,315,888	68,672	2,063	66,609	10,268	49,254	1,478	47,776	7,363	99,979	2,941 2,941	97,039 97.039	14,895 14.895			
40		W Increased ROE W 11.68 % ROE	2017 2018					587,656,448 572,919,077	14,737,371	572,919,077 558,181,706	90,760,513 74,968,035	68,672 66,609	2,063 2,063	66,609 64,547	10,268 9,027	49,254 47,776	1,478 1,478	47,776 46,298	7,363 6,474	99,979 97,039	2,941	97,039	13,094			
42		W Increased ROE W 11.68 % ROE	2018 2019	-			-	572,919,077	14,737,371	558,181,706	79,494,589	66,609	2,063	64,547	9,027	47,776	1,478	46,298	6,474	97,039	2,941	94,098	13,094			
43		W Increased ROE	2019				-												-							
45		W 11.68 % ROE W Increased ROE	2020 2020				-				-				-				-				-			
47		W 11.68 % ROE	2021												-				-							
48 40		W Increased ROE W 11.68 % ROE	2021 2022	:			-				:]				-				-							
50		W Increased ROE	2022	-			-				-				-				-				-			
51 52		W 11.68 % ROE W Increased ROE	2023 2023	:			-								-				-				-			
53		W 11.68 % ROE	2024	-			-				-				-				-				-			
54 55		W Increased ROE W 11.68 % ROE	2024 2025	:			-								-				-				-			
56		W Increased ROE	2025	-			-				-				-				-				-			
57 58		W 11.68 % ROE W Increased ROE	2026 2026				-				-				-				- 1				-			
59		W 11.68 % ROE	2027	-			-				-				-				-				-			
60 61		W Increased ROE	2027				-												· [
62																										

On the formulas user in the Cournes for fines 22 are as foliose.

For Renth I usershot effects of extreme as the energy seek in blood in service).

Recipions of the first of the first user and its less than the first user and its less of the first user and the 18 thereafter if "no" on line 13. "Depreciation" is "Bedinninor less Depreciation".

Rendinor is "Bedinninor less Depreciation".

Revenue is "Endon' times line 15 of the current user times the outliert line 19 divided by 13 oius "Depreciation" for the first user and "Endinor" times line 15 oius "Depreciation" the seather and "Endinor" time

For CWIP: Beginning is the line 17 for that year Depreciation is not used Endina is the same as Beginnina Revenue is Endina times line 16 for the current year

harge Worksheet

New Plant Carrying Charge

Fixed Charge Rate (FCR) if not a CIAC
Formula Line
A 137
B 144

FCR if a CIAC

D 138

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

Details	00kV	Actual Sus	guehanna - Roseland F	PIS (b0487.1) < 500k	V		Stanton 4th Transfo	rmer (b0791)			Lauschtown 500/230 I	kv Sub (b2006)			Alburtis 500kv (b2237)		Act	tual Copperstone Sub	station (b0468)			ſ	
Schedule 12 (Yes or No) Life		Yes 42.00				Yes 42.00				Yes 42.00				Yes 42.00				Yes 42.00						
CIAC (Yes or No) Increased ROE (Basis Points)		No 125				No 0				No 0				No 0				No 0						
11.68% ROE FCR for This Project		10.7905% 11.6015%				10.7905% 10.7905%				10.7905% 10.7905%				10.7905% 10.7905%				10.7905% 10.7905%						
Investment Annual Depreciation Exp Month In Service or Month for CWIP		14,971,615 356,467				3,733,895 88,902				47,556,088 1,132,288				11,890,165 283,099				22,735,783 541,328						
VI 11.65 % DOE Wincomed BOC Revenue 41,820 45,969 212,889 22,97 22,97 23,97 24,762 24,762 26,941 26,0339 26,15 27 21,17 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,762 21,77 21,7	Beginning 2.138.199 2.138.193 2.138.193 2.122,717 2.547,287 2.547	Depreciation 114.476 15.099 15.0999 62.474 62.474 62.477 62.777 62.777 62.777 62.777 62.777 62.778 63.6467 63.6467 63.6467	Ending 2.12.2171 2.172.171 2.071.807 2.071.807 2.071.807 2.484.814	Revenue	Beginning	Depreciation	Ending 1,708,222 1,708,222 1,619,320	Revenue	47 556,089 47 556,089 47 556,089 46,689,112 46,689,112	Degreciation	Ending	Revenue 5.270.954 5.270.954 6.048.102	Beginning 11.860,165 11.860,165 11.673,366 11.390,267	Degraciation	Ending	Revenue 1,465,168 1,465,168 1,465,168 1,465,169 1,481,619	Beginning 918.555 918.555 908.0709 908.0709 22.244,731 22.244,731 22.244,731 22.246,731 22.246,731 22.266,731 22.266,731 22.266,731 22.266,731 22.266,731 22.266,731 22.266,731 22.266,731 22.266,731 22.266,731 22.266,731	Degraciation	Ending	Revenue	Total 5	\$ 7,975,046 \$ \$ 9,911,193 \$ \$ 14,016,520 \$ \$ 44,681,943 \$ \$ 75,970,381 \$ 66,070,144 \$ 99,725,683 \$ \$ 103,350,595 \$ \$	455.377 3.851.361 7.606.1361 9.449.452 13.394.951 42.505.119 71.452.672 62.376.501 94.141.004 97.776.582 79.804.676	

follows
is placed in service)
and is the "Ending" for the prior year after to
by twelve times the difference of thirteen

s the quotient line 19 divided by 13 plus '

Attachment 8 - Company Exhibit - Securitization Worksheet

Prepayments		
6 Less Prepayments on Securitization Bonds	0 (See FM 1, note to page 110, line 57)	
Administrative and General Expenses		
2 Less Administrative and General Expenses on	n Securitization Bonds 0 (See FM 1, note to page 114, line 4)	
Taxes Other Than Income		
8 Less Taxes Other Than Income on Securitizati	tion Bonds 0 (See FM 1, note to page 114, line 14)	
Long Torm Interest		
1 Less LTD Interest on Securitization Bonds	0 (See FM 1, note to page 114, lines 62 +	+ 63)
	(See FM 1 note to page 112 line 18)	
z Less LTD on decumization bonds	(See Five 1, note to page 112, line 10)	
stranded costs, pursuant to an Order entered by	the Pennsylvania Public Utility Commission on	
	ordance with Pennsylvania's Electric Generation	
Customer Choice and Competition Act.		
	Administrative and General Expenses Less Administrative and General Expenses of Taxes Other Than Income Less Taxes Other Than Income on Securitizat Long Term Interest Less LTD Interest on Securitization Bonds Capitalization Less LTD on Securitization Bonds Calculation of the above Securitization Adjustments The amounts above are associated with transitic stranded costs, pursuant to an Order entered by	Administrative and General Expenses Less Administrative and General Expenses on Securitization Bonds Taxes Other Than Income Less Taxes Other Than Income on Securitization Bonds Long Term Interest Less LTD Interest on Securitization Bonds Capitalization Less LTD on Securitization Bonds Calculation of the above Securitization Adjustments The amounts above are associated with transition bonds issued to securitize the recovery of retail stranded costs, pursuant to an Order entered by the Pennsylvania Public Utility Commission on May 21, 1999 at Docket No. R-00994637, in accordance with Pennsylvania's Electric Generation

		/ tttaoiii	5	op. colat	ion natoo					
(A)	(B)	(C) Estimated	(D) Mortality	(E) Current	(F) Remaining	(G) Applied	(H) Gross Depreciable Plant	(I) Accumulated Depreciation	(J) Depreciable Balance	(K) Depreciation Expense
Number	Plant Type	Life	Curve	Age	Life	Depreciation Rate	\$	S S	\$	\$
Number	гіані туре	LIIC	Curve	Age	LIIE	Depreciation Nate	Ψ	Ψ	Ψ	Ψ
	Transmission									
350.4	Land Rights	80	S4	14.9	65.10	1.6436	209,006,623	48,956,952	160,049,671	2,630,610
352	Structures and Improvements	65	R3	7.5	57.50	1.8647	108,655,464	20,038,978	88,616,486	1,652,473
353	Station Equipment	46	R1.5	6.5	39.50	2.0764	1,457,446,077	192,024,596	1,265,421,481	26,275,347
354	Towers and Fixtures	75	R3	7.5	67.50	1.5374	1,417,573,911	170,136,419	1,247,437,492	19,178,250
354.2	Towers and Fixtures - Clearing Land and Rights of Way	80	R4	22.2	57.80	2.1876	15,058,758	7,583,358	7,475,400	163,535
355	Poles and Fixtures	53	R0.5	11.9	41.10	1.8577	134,713,357	27,277,214	107,436,143	1,995,867
355.2	Poles and Fixtures - Clearing Land and Rights of Way	80	R4	16.9	63.10	1.8362	12,465,211	4,495,455	7,969,756	146,343
356	Overhead Conductors and Devices	65	R2.5	6.8	58.20	1.4550	1,112,541,907	102,665,903	1,009,876,004	14,693,581
357	Underground Conduit	55	S4	8.2	46.80	1.8361	20,116,321	3,649,232	16,467,089	302,356
358	Underground Conductors and Devices	45	S3	7.8	37.20	3.4835	60,014,279	12,039,173	47,975,106	1,671,191
359	Roads and Trails	80	R4	29.4	50.60	2.2597	7,102,915	3,389,933	3,712,982	83,904
000.4	General Land Dichts	75	Б.4	44.0	00.00	0.4500	4.000	4.000	0.400	0.5
389.4	Land Rights	75	R4	44.2	30.80	3.4539	4,399	1,939	2,460	85
390.2	Structures and Improvements - Buildings	52	S0.5	33.1	18.90	2.9514	398,840,783	99,092,515	299,748,268	8,846,720
390.21	Structures and Improvements - Leaseholds	10	SQ	0.5	2.60	62.6267	931,828	809,171	122,657	76,816
390.4	Structures and Improvements - Air Conditioning	30	S1 SQ	8.5	21.50	4.4611	51,273,056	14,990,898	36,282,158	1,618,599
391.1	Office Furniture and Equipment - RF Mesh Computer Equip.	5 20	SQ SQ		3.50	16.5363 5.0074	17,649,097 22,359,834	3,624,573	14,024,524	2,918,507
391.2	Office Furniture and Equipment - Furniture	20 15	SQ SQ		9.40			11,132,728	11,227,106	1,119,655
391.4	Office Furniture and Equipment - Equipment Office Furniture and Equipment - Computers	15 5	SQ SQ		6.60	6.6282	3,120,340	1,598,797	1,521,543	206,824
391.6 392.1		9	SQ S3	1.1	3.00 7.90	18.7075	90,013,213 8,537,761	28,257,914 7,077,605	61,755,299 1,460,156	16,839,227 406,410
392.1	Transportation Equipment - Automobiles Transportation Equipment - Light Duty Trucks	9	83 R1	2.6	6.40	27.8333 11.4005	23,031,991	14,440,223	8,591,768	979,501
392.2	Transportation Equipment - Light Duty Trucks Transportation Equipment - Heavy Duty Trucks	13	S3	4.0	9.00	11.9164	89,120,941	57,804,959	31,315,982	3,731,740
392.3	Transportation Equipment - Trailers	23	L2	7.4	15.60	3.3739	7,891,087	3,150,671	4,740,416	159,935
392.4	Transportation Equipment - Trailers Transportation Equipment - Large Tankers/Tractors	23 15	L2 L4	9.0	6.00	8.4557	2,696,811	1,283,344	1,413,467	119,518
392.5	Transportation Equipment - Large Crane Trucks	13	S3	10.6	2.40	18.8151	639,715	441,737	1,413,467	37,250
393	Stores Equipment	25	SQ	10.0	8.10	4.4865	2,266,246	1,212,425	1,053,821	101,674
394	Tools and Work Equipment - L&S Line Crews	20	SQ		6.40	5.5582	4,718,182	2,887,205	1,830,977	262,244
394.2	Tools and Work Equipment - Tools	20	SQ		8.50	10.5318	165,319	86,982	78,337	17,411
394.4	Tools and Work Equipment - Construction Dept.	20	SQ		7.60	5.3982	1,253,451	677,585	575,866	67,664
394.6	Tools and Work Equipment - Other	20	SQ		13.10	4.8446	28,403,127	9,429,108	18,974,019	1,376,031
394.8	Tools and Work Equipment - Garage Equipment	20	SQ		12.80	5.1622	1,966,101	663,164	1,302,937	101,494
395	Laboratory Equipment	20	SQ		10.50	5.1850	4,516,414	2,151,238	2,365,176	234,175
396	Power Operated Equipment	16	R1	5.0	11.00	6.7277	2,438,544	1,524,216	914,328	61,513
397	Communication Equipment	15	SQ	0.0	11.90	6.1954	15,042,633	5,622,469	9,420,164	931,950
398	Miscellaneous Equipment	20	SQ		13.50	5.2836	3,634,035	991,239	2,642,796	192,009
							2,22 1,222		_,-,-,-	,
	Intangible									
303.2	Miscellaneous Intangible Plant - Software	5	SQ		2.80	20.0000	136,717,698	65,069,881	71,647,817	29,080,396
303.5	Smart Meter Software	5	SQ		1.30	20.0000	3,367,855	2,738,194	629,661	673,571
303.6	Smart Meter Software - RF Mesh	5	SQ		3.50	20.0000	69,350,454	15,880,279	53,470,175	12,446,305

Notes:

- 1 Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance.
- 2 Column (E) is based on the Estimated Life in Column (C) less the Remaining Life in Column (F) for those accounts for which a Mortality Curve is identified.
- 3 Column (F) is the average remaining life of the assets in the account based on their vintage.
- 4 Column (G) is the depreciation rate from the Mortality Curve specified based on data in Columns (C) and (D).
- 5 Columns (H) and (I) are the depreciable gross plant investment and accumulated depreciation in the account or subaccount.
- 6 Column (J) is the depreciable net plant in the account or subaccount.
- 7 Column (K) is Column (G) multiplied by Column (J) for those accounts that have an identified Mortality Curve.
- 8 Each year, PPL Electric will provide a copy of the annual report submitted to the PA PUC that shows the calculation of the depreciation rates and expenses derived from Columns (C) and (D).
- 9 Every 5 years, PPL Electric will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 10 Column (K) for Accounts Nos. 303.2, 303.5, and 303.6 are calculated using individual asset depreciation and, therefore, are not derived values.
- 11 Column (K) for Account No. 392.3 is net of capitalized depreciation expense. See the applicable note in FERC Form No. 1.
- 12 For those General Plant accounts that do not have Mortality Curves as indicated by "SQ" in Column (D), additional detail is provided in Attachment 9 Supplemental General Plant Depreciation Details.

Attachment 9 - Supplemental General Plant Depreciation Details

(A)	(B)	(C)	(G)	(H) Gross Depreciable	(I) Accumulated	(J) Depreciable	(K) Depreciation
Number	Plant Type	Estimated Life	Applied Depreciation Rate	Plant \$	Depreciation \$	Balance \$	Expense \$
	General						
390.21	Structures and Improvements - Leaseholds - Net Method	10	62.6267	931,828	809,171	122,657	76,816
391.1	Structures and Improvements - Leaseholds - Net Method	5	16.5363	17,649,097	3,624,572	14,024,525	2,918,507
391.2	Office Furniture and Equipment - Furniture - Gross Method	20	4.9503	20,422,696	9,370,593	11,052,103	1,010,988
391.2	Office Furniture and Equipment - Furniture - Net Method	20	62.0944	1,937,139	1,762,136	175,003	108,667
				22,359,835	11,132,729	11,227,106	1,119,655
391.4	Office Furniture and Equipment - Equipment - Gross Method	15	6.6272	3,115,425	1,594,738	1,520,687	206,464
391.4	Office Furniture and Equipment - Equipment - Net Method	15	41.9580	4,916	4,058	858	360
				3,120,341	1,598,796	1,521,545	206,824
391.6	Office Furniture and Equipment - Computers - Gross Method	5	18.7075	90,013,213	28,257,915	61,755,297	16,839,227
393	Store Equipment - Gross Method	25	4.0000	1,464,824	696,439	768,385	58,593
393	Store Equipment - Net Method	25	15.0931	801,422	515,987	285,435	43,081
				2,266,246	1,212,426	1,053,820	101,674
394	Tools and Work Equipment - L&S Line Crews - Gross Method	20	5.0000	2,371,042	1,301,576	1,069,466	118,553
394	Tools and Work Equipment - L&S Line Crews - Gloss Method Tools and Work Equipment - L&S Line Crews - Net Method	20	18.8692	2,347,140	1,585,629	761,511	143,691
004	Tools and Work Equipment Edd Elife Glows Net method	20	10.0002	4,718,182	2,887,205	1,830,977	262,244
394.2	Tools and Work Equipment - Tools - Gross Method	20	5.0003	133,692	61,996	71,696	6,685
394.2	Tools and Work Equipment - Tools - Net Method	20	161.4875	31,627	24,985	6.642	10,726
334.2	10013 and Work Equipment - 10013 - Net Wethod	20	101.4075	165,319	86,981	78,338	17,411
394.4	Tools and Work Equipment - Construction Dept Gross Method	20	5.3846	1,245,500	670,830	574,670	67,065
394.4	Tools and Work Equipment - Construction Dept Ords Method Tools and Work Equipment - Construction Dept Net Method	20	50.0418	7,951	6,754	1,197	599
				1,253,451	677,584	575,867	67,664
394.6	Tools and Work Equipment - Other - Gross Method	20	4.8461	28,332,923	9,356,515	18,976,408	1,373,042
394.6	Tools and Work Equipment - Other - Net Method	20	(125.0628)		72,594	(2,390)	2,989
00 1.0	Toole and Tronk Equipment Called Trot medical	20	(120.0020)	28,403,127	9,429,109	18,974,018	1,376,031
394.8	Tools and Work Equipment - Garage Equipment - Gross Method	20	4.9219	1,832,917	568,835	1,264,082	90,215
394.8	Tools and Work Equipment - Garage Equipment - Net Method	20	29.0277	133,184	94,328	38.856	11.279
				1,966,101	663,163	1,302,938	101,494
395	Laboratory Equipment - Gross Method	20	5.0000	3,172,894	1,327,547	1,845,347	158,645
395	Laboratory Equipment - Net Method	20	14.5298	1,343,520	823,691	519.829	75,530
	, 1.1			4,516,414	2,151,238	2,365,176	234,175
397	Communication Equipment - Gross Method	15	6.1895	14,967,905	5,560,240	9,407,665	926,433
397	Communication Equipment - Net Method	15	44.1395	74,728	62,229	12,499	5,517
		• •		15,042,633	5,622,469	9,420,164	931,950
398	Miscellaneous Equipment - Gross Method	20	4.8720	3,076,582	708,429	2,368,153	149,891
398	Miscellaneous Equipment - Net Method	20	15.3357	557,452	282,812	274,640	42,118
	• • • • • • • • • • • • • • • • • • • •			3,634,034	991,241	2,642,793	192,009
Notes:	This schedule shows additional detail for those General Plant accounts that do not have a Mortality	Cunve The calcu	lation of Depreciation	Evnance by the Gross	Plant Method (i	e Column (G)	multiplied by Column

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



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Attachment_4D

An Exelon Company

Amy L. Blauman Assistant General Counsel

Edison Place 701 Ninth Street NW Washington, DC 20068-0001 Office 202.872.2122 Fax 202.331.6767 atlanticcityelectric.com alblauman@pepcoholdings.com

May 15, 2018

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

> Atlantic City Electric Company ("Atlantic City"), Docket No. ER09-1156 Re: Informational Filing of 2018 Formula Rate Annual Update; Notice of Annual Update

Dear Ms. Bose,

Atlantic City hereby submits electronically, for informational purposes, its 2018 Annual Formula Rate Update. On November 3, 2015, the Commission approved an uncontested settlement agreement ("Settlement") filed in Docket Nos. EL13-48, et al. 1. Formula Rate implementation protocols contained in the Settlement provide that:

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

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

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

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

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

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

Atlantic City's 2018 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

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

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

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

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

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

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

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

ATTACHMENT H-1A

rmula	Rate - Appendix A	Notes	FERC Form 1 Page # or Instruction	2017
naded	cells are input cells	Notes	1 Erro i om i i ago " or monadan	
ocators				
_	s & Salary Allocation Factor Transmission Wages Expense		p354.21.b	\$ 2,2
	Total Wages Expense		p354.28b	\$ 36,2
	Less A&G Wages Expense Total		p354.27b (Line 2 - 3)	\$ 1,24 34,9
Wage	s & Salary Allocator		(Line 1 / 4)	6
	Allocation Factors	(N. (. 5)	007.404 (0.005.5
_(Electric Plant in Service Common Plant In Service - Electric Tatal Blant In Service	(Note B)	p207.104g (see Attachment 5) (Line 24)	\$ 3,605,5
	Total Plant In Service		(Sum Lines 6 & 7)	3,605,5
1	Accumulated Depreciation (Total Electric Plant) Accumulated Intangible Amortization Accumulated Common Amortization Floatric	(Note A)	p219.29c (see Attachment 5) p200.21c (see Attachment 5)	\$ 752,8 \$ 15,2
<u></u>	Accumulated Common Amortization - Electric Accumulated Common Plant Depreciation - Electric	(Note A) (Note A)	p356 p356	\$
	Total Accumulated Depreciation		(Sum Lines 9 to 12)	768,1
1	Net Plant		(Line 8 - 13)	2,837,4
	Transmission Gross Plant Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)	1,283,2 35
	Transmission Net Plant		(Line 39 - Line 28)	1,035,0
Net Pl	ant Allocator		(Line 17 / 14)	36
Calculat	ions			
	n Service Transmission Plant In Service	(Note B)	p207.58.g	\$ 1,274,4
I	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year(weighted by months in service)	For Reconciliation Only		\$
	Total Transmission Plant In Service		(Line 19 - 20 + 21)	1,274,4
	General & Intangible Common Plant (Electric Only)	(Notes A & B)	p205.5.g & p207.99.g (see Attachment 5) p356	\$ 134,0
_	Total General & Common	(Notes / C B)	(Line 23 + 24) (Line 5)	134,0 6.5
	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission		(Line 25 * 26)	8,8
Ī	Plant Held for Future Use (Including Land)	(Note C)	p214	7
TOTA	L Plant In Service		(Line 22 + 27 + 28)	1,284,0
Accum	nulated Depreciation			
-	Transmission Accumulated Depreciation	(Note B)	p219.25.c	\$ 245,0
	Accumulated General Depreciation		p219.28.c (see Attachment 5)	\$ 34,1
,	Accumulated Intangible Amortization Accumulated Common Amortization - Electric		(Line 10) (Line 11)	15,2
_	Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation		(Line 12) (Sum Lines 31 to 34)	49,4
	Wage & Salary Allocation Factor General & Common Allocated to Transmission		(Line 5) (Line 35 * 36)	6.5 3,2
ТОТА	L Accumulated Depreciation		(Line 30 + 37)	248,2
TOTA	L Net Property, Plant & Equipment		(Line 29 - 38)	1,035,7
tment To	o Rate Base			
	nulated Deferred Income Taxes			000 4
,		Enter Negative (Notes A & I)	Attachment 1 p266.h	-329,2
_	Net Plant Allocation Factor Accumulated Deferred Income Taxes Allocated To Transmission		(Line 18) (Line 41 * 42) + Line 40	-329,2
Transr	mission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b as Shown on Attachment 6	
Transr	mission O&M Reserves			
-	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	-2,0
	yments Prepayments	(Note A)	Attachment 5	4,8
_	Total Prepayments Allocated to Transmission	()	(Line 45)	4,8
	als and Supplies Undistributed Stores Exp	(Note A)	p227.6c & 16.c	
	Wage & Salary Allocation Factor	(NOTE A)	(Line 5)	
-	Total Transmission Allocated Transmission Materials & Supplies		(Line 47 * 48) p227.8c	\$ 1,8
-	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	1,8
<u> </u>	Working Capital Operation & Maintenance Expense		(Line 85)	27,1
	1/8th Rule Total Cash Working Capital Allocated to Transmission		x 1/8 (Line 52 * 53)	3,3
(Total Guori Tromany Gupital Allocated to Transmission		(=110 02 00)	3,0
- -	ark Cradita			
Netwo	ork Credits Outstanding Network Credits	(Note N)	From PJM	
Netwo		(Note N) (Note N)	From PJM From PJM (Line 55 - 56)	_
Netwo	Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	· · · · · · · · · · · · · · · · · · ·	From PJM	-321,1

_	ransmission O&M				
60	Transmission O&M			p321.112.b (see Attachment 5)	\$ 21,706,703
61 62	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5	0 0
63 64	Less Account 565 Plus Schedule 12 Charges billed to Transmission Ov	wner and booked to Account 565	(Note O)	p321.96.b PJM Data	\$ - \$ -
35 36	Plus Transmission Lease Payments		(Note A)	p200.3c	\$ - 21.706.703
	Transmission O&M			(Lines 60 - 63 + 64 + 65)	21,706,703
7	Allocated General & Common Expenses Common Plant O&M		(Note A)	p356	\$ -
8	Total A&G	Account 026	,	p323.197.b (see Attachment 5) Attachment 5	\$ 83,679,206
8a 89	For informational purposes: PBOB expense in FERC Less Property Insurance Account 924	Account 920	(Note S)	p323.185b	\$ 773,511 \$ 469,686
'0 '1	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note E)	p323.189b p323.191b	\$ 4,783,058 \$ 286,452
'2 '3	Less DE Enviro & Low Income and MD Universal Fu Less EPRI Dues	nds	(Note D)	p335.b p352-353	\$ - \$ 220,349
74	General & Common Expenses		(Note D)	(Lines 67 + 68) - Sum (69 to 73)	77,919,661
5 6	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	on		(Line 5) (Line 74 * 75)	6.5627% 5,113,601
ı	Directly Assigned A&G				
7	Regulatory Commission Exp Account 928		(Note G)	p323.189b	133,159
8 9	General Advertising Exp Account 930.1 Subtotal - Transmission Related		(Note F)	p323.191b (Line 77 + 78)	0 133,159
)	Property Insurance Account 924			p323.185b	\$ 469,686
1	General Advertising Exp Account 930.1		(Note K)	p323.191b	0
2 3	Total Net Plant Allocation Factor			(Line 80 + 81) (Line 18)	469,686 36.48%
1	A&G Directly Assigned to Transmission			(Line 82 * 83)	171,324
5	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	27,124,788
reci	ation & Amortization Expense				
	Depreciation Expense				
3	Transmission Depreciation Expense			p336.7b&c	29,624,450
37 38	General Depreciation Intangible Amortization		(Note A)	p336.10b&c (see Attachment 5) p336.1d&e (see Attachment 5)	6,449,388 159,633
9 0	Total		(NOIO A)	(Line 87 + 88)	6,609,021
)	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission			(Line 5) (Line 89 * 90)	6.5627% 433,727
2	Common Depreciation - Electric Only		(Note A)	p336.11.b	Ω
- 3 4	Common Amortization - Electric Only		(Note A)	p356 or p336.11d	0
,	Total Wage & Salary Allocation Factor			(Line 92 + 93) (Line 5)	0 6.5627%
3	Common Depreciation - Electric Only Allocated to Tran	emission		(Line 94 * 95)	
	Common Boprodiation Librario Crity / modulou to Train	3111331011		(Line 94 93)	Ç
₇ -		3111331011			20.050.477
=	otal Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	30,058,177
_		3111331011			30,058,177
es C	otal Transmission Depreciation & Amortization				30,058,177 1,053,584
es C	otal Transmission Depreciation & Amortization ther than Income			(Line 86 + 91 + 96)	
es C	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income			(Line 86 + 91 + 96) Attachment 2	1,053,584
es C	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income			(Line 86 + 91 + 96) Attachment 2	1,053,584
es C 3 - urn /	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Long Term Interest		(Note D)	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c	1,053,584 1,053,584 62,992,469
= = C	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest		(Note P)	(Line 86 + 91 + 96) Attachment 2 (Line 98)	1,053,584 1,053,584 62,992,469 5,670,914
es C 8 - 9 = urn / 00 01	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds		(Note P) enter positive	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8	1,053,584
8 - 8 - 9 - 1	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends			(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)"	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555
es C 8 - 9 - 100 01 02 03 04	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital		enter positive	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555
= ces C 3	Total Transmission Depreciation & Amortization Ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Cong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1			(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ \$ 1,042,601,119 0 \$ -
es C 8 - 9 = turn / 00 01 02 03	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock		enter positive enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114)	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$
es C 3	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization		enter positive enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106)	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ - \$ 1,042,601,119 0 \$ - 1,042,601,119
= Cos	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Cong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt		enter positive enter negative enter negative enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ - \$ 1,042,601,119 0 \$ - 1,042,601,119 \$ 1,077,521,230
s C	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter positive enter negative enter negative enter negative enter positive	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ \$ 1,042,601,119 0 \$ 1,042,601,119 \$ (5,278,948) \$
s C	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Cong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds	(Note P)	enter positive enter negative enter negative enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p113.61.c Attachment 1 Attachment 8	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ \$ 1,042,601,119 0 \$ 1,042,601,119 \$ (5,278,948) \$ 1,483,912 -40,506,230
s C	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock		enter positive enter negative enter negative enter negative enter positive enter positive enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c	\$ 1,042,601,119 \$ 1,042,601,119 \$ 1,042,601,119 \$ 1,077,521,230 \$ (5,278,948) \$ - 1,483,912 -40,506,230 1,033,219,964
s C	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Common Stock		enter positive enter negative enter negative enter negative enter positive enter positive enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107)	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ 1,042,601,119 \$ 1,077,521,230 \$ (5,278,948) \$ - 1,483,912 -40,506,230 1,033,219,964 \$ 1,042,601,119
es C	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Cong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization	(Note P)	enter positive enter negative enter negative enter positive enter positive enter negative enter negative enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	1,053,584 1,053,584 1,053,584 5,670,914 57,321,555 \$ 1,042,601,119 \$ 1,077,521,230 \$ (5,278,948) \$ 1,483,912 -40,506,230 1,033,219,964 \$ 1,042,601,119 2,075,821,083
= 0	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred %	(Note P) Total Long Term Debt Preferred Stock	enter positive enter negative enter negative enter positive enter positive enter negative enter negative enter negative enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116)	1,053,584 1,053,584 1,053,584 5,670,914 57,321,555 \$ 1,042,601,119 () \$ 1,042,601,119 () \$ 1,042,601,119 (5,278,948) \$ - 1,483,912 -40,506,230 1,033,219,964 \$ 1,042,601,119 2,075,821,083
es C 8	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Cong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt %	(Note P)	enter positive enter negative enter negative enter positive enter positive enter negative enter negative enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116)	1,053,584 1,053,584 1,053,584 5,670,914 57,321,555 \$ 1,042,601,119 () \$ 1,042,601,119 () \$ 1,042,601,119 (5,278,948) \$ - 1,483,912 -40,506,230 1,033,219,964 \$ 1,042,601,119 2,075,821,083
es C 8 = 00 10 00	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost	(Note P) Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt	enter positive enter negative enter negative enter positive enter positive enter negative enter negative enter negative enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113)	\$ 1,053,584 \$ 5,670,914 \$ 57,321,555 \$ - \$ 1,042,601,119 \$ 1,042,601,119 \$ 1,077,521,230 \$ (5,278,948) \$ - \$ 1,483,912 \$ -40,506,230 \$ 1,033,219,964 \$ - \$ 1,042,601,119 2,075,821,083
8 - 8 - 9 = 1 00 01 02 03 1 05 06 07	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Cong Term Interest	(Note P) Total Long Term Debt Preferred Stock Common Stock	enter positive enter negative enter negative enter positive enter positive enter negative enter negative enter negative enter negative	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 115 / 116)	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ - \$ 1,042,601,119 0 \$ - 1,042,601,119 \$ (5,278,948) \$ - 1,483,912 -40,506,230 1,033,219,964 \$ - 1,042,601,119 2,075,821,083 50% 0% 50% 0.0555 0.0000
ses C 8	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Total Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Tong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Treferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost	(Note P) Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock	enter negative (Note Q) (Note Q) (Note Q) (Note Q)	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114)	1,053,584 1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ 1,042,601,119 \$ 1,077,521,230 \$ (5,278,948) \$ - 1,483,912 -40,506,230 1,033,219,964 \$ - 1,042,601,119 2,075,821,083 50% 0% 50% 0.0555 0.0000 0.1050
es C 8 9 urn / 1 0012 3 456 789 012 34 24	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Cong Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred Cost Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Preferred	(Note P) Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative (Note Q) (Note Q) (Note Q) (Note Q)	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 117 * 120) (Line 118 * 121)	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ - \$ 1,042,601,119 0 \$ 1,077,521,230 \$ (5,278,948) \$ - 1,483,912 -40,506,230 1,033,219,964 \$ - 1,042,601,119 2,075,821,083 50% 0% 50% 0.0555 0.0000 0.1050 0.0277 0.0000
es C 3	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Cong Term Interest	(Note P) Total Long Term Debt Preferred Stock Common Stock enter negative (Note Q) (Note Q) (Note Q) (Note Q)	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 109 / 113) (Line 100 / 113) (Line 100 / 114) Fixed (Line 117 * 120)	1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$ - \$ 1,042,601,119 0 \$ - 1,042,601,119 \$ (5,278,948) \$ - 1,483,912 -40,506,230 1,033,219,964 \$ - 1,042,601,119 2,075,821,083 50% 0% 50% 0.0555 0.0000 0.1050	
Ses C 8	Total Transmission Depreciation & Amortization ther than Income Taxes Other than Income Total Taxes Other than Income Capitalization Calculations Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common	(Note P) Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative (Note Q) (Note Q) (Note Q) (Note Q)	(Line 86 + 91 + 96) Attachment 2 (Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81.c p113.61.c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 117 * 120) (Line 118 * 121) (Line 119 * 122)	1,053,584 1,053,584 1,053,584 62,992,469 5,670,914 57,321,555 \$

Compo	osite Income Taxes						
•							
128	Income Tax Rates FIT=Federal Income Tax Rate				21.00%		
129	SIT=State Income Tax Rate or Composite		(Note I)		9.00%		
130	p	(percent of federal income tax deductible for state purposes)	(110101)	Per State Tax Code	0.00%		
131	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			28.11%		
132	T/ (1-T)				39.10%		
	ITC Adjustment		(Note I)				
133	Amortized Investment Tax Credit		enter negative	p266.8f	\$ (363,377)		
134	T/(1-T)		-	(Line 132)	39.10%		
135	Net Plant Allocation Factor			(Line 18)	36.4763%		
136	ITC Adjustment Allocated to Transmission			(Line 133 * (1 + 134) * 135)	-184,374		
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132 * 127 * (1-(123 / 126))]	14,669,867		
138	Total Income Taxes			(Line 136 + 137)	14,485,493		
DEVE							
REVE	NUE REQUIREMENT						
400	Summary Not Proporty Plant & Equipment			(Line 20)	4 005 705 400		
139 140	Net Property, Plant & Equipment Adjustment to Rate Base			(Line 39) (Line 58)	1,035,785,480		
140	Rate Base			(Line 58) (Line 59)	<u>-321,166,555</u> 714,618,924		
171	Nate Base			(Enic 55)	7 17,010,924		
142	O&M			(Line 85)	27,124,788		
143	Depreciation & Amortization			(Line 97)	30,058,177		
144	Taxes Other than Income			(Line 99)	1,053,584		
145	Investment Return			(Line 127)	57,340,508		
146	Income Taxes			(Line 138)	14,485,493		
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	130,062,550		
	Adjustment to Remove Revenue Requirements Associate	ed with Evoluded Transmission Facilities					
148	Transmission Plant In Service	ed with Excluded Transmission Facilities		(Line 19)	1,274,493,121		
149	Excluded Transmission Facilities		(Note M)	Attachment 5	1,274,495,121		
			(Note IVI)		1 274 402 424		
150	Included Transmission Facilities			(Line 148 - 149)	1,274,493,121		
151	Inclusion Ratio			(Line 150 / 148)	100.00%		
152 153	Gross Revenue Requirement Adjusted Gross Revenue Requirement			(Line 147) (Line 151 * 152)	130,062,550 130,062,550		
100	Adjusted Gross Revenue Requirement (Line 151 152)						
	Revenue Credits & Interest on Network Credits						
154	Revenue Credits		(NI - 4 - NI)	Attachment 3	2,245,360		
155	Interest on Network Credits		(Note N)	PJM Data	-		
156	Net Revenue Requirement			(Line 153 - 154 + 155)	127,817,189		
	Net Plant Carrying Charge						
157	Net Revenue Requirement			(Line 156)	127,817,189		
158	Net Transmission Plant			(Line 19 - 30)	1,029,446,549		
159	Net Plant Carrying Charge			(Line 157 / 158)	12.4161%		
160	Net Plant Carrying Charge without Depreciation	_		(Line 157 - 86) / 158	9.5384%		
161	Net Plant Carrying Charge without Depreciation, Ro	eturn, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158	2.5613%		
	Net Plant Carrying Charge Calculation per 100 Basis Poi	nt increase in ROF					
162	Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)	55,991,189		
163	Increased Return and Taxes			Attachment 4	76,796,225		
164	Net Revenue Requirement per 100 Basis Point inci	rease in ROE		(Line 162 + 163)	132,787,414		
165	Net Transmission Plant			(Line 19 - 30)	1,029,446,549		
166	Net Plant Carrying Charge per 100 Basis Point incr			(Line 164 / 165)	12.8989%		
167	Net Plant Carrying Charge per 100 Basis Point incr	rease in ROE without Depreciation		(Line 163 - 86) / 165	10.0212%		
168	Net Revenue Requirement			(Line 156)	127,817,189		
169	True-up amount			Attachment 6	8,525,952		
170	Plus any increased ROE calculated on Attachment	·	(B)	Attachment 7	289,177		
171 172	Facility Credits under Section 30.9 of the PJM OAT Net Zonal Revenue Requirement	T and Facility Credits paid to Vineland per settlement in ER05-515 (No	ote K)	Attachment 5 (Line 168 - 169 + 171)	- 136,632,319		
	Network Zonal Service Rate						
173	1 CP Peak		(Note L)	PJM Data	2,541		
174	Rate (\$/MW-Year)		· /	(Line 172 / 173)	53,775		
175	Network Service Rate (\$/MW/Year)			(Line 174)	53,775		
	Telescope and the control of the con			(=:::0 17 1)	55,775		

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant

that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5.

For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service

- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive). C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =

"the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in

Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce

rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)

multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-J 686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments
 - (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
- Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisison Owner whole on Line 155. O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.
- If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months)
- effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

	Only			
	Transmission	Plant	Labor	Total
	Related	Related	Related	ADIT
ADIT- 282	-	(942,450,108)	-	
ADIT-283	(4,331,250)	48,279	(34,109,695)	
ADIT-190	-	34,472,927	7,228,456	
Subtotal	(4,331,250)	(907,928,901)	(26,881,239)	
Wages & Salary Allocator Gross Plant Allocator		35.5918%	6.5627%	
ADIT	(4,331,250)	(323,148,052)	(1,764,124)	(329,243,425)

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 111. (1,483,912)

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

A	B Total	С	D	Е	F	G
ADIT-190		Cas Drad or Other Polated	Only Transmission Related	Plant	Labor	Justifications
190 1999 AMT	443,467	Gas, Prod or Other Related	Offiy Halismission Related	443,467		Reflects the deferred tax asset related to New Jersey Alternative Minimum Assessment (AMA) credit. Relates to both Transmission and Distribution.
190 Accrual Labor Related	5,077,299	_	-	-		Represents deferred income taxes on labor related book accruals that are only deductible for tax purposes as economic performance occurs. The deferred taxes are related to Company personnel across all functions.
190 Accrued Liab - Auto	70,036	-	-	-		These deferred taxes are the result of a deduction taken for book purposes to set aside a reserve for Auto liability claims. For tax, no deduction is permitted until the "all events" test is met, typically when payment is made. The deferred taxes related to Company personnel across all functions.
100 Approach Light Mice	2 170 001	2 252 122		024 040		Represents accrued book liabilities that can not be deducted for tax purposes until the "all events" test is met. Amounts in Gas, Production or Other Related represent deferred taxes on Unbilled Revenues which are retail related. Deferred taxes on Other Miscellaneous Accrued Liabilities relate to both Transmission and Distribution and are being allocated using both the Dilate and Labor ellocators.
190 Accrued Liab - Misc.	3,178,991	2,352,122	-	826,869		and are being allocated using both the Plant and Labor allocators. Amounts in Gas, Production or Other Related represent deferred income taxes on Accrued Merger Commitments made as part of the 2016 merger with Exelon that have not been paid to date. These amounts are excluded from Rate Base. Other General Accrued liabilities are related to both Transmission and
190 Accrued Liability - General	3,102,873	2,161,580	-	941,293		Distribution and are being allocated using the Plant Allocator. Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the
190 Accumulated Deferred Investment Tax Credit	1,039,304	-	-	1,039,304		deferred taxes on the Investment Tax Credit regulatory liability. Related to all plant. These amounts are removed below. Under the Tax Reform Act of 1986, taxpayers were required to account for bad debts using the specific write-off
190 BAD DEBT RESERVE	4,995,180	4,995,180	-	-		method. The reserve method is used for book purposes. The amount represents the deferred tax asset related to the add-back of book reserves for tax purposes. The deferred tax asset is retail related.
						ACE accrued Charitable Contribution Commitments made as part of the 2016 merger with Exelon that have not been paid to date. In addition, ACE has deducted Charitable Contributions for book purposes that could not be used in ACE's federal income tax return because of limitations caused by its tax net operating losses. Charitable Contributions are not included in Operating Income and any related deferred income taxes are
190 Charitable Contribution Limit	582,061	582,061	-			excluded from Rate Base. These deferred taxes are the result of a deduction taken for book purposes to set aside a reserve for environmental site clean-up expenses. For tax, no deduction is permitted until the "all events" test is met, typically when economic performance has occurred. This book reserve is primarily related to Deepwater and BL
190 ENVIRONMENTAL EXPENSE	176,796	176,796	-	-	-	England sites which should not be in transmission service. It is Generation related. FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. Amounts paid to participants or funded through the VEBA or 401(h)
190 OPEB	4,162,474	-	-	-	4,162,474	accounts are currently deductible for tax purposes. Affects Company personnel across all functions. Represents deferred taxes for supplemental executive retirement plan ("SERP"). Accrued SERP expense is
190 SERP	247,791	-	-	-	247,791	included on book but is not deductible for tax until economic performance is met. Stranded Costs incurred when Generation was deregulated were deferred for book purposes pending collection from/refund to customers in the future. These amounts were included for tax purposes when incurred. The
190 Stranded Costs 190 Use Tax Reserve	1,218,428 784,569	1,218,428 784,569	-	-		deferred tax asset is Generation related. Represents deferred taxes for FAS 5/ASC 450 Use Tax Reserves which are not fixed and determinable and therefore not deductible for income tax purposes.
190 Federal NOL	13,246,763	704,307	-	13,246,763		Represents the deferred tax asset related to federal net operating loss carryforwards (offset by the federal benefit of state NOL carryforwards) available to offset future federal taxable income. Related to both Transmission and Distribution.
190 State NOL	21,234,578	7,304,705	-	13,929,873		Represents the deferred tax asset related to state net operating loss carryforwards available to offset future state taxable income. Related to both Transmission and Distribution.
	101.000			404,000		Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the
190 FAS 109 Deferred Taxes - 190	406,383	<u> </u>	-	406,383		tax gross-up necessary for full recovery of unamortized ITC. These amoutns are removed from rate base below. Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the tax gross-up necessary for full recovery of the 2017 Tax Cuts and Jobs Act (2017) Federal Tax Rate reduction.
190 Gross up on TCJA FAS 109 Excess Deferred Taxes	5,770,244	-	459,854	2,712,088	2,598,303	These amounts are removed from rate base below. Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing
190 Gross up on FAS 109 Deferred Taxes	109,423,708		-	109,423,708		differences regardless of whether the difference is normalized or flowed-through. These balances represent the tax gross-up necessary for full recovery of the prior flow-through amounts. Related to all plant. These amounts are removed from rate base below.
190 Subtotal - p234	175,160,945	19,575,441	459,854	142,969,747	12,155,903	
Less FASB 109 Above if not separately removed	102,712,541	(7,009,106)	459,854	108,496,820	764,973	
190 Less FASB 106 Above if not separately removed	4,162,474	0/ 504 5/3	-	24 472 007		FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. Amounts paid to participants or funded through the VEBA or 401(h) accounts are currently deductible for tax purposes. Affects company personnel across all functions.
19U <mark>10läl</mark>	68,285,930	26,584,547	-	34,472,927	7,228,456	

- 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
- 2. 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
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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

	А	В	С	D	E	F	G
ADIT-2	282	Total	Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	Justifications
282	Plant Related - APB 11 Deferred Taxes	(942,450,108)			(942,450,108)		This deferred tax balance relates to our plant and results from life and method differences. Related to both T & D plant.
	CIAC Leased Vehicles	50,313,891	50,313,891				Contributions in Aid of Construction (CIAC) are a reduction to Plant for book accounting purposes, but are included in taxable income and depreciated for income tax purposes. This different book/tax treatment results in deferred income taxes which must be recorded in accordance with SFAS 109. The Company collects an income tax gross-up from the customer which is reimbursement for the time value of money on the additional tax liability incurred until such time as the amounts are fully depreciated for tax purposes. The deferred income tax asset on CIAC's is excluded from Rate Base because the underlying plant is not included in Rate Base. The Company leases its vehicles under arrangements that are treated as Operating Leases for book purposes, but financing leases for tax purposes. The differing income tax treatment between Rent Expense deducted for book purposes and tax depreciation expense deducted for income tax purposes, results in deferred income taxes being recorded on the books. Since Leased Vehicles are not included in Rate Base, the deferred income taxes are being excluded as well.
					202 272 7/1		Pursuant to the requirements of FAS 109, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the
282	Plant Related - FAS109 Deferred Taxes Subtotal - p275	279,845,977 (601,012,772)	(12,427,784) 49,163,575	-	292,273,761 (650,176,347)		deferred taxes on prior flow-through items. Related to all plant. These amounts are removed below.
	Less FASB 109 Above if not separately removed	279,845,977	(12,427,784)	- -	292,273,761	<u> </u>	
	Less FASB 106 Above if not separately removed	-	(121,131)		272,213,101		
282		(880,858,749)	61,591,359	-	(942,450,108)	-	

- Instructions for Account 282:

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

 2. ADIT items related only to Transmission are directly assigned to Column D

 3. ADIT items related to Plant and not in Columns C & D are included in Column E

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

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

	А	В	С	D	Е	F	G
ADIT-2	83	Total	Gas, Prod or Other Related	Only Transmission Related	Plant	Labor	Justifications
	Accrual Labor Related	(1,458,050)	-	-	-		Represents deferred income tax liability on Vacation Accrual Regulatory Asset. The deferred taxes are related to Company personnel across all functions.
283	BGS Deferred Related - Retail	(2,615,558)	(2,615,558)	-	-	-	Relates to deferred costs associated with Basic Generation Service. Retail related.
283	Interest on Contingent Taxes	48,279		-	48,279		Estimated book interest income on prior year taxes not included in taxable income for tax purposes. Related to both Transmission and Distribution.
283	Loss on Reacquired Debt	(1,483,912)	(1,483,912)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt
	Misc. Deferred Debits - Retail	(484,545)	(484,545)	-	-	-	Represents deferred taxes on miscellaneous deferred debits deducted for tax purposes in advance of book purposes. Retail related.
		(/ (27,004)	(/ / 27 004)				These deferred taxes relate to Regulatory Assets created during Generation deregulation. The underlying costs were deducted for tax purposes as incurred. Amortization Expense recorded for book purposes as amounts are
283	NUG BUYOUT Other- 283	(6,627,894)	(6,627,894)	-	-	-	collected from customers is reversed for tax purposes. It is Generation related. Represents deferred taxes realted to income on books not included for tax.
-	Offier- 283	(432,517)	(432,517)				The Company claims tax deductions for payments made to fund its Retirement Income Plan to the extent
							permitted under the IRC Section 415 contribution limitations. For book purposes, Pension Plan expense is recorded in accordance with SFAS 158. This deferred tax liability reflects the difference between the tax versus
283	PENSION PAYMENT RESERVE	(22,468,488)	-	-	=	(22,468,488)	book deductions. It affects Company personnel across all functions.
283	Reg Asset - FERC Formula Rate Adj. Trans. Svc	(2,980,451)		(2,980,451)			When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. The deferred tax asset is 100% Transmission related.
283	Reg Asset-NJ Rec-Base	(7,770,512)	(7,770,512)	-	-	-	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. This deferred tax liability is retail related.
	Regulatory Asset - General	2,814,050	2,814,050				For book purposes, regulatory assets are established with an increase to book income. For tax purposes the regulatory assets are not recognized and book income is reversed.
	Regulatory Asset - NJ RGGI	(1)	(1)	-	_	_	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. This deferred tax liability is retail related.
	Regulatory Asset - SREC Program	(178,463)	(178,463)	-	-	-	Represents deferred income tax liability on the Solar Renewable Energy Certificate Program. Retail related.
		,					These deferred taxes relate to Regulatory Assets created during Generation deregulation. The underlying costs were deducted for tax purposes as incurred. Amortization Expense recorded for book purposes as amounts are
283	Stranded Costs	(19,844,720)	(19,844,720)	-	-	-	collected from customers is reversed for tax purposes. It is Generation related.
283	Subtotal - p277 (Form 1-F filer: see note 6, below)	(63,482,782)	(36,624,072)	(2,980,451)	48,279	(23,926,538)	
	Less FASB 109 Above if not separately removed	28,684,225	17,150,270	1,350,799	-	10,183,157	
283		-					
283	Total	(92,167,007)	(53,774,342)	(4,331,250)	48,279	(34,109,695)	

check

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

- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

ADI	TC-255		Balance	Amortization
<u> </u>				
1	Rate Base Treatment			
2	Balance to line 41 of Appendix A	Total		
3	Amortization			
4	Amortization to line 133 of Appendix A	Total	3,697,280	363,377
5	Total		3,697,280	363,377
6	Form No. 1 balance (p.266) for amortization	Total Form No. 1 (p 266 & 267)	3,697,280	363,377
7	Difference /1		_	

/1 Difference must be zero

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	Gro	ss Plant Allocat	or
 1 Real property (State, Municipal or Local) 2 Personal property 3 City License 4 Federal Excise 	2,444,578 - - 14,173		
Total Plant Related	2,458,751	35.5918%	875,113
Labor Related	Wage	s & Salary Alloc	ator
5 Federal FICA & Unemployment 6 Unemployment(State)	2,487,661 214,003		
Total Labor Related	2,701,664	6.5627%	177,301
Other Included	Gro	ss Plant Allocat	or
7 Miscellaneous	3,286		
Total Other Included	3,286	35.5918%	1,170
Total Included			1,053,584
Excluded			
8 State Franchise tax	-		
9 TEFA 10 Use & Sales Tax	1,140,217		
10.1 Excluded merger costs in line 5	15		
11 Total "Other" Taxes (included on p. 263)	6,303,933		
12 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	6,303,933		
13 Difference	-		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

1 Rent from Electric Property - Transmission Related (Note 3)	966,076
	066 076
2 Total Rent Revenues (Sum Line 1)	966,076
Account 456 - Other Electric Revenues (Note 1)	
3 Schedule 1A \$	816,004
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	_
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4) 6 PJM Transitional Revenue Neutrality (Note 1)	462,720
7 PJM Transitional Market Expansion (Note 1)	-
8 Professional Services (Note 3)	-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)	619,380
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-
	2,864,180
12 Less line 17g	(618,820)
13 Total Revenue Credits	2,245,360

Revenue Adjustment to determine Revenue Credit

14

Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

- 15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		966,076
17b	Costs associated with revenues in line 17a	Attachment 5 - Cost Support	271,564
17c	Net Revenues (17a - 17b)		694,512
17d	50% Share of Net Revenues (17c / 2)		347,256
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
17f 17g	Net Revenue Credit (17d + 17e) Line 17f less line 17a		347,256 (618,820)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under		
	Schedule 12.		9,741,348
19	Amount offset in line 4 above		133,095,697

145,701,225

20 Total Account 454, 456 and 456.121 Note 4: SECA revenues booked in Account 447.

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes			(Line 127 + Line 138)	76,796,225
3	100 Basis Point increase in ROE		1.009		
rn Ca	c ulation				
9	Rate Base			(Line 39 + 58)	714,618,924
	Long Term Interest				
0	Long Term Interest			p117.62c through 67c	62,992,46
)1)2	Less LTD Interest on Securitization B(Note P) Long Term Interest			Attachment 8 "(Line 100 - line 101)"	5,670,91 57,321,55
3	Preferred Dividends		enter positive	p118.29c	, ,
			·	•	
)4	Common Stock Proprietary Capital			p112.16c	1,042,601,11
) 5	Less Preferred Stock		enter negative	(Line 114)	1,042,001,11
6	Less Account 216.1		enter negative	p112.12c	
7	Common Stock			(Sum Lines 104 to 106)	1,042,601,11
	Capitalization				
8	Long Term Debt			p112.17c through 21c	1,077,521,23
9	Less Loss on Reacquired Debt		enter negative	p111.81.c	-5,278,94
0	Plus Gain on Reacquired Debt		enter positive	p113.61.c	1 402 04
1 2	Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds		enter negative enter negative	Attachment 1 Attachment 8	1,483,91; -40,506,23
3	Total Long Term Debt		_enter negative	(Sum Lines Lines 108 to 112)	1,033,219,96
4	Preferred Stock			p112.3c	.,000,2.0,00
5	Common Stock			(Line 107)	1,042,601,11
6	Total Capitalization			(Sum Lines 113 to 115)	2,075,821,083
7	Debt % (Note Q from Ar	pendix A)	Total Long Term Debt	(Line 113 / 116)	50%
8	Preferred % (Note Q from Ap	•		(Line 114 / 116)	0%
9	Common % (Note Q from Ap	opendix A)	Common Stock	(Line 115 / 116)	50%
20	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.055
21	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.000
22	Common Cost (Note J from Ap	pendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.115
23	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.027
24	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.000
25	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.057
26	Total Return (R)			(Sum Lines 123 to 125)	0.085
27	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	60,913,602
posit	e Income Taxes			(Note L)	
				(1000-)	
28	Income Tax Rates FIT=Federal Income Tax Rate				21.00%
.0 !9	SIT=State Income Tax Rate or Composite				9.00%
80	p = percent of federal income tax deductible for state pur	noses		Per State Tax Code	0.00%
31			IT)] / (1 - SIT * FIT * p)} =		28.119
32	T/ (1-T)	, ,			39.10%
	ITC Adjustment				
3	Amortized Investment Tax Credit		enter negative	p266.8f	-363,37
4	T/(1-T)			(Line 132)	39.10%
5 6	Net Plant Allocation Factor ITC Adjustment Allocated to Transmission		(Note I from Appendix A)	(Line 18) (Line 133 * (1 + 134) * 135)	36.4763% -184,37
_	2j		((-104,37
3 7	Income Tax Component = CIT=(T/1-T)	* Investme	nt Return * (1-(WCLTD/R)) =		16,066,997
, ,		IIIVCSUIICI	TICKCLUIT (1-(VVOLTD/K)) -		10,000,997

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

					Non-electric	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s ar	nd Instruction	S	Form 1 Amount	Electric Portion	Portion	Details Details
Plant Allocation Factors						
10 Accumulated Intangible Amortization	(Note A)	p200.21c (see Attachm	15,293,580	15,293,580	0	Respondent is Electric Utility only.
11 Accumulated Common Amortization - Electric	(Note A)	p356	0	0	0	
12 Accumulated Common Plant Depreciation - Electric	(Note A)	p356	0	0	0	
Plant In Service						
24 Common Plant (Electric Only)	(Notes A & B)	p356	0	0	0	
Accumulated Deferred Income Taxes						
41 Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	3,697,280	3,697,280	0	Respondent is Electric Utility only.
Materials and Supplies						
47 Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0	0	0	Respondent is Electric Utility only.
Allocated General & Common Expenses						
65 Plus Transmission Lease Payments	(Note A)	p200.3c	0			
67 Common Plant O&M	(Note A)	p356	0	0	0	
Depreciation Expense						
88 Intangible Amortization	(Note A)	p336.1d&e	173,651	173,651	0	Respondent is Electric Utility only.
92 Common Depreciation - Electric Only	(Note A)	p336.11.b	0	0	0	
93 Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0	0	0	

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 I	Page #s and Instructions	Form 1 Amount		Non-transmission Related		Details
2	Plant Held for Future Use (Including Land)	(Note C) p214	12,883,207	782,029	12,101,178	Transmission Right of Way - Carll's Corner to Landis	

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Forn	n 1 Page #s and Instructions			Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors					
6 Electric Plant in Service	(Note B) p207.104g	3,607,191,404	0	0	See ARO Exclusion - Cost Support section below for Electric Plant in Servie without AROs
Plant In Service					
19 Transmission Plant In Service	(Note B) p207.58.g	1,274,493,121	0	0	See Form 1
24 Common Plant (Electric Only)	(Notes A & B) p356	0	0	0	
Accumulated Depreciation					
30 Transmission Accumulated Depreciation	(Note B) p219.25.c	245,046,572	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page 1	ge #s and Instructions	Form 1 Amount E	EPRI Dues	<u>Details</u>
Allocated General & Common Expenses				
73 Less EPRI Dues	(Note D) p352-353	220,349	220,349	See Form 1

Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

			Transmission	Non-transmission	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Related		Details
Allocated General & Common Expenses					
70 Less Regulatory Commission Exp Account 928	(Note E) p323.189b	4,783,058	133,159	4,649,899	FERC Form 1 page 351 line 6 (h) and 7 (h)
Directly Assigned A&G					
77 Regulatory Commission Exp Account 928	(Note G) p323.189b	4,783,058	133,159	4,649,899	FERC Form 1 page 351 line 6 (h) and 7 (h)

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Pag	e #s and Instructions	Form 1 Amount Safety F	Related Non-safety Related	Details
Directly Assigned A&G				
81 General Advertising Exp Account 930.1	(Note K) p323.191b	286,452	- 286,452	None

MultiState Workpaper

• •							
Attachment A Line #s, Descriptions, Notes, Form	State 1	State 2	State 3	State 4	State 5	Details	
Income Tax Rates							
		NJ	PA				Enter Calculation
129 SIT=State Income Tax Rate or Composite	(Note I) 9.0000%	9.00%	9.990%				Apportioned: NJ 100.0000%, PA 0.0000%

Education and Out Reach Cost Support

			Education &		
Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Form 1 Amount	Outreach	Other	Details
Directly Assigned A&G					
78 General Advertising Exp Account 930.1	(Note F) p323.191b	286,452	-	286,452	None

Excluded Plant Cost Support

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

Attachment 5 - Cost Support

Outstanding Network Credits Cost Support

	Marianing Notwork Ground Goot Capport				
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	and Instructions		Outstanding Network Credits	Description of the Credits
55	Network Credits Outstanding Network Credits	(Note N)	From PJM	Enter \$	General Description of the Credits
	Outstanding Network Oredits	(Note N)	1101111 3111		General Description of the Gredits
					None
		(2)	5 5 11		
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	
					None
					Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Transmission Related	Details
44 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
Directly Assignable to Transmission	0	100%	-	
Labor Related, General plant related or Common Plant related	15,238,358	6.56%	1,000,041	
Plant Related	2,941,546	35.59%	1,046,949	
Other		0.00%	-	
Total Transmission Related Reserves	18,179,904		2,046,990	

Prepayments

Frepaymente									
Attachment A Line #s, Descriptions, Notes,	Form 1 F	Page #s and In	structions		Description of the Prepayments				
45 Prepayments									
5 Wages & Salary Allocator			6.563%	To Line 45					
Pension Liabilities, if any, in Account 242		-	6.563%	-					
Prepayments	\$	371,936	6.563%	24,409					
Prepaid Pensions if not included in Prepayments	\$	73,930,586	6.563%	4,851,812	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).				
		74,302,522		4,876,221					
					Add more lines if necessary				

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

Attachment 5 - Cost Support

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form	a 1 Page #s and Instructions	Interest on Network Credits	Description of the Interest on the Credits
Revenue Credits & Interest on Network Credits	Trage #5 and instructions	Cieuits	Description of the interest on the Clearts
155 Interest on Network Credits	(Note N) PJM Data	0	General Description of the Credits
		Enter \$	None
		Litter \$	None
			Add more lines if necessary

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

<u></u>		•		, ,
	ine #s, Descriptions, Notes, Form 1 Page #s and Instruct		Amount	Description & PJM Documentation
Net Revenue Requirement				
171 Facility Credits under Section 30	9 of the PJM OATT and Facility Credits paid to Vineland per settlement in ER05-515	(Note R)	-	Settelement agreement.

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	ions	1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
173 1 CP Peak (Note L	_) PJM Data	2,540.8	See Form 1

Statements BG/BH (Present and Proposed Revenues)

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

Supporting documentation for FERC Form 1 reconciliation

Comp	liance with FERC Order on the Exelon Merger				
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Merger Costs No	on Merger Related
6	Electric Plant in Service	p207.104g	3,607,191,404	157,222	3,607,034,182
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	753,019,802	198	753,019,604
10	Accumulated Intangible Amortization	p200.21c	15,293,580	14,018	15,279,562
23	General & Intangible	p205.5.g & p207.99.g	134,744,748	157,222	134,587,526
60	Transmission O&M	p321.112.b	21,789,347	82,644	21,706,703
68	Total A&G	p323.197.b	79,823,542	(3,855,664)	83,679,206 Removal of \$4,315,518 of 2017 merger related costs, offset by establishment of regulatory asset of \$8,171,182 in A&G accounts.
87	General Depreciation	p336.10b&c	6,449,586	198	6,449,388
88	Intangible Amortization	p336.1d&e	173,651	14,018	159,633

ARC	Exclusion - Cost Support					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Ir	nstructions	Form 1 Amount	ARO's	Non-ARO's	
6	Electric Plant in Service	p207.104g	3,607,191,404	1,444,581	3,605,746,823	Distribution ARO-\$954,809 and General & Intangible ARO-\$489,772
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	753,019,802	175,805	752,843,997	Distribution ARO-\$113,267 and General ARO-\$62,538

Attachment 5 - Cost Support

23	General & Intangible	p205.5.g & p207.99.g	134,744,748	489,772	134,254,976	General & Intangible ARO-\$489,772
31	Accumulated General Depreciation	p219.28.c	34,206,372	62,538	34,143,834	General ARO-\$62,538

ARO 8	Merger Related Exclusion - Cost Support					
	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	ge #s and Instructions	Form 1 Amount	ARO's	Merger Costs	Non-ARO's & Non Merger Related
6	Electric Plant in Service	p207.104g	3,607,191,404	1,444,581	157,222	3,605,589,602 Distribution ARO-\$954,809, General & Intangible ARO-\$489,772 and Intangible Merger Cost \$157,222
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	753,019,802	175,805	198	752,843,799 Distribution ARO-\$113,267 and General ARO-\$62,538 and General Merger Cost \$198
23	General & Intangible	p205.5.g & p207.99.g	134,744,748	489,772	157,222	134,097,754 General & Intangible ARO-\$489,772 and Intangible Merger Cost \$157,222
31	Accumulated General Depreciation	p219.28.c	34,206,372	62,538	198	34,143,635 General ARO-\$62,538 and General Merger Cost \$198

PBOP Expense in FERC 926			
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	PBOP in tal A&G Account 926 FERC 92 1 Amount Form 1 Amount current rate	926 FERC 926	Explanation of change in PBOP in FERC 926
Total: p.323.197.b Account 926: p.323.187.b and c	79,823,542 14,039,705 7	773,511 1,000,545	The actuarially determined amount of OPEB expense in FERC 926 decreased \$.227 million from the prior year; the decrease primarily represents a (\$0.2 million) decrease in service cost primarily due to (i) change in the discount rate from 3.80% in 2016 to 4.0% in 2017 and (ii) updated census data, (\$0.3 million) increase in expected return on plan assets due to year over year assets growth, offset by \$0.1 million increase in amortization of unregonized gain/loss. This decrease was offset by a \$0.183 million decrease in OPEB costs directly charged to capital or other income deduction accounts (i.e. below the line).

Attachment 3 - Revenue Credit Workpaper

17b Costs associated with revenues in line 17a \$ 271,564

Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)

Federal Income Tax Rate

Federal Tax on Revenue subject to 50/50 sharing

Net Revenue subject to 50/50 sharing

Composite State Income Tax Rate

State Tax on Revenue subject to 50/50 sharing

Total Tax on Revenue subject to 50/50 sharing

\$ 966,076

202,876

763,200

68,688

9.000%

Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Рерсо	Non - Regulated	Total
Executive Management	6,721,922	6,040,279	11,559,004	2,731,918	27,053,123
Procurement & Administrative Services	5,753,548	4,160,116	8,276,756	3,721,474	21,911,894
Financial Services & Corporate Expenses	16,768,656	13,558,856	23,867,875	15,207,024	69,402,411
Insurance Coverage and Services	292,642	563,869	(390,363)	(5,012)	461,136
Human Resources	(1,116,564)	(1,258,037)	(540,100)	5,485,522	2,570,821
Legal Services	2,170,665	1,000,599	4,150,743	6,816,457	14,138,464
Customer Services	52,746,755	47,419,527	45,717,038	2,626	145,885,946
Information Technology	17,257,383	13,248,946	32,727,761	10,871,056	74,105,146
External Affairs	3,411,728	2,935,223	5,190,824	626,833	12,164,608
Environmental Services	2,358,711	2,065,133	2,509,472	346	6,933,662
Safety Services	481,504	493,828	775,837		1,751,169
Regulated Electric & Gas T&D	44,391,825	35,785,749	58,175,755	2,973,981	141,327,310
Internal Consulting Services	241,911	194,452	414,624		850,987
Interns	174,619	133,726	128,150		436,495
Cost of Benefits	13,261,385	8,972,178	22,145,832		44,379,395
Building Services	146,800	96,476	4,309,323	849,170	5,401,769
Total	\$ 165,063,490	\$ 135,410,920	\$ 219,018,531	\$ 49,281,395	\$ 568,774,336

Nam	e of Respondent	This Repor	t is:	Re	submission Date	Year/Period of Report			
PHI	Service Company		Original		(Mo, Da, Yr)	Dec 31, 2017			
-			Resubmission			Dec 31, <u>2017</u>			
	Schedule XVII - Analysis of								
1. F	For services rendered to associate companies (Account	457), list all of the	associate com	panie	BS.				
l									
l									
\vdash	Name of Associate Company Account 457.1 Account 457.2 Account 457.3 Total Amou								
Line	Trains of Proposition Company	Direct Costs Charged	Indirect Costs Cha		Compensation For Use	Total Princial Child			
No.		1		1	of Capital				
	(a)	(b)	(c)		(d)	(e)			
1	Potomac Electric Company	54,658,874	164,339	9,096	20,561	219,018,531			
2	Delmarva Power & Light Company	43,878,996	121,169		14,991	165,063,490			
3	Atlantic City Electric Company	29,283,609	106,115	5,313	11,998				
4	Exelon Business Services Company, LLC	47,134,513				47,134,513			
5	Pepco Energy Services, Inc	415,765	1,111	$\overline{}$		1,526,954			
6	Pep∞ Holdings LLC	45,859		,907	268				
7	Atlantic Southern Properties, Inc	2,419		,576		41,995			
8	Conectiv Properties & Investments, Inc	250		,336		29,586			
9	Atlantic City Electric Transition Funding, LLC	2,895	2	2,847	- 4				
10	Conectiv Holding Company, Inc.	3,279				3,279			
11	Potomac Capital Investments Corporation	1,623		255		1,878			
12	Conectiv Thermal Systems, Inc.			410		410			
13									
14	<u></u>								
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40	Total	175,428,082	393,29	8,432	47,82	568,774,336			
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FERC FORM NO. 60 (REVISED 12-07)

- 1 - ---- ---- .

Service Company Billing Analysis by Utility FERC Account YTD Dec 2017 Total PHI

Accounts	FERC Account Name	DPL	ACE	PEPCO	Non-Utility	Total	Inclusion in ATRR
107	Constr Work In Progress	26,393,027	20,238,001	36,545,201	-	83,176,229	Not included
182.3	Other Regulatory Assets	2,372,237	217,458	7,097,229	-	9,686,924	Not included
184	Clearing Accounts - Other	290,866	240,842	743,443	(623,559)	651,592	Not included
408.1	Taxes other than inc taxes, utility operating inc	1,821	705	1,742	-	4,268	Wage & Salary Factor
416-421.2	Other Income -Below the Line	791,529	668,026	953,108	49,904,954	52,317,617	Not included
426.1-426.5	Other Income Deductions - Below the Line	793,436	612,278	1,127,607	-	2,533,321	Not included
430	Interest-Debt to Associated Companies	33,667	27,028	45,561	-	106,256	Not included
431	Interest-Short Term Debt	(16,005)	(12,879)	(21,440)	-	(50,324)	Not included
556	System cont & load dispatch	1,762,459	1,397,736	1,967,404	-	5,127,599	Not included
557	Other expenses	1,289,456	1,123,936	1,209,338	-	3,622,730	Not included
560	Operation Supervision & Engineering	3,383,115	3,135,496	4,630,184	-	11,148,795	100% included
561.1	Load Dispatching - Reliability	14,659	9,981	-	-	24,640	100% included
561.2	Load Dispatch - Monitor & Operate Transmission Sys	67,228	19,453	727,609	-	814,290	100% included
561.3	Load Dispatch - Transmission Service & Scheduling	33,317	44,911	29,401	-	107,629	100% included
561.5	Reliability, Planning and Standards	348,426	219,013	131,562	-	699,001	100% included
563	Overhead line expenses	-	-	225	-	225	100% included
562	Station expenses	-	-	6,587	-	6,587	100% included
564	Underground Line Expenses - Transmission	-	-	525	-	525	100% included
566	Miscellaneous transmission expenses	964,413	829,555	916,409	-	2,710,377	100% included
568	Maintenance Supervision & Engineering	131,952	100,446	465,203	-	697,601	100% included
569	Maint of structures	6,463	6,993	7,169	-	20,625	100% included
569.2	Maintenance of Computer Software	646,321	311,341	457,266	-	1,414,928	100% included
569.4	Maintenance of Transmission Plant	-	-	4	-	4	100% included
570	Maintenance of station equipment	177,361	64,923	367,252	-	609,536	100% included
571	Maintenance of overhead lines	393,340	286,999	590,906	-	1,271,245	100% included
572	Maintenance of underground lines	194	172	1,137	-	1,503	100% included
573	Maintenance of miscellaneous transmission plant	15,358	28,110	145,477	-	188,945	100% included
575.5	Ancillary services market administration	-	-	8,945	-	8,945	Not included
580	Operation Supervision & Engineering	1,205,549	900,876	1,342,800	-	3,449,225	Not included
581	Load dispatching	1,088,271	408,220	1,622,032	-	3,118,523	Not included
582	Station expenses	519,935	-	127,953	-	647,888	Not included
583	Overhead line expenses	79,339	179,386	37,971	-	296,696	Not included
584	Underground line expenses	35,984	-	181,498	-	217,482	Not included
585	Street lighting	1,575	-	27	-	1,602	Not included
586	Meter expenses	709,279	447,257	1,114,080	-	2,270,616	Not included
587	Customer installations expenses	345,833	349,544	1,003,345	-	1,698,722	Not included
588	Miscellaneous distribution expenses	3,807,435	4,244,289	6,809,195	-	14,860,919	Not included
589	Rents	80,562	409	77,296	-	158,267	Not included
590	Maintenance Supervision & Engineering	948,744	573,387	499,410	-	2,021,541	Not included
591	Maintain structures	7,013	6,792	6,974	-	20,779	Not included
592	Maintain equipment	353,360	427,768	916,673	-	1,697,801	Not included
593	Maintain overhead lines	1,754,068	1,231,469	1,850,015	-	4,835,552	Not included
594	Maintain underground line	129,627	69,299	728,487	-	927,413	Not included
595	Maintain line transformers	2,257	-	150,585	-	152,842	Not included
596	Maintain street lighting & signal systems	41,343	36,511	6,306	-	84,160	Not included
597	Maintain meters	164,705	34,459	132,584	-	331,748	Not included
598	Maintain distribution plant	44,155	20,222	574,205	-	638,582	Not included
800-894	Total Gas Accounts	2,355,199	-	-	-	2,355,199	Not included
902	Meter reading expenses	144,273	36,799	129,651	-	310,723	Not included
903	Customer records and collection expenses	50,866,226	47,660,833	48,331,246	-	146,858,305	Not included
907	Supervision - Customer Svc & Information	88	156,520	42,124	-	198,732	Not included
908	Customer assistance expenses	1,897,100	652,072	545,344	-	3,094,516	Not included
909	Informational & instructional advertising	524,046	539,891	834,890	-	1,898,827	Not included
912	Demonstrating and selling expense	161,461	-	-	-	161,461	Not included
913	Advertising expense	40,738	-	-	-	40,738	Not included
920	Administrative & General salaries	339,115	100,744	689,110	-	1,128,969	Wage & Salary Factor
921	Office supplies & expenses	240	712	361	-	1,313	Wage & Salary Factor
923	Outside services employed	46,996,640	42,150,533	75,985,080	-	165,132,253	Wage & Salary Factor
924	Property insurance	113	91	154	-	358	Net Plant Factor
926	Employee pensions & benefits	7,809,871	4,323,683	12,245,344	-	24,378,898	Wage & Salary Factor
928	Regulatory commission expenses	1,470,858	492,412	2,686,522	-	4,649,792	Direct Transmission Only
929	Duplicate charges-Credit	422,348	150,426	1,117,064	-	1,689,838	Wage & Salary Factor
930.1	General ad expenses	208	186	356	-	750	Direct Transmission Only
930.2	Miscellaneous general expenses	518,497	510,021	999,424	-	2,027,942	Wage & Salary Factor
935	Maintenance of general plant	302,795	135,585	75,371	-	513,751	Wage & Salary Factor
	Total	165,063,490	135,410,920	219,018,531	49,281,395	568,774,336	

Attachment 6 - Estimate and Reconciliation Worksheet

				,	201111410 41141						
Step	Month	Year	Action								
Exec	Summary	/									
1	April	Year 2	TO populates the fo	ormula with Year 1 data fro	m FERC Form 1 data for Ye	ear 1 (e.g., 2004)					
2	April	Year 2	TO estimates all tra	Insmission Cap Adds and (CWIP for Year 2 weighted b	ased on Months expected	d to be in service in Yea	ar 2 (e.g., 2005)			
3	April	Year 2	TO adds weighted (Cap Adds to plant in service	e in Formula						
4	May	Year 2	Post results of Step	3 on PJM web site							
5	June	Year 2	Results of Step 3 go	o into effect for the Rate Y	ear 1 (e.g., June 1, 2005 - N	lay 31, 2006)					
,			TO 1.1 11 6		55505 46 W 0	(0005)					
6	April	Year 3			m FERC Form 1 for Year 2	,		0 1 111 111		10 411 1011101 0	
/	April	Year 3			, ,	a - the total Cap Adds pla	aced in service in Year	2 and adding weight	ed average in Year 2 actua	al Cap Adds and CWIP in Re	econciliation
0	A !!		. ,	any Reconciliation amour				24)			
8	April	Year 3		•	ar 3 weighted based on Mor	'	. 0			- Ct 0 l- th	
9	April	Year 3			en the Reconciliation in Ste	o / and the forecast in Lii	ne 5 with interest to the	result of Step / (this	s difference is also added t	o Step 8 in the subsequent y	year)
10	May	Year 3	Post results of Step		0 / h 1 200/ N	421 2007)					
11	June	Year 3	Results of Step 9 g	o into effect for the Rate Y	ear 2 (e.g., June 1, 2006 - N	lay 31, 2007)					
1	April	Year 2	TO populates the fo	ormula with Year 1 data fro	m FERC Form 1 data for Ye	ear 1 (e.a. 2004)					
'	Дрііі	rear z		Rev Reg based on Year		,	get this number (withou	it innuts in lines 20.	21 or 43a of Appendix A)		
			134,707,330	Nev Neg based on Tear	data	Wast rail Appendix Acto	get this hamber (withou	at inputs in lines 20, 2	21 of 40d of Appendix AT)		
2	April	Year 2	TO estimates all tra	Insmission Cap Adds and (CWIP for Year 2 weighted b	ased on Months expected	d to be in service in Yea	ar 2 (e.g., 2005)			
					- · · · · · · · · · · · · · · · · · · ·						
				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
				Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Other Plant In Service	MAPP CWIP
				Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)
			Jan					11.5	-	-	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)	
Jan					11.5	-			-	-			-	
Feb					10.5	-			-	-			-	
Mar	6,321,892				9.5	60,057,974		-	-	5,004,831		-	-	
Apr	4,268,041				8.5	36,278,349			-	3,023,196			-	
May					7.5			-	-	-		-	-	
Jun	11,688,559				6.5	75,975,634			-	6,331,303			-	
Jul					5.5			-	-	-		-	-	
Aug					4.5			-	-	-		-	-	
Sep					3.5	-			-	-			-	
Oct					2.5			-	-	-		-	-	
Nov					1.5			-	-	-		-	-	
Dec					0.5			-	-	-		-	-	
Total	22,278,492	-	-	-		172,311,956		-	-	14,359,330			-	
New Transmission	Plant Additions and CWIF	(weighted by months in ser	vice)							14,359,330		-	-	
								Input to Line 21 of Apper	ndix A	14,359,330			-	14,359,330
								Input to Line 43a of Appe	ndix A			-		-
								Month In Service or Mont	h for CWIP	4.27	#DIV/0!	#DIV/0!	#DIV/0!	

- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
 - \$ 14,359,330 Input to Formula Line 21
- 4 May Year 2 Post results of Step 3 on PJM web site

136,237,027

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

- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 May 31, 2006)
 - \$ 136,237,027
- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)

139,451,889 Rev Req based on Prior Year data

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

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

Remove all Cap Adds placed in service in Year 2

For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 165,916,002 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E)	(F) Other Plant In Service	(G) Other Plant In Service	(H) MAPP CWIP	(I) MAPP In Service C	(J) ther Plant In Service	(K) Other Plant In Service	(L) MAPP CWIP	(M) MAPP In Service
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)
Jan	511,099				11.5	5,877,635		-	-	489,803	-	-	
Feb	23,017,869				10.5	241,687,625	-	-	-	20,140,635	-		
Mar	12,390,468				9.5	117,709,450		-	-	9,809,121	-		
Apr	3,126,413				8.5	26,574,509	-	-	-	2,214,542	-		
May	43,195,708				7.5	323,967,808		-	-	26,997,317	-		
Jun	19,857,062				6.5	129,070,901		-	-	10,755,908	-		
Jul	1,066,553				5.5	5,866,044	-	-	-	488,837	-	-	
Aug	(1,192,298)				4.5	(5,365,340)		-	-	(447,112)	-		
Sep	16,096,775				3.5	56,338,711	-	-	-	4,694,893	-	-	
Oct	21,329,923				2.5	53,324,807		-	-	4,443,734	-		
Nov	1,960,383				1.5	2,940,575		-	-	245,048	-		
Dec	24,556,048				0.5	12,278,024		-	-	1,023,169	-		
Total	165,916,002	-	-	-		970,270,749	-	-	-	80,855,896	-		
New Transmission	n Plant Additions and CWIF	(weighted by months in ser	vice)							80,855,896	-		
								Input to Line 21 of Appe	ndix A	80,855,896	-		- 80,855,8
								Input to Line 43a of Appe	endix A				

Month In Service or Month for CWIP

6.15

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131,992,058 Result of Formula for Reconciliation Must run Appendix A with cap adds in line 21 & line 20
(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

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

	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E)	(F) Other Plant In Service	(G) Other Plant In Service	(H) MAPP CWIP	(I) MAPP In Service	(J) Other Plant In Service	(K) Other Plant In Service	(L) MAPP CWIP	(M) MAPP In Service	
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)	
Jan					11.5	-	-		-		-	-	-	
Feb					10.5	-	-		-		-	-	-	
Mar	-				9.5	-	-					-	-	
Apr					8.5				-		-		-	
May					7.5				-		-	-	-	
Jun	-				6.5	-	-					-	-	
Jul					5.5				-		-	-	-	
Aug					4.5	-	-					-	-	
Sep					3.5	-	-					-	-	
Oct					2.5	-	-	-	-	-	-	-	-	
Nov					1.5	-	-	-	-	-	-	-	-	
Dec					0.5	-	-	-	-	-	-	-	-	
Total	-	-	-	-					-		-	-	-	
New Transmission	Plant Additions and CWIF	(weighted by months in ser	vice)							-	-	-	-	
128,106,367								Input to Line 21 of Appe	ndix A	-	-		-	-
								Input to Line 43a of Appe	endix A			-		-
								Month In Service or Mon	th for CWIP	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

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

The Reconcilia 131,992	,	-	The forecast in Prior Year 123,838,425	=	8,153,633		
Interest on Am	nount of Refund	ls or Surcharge	es				
Interest rate pu	ursuant to 35.1	9a for March o	0.3600%				
Month		Yr	1/12 of Step 9	Interest rate for		Interest	Surcharge (Refund) Owed
				March of the Current Yr	Months		
Jun	Year 1		679,469	0.3600%	11.5	28,130	707,599
Jul	Year 1		679,469	0.3600%	10.5	25,684	705,153
Aug	Year 1		679,469	0.3600%	9.5	23,238	702,707
Sep	Year 1		679,469	0.3600%	8.5	20,792	700,261
Oct	Year 1		679,469	0.3600%	7.5	18,346	697,815
Nov	Year 1		679,469	0.3600%	6.5	15,900	695,369
Dec	Year 1		679,469	0.3600%	5.5	13,453	692,923
Jan	Year 2		679,469	0.3600%	4.5	11,007	690,477
Feb	Year 2		679,469	0.3600%	3.5	8,561	688,031
Mar	Year 2		679,469	0.3600%	2.5	6,115	685,585
Apr	Year 2		679,469	0.3600%	1.5	3,669	683,139
May	Year 2		679,469	0.3600%	0.5	1,223	680,692
Total			8,153,633				8,329,752
			Dalanas		Amortization over Rate Year	Dalanas	
lun	Voor 2		Balance	Interest rate from above		Balance	
Jun	Year 2		8,329,752	0.3600%	710,496	7,649,243	
Jul	Year 2		7,649,243	0.3600%	710,496	6,966,284	
Aug	Year 2		6,966,284	0.3600%	710,496	6,280,867	
Sep	Year 2		6,280,867	0.3600%	710,496	5,592,982	
Oct	Year 2		5,592,982	0.3600%	710,496	4,902,621	
Nov	Year 2		4,902,621	0.3600%	710,496	4,209,774	
Dec	Year 2		4,209,774	0.3600%	710,496	3,514,433	
Jan 	Year 3		3,514,433	0.3600%	710,496	2,816,589	
Feb	Year 3		2,816,589	0.3600%	710,496	2,116,233	
Mar A	Year 3		2,116,233	0.3600%	710,496	1,413,355	
Apr	Year 3		1,413,355	0.3600%	710,496	707,947	
May Tatalonith inter	Year 3		707,947	0.3600%	710,496	(0)	
Total with inter	rest				8,525,952		
The difference	hetween the E	Peconciliation in	n Step 7 and the forecast in Pr	ior Vear with interest	8,525,952		
			ed Cap Adds and CWIP for Ye				
kev keu base	u on real z da	ıa wiin esiimal	eu Cap Auus and Cyvip ior Ye	ear 3 (Step 8) \$	128,106,367		
	uirement for Ye	or 2			136,632,319		

10 May Year 3 Ilts of Step 9 on PJM web site

\$ 136,632,319

11 June Year 3 or the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

\$ 136,632,319

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying	g Charge												
2	Fixed Charge Rat		CIAC											
3	٨	Formula Line	Not Disat Commin	Oli susus vuitha	1 Domina elektr	_			0.50040/					
4	A B		Net Plant Carryin Net Plant Carryin		•		in DOE without	Doprociation	9.5384% 10.0212%					
6	С		Line B less Line	• • •	UU Dasis Fuii	il iliciease i	II KOE WILIOUL	Depreciation	0.4828%					
ŭ	O		LINE D 1033 LINE /	`					0.402070					
7	FCR if a CIAC													
8	D	161	Net Plant Carryin	g Charge witho	ut Depreciation	on, Return,	nor Income Ta	xes	2.5613%					
9 10	The FCR resulting					data for su	ubsequent yea	ars						
11	The ROE is 10.5%	6 which include	s a base ROE of	•		er in Docke	t No. EL13-48		•	membership	adder as author		•	t the projects
	Details			B0265 Micke	Iton			B0276 Mo	nroe			B0211 Unio	on-Corson	
"Yes" if a project under PJM OATT Schedule 12, otherwise														
12 "No"	Schedule 12	(Yes or No)	Yes				Yes				Yes			
13 Useful life of project	Life	(103 01 110)	35				35				35			
"Yes" if the customer has paid a														
lump sum payment in the amount														
of the investment on line 18,														
14 Otherwise "No"	CIAC	(Yes or No)	No				No				No			
15 Input the allowed ROE Incentive	Increased ROE (Basis	Doints)	150				0				0			
From line 4 above if "No" on line	increased ROE (Basis	Points)	150				0				0			
14 and From line 8 above if "Yes"														
	Base FCR		9.5384%				9.5384%				9.5384%			
Line 6 times line 15 divided by														
17 100 basis points	FCR for This Project		10.2626%				9.5384%				9.5384%			
Columns A, B or C from							7 070 074				10 700 100			
	Investment			may be weighted aver-	age of small project	ts	7,878,071				13,722,120			
19 Line 18 divided by line 13 From Columns H, I or J from	Annual Depreciation E	хр	138,705				225,088				392,061			
20 Attachment 6	Month In Service or Mon	th for CWIP	6.00				6.00				9.00			
20 Attachment 0	MONUT IN SCIVICE OF MON	urior evvii	0.00				0.00				7.00			
		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
41	Base FCR	2018	3,675,671	138,705	3,536,967	476,075	5,964,825	225,088	5,739,737	772,567	10,095,560	392,061	9,703,499	1,317,619
42	W Increased ROE	2018	3,675,671	138,705	3,536,967	501,690	5,964,825	225,088	5,739,737	772,567	10,095,560	392,061	9,703,499	1,317,619
	Base FCR	2019	3,536,967	138,705	3,398,262	462,844	5,739,737	225,088	5,514,650	751,097	9,703,499	392,061	9,311,439	1,280,223
44	W Increased ROE	2019	3,536,967	138,705	3,398,262	487,455	5,739,737	225,088	5,514,650	751,097	9,703,499	392,061	9,311,439	1,280,223
45	Base FCR	2020	3,398,262	138,705	3,259,557	449,614	5,514,650	225,088	5,289,562	729,627	9,311,439	392,061	8,919,378	1,242,827
46 47	W Increased ROE Base FCR	2020 2021	3,398,262 3,259,557	138,705 138,705	3,259,557 3,120,853	473,220 436,384	5,514,650 5,289,562	225,088 225,088	5,289,562 5,064,474	729,627 708,158	9,311,439 8,919,378	392,061 392,061	8,919,378 8,527,317	1,242,827 1,205,430
48	W Increased ROE	2021	3,259,557	138,705	3,120,853	458,986	5,289,562	225,088	5,064,474	708,158	8,919,378	392,061	8,527,317	1,205,430
49	Base FCR	2022	3,120,853	138,705	2,982,148	423,154	5,064,474	225,088	4,839,386	686,688	8,527,317	392,061	8,135,257	1,168,034
50	W Increased ROE	2022	3,120,853	138,705	2,982,148	444,751	5,064,474	225,088	4,839,386	686,688	8,527,317	392,061	8,135,257	1,168,034
51	Base FCR	2023	2,982,148	138,705	2,843,444	409,924	4,839,386	225,088	4,614,299	665,218	8,135,257	392,061	7,743,196	1,130,638
52	W Increased ROE	2023	2,982,148	138,705	2,843,444	430,516	4,839,386	225,088	4,614,299	665,218	8,135,257	392,061	7,743,196	1,130,638
	Base FCR	2024	2,843,444	138,705	2,704,739	396,693	4,614,299	225,088	4,389,211	643,748	7,743,196	392,061	7,351,136	1,093,241
54	W Increased ROE	2024	2,843,444	138,705	2,704,739	416,281	4,614,299	225,088	4,389,211	643,748	7,743,196	392,061	7,351,136	1,093,241
55	Base FCR	2025	2,704,739	138,705	2,566,035	383,463	4,389,211	225,088	4,164,123	622,279	7,351,136	392,061	6,959,075	1,055,845
56 57	W Increased ROE Base FCR	2025 2026	2,704,739 2,566,035	138,705 138,705	2,566,035 2,427,330	402,047 370,233	4,389,211 4,164,123	225,088 225,088	4,164,123 3,939,035	622,279 600,809	7,351,136 6,959,075	392,061 392,061	6,959,075 6,567,015	1,055,845 1,018,449
58	W Increased ROE	2026	2,566,035	138,705	2,427,330	387,812	4,164,123	225,000	3,939,035	600,809	6,959,075	392,001	6,567,015	1,018,449
59	Base FCR	2027	2,427,330	138,705	2,427,530	357,003	3,939,035	225,088	3,713,948	579,339	6,567,015	392,061	6,174,954	981,052
60	W Increased ROE	2027	, ,	138,705	(138,705)	124,470	3,939,035	225,088	3,713,948	579,339	6,567,015	392,061	6,174,954	981,052
61														
62														

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

	B0210 Orcha	ard-500kV		B0210 Orchard-B	elow 500kV	•	,	В	0277 Cumberland	Sub:2nd Xfmr		B1398.5 Rec	onductor Mickleto	n - Depford - 23	0 Kv line	B1398.3	3.1 Mickleton Dep
Yes				Yes				No				Yes				Yes	
35				35				35				35				35	
No				No				No				No				No	
150				150				150				0				0	
150				150				150				0				0	
9.5384%				9.5384%				9.5384%				9.5384%				9.5384%	
10.2626%				10.2626%				10.2626%				9.5384%				9.5384%	
26,046,638				18,572,212				6,759,777				4,045,398				13,176,210	
744,190				530,635				193,136				115,583				376,463	
7.00				7								-				_	
7.00				/				2				5				5	
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation
19,038,852	744,190	18,294,662	2,489,208	13,575,403	530,635	13,044,768	1,774,897	5,246,875	193,136	5,053,738	675,182	3,827,154	115,583	3,711,571	469,607	11,828,392	376,463
19,038,852	744,190	18,294,662	2,621,699	13,575,403	530,635	13,044,768	1,869,368	5,246,875	193,136	5,053,738	711,782	3,827,154	115,583	3,711,571	469,607	11,828,392	376,463
18,294,662	744,190	17,550,473	2,418,224	13,044,768	530,635	12,514,133	1,724,283	5,053,738	193,136	4,860,602	656,760	3,711,571	115,583	3,595,988	458,583	11,451,929	376,463
18,294,662	744,190	17,550,473	2,545,326	13,044,768	530,635	12,514,133	1,814,911	5,053,738	193,136	4,860,602	691,961	3,711,571	115,583	3,595,988	458,583	11,451,929	376,463
17,550,473	744,190	16,806,283	2,347,240	12,514,133	530,635	11,983,499	1,673,669	4,860,602	193,136	4,667,465	638,338	3,595,988	115,583	3,480,405	447,558	11,075,466	376,463
17,550,473	744,190	16,806,283	2,468,953	12,514,133	530,635	11,983,499	1,760,454	4,860,602	193,136	4,667,465	672,140	3,595,988	115,583	3,480,405	447,558	11,075,466	376,463
16,806,283	744,190	16,062,093	2,276,257	11,983,499	530,635	11,452,864	1,623,055	4,667,465	193,136	4,474,329	619,916	3,480,405	115,583	3,364,823	436,533	10,699,003	376,463
16,806,283	744,190	16,062,093	2,392,580	11,983,499	530,635	11,452,864	1,705,997	4,667,465	193,136	4,474,329	652,319	3,480,405	115,583	3,364,823	436,533	10,699,003	376,463
16,062,093	744,190	15,317,904	2,205,273	11,452,864	530,635	10,922,229	1,572,441	4,474,329	193,136	4,281,192	601,494	3,364,823	115,583	3,249,240	425,508	10,322,539	376,463
16,062,093	744,190	15,317,904	2,316,206	11,452,864	530,635	10,922,229	1,651,540	4,474,329	193,136	4,281,192	632,499	3,364,823	115,583	3,249,240	425,508	10,322,539	376,463
15,317,904 15,317,904	744,190 744,190	14,573,714 14,573,714	2,134,289 2,239,833	10,922,229 10,922,229	530,635 530,635	10,391,595 10,391,595	1,521,827 1,597,083	4,281,192 4,281,192	193,136 193,136	4,088,056 4,088,056	583,072 612,678	3,249,240 3,249,240	115,583 115,583	3,133,657 3,133,657	414,484 414,484	9,946,076 9,946,076	376,463 376,463
14,573,714	744,190	13,829,524	2,239,033	10,922,229	530,635	9,860,960	1,471,213	4,281,192	193,136	3,894,919	564,649	3,249,240	115,583	3,018,074	403,459		376,463
14,573,714	744,190	13,829,524	2,003,303	10,391,595	530,635	9,860,960	1,542,626	4,088,056	193,136	3,894,919	592,857	3,133,657	115,583	3,018,074	403,459	9,569,613	376,463
13,829,524	744,190	13,085,335	1,992,321	9,860,960	530,635	9,330,326	1,420,598	3,894,919	193,136	3,701,783	546,227	3,018,074	115,583	2,902,491	392,434	9,193,150	376,463
13,829,524	744,190	13,085,335	2,087,086	9,860,960	530,635	9,330,326	1,488,169	3,894,919	193,136	3,701,783	573,036	3,018,074	115,583	2,902,491	392,434	9,193,150	376,463
13,085,335	744,190	12,341,145	1,921,338	9,330,326	530,635	8,799,691	1,369,984	3,701,783	193,136	3,508,646	527,805	2,902,491	115,583	2,786,909	381,409		376,463
13,085,335	744,190	12,341,145	2,010,713	9,330,326	530,635	8,799,691	1,433,713	3,701,783	193,136	3,508,646	553,215	2,902,491	115,583	2,786,909	381,409		376,463
12,341,145	744,190	11,596,955	1,850,354	8,799,691	530,635	8,269,056	1,319,370	3,508,646	193,136	3,315,510	509,383	2,786,909	115,583	2,671,326	370,385	8,440,224	376,463
12,341,145	744,190	11,596,955	1,934,340	8,799,691	530,635	8,269,056	1,379,256	3,508,646	193,136	3,315,510	533,394	2,786,909	115,583	2,671,326	370,385	8,440,224	376,463

tford 230kv term	inal	B1600 L	Jpgrade Mill T2 13	8/69 kV Transfo	rmer					
		Yes								
		35								
		No								
		0								
		0								
		0.500.40/								
		9.5384%								
		9.5384%								
		14,841,978								
		424,057								
		6								
Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total		Incentive Charged		Revenue Credit
11,451,929	1,468,794	14,223,334	424,057	13,799,277	1,740,287	\$ 11,184,236		9	\$	11,184,236
11,451,929	1,468,794	14,223,334	424,057	13,799,277	1,740,287	11,473,413	\$	11,473,413		
11,075,466	1,432,885	13,799,277	424,057	13,375,221	1,699,839	10,884,738			\$	10,884,738
11,075,466	1,432,885	13,799,277	424,057	13,375,221	1,699,839	11,162,280	\$	11,162,280		
10,699,003	1,396,977	13,375,221	424,057	12,951,164	1,659,390	10,585,241			\$	10,585,241
10,699,003	1,396,977	13,375,221	424,057	12,951,164	1,659,390	10,851,147	\$	10,851,147		40.005.740
10,322,539	1,361,068	12,951,164	424,057	12,527,107	1,618,942	10,285,743	φ.		\$	10,285,743
10,322,539	1,361,068	12,951,164	424,057	12,527,107	1,618,942	10,540,013	\$	10,540,013	ф	0.007.045
9,946,076	1,325,160	12,527,107	424,057	12,103,051	1,578,494	9,986,245	φ.	10 220 000	>	9,986,245
9,946,076	1,325,160	12,527,107 12,103,051	424,057	12,103,051	1,578,494	10,228,880	Þ	10,228,880	Ф	0 404 747
9,569,613 9,569,613	1,289,251		424,057	11,678,994	1,538,046	9,686,747	¢	9,917,746	Φ	9,686,747
9,309,013	1,289,251 1,253,343	12,103,051 11,678,994	424,057 424,057	11,678,994 11,254,938	1,538,046 1,497,598	9,917,746 9,387,249	Φ		\$	9,387,249
9,193,150	1,253,343	11,678,994	424,057	11,254,938	1,497,598	9,606,613	¢	9,606,613	Ψ	7,307,247
8,816,687	1,233,343	11,254,938	424,057	10,830,881	1,457,149	9,087,752	Ψ		\$	9,087,752
8,816,687	1,217,434	11,254,938	424,057	10,830,881	1,457,149	9,295,480	\$	9,295,480	Ψ	7,007,732
8,440,224	1,181,526	10,830,881	424,057	10,406,825		\$ 8,788,254	Ψ	7,275,700	\$	8,788,254
8,440,224	1,181,526	10,830,881	424,057	10,406,825		\$ 8,984,346	\$	8,984,346	Ψ	0,700,204
8,063,761	1,145,617	10,406,825	424,057	9,982,768	1,376,253	8,488,756	Ψ	0,701,040	\$	8,488,756
8,063,761	1,145,617	10,406,825	424,057	9,982,768	1,376,253	8,424,106	\$	8,424,106	*	3,.33,700
									\$	=
							\$	<u> </u>		
							\$	207,459,487	\$	201,047,950



Amy L. Blauman Assistant General Counsel

Edison Place 701 Ninth Street NW Washington, DC 20068-0001 Office 202.872.2122 Fax 202.331.6767 delmarva.com alblauman@pepcoholdings.com

May 15, 2018

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

> Re: Delmarva Power & Light Company ("Delmarva"), Docket No. ER09-1158 Informational Filing of 2018 Formula Rate Annual Update; Notice of Annual Meeting

Dear Ms. Bose,

Delmarva hereby submits electronically, for informational purposes, its 2018 Annual Formula Rate Update. On November 3, 2015, the Commission approved an uncontested settlement agreement ("Settlement") filed in Docket Nos. EL13-48, *et al.*¹ Formula Rate implementation protocols contained in the Settlement provide that:

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

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

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

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

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

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

Delmarva's 2018 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

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

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

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

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

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

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

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

ATTACHMENT H-3D

	marva Power & Light Company					
	mula Rate - Appendix A	Notes	s	FERC Form 1 Page # or Instruction		2017
	ded cells are input cells					
	Wages & Salary Allocation Factor					
1	Transmission Wages Expense			p354.21.b	\$	2,726,311
2	Total Wages Expense Less A&G Wages Expense			p354.28b p354.27b	\$ \$	40,525,901 3,571,399
4	Total			(Line 2 - 3)		36,954,50
5	Wages & Salary Allocator			(Line 1 / 4)		7.37759
6	Plant Allocation Factors Electric Plant in Service	(Note I	R)	p207.104g (see attachment 5)	\$	3,872,097,440
7	Common Plant In Service - Electric Total Plant In Service	(Note I	<u> </u>	(Line 24)	Ψ	96,499,320
0				(Sum Lines 6 & 7)	Φ	3,968,596,76
9	Accumulated Depreciation (Total Electric Plant) Accumulated Intangible Amortization	(Note		p219.29c (see attachment 5) p200.21c (see attachment 5)	\$ \$	935,374,303 10,355,589
11 12	Accumulated Common Amortization - Electric Accumulated Common Plant Depreciation - Electric	(Note /		p356 p356	\$	14,396,93 53,712,576
13	Total Accumulated Depreciation			(Sum Lines 9 to 12)		1,013,839,40
14	Net Plant			(Line 8 - 13)		2,954,757,36
15 16	Transmission Gross Plant Gross Plant Allocator			(Line 29 - Line 28) (Line 15 / 8)		1,494,712,98 37.6635 %
17	Transmission Net Plant			(Line 39 - Line 28)		1,141,558,73
18	Net Plant Allocator			(Line 17 / 14)		38.63469
Plant	Calculations					
	Plant In Service					
19 20	Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note I For Reconcilia		p207.58.g Attachment 6 - Enter Negative	\$	1,426,429,064
21 22	New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant In Service			Attachment 6 (Line 19 - 20 + 21)		46,979,103 1,473,408,16
23	General & Intangible			p205.5.g & p207.99.g (see attachment 5)		192,282,40
24 25	Common Plant (Electric Only) Total General & Common	(Notes A	& B)	p356 (Line 23 + 24)		96,499,32 288,781,73
26	Wage & Salary Allocation Factor			(Line 5)		7.377489
27	General & Common Plant Allocated to Transmission			(Line 25 * 26)		21,304,81
28	Plant Held for Future Use (Including Land)	(Note (C)	p214		
29	TOTAL Plant In Service			(Line 22 + 27 + 28)		1,494,712,98
	Accumulated Depreciation					
30	Transmission Accumulated Depreciation	(Note I	B)	p219.25.c	\$	343,638,525
31 32	Accumulated General Depreciation Accumulated Intangible Amortization			p219.28.c (see attachment 5) (Line 10)	\$	50,518,211 10,355,589
33 34	Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)			(Line 11) (Line 12)		14,396,936 53,712,576
35	Total Accumulated Depreciation			(Sum Lines 31 to 34)		128,983,312
36 37	Wage & Salary Allocation Factor General & Common Allocated to Transmission			(Line 5) (Line 35 * 36)		7.37748% 9,515,71 8
38	TOTAL Accumulated Depreciation			(Line 30 + 37)		353,154,24
39	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)		1,141,558,73
Adjus	tment To Rate Base					
	Accumulated Deferred Income Taxes					
40 41	ADIT net of FASB 106 and 109 Accumulated Investment Tax Credit Account No. 255	Enter Negative (Notes A	. & I)	Attachment 1 p266.h		-349,152,699 -2,361,54
42 43	Net Plant Allocation Factor Accumulated Deferred Income Taxes Allocated To Transmission	(control galaxie (control galaxie)		(Line 18) (Line 41 * 42) + Line 40		38.63% -350,065,06
		(Nata I	D)	,		-330,003,00
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note I	В)	p216.43.b as Shown on Attachment 6		-
43b	Unamortized Abandoned Transmission Plant			Attachment 5		-
44	Transmission O&M Reserves Total Balance Transmission Related Account 242 Reserves	Enter Neg	gative	Attachment 5		-3,057,27
	Prepayments					
45 46	Prepayments Total Prepayments Allocated to Transmission	(Note	A)	Attachment 5 (Line 45)		13,470,222 13,470,22 2
40				(Line 40)		13,47 0,22
47	Materials and Supplies Undistributed Stores Exp	(Note	A)	p227.6c & 16.c	\$	-
48 49	Wage & Salary Allocation Factor Total Transmission Allocated			(Line 5) (Line 47 * 48)		7.377%
50 51	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission			p227.8c (Line 49 + 50)		2,942,68 2,942,68
	Cash Working Capital			,		-,,
52	Operation & Maintenance Expense			(Line 85)		31,090,22
53 54	1/8th Rule Total Cash Working Capital Allocated to Transmission			x 1/8 (Line 52 * 53)		12.5% 3,886,27
	Network Credits					
55 56	Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note I (Note I		From PJM From PJM		
57	Net Outstanding Credits	1,1010	,	(Line 55 - 56)		
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)		-332,823,15
59	Rate Base			(Line 39 + 58)		808,735,58

O&M					
	Transmission O&M				
60	Transmission O&M			p321.112.b (see attachment 5)	\$ 24,347,664
61	Less extraordinary property loss			Attachment 5 Attachment 5	\$ -
62 63	Plus amortized extraordinary property loss Less Account 565			p321.96.b	\$ -
64	Plus Schedule 12 Charges billed to Transmissi	on Owner and booked to Account 565	(Note O)	PJM Data	\$ -
65 66	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 63 + 64 + 65)	\$ - 24,347,664
00				(2.11.00 00 00 00 01 00)	2 1,0 11 ,00 1
67	Allocated General & Common Expenses		(Nata A)	~25C	0
67 68	Common Plant O&M Total A&G		(Note A)	p356 p323.197.b (see attachment 5)	\$ 89,028,741
68a	For informational purposes: PBOB expense in I	FERC Account 926	(Note S)	Attachment 5	-199,886
69 70	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note E)	p323.185b p323.189b	532,303 5,255,798
71	Less General Advertising Exp Account 930.1		(Note L)	p323.191b	212,864
72 72	Less DE Enviro & Low Income and MD Univers	sal Funds	(Note D)	p335.b	6,502,685
73 74	Less EPRI Dues General & Common Expenses		(Note D)	p352-353 (Lines 67 + 68) - Sum (69 to 73)	210,803 76,314,288
75	Wage & Salary Allocation Factor			(Line 5)	7.3775%
76	General & Common Expenses Allocated to Tra	ansmission		(Line 74 * 75)	5,630,071
	Directly Assigned A&G				
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b	906,841
78 79	General Advertising Exp Account 930.1 Subtotal - Transmission Related		(Note K)	p323.191b (Line 77 + 78)	906,841
13	Gubtotal - Transmission Related			(Line 11 · 10)	300,041
80	Property Insurance Account 924			p323.185b	532,303
81 82	General Advertising Exp Account 930.1 Total		(Note F)	p323.191b (Line 80 + 81)	532,303
83	Net Plant Allocation Factor			(Line 18)	38.63%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	205,653
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	31,090,229
00	Total Transmission Odin			(Line 00 + 70 + 73 + 04)	31,030,223
Depre	ciation & Amortization Expense				
	Depreciation Expense				
86	Transmission Depreciation Expense			p336.7b&c	34,226,387
				•	
86a	Amortization of Abandoned Transmission Plant			Attachment 5	0
87	General Depreciation			p336.10b&c (see attachment 5)	8,842,053
88	Intangible Amortization		(Note A)	p336.1d&e (see attachment 5)	248,822
89 90	Total Wage & Salary Allocation Factor			(Line 87 + 88) (Line 5)	9,090,875 7.3775%
91	General Depreciation Allocated to Transmission	on		(Line 89 * 90)	670,677
00	On the December of the Coll		(A.L. (- A.)	2000 44 15	0.004.044
92 93	Common Depreciation - Electric Only Common Amortization - Electric Only		(Note A) (Note A)	p336.11.b p356 or p336.11d	3,881,211
94	Total			(Line 92 + 93)	3,881,211
95 96	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocate	d to Transmission		(Line 5) (Line 94 * 95)	7.3775% 286,336
90	Common Depreciation - Electric Only Anocate	u to Transmission		(Line 94 93)	200,330
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	35,183,400
Taxes	Other than Income				
00	Tarrage Others there became			Allegharado	0.070.000
98	Taxes Other than Income			Attachment 2	9,872,663
99	Total Taxes Other than Income			(Line 98)	9,872,663
Potur	n / Capitalization Calculations				
Retui	n / Capitalization Calculations				
	Long Term Interest				
100	Long Term Interest		(Note D)	p117.62c through 67c	\$ 52,075,552
101 102	Less LTD Interest on Securitization Bonds Long Term Interest		(Note P)	Attachment 8 "(Line 100 - line 101)"	52,075,552
.02				(26 .666 .6.)	02,010,002
103	Preferred Dividends		enter positive	p118.29c	-
	Common Stock				
104	Proprietary Capital			p112.16c	1,330,210,085
105 106	Less Preferred Stock Less Account 216.1		enter negative enter negative	(Line 114) p112.12c	0 2,177,779
107	Common Stock		chier negative	(Sum Lines 104 to 106)	1,332,387,864
	Conitalization				
108	Capitalization Long Term Debt			p112.17c through 21c	1,308,230,000
109	Less Loss on Reacquired Debt		enter negative	p111.81c	-7,674,093
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	0
111 112	Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds	(Note P)	enter negative enter negative	Attachment 1 Attachment 8	2,126,878 0
113	Total Long Term Debt	,,		(Sum Lines Lines 108 to 112)	1,302,682,785
114 115	Preferred Stock Common Stock			p112.3c (Line 107)	0 1,332,387,864
116	Total Capitalization			(Sum Lines 113 to 115)	2,635,070,649
447	D-1-10/	Tatalla and Tanas Balti		(1: 440 / 440)	40.440/
117 118	Debt % Preferred %	Total Long Term Debt Preferred Stock		(Line 113 / 116) (Line 114 / 116)	49.44% 0.00%
119	Common %	Common Stock		(Line 115 / 116)	50.56%
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0400
	Preferred Cost	Preferred Stock		(Line 102 / 113) (Line 103 / 114)	0.0400
121	Common Cost	Common Stock	(Note J)	Fixed	0.1050
121		Total Laws Tarre Daht (MCLTD)		(Line 117 * 120)	0.0198
122	Weighted Cost of Deht	Total Foug Term Dept (WCT 117)		,	0.0100
122 123 124	Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt (WCLTD) Preferred Stock		(Line 118 * 121)	0.0000
122 123 124 125	Weighted Cost of Preferred Weighted Cost of Common			(Line 119 * 122)	0.0531
122 123 124	Weighted Cost of Preferred	Preferred Stock		,	
122 123 124 125	Weighted Cost of Preferred Weighted Cost of Common	Preferred Stock		(Line 119 * 122)	0.0531

Comp	osite Income Taxes				
128	Income Tax Rates FIT=Federal Income Tax Rate				21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)		8.50%
130	p	(percent of federal income tax deductible for state purposes)	(1333.)	Per State Tax Code	0.00%
131	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			27.72%
132	T/ (1-T)				38.34%
	ITC Adjustment		(Note I)		
133	Amortized Investment Tax Credit		enter negative	Attachment 1	-153,997
134	T/(1-T)			(Line 132)	38.34%
135 136	Net Plant Allocation Factor ITC Adjustment Allocated to Transmission			(Line 18) (Line 133 * (1 + 134) * 135)	38.6346% - 82,308
100	Tro Aujustinont Anobatou to Transmission			(2.11.0 100 (1 1 101) 100)	02,000
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132 * 127 * (1-(123 / 126))]	16,462,696
138	Total Income Taxes			(Line 136 + 137)	16,380,388
REVE	NUE REQUIREMENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	1,141,558,738
140	Adjustment to Rate Base			(Line 58)	-332,823,154
141	Rate Base			(Line 59)	808,735,584
142	O&M			(Line 85)	31,090,229
143	Depreciation & Amortization			(Line 93) (Line 97)	35,183,400
144	Taxes Other than Income			(Line 99)	9,872,663
145	Investment Return			(Line 127)	58,919,880
146	Income Taxes			(Line 138)	16,380,388
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	151,446,560
	Adjustment to Remove Revenue Requirements Associated	d with Excluded Transmission Facilities			
148	Transmission Plant In Service			(Line 19)	1,426,429,064
149	Excluded Transmission Facilities		(Note M)	Attachment 5	0
150	Included Transmission Facilities			(Line 148 - 149)	1,426,429,064
151	Inclusion Ratio			(Line 150 / 148)	100.00%
152	Gross Revenue Requirement			(Line 147)	151,446,560
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	151,446,560
	Revenue Credits & Interest on Network Credits				
154	Revenue Credits			Attachment 3	6,767,215
155	Interest on Network Credits		(Note N)	PJM Data	-
156	Net Revenue Requirement			(Line 153 - 154 + 155)	144,679,345
	Net Plant Carrying Charge				
157	Net Revenue Requirement			(Line 156)	144,679,345
158	Net Transmission Plant			(Line 19 - 30)	1,082,790,539
159	Net Plant Carrying Charge			(Line 157 / 158)	13.3617%
160 161	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return,	nor Income Taxes		(Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158	10.2008% 3.2465%
101	Not have carrying charge without Depresiation, Notarn,	Tiol income raises		(2.11.6 167 66 127 166) / 166	312-10070
	Net Plant Carrying Charge Calculation per 100 Basis Point	t increase in ROE			
162	Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)	69,379,077
163	Increased Return and Taxes	in DOE		Attachment 4	80,957,406
164 165	Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant	III KUE		(Line 162 + 163) (Line 19 - 30)	150,336,483 1,082,790,539
166	Net Plant Carrying Charge per 100 Basis Point increase	in ROE		(Line 19 - 30) (Line 164 / 165)	1,062,790,539
167	Net Plant Carrying Charge per 100 Basis Point increase			(Line 163 - 86) / 165	10.7232%
168	Net Revenue Requirement			(Line 156)	144,679,345
169	True-up amount			Attachment 6	13,556,043
170	Plus any increased ROE calculated on Attachment 7 oth	• •		Attachment 7	438,678
171 171a	Facility Credits under Section 30.9 of the PJM OATT and MAPP Abandonment recovery pursuant to ER13-607	a Facility Credits to Vineland per settlement in ER05-515		Attachment 5 Attachment 5	-
171a 172	MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement			(Line 168 + 169 +170+ 171+171a)	158,674,066
	Network Zonal Service Rate				
173	1 CP Peak		(Note L)	PJM Data	3,813
174	Rate (\$/MW-Year)			(Line 172 / 173)	41,619
175	Network Service Rate (\$/MW/Year)			(Line 174)	41,619

Notes

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

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

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT-282	-	(961,715,870)	-	(961,715,870)
ADIT-283	(3,059,476)	(4,865,504)	(70,572,539)	(78,497,519)
ADIT-190	-	60,015,641	7,560,365	67,576,006
Subtotal	(3,059,476)	(906,565,733)	(63,012,174)	(972,637,383)
Wages & Salary Allocator			7.3775%	
Gross Plant Allocator		37.66351%		
ADIT	(3,059,476)	(341,444,508)	(4,648,711)	(349,152,695)
Total				

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 111 (2,126,878) Amount

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

with amounts exceeding \$100,000 will be listed separately.						
A ADIT-190	B Total	C Gas, Prod Or Other	D Only Transmission	E <i>Plant</i>	F <i>Labor</i>	G
		Distribution Related	Related	Related	Related	Justification
Allowance for Doubtful Accounts	4,145,110	4,145,110	-	-		Under the Tax Reform Act of 1986, taxpayers are required to account for bad debts using the specific write-off method. The reserve method is used for book purposes. This amount represents the deferred tax asset related to the add-back of book reserves for tax purposes. This deferred tax asset is retail related.
Charitable Contributions	648,296	648,296	-	-		DPL is in a Net Operating Loss Carryforward position, therefore, DPL's charitable contributions are carried forward until such time as either DPL or its Parent Company can use them in its consolidated federal income tax return. For book purposes, the contributions are expensed when incurred. Charitable contributions are not included in Operating Income and any related deferred income taxes are excluded from Rate Base.
Cl.' D	552.200	55.454		455.04.4		These deferred taxes are the result of a deduction taken for book purposes to set aside a reserve for General and Auto liability claims. For tax, no deduction taken for book purposes to set aside a reserve for General and Auto liability claims.
Claims Reserve	553,388	77,474	-	475,914	<u> </u>	is permitted until the "all events" test is met, typically when payment is made. Relates to property across all functions.
Deferred ITC	760,732	106,502	-	654,230		Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant. These items are removed below.
Environmental Expense	510,986	510,986	-	-		These deferred taxes are the result of deductions taken for book purposes to set aside a reserve for environmental site clean-up expenses. For tax, no deduction is permitted until the "all events" test is met, typically when economic performance has occurred.
Merrill Creek	2,157,639	2,157,639	-	-		These deferred taxes are the result of rent being recorded ratably over the life of the Merrill Creek lease for book purposes. For tax purposes, rent is deductible only as economic performance occurs. In addition, an extraordinary charge was recorded for book purposes in a prior year to reflect the impairment of the Merrill Creek asset due to deregulation. For tax purposes, the book impairment did not give rise to a tax deduction when recorded. The accrued impairment liability is being amortized to book income on a monthly basis. The monthly book income is being reversed for tax purposes. This asset is Generation related.
OPEB	3,778,262	528,957	-	-	3,249,300	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. Amount paid to participants or funded through the VEBA or 401(h) accounts are currently deductible for tax purposes. Affects Company personnel across all functions.
Other (190)	1,514,552	380,356	-	677,287	456,910	Reflects deferred income taxes on other Property and Labor related items related to all functions.
Other Labor Related Accruals	5,585,462	781,965	-	-	,	Represents deferred income taxes on labor related book accruals that are only deductible for tax purposes as economic performance occurs. The deferred taxes are related to Company personnel across all functions.
Reg Asset - DSM	212,394	212,394	-	-	-	Represents various Demand Side Management costs that are deducted for tax purposes as incurred. For books, these costs are deferred and amortized to expense when collected in rates. This deferred tax asset is retail related.
Reg Liab - Other	654,436	654,436	-	-	-	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. This deferred tax asset is retail related.
Renewable Energy Credits	2,850,827	2,850,827	-	-	-	Represents deferred taxes on renewable energy credits which have not been realized yet. This deferred tax asset is retail related.
FAS 109 Deferred Taxes - 190	291,675	40,834	-	250,840	-	Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related entirely to plant. These items are removed below.
FAS 109 Deferred Taxes - Property Gross Up	124,196,309	9,851,168	-	114,345,141	-	Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant. These items are removed below.
FAS 109 Deferred Taxes - Tax Cuts and Jobs Act Gross Up	17,082,645	10,938,071	360,558	(1,503,357)	7 287 373	Pursuant to the requirements of FAS 109, DPL's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the tax gross-up necessary for full recovery of the 2017 Tax Cuts and Jobs Act (2017). Federal Tax Rate reduction. These amounts are removed from rate base below.
Federal and State NOL	68,191,684	11,479,795	-	56,711,888		Represents deferred income tax asset related to federal and state net operating loss carryforwards available to offset future taxable income.
Subtotal - p234	233,134,396	45,364,810	360,558	171,611,942	15,797,086	
Less FASB 109 Above if not separately removed	131,755,866	14,811,591	360,558	111,596,301	4,987,415	
Less FASB 106 Above if not separately removed	3,778,262	528,957	-	-	3,249,300	
Total	97,600,268	30,024,262	_	60,015,641	7,560,365	
	× 1,000, 2 00	5 5,52 1,252		00,010,011	7,500,500	

Instructions for Account 190:

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

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Delmarva Power & Light Company

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

A	В	С	D	${f E}$	F	${f G}$
ADIT- 282	Total	Gas, Prod	Only			
		Or Other	Transmission	Plant	Labor	Justification
		Distribution Related				
Plant Related - APB 11 Deferred Taxes	(1,068,573,189)	(106,857,319)	-	(961,715,870)		- This deferred tax balance relates to plant and results from life and method differences. Related to Gas, and T & D plant.
Plant Related - FAS109 Deferred Taxes	340,043,333	34,004,333	-	306,038,999		Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant. These items are removed below.
CIAC - Non Rate Base	29,143,880	29,143,880		-		Deferred taxes resulting from tax basis differences in Contributions in Aid of Construction (CIAC) assets. Since CIAC's are excluded from Rate Base, the related deferred income taxes are excluded as well.
Leased Vehicles - Non Rate Base	(8,360,996)	(8,360,996)		-		Deferred taxes resulting from tax basis differences in leased vehicles. Since leased vehicles are treated as operating leases for book purposes and not included in Rate Base, the related deferred income taxes are excluded from Rate Base as well.
FAS 109 AFUDC Equity Deferred Taxes	(7,706,581)	(770,658)	-	(6,935,923)		Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
FAS 109 1/1/2005 Deferred Tax Balance	(970,324)	(97,032)	-	(873,292)		Pursuant to the requirements of FAS 109, DPL's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal - p275	(716,423,878)	(52,937,793)	-	(663,486,086)		-
Less FASB 109 Above if not separately removed	323,923,094	25,693,310		298,229,785		
Less FASB 106 Above if not separately removed	-					
Total	(1,040,346,973)	(78,631,103)	-	(961,715,870)		-

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F5. Deferred income taxes arise when items are included in
- 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

A ADIT-283	B Total	C Gas, Prod	D Only	Е	F	${f G}$
		Or Other Distribution Related	Transmission Related	Plant Related	Labor Related	Justification
Blueprint for the Future	(557,020)	(557,020)	-		-	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. This deferred tax liability is retail related.
Deferred Fuel	(1,367,624)	(1,367,624)	-	-	-	Difference between actual fuel expense as compared to the fuel expense computed in accordance with fuel adjustment clause formulas as deferred on bool In accordance with Section 162 Ordinary and Necessary Business Expenses and Section 461 Rules for Taxable year of Deduction, fuel costs are deductible in the year incurred for federal tax purposes. Rate surcharges are includible in the taxable year the underlying monthly bill is adjusted. Refunds are deductible in the taxable year that the liability is fixed and economic performance has occurred. These deferred taxes are the result of this book/tax difference. 100% Gas Related.
Deferred Fuel Interest	(8,133)	(8,133)	-	-	-	This represents deferred tax generated as a result of interest income and/or expense accrued on the deferred fuel balance for book purposes. For tax purposes, interest income is recognized when received. Interest expense is deducted for tax when paid. 100% Gas Related.
Materials Reserve	128,302	17,962	-	110,340	-	This represents deferred tax generated as a result of a deduction taken for amounts set aside in a reserve for book purposes. For tax no deduction is permitted until economic performance takes place. Impacts Gas, Transmission and Distribution.
Merger Commitment Fees	3,491,394	3,491,394	-	-	-	Deferred taxes recognized for commitments made as part of the 2016 merger with Exelon that have not been paid to date. These amounts are excluded from Rate Base.
Pension	(54,569,986)	(7,639,798)	_	-	(46,930,188	The Company claims tax deductions for payments made to fund its Retirement Income Plan to the extent permitted under the IRC Section 415 contribution limitations. For book purposes, Pension Plan expense is recorded in accordance with SFAS 158. This deferred tax liability reflects the difference between the tax versus book deductions. It affects Company personnel across all functions.
Property Taxes	(6,359,590)	(890,343)	-	(5,469,247)	-	For book purposes, certain real estate taxes were expensed. For tax purposes, those taxes were capitalized and are being depreciated. Relates to property across all functions.
Reacquired Debt	(2,126,878)	(2,126,878)	-	-	-	Reflects the deferred taxes generated as a result of the tax deductions taken for the cost to reacquire debt. For book purposes, these amounts were recorded as an asset in account 189 and are amortized over future periods.
Reg Asset - DSM	(15,658,580)	(15,658,580)	-	-	-	For books, Demand Side Management Costs are deferred. For tax purposes, these costs are expensed when paid. These deferred taxes are the result of the book/tax difference which is retail in nature.
Reg Asset - FERC Formula Rate Adj.	(2,092,373)		(2,092,373)			When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. This item is 100% Transmission related.
Reg Liab - Other	(40,627,560)	(38,520,749)	-	(155,780)	(1,951,031	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. Relates to various functions across the Company.
Reg Asset- COPCO Acquisition Adjustment	(1,407,823)	(1,407,823)	-	-	-	Amortization of COPCO acquisition adjustment. Beginning unamortized balance \$40,456,550.00 represents recovery of the regulatory asset per Docket 9093, Order 81518, refers to MD Docket 8583, Order 71719; offset account 114000 Plant Acq Adj. Amortizing monthly. Fully amortized in 2010.
Reg Liab - Other	4,448,786	4,737,930	-	(289,145)	-	When a regulatory asset/liability is established, books credit/debit income, which for tax purposes needs to be reversed along with the associated amortization. These amounts are Gas and Retail related.
Subtotal - p277 (Form 1-F filer: see note 6, below)	(116,707,084)	(59,929,661)	(2,092,373)	(5,803,832)	(48,881,219	
Less FASB 109 Above if not separately removed	55,129,072	33,408,977	967,103	(938,328)	21,691,320	
Less FASB 106 Above if not separately removed	(7,639,798)	(7,639,798)				The FERC Transmission Pension Asset included in rate base does not include any deferred tax adjustment and therefore an allocated portion from the Attachment 1 should be allocated to the FERC Transmission Accumulated Deferred Income Tax rate base reserve.
Total	(164,196,358)	(85,698,839)	(3,059,476)	(4,865,504)	(70,572,539)	

Instructions for Account 283:

- Instructions for Account 283:

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

Delmarva Power & Light Company

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255

	Item		Balance	Amortization	
Rate Base Treatment					
Balance to line 41 of Appendix A	Total		2,361,544	302,119	Post 1980
Amortization					
Amortization to line 133 of Appendix A	Total		383,291	153,997	Pre 1981
Total			2,744,835	456,116	
Total Form No. 1 (p 266 & 267)			2,744,835	456,116	
Difference /1		check	-	-	

/1 Difference must be zero

Attachment 2 - Taxes Other Than Income Worksheet

er Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	Gr	oss Plant Allocato	or
1 Real property (State, Municipal or Local)	25,455,658		
2 Personal property 3 Federal/State Excise	20,319		
4	20,010		
5 6			
Total Plant Related	25,475,977	37.6635%	9,595,148
Labor Related	Wage	es & Salary Alloca	tor
7 Federal FICA & Unemployment	3,652,617		
8 State Unemployment	109,025		
9 10			
11			
Total Labor Related	3,761,642	7.3775%	277,514
Other Included	Gr	oss Plant Allocato	or
12 Miscellaneous	-		
Total Other Included	0	37.6635%	0
Total Included	29,237,619		9,872,663
Excluded			
13 MD State Franchise Tax	7,439,812		
14 DE Gross Receipts Tax	344,857		
15 MD Sales and Use Tax	1,941,930		
16 Sales and Use tax VA	1,246		
17 PA Franchise	(3,000)		
18 DE Public Utility Tax	6,740,937		
19 Wilmington City Franchise Tax	898,073		
20 MD Environmental Surcharge	601,306		
21 Excluded merger costs in line 7	64		
22 Total "Other" Taxes (included on p. 263)	47,202,844		
23 Total "Taxes Other Than Income Taxes" - acct 408.10 (p.	114.14) 47,202,844		
24 Difference	·		
27 Dilicicile	(0)		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		
1 Rent from Electric Property - Transmission Related (Note 3)		1,282,426
2 Total Rent Revenues	(Sum Line 1)	1,282,426
Account 456 - Other Electric Revenues (Note 1)		
3 Schedule 1A		\$ 1,413,575
4 Net revenues associated with Network Integration Transmission Service (NITS) the load is not included in the divisor (difference between NITS credits from PJN NITS charges paid by Transmission Owner) (Note 4)	,	-
5 Point to Point Service revenues for which the load is not included in the divisor	received by Transmission Owner (Note 4)	461,563
6 PJM Transitional Revenue Neutrality (Note 1)		
7 PJM Transitional Market Expansion (Note 1)		-
8 Professional Services (Note 3)		-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		4,428,577
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
11 Gross Revenue Credits	(Sum Lines 2-10)	7,586,140

(818,925)

6,767,215

Revenue Adjustment to determine Revenue Credit

21 Note 4: SECA revenues booked in Account 447.

14

12 Less line 17g

13 Total Revenue Credits

Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

- 15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		1,282,426
17b	Costs associated with revenues in line 17a	Attachment 5 - Cost Support	355,424
17c	Net Revenues (17a - 17b)		927,001
17d	50% Share of Net Revenues (17c / 2)		463,501
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
17f	Net Revenue Credit (17d + 17e)		463,501
17g	Line 17f less line 17a		(818,925)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under		
	Schedule 12.		17,985,422
19	Amount offset in line 4 above		136,983,768
20	Total Account 454, 456 and 456.1		162,555,330

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

(Line 127 + Line 138)

80,957,406

Return and Taxes with 100 Basis Point increase in ROE

Α

100 Basis Point increase in ROE and Income Taxes

			(= = =)	,,
В	100 Basis Point increase in ROE			1.00%
Return	Calculation			
59	Rate Base		(Line 39 + 58)	808,735,584
	Long Term Interest			
100 101	Long Term Interest Less LTD Interest on Securitization Bonds		p117.62c through 67c Attachment 8	52,075,552
101	Long Term Interest		"(Line 100 - line 101)"	52,075,552
103	Preferred Dividends	enter positive	p118.29c	-
	Common Stock			
104	Proprietary Capital		p112.16c	1,330,210,085
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	2,177,779
107	Common Stock		(Sum Lines 104 to 106)	1,332,387,864
400	Capitalization		440.47 1.04	4 000 000 000
108	Long Term Debt		p112.17c through 21c	1,308,230,000
109 110	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt	enter negative enter positive	p111.81c p113.61c	-7,674,093
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1	2,126,878
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	2,120,010
113	Total Long Term Debt		(Sum Lines Lines 108 to 112)	1,302,682,785
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	1,332,387,864
116	Total Capitalization		(Sum Lines 113 to 115)	2,635,070,649
117	Debt % Total Long Term Debt		(Line 113 / 116)	49.44%
118	Preferred % Preferred Stock		(Line 114 / 116)	0.00%
119	Common % Common Stock		(Line 115 / 116)	50.56%
120	Debt Cost Total Long Term Debt		(Line 102 / 113)	0.0400
121	Preferred Cost Preferred Stock		(Line 103 / 114)	0.0000
122	Common Cost Common Stock	(Note J from Appendix A)	Appendix A % plus 100 Basis Pts	0.1150
123	Weighted Cost o Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0198
124	Weighted Cost o Preferred Stock		(Line 118 * 121)	0.0000
125	Weighted Cost o Common Stock		(Line 119 * 122)	0.0581
126	Total Return (R)		(Sum Lines 123 to 125)	0.0779
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	63,009,142
Compo	site Income Taxes			
	Income Tax Rates			
128	FIT=Federal Income Tax Rate			21.00%
129	SIT=State Income Tax Rate or Composite			8.50%
130	p (percent of federal income tax deduc	• • • •	Per State Tax Code	0.00%
131	T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - S	SIT * FIT * p)} =		27.72%
132	T/ (1-T)			38.34%
400	ITC Adjustment		Attachus a st. 4	(450 00-)
133	Amortized Investment Tax Credit	enter negative	Attachment 1	(153,997)
134 135	T/(1-T) Net Plant Allocation Factor		(Line 132) (Line 18)	38% 38.6346%
136	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 133 * (1 + 134) * 135)	-82,308
137	Income Tax Component =	CIT=(T/1-T) * Investmen	nt Return * (1-(WCLTD/R)) =	18,030,572
400	Total Income Tayon		(Line 126 · 127)	47.040.004
138	Total Income Taxes		(Line 136 + 137)	17,948,264

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Neg electric								
Attachment A Line #s Descriptions Notes Form 1 Page	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Non-electric Portion	Details Details		
Plant Allocation Factors			Form 1 Amount	Licetile i dition	1 01 11011	Details		
10 Accumulated Intangible Amortization	(Note A)	p200.21c (see attachmer	29,134,135	10,369,787	18,764,348	See Form 1		
11 Accumulated Common Amortization - Electric		p356	17,523,048	14,396,936	3,126,112	See Form 1		
12 Accumulated Common Plant Depreciation - Electric		p356	65,621,846	53,712,576	11,909,270	See Form 1		
Plant In Service	(, ,			
24 Common Plant (Electric Only)	(Notes A & B)	p356	117,452,929	96,499,326	20,953,603	See Form 1		
Accumulated Deferred Income Taxes	, ,	'						
41 Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	2,744,835	2,471,566	273,269	See Form 1		
Materials and Supplies		'						
47 Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0	0	0			
Allocated General & Common Expenses								
65 Plus Transmission Lease Payments	(Note A)	p200.3.c	0	0	0			
67 Common Plant O&M	(Note A)	p356	0	0	0			
Depreciation Expense								
88 Intangible Amortization	(Note A)	p336.1d&e (see attachme	263,020	263,020	0	See FERC Form 2, Page 337, Line 1, Column h for non-electric portion.		
92 Common Depreciation - Electric Only	(Note A)	p336.11.b	3,881,211	3,881,211	0	See Form 1, electric only.		
93 Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0	0	0	See Form 1, electric only.		

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #s and Instructions	Form 1 Amount		Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C) p214	3,481,940	0	3,481,940	Specific identification based on plant records: The following plant investments are included:
						2 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, F	Form 1 Page #s and Instructions	Form 1 Amount		Expensed Lease in Form 1 Amount	Details Details
Plant Allocation Factors					
6 Electric Plant in Service	(Note B) p207.104g	3,875,028,223	0	0	See ARO Exclusion - Cost Support section below for Electric Plant in Servie without AROs
Plant In Service					
19 Transmission Plant In Service	(Note B) p207.58.g	1,426,429,064	0	0	See Form 1
24 Common Plant (Electric Only)	(Notes A & B) p356	96,499,326	0	0	
Accumulated Depreciation					
30 Transmission Accumulated Depreciation	(Note B) p219.25.c	343,638,525	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction	ns Form	rm 1 Amount E	EPRI Dues	Details
Allocated General & Common Expenses				
73 Less EPRI Dues (Note D)	p352-353	210,803	210,803	See Form 1

Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1	Page #s and Instructions	Form 1 Amount		Non-transmission Related	Details Details
Allocated General & Common Expenses 70 Less Regulatory Commission Exp Account 928 Directly Assigned A&G	(Note E) p323.189b	5,255,798	906,841	4,348,957	FERC Form 1 page 351 lines 16 (h) to 19 (h)
77 Regulatory Commission Exp Account 928	(Note G) p323.189b	5,255,798	906,841	4,348,957	FERC Form 1 page 351 lines 16 (h) to 19 (h)

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1	Page #s and Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details Details
Directly Assigned A&G	() () ()				
81 General Advertising Exp Account 930.1	(Note F) p323.191b	212,864	0	212,864	None

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, For	State 1	State 2	State 3	State 4	State 5	Details	
Income Tax Rates							
		MD	DE				Enter Calculation
129 SIT=State Income Tax Rate or Composite	(Note I) 8.50%	8.25%	8.7%			А	pportioned: DE 5.700%, MD 2.800%

Education and Out Reach Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions	Farms 1 Amazaumh	Education &	Ollowa	
	Attachment A Line #5, Descriptions, Notes, Form 1 Page #5 a	na mstructions	Form I Amount	Outreach	Other	Details Details
	Directly Assigned A&G					
78	General Advertising Exp Account 930.1	(Note K) p323.191b	212,864	0	212,864	None

Excluded Plant Cost Support

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

Outstanding Network Credits Cost Support

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

Attachment 5 - Cost Support

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Transmission Related	Details Details
44 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
Directly Assignable to Transmission	-	100%	-	
Labor Related, General plant related or Common Plant related	32,423,059	7.377%	2,392,005	
Plant Related	1,766,351	37.664%	665,270	
Other		0.00%	-	
Total Transmission Related Reserves	34,189,410		3,057,275	

Prepayments

Attachment A Line #s, Descriptions	s, Notes, Form 1	Page #s and Ins	tructions		Description of the Prepayments
45 Prepayments Pension Liabilities, if any, in Account 242			ocator 6.314%	To Line 45 -	
Prepayments Prepaid Pensions if not included in Prepayments	\$ \$	16,429,271 196,896,680 213,325,951	6.314% 6.314% 6.31%	1,037,407 12,432,815 13,470,222	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
5 Wages & Salary Allocator Electric vs Gas Modified Wages & Salaries Allocator		7.377% 86% Bas 6.314%	sed on Modified Wi	isconsin Method	Add more lines if necessary

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

Interest on Outstanding Network Credits Cost Support

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

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

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

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, F	orm 1 Page #s and Instructions	1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
173 1 CP Peak	(Note L) PJM Data	3,812.5	See Form 1

Statements BG/BH (Present and Proposed Revenues)

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

Attachment 5 - Cost Support

Abandoned Tranmission Plant

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

MAPP Abandonment recovery pursuant to ER13-607

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

Supporting documentation for FERC Form 1 reconciliation

Comp	liance with FERC Order on the Exelon Merger				
	Attachment A Line #s, Descriptions, Notes, Form 1 Page	#s and Instructions	Form 1 Amount	Merger Costs	Non Merger Related
6 9 10 23 60 68	Electric Plant in Service Accumulated Depreciation (Total Electric Plant) Accumulated Intangible Amortization General & Intangible Transmission O&M Total A&G	p207.104g p219.29c p200.21c p205.5.g & p207.99.g p321.112.b p323.197.b	3,875,028,223 935,724,477 10,369,787 192,581,846 24,433,922 88,600,092	160,533 1,663 14,198 160,533 86,258 (428,649)	3,874,867,690 935,722,814 10,355,589 Respondent is Electric Utility only. 192,421,313 24,347,664 89,028,741 Removal of \$4,481,440 of 2017 merger related costs, offset by establishment of regulatory asset of \$4,910,089 in A&G accounts.
87 88	General Depreciation Intangible Amortization	p323.147.8 p336.10b&c p336.1d&e	8,843,716 263,020	1,663 14,198	8,842,053 248,822

ARO E	xclusion - Cost Support					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Ins	structions	Form 1 Amount	ARO's	Non-ARO's	
6	Electric Plant in Service	p207.104g	3,875,028,223	2,770,250	3,872,257,973	Distribution ARO-\$2,631,341 and General & Intangible ARO-\$138,909
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	935,724,477	348,511	935,375,966	Distribution ARO-\$247,191 and General ARO-\$101,320
23	General & Intangible	p205.5.g & p207.99.g	192,581,846	138,909	192,442,937	General & Intangible ARO-\$138,909
31	Accumulated General Depreciation	p219.28.c	50,621,194	101,320	50,519,874	General ARO-\$101,320

ARO &	Merger Related Exclusion - Cost Support					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				ARO's	Nor Merger Costs	n-ARO's & Non Merger Related
6	Electric Plant in Service	p207.104g	3,875,028,223	2,770,250	160,533	3,872,097,440 Distribution ARO-\$2,631,341 and General & Intangible ARO-\$138,909 and Intangible Merger Cost \$160,533
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	935,724,477	348,511	1,663	935,374,303 Distribution ARO-\$247,191 and General ARO-\$101,320 and General Merger Cost \$1,663
23	General & Intangible	p205.5.g & p207.99.g	192,581,846	138,909	160,533	192,282,404 General & Intangible ARO-\$138,909 and Intangible Merger Cost \$160,533
31	Accumulated General Depreciation	p219.28.c	50,621,194	101,320	1,663	50,518,211 General ARO-\$101,320 and General Merger Cost \$1,663

PBOP Expense in FERC 926						
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction	ıs	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68 Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c	88,600,092	14,544,073	(199,886)	(70,8	The actuarially determined amount of OPEB expense in FERC 926 decreased \$.129 million from the prior year; the decrease primarily represents a (\$0.2 million) decrease in service cost primarily due to (i) change in the discount rate from 3.80% in 2016 to 4.0% in 2017 and (ii) updated census data, (\$0.3 million) increase in expected return on plan assets due to year over year assets growth, offset by \$0.2 million increase in amortization of unregonized gain/loss. This decrease was offset by a \$0.169 million 21) decrease in OPEB costs directly charged to capital or other income deduction accounts (i.e. below the line).

Attachment 5 - Cost Support

Attachment 3 - Revenue Credit Workpaper

17h	Costs associated with revenues in line 17a	\$ 355.424

Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)	\$ 1,282,426
Federal Income Tax Rate	21.00%
Federal Tax on Revenue subject to 50/50 sharing	269,309
Net Revenue subject to 50/50 sharing	1,013,116
Composite State Income Tax Rate	8.500%
State Tax on Revenue subject to 50/50 sharing	86,115
Total Tax on Revenue subject to 50/50 sharing	\$ 355,424

Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Рерсо	Non - Regulated	Total
Executive Management	6,721,922	6,040,279	11,559,004	2,731,918	27,053,123
Procurement & Administrative Services	5,753,548	4,160,116	8,276,756	3,721,474	21,911,894
Financial Services & Corporate Expenses	16,768,656	13,558,856	23,867,875	15,207,024	69,402,411
Insurance Coverage and Services	292,642	563,869	(390,363)	(5,012)	461,136
Human Resources	(1,116,564)	(1,258,037)	(540,100)	5,485,522	2,570,821
Legal Services	2,170,665	1,000,599	4,150,743	6,816,457	14,138,464
Customer Services	52,746,755	47,419,527	45,717,038	2,626	145,885,946
Information Technology	17,257,383	13,248,946	32,727,761	10,871,056	74,105,146
External Affairs	3,411,728	2,935,223	5,190,824	626,833	12,164,608
Environmental Services	2,358,711	2,065,133	2,509,472	346	6,933,662
Safety Services	481,504	493,828	775,837		1,751,169
Regulated Electric & Gas T&D	44,391,825	35,785,749	58,175,755	2,973,981	141,327,310
Internal Consulting Services	241,911	194,452	414,624		850,987
Interns	174,619	133,726	128,150		436,495
Cost of Benefits	13,261,385	8,972,178	22,145,832		44,379,395
Building Services	146,800	96,476	4,309,323	849,170	5,401,769
Total	\$ 165,063,490	\$ 135,410,920	\$ 219,018,531	\$ 49,281,395	\$ 568,774,336

	e of Respondent		This Ro	por	t is: n Original	Re	submission Date (Mo, Da, Yr)	Year/Period	of Report
PHI	Service Company		(2)		Resubmission		/ /	Dec 31, 201	17
	Schedule XVII - Analysis of	Billing -		ate	Companies (Ac	coun	t 457)		
1. 1	For services rendered to associate companies (Account	457), lis	st all of	the	associate com	pani	es.		
		7,							
	Name of Associate Company		ount 457.1		Account 457.3	_	Account 457.3	Total Amou	unt Billed
Line No.		Direct Co	osts Charg	ed	Indirect Costs Cha	pegra	Compensation For Use of Capital	1	
140.	(a)		(b)		(c)		(d)	(e)	
1	Potomac Electric Company		54,658,	374	164,339	9.096	20,56		9,018,531
2	Delmarva Power & Light Company		43,878,	_	121,169		14,99		5,063,490
3	Atlantic City Electric Company		29,283,		106,115	5,313	11,99		5,410,920
4	Exelon Business Services Company, LLC		47,134,	513					7,134,513
5	Pepco Energy Services, Inc		415,	765	1,111	1,189		1	1,526,954
6	Pepco Holdings LLC		45,	859	490	0,907	26	3	537,034
7	Atlantic Southern Properties, Inc		2,	419	39	9,576			41,995
8	Conectiv Properties & Investments, Inc			250		9,336			29,586
9	Atlantic City Electric Transition Funding, LLC			895		2,847		4	5,746
10	Conectiv Holding Company, Inc.			279					3,279
11	Potomac Capital Investments Corporation		1,	623		255			1,878
12	Conectiv Thermal Systems, Inc.					410			410
13									
14	I								
16								-	
17					 			+	
18								+	
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31					-			+	
32								+	
34								+	
35		 			 			+	
36		-						+	
37		 					 	 	
38								+	
39								1	
40	Total		175,428	,082	393,29	98,432	47,82	2 5	68,774,336
							,	+	
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1								1	
								1	
								I	
1								1	

Service Company Billing Analysis by Utility FERC Account YTD Dec 2017 Total PHI

930.2

Total

Miscellaneous general expenses

Maintenance of general plant

FERC	FEDC Assessed Manager	DDI	ACE	DEDCO	Non Halla	Tetal	Industry !- ATDD
Accounts 107	FERC Account Name Constr Work In Progress	DPL 26,393,027	ACE 20,238,001	PEPCO 36,545,201	Non-Utility -	Total 83,176,229	Inclusion in ATRR Not included
182.3	Other Regulatory Assets	2,372,237	217,458	7,097,229	_	9,686,924	Not included
184	Clearing Accounts - Other	290,866	240,842	743,443	(623,559)	651,592	Not included
408.1	Taxes other than inc taxes, utility operating inc	1,821	705	1,742	-	4,268	Wage & Salary Factor
416-421.2	Other Income -Below the Line	791,529	668,026	953,108	49,904,954	52,317,617	Not included
26.1-426.5		793,436	612,278	1,127,607	-	2,533,321	Not included
430	Interest-Debt to Associated Companies	33,667	27,028	45,561	_	106,256	Not included
431	Interest-Short Term Debt	(16,005)	(12,879)	(21,440)	-	(50,324)	Not included
556	System cont & load dispatch	1,762,459	1,397,736	1,967,404	-	5,127,599	Not included
557	Other expenses	1,289,456	1,123,936	1,209,338	-	3,622,730	Not included
560	Operation Supervision & Engineering	3,383,115	3,135,496	4,630,184	-	11,148,795	100% included
561.1	Load Dispatching - Reliability	14,659	9,981	-	-	24,640	100% included
561.2	Load Dispatch - Monitor & Operate Transmission Sys	67,228	19,453	727,609	-	814,290	100% included
561.3	Load Dispatch - Transmission Service & Scheduling	33,317	44,911	29,401	-	107,629	100% included
561.5	Reliability, Planning and Standards	348,426	219,013	131,562	-	699,001	100% included
563	Overhead line expenses	-	-	225	-	225	100% included
562	Station expenses	-	-	6,587	-	6,587	100% included
564	Underground Line Expenses - Transmission	-	-	525	-	525	100% included
566	Miscellaneous transmission expenses	964,413	829,555	916,409	-	2,710,377	100% included
568	Maintenance Supervision & Engineering	131,952	100,446	465,203	-	697,601	100% included
569	Maint of structures	6,463	6,993	7,169	-	20,625	100% included
569.2	Maintenance of Computer Software	646,321	311,341	457,266	-	1,414,928	100% included
569.4	Maintenance of Transmission Plant	-	-	4	-	4	100% included
570	Maintenance of station equipment	177,361	64,923	367,252	-	609,536	100% included
571	Maintenance of overhead lines	393,340	286,999	590,906	-	1,271,245	100% included 100% included
572 572	Maintenance of underground lines Maintenance of miscellaneous transmission plant	194	172	1,137	-	1,503	100% included
573 575.5	Ancillary services market administration	15,358	28,110	145,477 8,945	-	188,945 8,945	Not included
580	Operation Supervision & Engineering	1,205,549	900,876	1,342,800		3,449,225	Not included
581	Load dispatching	1,088,271	408,220	1,622,032		3,118,523	Not included
582	Station expenses	519,935	400,220	127,953		647,888	Not included
583	Overhead line expenses	79,339	179.386	37,971	_	296,696	Not included
584	Underground line expenses	35,984	-	181,498	_	217,482	Not included
585	Street lighting	1,575	_	27	-	1,602	Not included
587	Customer installations expenses	345,833	349,544	1,003,345	_	1,698,722	Not included
588	Miscellaneous distribution expenses	3,807,435	4,244,289	6,809,195	-	14,860,919	Not included
589	Rents	80,562	409	77,296	-	158,267	Not included
590	Maintenance Supervision & Engineering	948,744	573,387	499,410	-	2,021,541	Not included
591	Maintain structures	7,013	6,792	6,974	-	20,779	Not included
592	Maintain equipment	353,360	427,768	916,673	-	1,697,801	Not included
593	Maintain overhead lines	1,754,068	1,231,469	1,850,015	-	4,835,552	Not included
594	Maintain underground line	129,627	69,299	728,487	-	927,413	Not included
595	Maintain line transformers	2,257	-	150,585	-	152,842	Not included
596	Maintain street lighting & signal systems	41,343	36,511	6,306	-	84,160	Not included
597	Maintain meters	164,705	34,459	132,584	-	331,748	Not included
598	Maintain distribution plant	44,155	20,222	574,205	-	638,582	Not included
800-894	Total Gas Accounts	2,355,199	-	-	-	2,355,199	Not included
902	Meter reading expenses	144,273	36,799	129,651	-	310,723	Not included
903	Customer records and collection expenses	50,866,226	47,660,833	48,331,246	-	146,858,305	Not included
907	Supervision - Customer Svc & Information	88	156,520	42,124	-	198,732	Not included
908	Customer assistance expenses	1,897,100	652,072	545,344	-	3,094,516	Not included
909	Informational & instructional advertising	524,046	539,891	834,890	-	1,898,827	Not included
912	Demonstrating and selling expense	161,461	-	-	-	161,461	Not included
913	Advertising expense	40,738	-	-	-	40,738	Not included
920	Administrative & General salaries	339,115	100,744	689,110	-	1,128,969	Wage & Salary Facto
921	Office supplies & expenses	240	712	361	-	1,313	Wage & Salary Facto
923	Outside services employed	46,996,640	42,150,533	75,985,080	-	165,132,253	Wage & Salary Facto
924	Property insurance	113	91	154	-	358	Net Plant Factor
926	Employee pensions & benefits	7,809,871	4,323,683	12,245,344	-	24,378,898	Wage & Salary Factor
928 929	Regulatory commission expenses Duplicate charges-Credit	1,470,858	492,412	2,686,522	-	4,649,792	Direct Transmission On Wage & Salary Factor
930.1	General ad expenses	422,348 208	150,426 186	1,117,064 356	-	1,689,838 750	Direct Transmission O
930.1	Miscellaneous general expenses	518 497	510.021	999.424	-	2 027 942	Wage & Salary Factor
230.7	INTERCEDIAL PROPERTY OF THE PR	J10.44/	31U.UZ I	777.4/4	-	/ 11/ / 94/	AN ORE OF POTOTO LATELO.

518,497

302,795

165,063,490

510,021

135,585

135,410,920

999,424

75,371

49,281,395

219,018,531

2,027,942 Wage & Salary Factor

Wage & Salary Factor

513,751

568,774,336

Delmarva Power & Light Company

Attachment 6 - Estimate and Reconciliation Worksheet

			AllaCIIIIEIII	0 - EStimate and i	Reconcination	VVOLKSLIEEL									
Step Month	Year	Action													
Steb Mouth	Teal	ACTION													
Exec Summar	у														
1 April	Year 2	TO populates the	ormula with Year 1 data fro	om FERC Form 1 data for Ye	ear 1 (e.g., 2004)										
2 April	Year 2	TO estimates all ti	ansmission Cap Adds and	CWIP for Year 2 weighted b	ased on Months expecte	d to be in service in Ye	ar 2 (e.g., 2005)								
3 April	Year 2	TO adds weighted	Cap Adds to plant in service	ce in Formula											
4 May			p 3 on PJM web site												
5 June	Year 2	Results of Step 3	go into effect for the Rate Y	/ear 1 (e.g., June 1, 2005 - N	1ay 31, 2006)										
6 April	Year 3	TO populates the	formula with Year 2 data fro	om FERC Form 1 for Year 2	(e.g., 2005)										
7 April				by removing from Year 2 dat		aced in service in Year	2 and adding weighte	ed average in Year 2 actua	al Cap Adds and CWIP in	Reconciliation					
			e any Reconciliation amour				gg	g							
8 April	Year 3		•	ear 3 weighted based on Mor	iths expected to be in ser	rvice in Year 3 (e.g., 20	06)								
9 April	Year 3		-	een the Reconciliation in Ste				difference is also added to	o Step 8 in the subseque	ent year)					
10 May	Year 3	Post results of Ste	p 9 on PJM web site												
11 June	Year 3	Results of Step 9	go into effect for the Rate Y	/ear 2 (e.g., June 1, 2006 - N	May 31, 2007)										
1 April	Year 2			om FERC Form 1 data for Ye											
		131,214,059	Rev Req based on Year	1 data	Must run Appendix A to	get this number (withou	ut inputs in lines 20, 2	1 or 43a of Appendix A)							
2 April	Voor 2	TO ostimatos all t	ansmission Can Adds and	CWIP for Year 2 weighted b	asad on Months avnosta	d to be in service in Ve	or 2 (o.g., 2005)								
2 Αριί	rear z	10 estimates all ti	arisinission Cap Adds and i	CWIF for real 2 weighted b	ased on Months expecte	a to be in service in Te	ai 2 (e.g., 2005)								
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
			Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	()	Other Plant In Service	Other Plant In Service		MAPP In Service Otl				
			Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)
		Jan					11.5		-			-	-	-	-
		Feb					10.5					-	-		-
		Mar					9.5					-	-	-	-
		Apr					8.5	-		-	-	-	-		-
		May					7.5		-	-	-	-	-		-
		Jun					6.5	-	-	-	-	-	-	-	-
		Jul					5.5		-	-	-	-	-		-
		Aug					4.5		-			-	-	-	-
		Sep					3.5					-	-	-	-
		Oct					2.5	-	-	-	-	-	-	-	-
		Nov					1.5		-		-	-	-	-	-
		Dec	2,741,565				0.5	1,370,783	-		-	114,232	-	-	-
		Total	2,741,565	-	-	-		1,370,783				114,232	-	-	-
		New Transmission	Plant Additions and CWIF	P (weighted by months in ser	vice)							114,232	-	-	-
										Input to Line 21 of Appe		114,232	-		-
										Input to Line 43a of Appe				-	
										Month In Service or Mont	h for CWIP	11.50	#DIV/0!	#DIV/0!	#DIV/0!
3 April	Year 2	TO adds weighted	Cap Adds to plant in service	ce in Formula											

114,232

- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
 - \$ 114,232 Input to Formula Line 21
- 4 May Year 2 Post results of Step 3 on PJM web site

131,224,357

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

- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 May 31, 2006)
 - \$ 131,224,357
- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)

153,802,694 Rev Req based on Prior Year data

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

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

Remove all Cap Adds placed in service in Year 2

For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 175,951,339 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E)	(F) Other Plant In Service	(G) Other Plant In Service	(H) MAPP CWIP	(I) MAPP In Service	(J) Other Plant In Service	(K) Other Plant In Service	(L) MAPP CWIP	(M) MAPP In Service	
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(1 / 12)	
Jan	779,121				11.5	8,959,891	-		-	746,658		-	-	
Feb	1,728,230				10.5	18,146,417	-		-	1,512,201		-	-	
Mar	1,992,947				9.5	18,933,000	-		-	1,577,750			-	
Apr	22,158,947				8.5	188,351,047	-			15,695,921		-	-	
May	51,832,602				7.5	388,744,518	-		-	32,395,377		-	-	
Jun	5,123,174				6.5	33,300,633	-		-	2,775,053		-	-	
Jul	919,412				5.5	5,056,764	-		-	421,397		-	-	
Aug	12,001,454				4.5	54,006,542	-		-	4,500,545		-	-	
Sep	1,322,609				3.5	4,629,130	-		-	385,761			-	
Oct	2,502,622				2.5	6,256,555	-		-	521,380		-	-	
Nov	11,332,404				1.5	16,998,606	-		-	1,416,551				
Dec	64,257,817				0.5	32,128,908	-		-	2,677,409		-	-	
Total	175,951,339		-	-		775,512,012	-		-	64,626,001				
New Transmission	Plant Additions and CWIP	(weighted by months in serv	rice)							64,626,001		-	-	
								Input to Line 21 of Apper	ndix A	64,626,001	-		-	64,626,001
								Input to Line 43a of Apper	ndix A					-
								Month In Service or Month	n for CWIP	7.59	#DIV/0!	#DIV/0!	#DIV/0!	

143,727,482 Result of Formula for Reconciliation

Must run Appendix A with cap adds in line 21 & line 20

(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

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

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Other Plant In Service	(C) Monthly Additions MAPP CWIP	(D) Monthly Additions MAPP In Service	(E) Weighting	(F) Other Plant In Service Amount (A x E)	(G) Other Plant In Service Amount (B x E)	(H) MAPP CWIP Amount (C x E)	(I) MAPP In Service (Amount (D x E)	(J) Other Plant In Service (F / 12)	(K) Other Plant In Service (G / 12)	(L) MAPP CWIP (H / 12)	(M) MAPP In Service (I / 12)	
Jan	Other Flant III Service	Other Flant III Service	-	WINT III SCIVICE	11.5	/ imoditi (/ t x L)	/ intoditt (D X L)	Amount (O X L)	/ Infodrit (D X L)	(1 / 12)	(07.12)	(117 12)	(17.12)	
			•			•	-	•	•	-	•	-	-	
Feb					10.5		-		-		-	-	-	
Mar	5,492,768		-		9.5	52,181,296	-		-	4,348,441	-	-	-	
Apr					8.5	-	-	-	-	-	-	-	-	
May	68,209,058				7.5	511,567,935	-	-	-	42,630,661	-		-	
Jun					6.5	-	-	-	-	-	-		-	
Jul					5.5	-	-		-	-	-		-	
Aug					4.5	-	-	-	-	-	-	-	-	
Sep					3.5					-				
Oct					2.5	-	-	-	-	-	-		-	
Nov					1.5					-		-		
Dec					0.5				-	-		-		
Total	73,701,826	-	-	-		563,749,231	-	-	-	46,979,103		-	-	
New Transmission	Plant Additions and CWIF	(weighted by months in ser	vice)					(0	46,979,103		-		
145,118,023								Input to Line 21 of Appe Input to Line 43a of Appe		46,979,103	-	-	-	46,979,103
								Month In Service or Mon	th for CWIP	4.35	#DIV/0!	#DIV/0!	#DIV/0!	

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

The Reconciliation 143,727,482	,	T -	The forecast in Prior Year 130,763,416	=	12,964,066		
l-t	+ -£ D-£l	C b					
Interest on Amoun			0.3600%				
Interest rate pursus Month	ani io 55.19	ya idi ivialeti di <mark></mark> Yr	1/12 of Step 9	Interest rate for		Interest	Surcharge (Refund) Owed
IVIOLITI		11	1/12 of Step 9	March of the Current Yr	Months	IIIIeiesi	Surcharge (Refund) Ower
Jun	Year 1		1,080,339	0.3600%	11.5	44,726	1,125,065
Jul	Year 1		1,080,339	0.3600%	10.5	40,837	1,121,176
Aug	Year 1		1,080,339	0.3600%	9.5	36,948	1,117,286
Sep	Year 1		1,080,339	0.3600%	8.5	33,058	1,113,397
Oct	Year 1		1,080,339	0.3600%	7.5	29,169	1,109,508
Nov	Year 1		1,080,339	0.3600%	6.5	25,280	1,105,619
Dec	Year 1		1,080,339	0.3600%	5.5	21,391	1,101,730
Jan	Year 2		1,080,339	0.3600%	4.5	17,501	1,097,840
Feb	Year 2		1,080,339	0.3600%	3.5	13,612	1,093,951
Mar	Year 2		1,080,339	0.3600%	2.5	9,723	1,090,062
Apr	Year 2		1,080,339	0.3600%	1.5	5,834	1,086,173
May	Year 2		1,080,339	0.3600%	0.5	1,945	1,082,283
Total			12,964,066			,	13,244,089
			Balance	Interest rate from above	Amortization over Rate Year	Balance	
Jun	Year 2		13,244,089	0.3600%	1,129,670	12,162,098	
Jul	Year 2		12,162,098	0.3600%	1,129,670	11,076,211	
Aug	Year 2		11,076,211	0.3600%	1,129,670	9,986,415	
Sep	Year 2		9,986,415	0.3600%	1,129,670	8,892,696	
Oct	Year 2		8,892,696	0.3600%	1,129,670	7,795,040	
Nov	Year 2		7,795,040	0.3600%	1,129,670	6,693,432	
Dec	Year 2		6,693,432	0.3600%	1,129,670	5,587,858	
Jan	Year 3		5,587,858	0.3600%	1,129,670	4,478,304	
Feb	Year 3		4,478,304	0.3600%	1,129,670	3,364,755	
Mar	Year 3		3,364,755	0.3600%	1,129,670	2,247,198	
Apr	Year 3		2,247,198	0.3600%	1,129,670	1,125,618	
May	Year 3		1,125,618	0.3600%	1,129,670	-	
Total with interest					13,556,043		
The difference bet	an tha D		Chan 7 and the forecast in Dr	las Vans vidda latarant	12 557 042		
rne amerence bet	ween the R	econciliation in S	Step 7 and the forecast in Pr	ioi year with interest	13,556,043		
			d Cap Adds and CWIP for Ye	ear 3 (Step 8)			
Revenue Requiren	ment for Yea	ar 3			158,674,066		

10 May Year 3 Ilts of Step 9 on PJM web site

\$ 158,674,066

11 June Year 3 or the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

\$ 158,674,066

Delmarva Power & Light Company

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carryin	ng Charge																
2	Fixed Charge Ra																	
3	Δ.	Formula Line		a Charae withou	t Danzasiation					10.201%								
5	A B	160 167	Net Plant Carryin Net Plant Carryin			ocrease in R	OF without [Depreciation		10.201%								
6	C		Line B less Line		o Baolo i olile ii	10.0000 11.11		5 op. 66.4.6		0.5225%								
7	FCR if a CIAC																	
8	D	161	Net Plant Carryin	a Charge withou	t Denreciation	Return nor	Income Tax	26		3.2465%								
	D	101	riot i ant oan yin	g ondige withou	it Depresiation,	rtotarri, rior	moome rax			0.240070								
9 10	The FCR resultin Therefore actual	_	•		•	ta for subs	equent year	s										
11	The ROE is 10.5%	% which include				n Docket No	o. EL13-48 a			mbership add	der as authorize			e projects ide				-1423 have
W. II.	Details		B024	41.3 Red Lion sub r	reconfiguration			B0494.1-4 Red	d Lion-Keeney			B0241.12 Red L	ion-Keeney		I	B0567 Mt.Pleasant	:-Townsend	
"Yes" if a project under PJM OATT Schedule 12, otherwise																		
12 "No"	Schedule 12	(Yes or No)	Yes				No				No				No			
13 Useful life of project	Life	(1.55.51.15)	35				35				35				35			
"Yes" if the customer has paid a																		
lump sum payment in the																		
amount of the investment on line 14 18, Otherwise "No"	CIAC	(Yes or No)	No				No				No				No			
•		(163 01 110)	INO				110				NO				INO			
15 Input the allowed ROE Incentive	Increased ROE (Basis	s Points)	150				150				150				150			
From line 4 above if "No" on line																		
14 and From line 8 above if 16 "Yes" on line 14	Base FCR		10.2008%				10.2008%				10.2008%				10.2008%			
Line 6 times line 15 divided by	Dasc I CIV		10.200070				10.200070				10.200070				10.200070			
17 100 basis points	FCR for This Project		10.9845%				10.9845%				10.9845%				10.9845%			
Columns A, B or C from			44.400.404								0.440.747				/ // 700			
18 Attachment 619 Line 18 divided by line 13	Investment Annual Depreciation E	-vp	14,689,101 419,689				3,099,104				2,418,717				6,414,723			
From Columns H, I or J from	Annual Depreciation E	ΣΧΡ	419,009				88,546				69,106				183,278			
20 Attachment 6	Month In Service or Mon	nth for CWIP	6.00				6.00				6.00				6			
	5.00	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
41	Base FCR W Increased ROE	2018 2018	11,121,748 11,121,748	419,689	10,702,059	1,511,381 1,595,252	2,346,464 2,346,464	88,546 88,546	2,257,919 2,257,919	318,871 336,566	1,831,314 1,831,314	69,106 69,106	1,762,208	248,865	5,040,140	183,278 183,278	4,856,862 4,856,862	678,715 716,778
42 43	Base FCR	2019	10,702,059	419,689 419,689	10,702,059 10,282,371	1,393,232	2,340,404	88,546	2,237,919	309,839	1,762,208	69,106	1,762,208 1,693,102	262,675 241,816	5,040,140 4,856,862	183,278	4,630,602	660,019
44	W Increased ROE	2019	10,702,059	419,689	10,282,371	1,549,151	2,257,919	88,546	2,169,373	326,840	1,762,208	69,106	1,693,102	255,084	4,856,862	183,278	4,673,584	696,646
45	Base FCR	2020	10,282,371	419,689	9,862,682	1,425,758	2,169,373	88,546	2,080,827	300,806	1,693,102	69,106	1,623,996	234,766	4,673,584	183,278	4,490,306	641,324
46	W Increased ROE	2020	10,282,371	419,689	9,862,682	1,503,051	2,169,373	88,546	2,080,827	317,113	1,693,102	69,106	1,623,996	247,493	4,673,584	183,278	4,490,306	676,514
47 48	Base FCR W Increased ROE	2021 2021	9,862,682 9,862,682	419,689 419,689	9,442,994 9,442,994	1,382,947 1,456,950	2,080,827 2,080,827	88,546 88,546	1,992,281 1,992,281	291,774 307,387	1,623,996 1,623,996	69,106 69,106	1,554,890 1,554,890	227,717 239,902	4,490,306 4,490,306	183,278 183,278	4,307,028 4,307,028	622,628 656,381
49	Base FCR	2022	9,442,994	419,689	9,023,305	1,340,135	1,992,281	88,546	1,903,735	282,741	1,554,890	69,106	1,485,783	220,668	4,307,028	183,278	4,123,751	603,932
50	W Increased ROE	2022	9,442,994	419,689	9,023,305	1,410,850	1,992,281	88,546	1,903,735	297,661	1,554,890	69,106	1,485,783	232,311	4,307,028	183,278	4,123,751	636,249
51	Base FCR	2023	9,023,305	419,689	8,603,616	1,297,324	1,903,735	88,546	1,815,189	273,709	1,485,783	69,106	1,416,677	213,618	4,123,751	183,278	3,940,473	585,236
52 53	W Increased ROE Base FCR	2023 2024	9,023,305 8,603,616	419,689 419,689	8,603,616 8,183,928	1,364,749 1,254,512	1,903,735 1,815,189	88,546 88,546	1,815,189 1,726,644	287,935 264,677	1,485,783 1,416,677	69,106 69,106	1,416,677 1,347,571	224,720 206,569	4,123,751	183,278 183,278	3,940,473 3,757,195	616,117 566,541
53 54	W Increased ROE	2024	8,603,616	419,689	8,183,928	1,234,512	1,815,189	88,546	1,726,644	278,208	1,416,677	69,106	1,347,571	200,309	3,940,473 3,940,473	183,278	3,757,195	595,985
55	Base FCR	2025	8,183,928	419,689	7,764,239	1,211,701	1,726,644	88,546	1,638,098	255,644	1,347,571	69,106	1,278,465	199,519	3,757,195	183,278	3,573,917	547,845
56	W Increased ROE	2025	8,183,928	419,689	7,764,239	1,272,548	1,726,644	88,546	1,638,098	268,482	1,347,571	69,106	1,278,465	209,539	3,757,195	183,278	3,573,917	575,853
57	Base FCR	2026	7,764,239	419,689	7,344,551	1,168,889	1,638,098	88,546	1,549,552	246,612	1,278,465	69,106	1,209,359	192,470	3,573,917	183,278	3,390,639	529,149
58 50	W Increased ROE Base FCR	2026 2027	7,764,239 7,344,551	419,689 419,689	7,344,551 6,924,862	1,226,448 1,126,078	1,638,098 1,549,552	88,546 88,546	1,549,552 1,461,006	258,756 237,580	1,278,465 1,209,359	69,106 69,106	1,209,359 1,140,252	201,948	3,573,917 3,390,639	183,278 183,278	3,390,639 3,207,362	555,721 510,453
59 60	W Increased ROE	2027	7,344,551	419,689 419,689	6,924,862 6,924,862	1,126,078	1,549,552	88,546 88,546	1,461,006	237,580	1,209,359	69,106	1,140,252	185,421 194,357	3,390,639 3,390,639	183,278	3,207,362 3,207,362	510,453
61																		
62																		

been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

	B0483.13 Oak Ha			,	B0320 Cool	Sprinas		BO568 3rd Indian River			
						- -					
No				No				No			
35				35				35			
No				No				No			
150				150				150			
10.2008%				10.2008%				10.2008%			
10.9845%				10.9845%				10.9845%			
0.070.550				4.50.500							
8,379,558				14,504,530				6,681,345			
239,416				414,415				190,896			
10				0				0			
12				9				8			
Doginning	Depreciation	Ending	Revenue	Doginning	Depreciation	Ending	Revenue	Doginning	Depreciation	Ending	Revenue
Beginning 6,703,646	239,416	Ending 6,464,230	898,817	Beginning 11,500,020	414,415	11,085,605	1,545,232	Beginning 5,472,340	190,896	Ending 5,281,444	729,643
6,703,646	239,416	6,464,230	949,477	11,500,020	414,415	11,085,605	1,632,109	5,472,340	190,896	5,281,444	771,034
6,464,230	239,416	6,224,815	874,395	11,085,605	414,415	10,671,190	1,502,959	5,281,444	190,896	5,090,549	710,171
6,464,230	239,416	6,224,815	923,178	11,085,605	414,415	10,671,190	1,586,587	5,281,444	190,896	5,090,549	750,065
6,224,815	239,416	5,985,399	849,973	10,671,190	414,415	10,256,775	1,460,685	5,090,549	190,896	4,899,653	690,698
6,224,815	239,416	5,985,399	896,879	10,671,190	414,415	10,256,775	1,541,066	5,090,549	190,896	4,899,653	729,096
5,985,399	239,416	5,745,983	825,550	10,256,775	414,415	9,842,360	1,418,411	4,899,653	190,896	4,708,757	671,225
5,985,399	239,416	5,745,983	870,581	10,256,775	414,415	9,842,360	1,495,545	4,899,653	190,896	4,708,757	708,127
5,745,983	239,416	5,506,567	801,128	9,842,360	414,415	9,427,944	1,376,138	4,708,757	190,896	4,517,862	651,752
5,745,983	239,416	5,506,567	844,282	9,842,360	414,415	9,427,944	1,450,024	4,708,757	190,896	4,517,862	687,158
5,506,567	239,416	5,267,151	776,706	9,427,944	414,415	9,013,529	1,333,864	4,517,862	190,896	4,326,966	632,279
5,506,567	239,416	5,267,151	817,984	9,427,944	414,415	9,013,529	1,404,502	4,517,862	190,896	4,326,966	666,189
5,267,151	239,416	5,027,735	752,284	9,013,529	414,415	8,599,114	1,291,591		190,896	4,136,071	612,807
5,267,151	239,416	5,027,735	791,685	9,013,529	414,415	8,599,114	1,358,981	4,326,966	190,896	4,136,071	645,220
5,027,735	239,416	4,788,319	727,861	8,599,114	414,415	8,184,699	1,249,317	4,136,071	190,896	3,945,175	593,334
5,027,735	239,416	4,788,319	765,387	8,599,114	414,415	8,184,699	1,313,460	4,136,071	190,896	3,945,175	624,252
4,788,319	239,416	4,548,903	703,439	8,184,699	414,415	7,770,284	1,207,044	3,945,175	190,896	3,754,280	573,861
4,788,319	239,416	4,548,903	739,088	8,184,699	414,415	7,770,284	1,267,939	3,945,175	190,896	3,754,280	603,283
4,548,903	239,416	4,309,487	679,017	7,770,284	414,415	7,355,869	1,164,770	3,754,280	190,896	3,563,384	554,388
4,548,903	239,416	4,309,487	712,790	7,770,284	414,415	7,355,869	1,222,417	3,754,280	190,896	3,563,384	582,314
_											
••••											

	BO272.1 Keeney 5	00kV Sub		B0751 Kee	eney - Additional B	Breakers on 500	kV Bus		BO566 Trappe T	ap - Todd		BO73	3 Harmony Add 2nd	d 230/138 Auto	Tr	B1247 G	Glasgow - Cecil 138	kV Circuit Reb	uild	
Vac				Vac				No				Vac				Vac				
Yes 35				Yes 35				No 35				Yes 35				Yes 35				
30				30				30				30				30				
No				No				No				No				No				
0				0				150				0				0				
10.2008%				10.2008%				10.2008%				10.2008%				10.2008%				
10.200070				10.200070				10.200070				10.200070				10.200070				
10.2008%				10.2008%				10.9845%				10.2008%				10.2008%				
217,662				5,055,041				16,372,433				10,567,349				7,246,743				
6,219				144,430				467,784				301,924				207,050				
,																_				
6				6				12				4				5				
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total
183,458	6,219	177,239	24,299	4,260,677	144,430	4,116,248	564,319	14,033,514	467,784	13,565,730	1,851,593	9,158,369	301,924	8,856,445	1,205,350	6,168,889	207,050	5,961,839	815,203	
183,458	6,219	177,239	24,299	4,260,677	144,430	4,116,248	564,319	14,033,514	467,784	13,565,730	1,957,906	9,158,369	301,924	8,856,445	1,205,350	6,168,889	207,050	5,961,839	815,203	\$ 10,015,762
177,239	6,219	171,020	23,664	4,116,248	144,430	3,971,818	549,586	13,565,730	467,784	13,097,946	1,803,875	8,856,445	301,924	8,554,521	1,174,551	5,961,839	207,050	5,754,789	794,083	\$ 9,319,443
177,239	6,219	171,020	23,664	4,116,248	144,430	3,971,818	549,586	13,565,730	467,784	13,097,946	1,906,522	8,856,445	301,924	8,554,521	1,174,551	5,961,839	207,050	5,754,789	794,083	\$ 9,741,874
171,020	6,219	164,801	23,030	3,971,818	144,430	3,827,388	534,853	13,097,946	467,784	12,630,163	1,756,157	8,554,521	301,924	8,252,596	1,143,753	5,754,789	207,050	5,547,739	772,962	\$ 9,061,802
171,020	6,219	164,801	23,030	3,971,818	144,430	3,827,388	534,853	13,097,946	467,784	12,630,163	1,855,139	8,554,521	301,924	8,252,596	1,143,753	5,754,789	207,050	5,547,739	772,962	\$ 9,467,986
164,801	6,219	158,582	22,396	3,827,388	144,430	3,682,958	520,120	12,630,163	467,784	12,162,379	1,708,440	8,252,596	301,924	7,950,672	1,112,954	5,547,739	207,050	5,340,690	751,841	\$ 8,804,161
164,801	6,219	158,582	22,396	3,827,388	144,430	3,682,958	520,120	12,630,163	467,784	12,162,379	1,803,755	8,252,596	301,924	7,950,672	1,112,954	5,547,739	207,050	5,340,690	751,841	\$ 9,194,098
158,582 158,582	6,219 6,219	152,363 152,363	21,761 21,761	3,682,958 3,682,958	144,430 144,430	3,538,529 3,538,529	505,387 505,387	12,162,379 12,162,379	467,784 467,784	11,694,595 11,694,595	1,660,722 1,752,372	7,950,672 7,950,672	301,924 301,924	7,648,748 7,648,748	1,082,155 1,082,155	5,340,690 5,340,690	207,050 207,050	5,133,640 5,133,640	730,721 S	\$ 8,546,520 \$ 8,920,211
152,363	6,219	146,144	21,701	3,538,529	144,430	3,394,099	490,654	12,102,379	467,784	11,094,393	1,752,372	7,950,072	301,924	7,046,746	1,062,155	5,133,640	207,050	4,926,590	709,600	\$ 8,288,879
152,363	6,219	146,144	21,127	3,538,529	144,430	3,394,099	490,654	11,694,595	467,784	11,226,811	1,700,988	7,648,748	301,924	7,346,824	1,051,357	5,133,640	207,050	4,926,590	709,600	\$ 8,646,323
146,144	6,219	139,926	20,492	3,394,099	144,430	3,249,669	475,921	11,226,811	467,784	10,759,027	1,565,287	7,346,824	301,924	7,044,899	1,020,558	4,926,590	207,050	4,719,540	688,479	\$ 8,031,238
146,144	6,219	139,926	20,492	3,394,099	144,430	3,249,669	475,921	11,226,811	467,784	10,759,027	1,649,605	7,346,824	301,924	7,044,899	1,020,558	4,926,590	207,050	4,719,540	688,479	\$ 8,372,435
139,926	6,219	133,707	19,858	3,249,669	144,430	3,105,239	461,188	10,759,027	467,784	10,291,244	1,517,570	7,044,899	301,924	6,742,975	989,760	4,719,540	207,050	4,512,490	667,359	\$ 7,773,597
139,926	6,219	133,707	19,858	3,249,669	144,430	3,105,239	461,188	10,759,027	467,784	10,291,244	1,598,221	7,044,899	301,924	6,742,975	989,760	4,719,540	207,050	4,512,490	667,359	\$ 8,098,547
133,707	6,219	127,488	19,224	3,105,239	144,430	2,960,810	446,455	10,291,244	467,784	9,823,460	1,469,852	6,742,975	301,924	6,441,051	958,961	4,512,490	207,050	4,305,441	646,238	\$ 7,515,956
133,707	6,219	127,488	19,224	3,105,239	144,430	2,960,810	446,455	10,291,244	467,784	9,823,460	1,546,838	6,742,975	301,924	6,441,051	958,961	4,512,490	207,050	4,305,441	646,238	\$ 7,824,659
127,488	6,219 6,210	121,269	18,589	2,960,810	144,430	2,816,380	431,722	9,823,460	467,784 467,784	9,355,676	1,422,135	6,441,051 6,441,051	301,924	6,139,127	928,162	4,305,441 4,305,441	207,050	4,098,391	625,117	\$ 7,258,315
127,488	6,219	121,269	18,589	2,960,810	144,430	2,816,380	431,722	9,823,460	467,784	9,355,676	1,495,454	6,441,051	301,924	6,139,127	928,162		207,050	4,098,391	625,117	\$ 7,550,771
								•					·•							

Incentive Charged R Revenue Credit 9,577,084 10,015,762 9,319,443 9,741,874 9,061,802 9,467,986 \$ 8,804,161 9,194,098 8,546,520 8,920,211 8,288,879 8,646,323 8,031,238 8,372,435 7,773,597 \$ 8,098,547 7,515,956 7,824,659 7,258,315 7,550,771 -

Delmarva Power & Light Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #		Long Term Interest	
	101	Less LTD Interest on Securitization Bonds	0
	112	Capitalization Less LTD on Securitization Bonds	0
		Calculation of the above Securitization Adjustments	



Amy L. Blauman Assistant General Counsel

Edison Place 701 Ninth Street NW Washington, DC 20068-0001 Office 202.872.2122 Fax 202.331.6767 pepco.com alblauman@pepcoholdings.com

May 15, 2018

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

> Re: Potomac Electric Power Company ("Pepco"), Docket No. ER09-1159 Informational Filing of 2018 Formula Rate Annual Update;

Notice of Annual Meeting

Dear Ms. Bose,

Pepco hereby submits electronically, for informational purposes, its 2018 Annual Formula Rate Update. On November 3, 2015, the Commission approved an uncontested settlement agreement ("Settlement") filed in Docket Nos. EL13-48, *et al.*¹ Formula Rate implementation protocols contained in the Settlement provide that:

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

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

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

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

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

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

Pepco's 2018 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

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

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

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

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

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

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

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

ATTACHMENT H-9A

mula Dat	a Annandiy A	Mada	FERC Form 1 Page # or Instruction	2017
	e Appendix A s are input cells	Notes	TERO FORM F Fage # OF Instruction	2017
ators				
	alary Allocation Factor mission Wages Expense		p354.21b	\$ 7,990,
	Wages Expense A&G Wages Expense		p354.28b p354.27b	\$ 81,232, \$ 5,959,
Total	Add Wages Expense		(Line 2 - 3)	75,273
Wages & Sa	alary Allocator		(Line 1 / 4)	10.61
	ic Plant in Service	(Note B)	p207.104g (See attachment 5)	\$ 8,490,358
	non Plant In Service - Electric Plant In Service		(Line 24) (Sum Lines 6 & 7)	8,490,358
	nulated Depreciation (Total Electric Plant) nulated Intangible Amortization	(Note A)	p219.29c See attachment 5) p200.21c	\$ 2,894,810 \$ 24,819
Accun	nulated Intelligible 7 thortization nulated Common Amortization - Electric nulated Common Plant Depreciation - Electric	(Note A) (Note A)	p356 p356	Ψ 24,010
	Accumulated Depreciation Accumulated Depreciation	, , , , , , , , , , , , , , , , , , ,	(Sum Lines 9 to 12)	2,919,63
Net Pl	lant		(Line 8 - 13)	5,570,72
Transr Gross Plant	mission Gross Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)	1,589,08 18.7
	mission Net Plant		(Line 39 - Line 28)	1,107,19
Net Plant All Calculations	locator		(Line 17 / 14)	19.8
Plant In Serv	vice			
Transr	mission Plant In Service econciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note B) For Reconciliation Only	p207.58.g Attachment 6 - Enter Negative	\$ 1,554,44
New T	Fransmission Plant Additions for Current Calendar Year (weighted by months in service) Transmission Plant In Service		Attachment 6 (Line 19 - 20 + 21)	1,554,44
	ral & Intangible		p205.5.g & p207.99.g (see attachment 5)	326,3
Total (non Plant (Electric Only) General & Common	(Notes A & B)	p356 (Line 23 + 24)	326,33
	& Salary Allocation Factor ral & Common Plant Allocated to Transmission		(Line 5) (Line 25 * 26)	10.6 ⁻ 34,6 ⁻
Plant I	Held for Future Use (Including Land)	(Note C)	p214	
TOTAL Plan	nt In Service		(Line 22 + 27 + 28)	1,589,08
Accumulated	d Depreciation			
	mission Accumulated Depreciation	(Note B)	p219.25.c	466,99
Accun	nulated General Depreciation nulated Intangible Amortization		p219.28.c (see attachment 5) (Line 10)	115,54 24,8°
Comm	nulated Common Amortization - Electric non Plant Accumulated Depreciation (Electric Only) Accumulated Depreciation		(Line 11) (Line 12) (Sum Lines 31 to 34)	140,36
<u>Wage</u>	e & Salary Allocation Factor ral & Common Allocated to Transmission		(Line 5) (Line 35 * 36)	10.6° 14,90
	umulated Depreciation		(Line 30 + 37)	481,89
TOTAL Net	Property, Plant & Equipment		(Line 29 - 38)	1,107,1
tment To Rate	Base			
	d Deferred Income Taxes		Attach as at 4	200 5
Accun	net of FASB 106 and 109 nulated Investment Tax Credit Account No. 255 lant Allocation Factor	Enter Negative (Notes A & I)	Attachment 1 p266.h (Line 18)	-330,5 1
	nulated Deferred Income Taxes Allocated To Transmission		(Line 41 * 42) + Line 40	-330,5
Transmission	n Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b as Shown on Attachment 6	
Unamortized	d Abandoned Transmission Plant		Attachment 5	
	n O&M Reserves Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	-8,3
Prepayment	rs			
	yments Prepayments Allocated to Transmission	(Note A)	Attachment 5 (Line 45)	40,70
NA stadala a s				
	tributed Stores Exp	(Note A)	p227.6c & 16.c (Line 5)	1
Total	e & Salary Allocation Factor Transmission Allocated		(Line 47 * 48)	
	mission Materials & Supplies Materials & Supplies Allocated to Transmission		p227.8c (Line 49 + 50)	8,98 8,98
Cash Workir			(Line 95)	40.00
1/8th F			(Line 85) x 1/8	48,36
Network Cre	Cash Working Capital Allocated to Transmission		(Line 52 * 53)	6,04
Outsta	edits anding Network Credits s Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N) (Note N)	From PJM From PJM	
	utstanding Credits	(INOIG IN)	(Line 55 - 56)	
TOTAL Adju	stment to Rate Base		(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-283,20

O&M					
	Transmission O&M				
60	Transmission O&M			p321.112.b (see attachment 5)	31,719,430
61	Less extraordinary property loss			Attachment 5	0
62 63	Plus amortized extraordinary property loss Less Account 565			Attachment 5 p321.96.b	0
64	Plus Schedule 12 Charges billed to Transmission O	wner and booked to Account 565	(Note O)	PJM Data	0
65	Plus Transmission Lease Payments		(Note A)	p200.3.c	0
66	Transmission O&M			(Lines 60 - 63 + 64 + 65)	31,719,430
	Allocated General & Common Expenses				
67	Common Plant O&M		(Note A)	p356	0
68	Total A&G		41.4.0	p323.197.b (see attachment 5)	159,379,059
68a 69	For informational purposes: PBOB expense in FERC Less Property Insurance Account 924	Account 926	(Note S)	Attachment 5 p323.185b	1,830,717 1,210,424
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b	4,320,061
71	Less General Advertising Exp Account 930.1		,	p323.191b	409,143
72 70	Less DE Enviro & Low Income and MD Universal Fu	ınds	(Nata D)	p335.b	0
73 74	Less EPRI Dues General & Common Expenses		(Note D)	p352-353 (Lines 67 + 68) - Sum (69 to 73)	418,896 153,020,535
75	Wage & Salary Allocation Factor			(Line 5)	10.6159%
76	General & Common Expenses Allocated to Transmissi	on		(Line 74 * 75)	16,244,526
	Directly Assigned A&G				
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b	165,413
78	General Advertising Exp Account 930.1		(Note K)	p323.191b	0
79	Subtotal - Transmission Related			(Line 77 + 78)	165,413
80	Property Insurance Account 924			p323.185b	1,210,424
81	General Advertising Exp Account 930.1		(Note F)	p323.191b	1,210,424
82	Total		, ,	(Line 80 + 81)	1,210,424
83	Net Plant Allocation Factor			(Line 18)	19.88%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	240,575
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	48,369,944
				, , , , , , , , , , , , , , , , , , ,	, -,-
Depred	ciation & Amortization Expense				
	Depreciation Expense				
86	Transmission Depreciation Expense			p336.7b&c	31,604,170
	p			P	- , ,
86a	Amortization of Abandoned Transmission Plant			Attachment 5	0
87	General Depreciation			p336.10b&c (see attachment 5)	9,471,130
88	Intangible Amortization		(Note A)	p336.1d&e (see attachment 5)	551,834
89	Total		(**************************************	(Line 87 + 88)	10,022,965
90	Wage & Salary Allocation Factor			(Line 5)	10.6159%
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	1,064,029
92	Common Depreciation - Electric Only		(Note A)	p336.11.b	0
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d	0
94	Total			(Line 92 + 93)	0
95 96	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Tran	namicaion		(Line 5)	10.6159%
90	Common Depreciation - Electric Only Allocated to Train	ISITIISSIOTI		(Line 94 * 95)	0
97	Total Transmission Depreciation & Amortization			(Line 86 + 86a + 91 + 96)	32,668,199
Tayos	Other than Income				
Taxes					
98	Taxes Other than Income			Attachment 2	12,209,747
00	Total Tayon Other than Income			(Line 00)	12 200 747
99	Total Taxes Other than Income			(Line 98)	12,209,747
Return	/ Capitalization Calculations				
	•				
100	Long Term Interest			p117.62c through 67c	130,227,602
100	Long Term Interest Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	130,227,002
102	Long Term Interest		(1363.)	"(Line 100 - line 101)"	130,227,602
103	Preferred Dividends		enter positive	p118.29c	-
	Common Stock				
104	Proprietary Capital			p112.16c	\$ 2,533,342,208
105	Less Preferred Stock		enter negative	(Line 114)	0
106 107	Less Account 216.1 Common Stock		enter negative	p112.12c (Sum Lines 104 to 106)	-1,646,367 2,531,695,841
101	Common Clock			(Can Embo 107 to 100)	۵,001,0 0 0,0 4 1
	Capitalization				
108 109	Loss Loss on Reacquired Debt		antar na satir -	p112.17c through 21c p111.81c	2,542,952,327
1109	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p113.61c	-15,226,454 0
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1	4,111,752
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	0
113 114	Total Long Term Debt Preferred Stock			(Sum Lines 108 to 112) p112.3c	2,531,837,625
115	Common Stock			(Line 107)	2,531,695,841
116	Total Capitalization			(Sum Lines 113 to 115)	5,063,533,466
447	Dobt 0/	Total Lang Tarm Dabt		(Line 442 / 446)	500 ′
117 118	Debt % Preferred %	Total Long Term Debt Preferred Stock		(Line 113 / 116) (Line 114 / 116)	50% 0%
119	Common %	Common Stock		(Line 1147 116) (Line 115 / 116)	50%
				•	
120 121	Debt Cost Preferred Cost	Total Long Term Debt Preferred Stock		(Line 102 / 113)	0.0514
121 122	Common Cost	Preferred Stock Common Stock	(Note J)	(Line 103 / 114) Fixed	0.0000 0.1050
			(
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0257
124 125	Weighted Cost of Preferred Weighted Cost of Common	Preferred Stock Common Stock		(Line 118 * 121) (Line 119 * 122)	0.0000 0.0525
125	Total Return (R)	COMMON CLOCK		(Sum Lines 123 to 125)	0.0782
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	64,450,181

Comp	osite Income Taxes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate				21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)	Dan Otata Tau Oada	7.60%
130 131	р Т	(percent of federal income tax deductible for state purposes) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Per State Tax Code	0.00% 27.00%
132	T/ (1-T)	1-1-{[(1-311) (1-11)]/(1-311 111 μ)}-			36.99%
102	., (1 1)				30.3370
	ITC Adjustment		(Note I)		
133	Amortized Investment Tax Credit		enter negative	p266.8f	-167,520
134 135	T/(1-T) Net Plant Allocation Factor			(Line 132) (Line 18)	36.99% 19.8753%
136				(Line 13) (Line 133 * (1 + 134) * 135)	-45,612
					. •,• . –
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132 * 127 * (1-(123 / 126))]	16,002,866
138	Total Income Taxes			(Line 136 + 137)	15,957,254
REVE	NUE REQUIREMENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	1,107,196,849
140	Adjustment to Rate Base			(Line 58)	-283,207,505
141	Rate Base			(Line 59)	823,989,343
142	O&M			(Line 85)	48,369,944
143	Depreciation & Amortization			(Line 97)	32,668,199
144	Taxes Other than Income			(Line 99)	12,209,747
145	Investment Return			(Line 127)	64,450,181
146	Income Taxes			(Line 138)	15,957,254
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	173,655,325
	Adjustment to Remove Revenue Requirements Associated with	n Evoluded Transmission Facilities			
148	•	1 Excidued Transmission Facilities		(Line 19)	1,554,445,764
149	Excluded Transmission Facilities		(Note M)	Attachment 5	1,001,110,701
150			(ITOLO IVI)	(Line 148 - 149)	
151	Inclusion Ratio			(Line 150 / 148)	100.00%
152	Gross Revenue Requirement			(Line 147)	173,655,325
153	·			(Line 151 * 152)	173,655,325
	Revenue Credits & Interest on Network Credits				
154	Revenue Credits			Attachment 3	5,031,745
155	Interest on Network Credits		(Note N)	PJM Data	-
156	Net Revenue Requirement			(Line 153 - 154 + 155)	168,623,581
	Net Plant Carrying Charge				
157	Net Revenue Requirement			(Line 156)	168,623,581
158	Net Transmission Plant			(Line 19 - 30)	1,087,454,761
159	Net Plant Carrying Charge			(Line 157 / 158)	15.5063%
160	, ,	nor Income Toyon		(Line 157 - 86) / 158	12.6000%
161	Net Plant Carrying Charge without Depreciation, Return,	nor income raxes		(Line 157 - 86 - 127 - 138) / 158	5.2059%
400	Net Plant Carrying Charge Calculation per 100 Basis Point incre	ease in ROE		(Line 450 - 445 - 440)	20.040.440
162	·			(Line 156 - 145 - 146)	88,216,146
163 164	Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase	in ROF		Attachment 4 (Line 162 + 163)	86,051,349 174,267,494
165	Net Transmission Plant			(Line 162 + 163) (Line 19 - 30)	1,087,454,761
166		in ROE		(Line 164 / 165)	16.0253%
167	Net Plant Carrying Charge per 100 Basis Point in ROE w			(Line 163 - 86) / 165	13.1190%
168	·			(Line 156)	168,623,581
169	·			Attachment 6	4,213,939
170				Attachment 7	952,351
171 171a	Facility Credits under Section 30.9 of the PJM OATT and MAPP Abandonment recovery pursuant to ER13-607	radility Credits to Vineland per settlement in ERU5-515		Attachment 5 Attachment 5	-
17 Ta	• • •			(Line 168 - 169 + 171)	173,789,871
4=-	Network Zonal Service Rate		4.	DIM D.	
173 174	1 CP Peak Rate (\$/MW-Year)		(Note L)	PJM Data (Line 172 / 173)	6,097 28,502
-	·				
175	Network Service Rate (\$/MW/Year)			(Line 174)	28,502

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce
- rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423
- J have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

If they are booked to Acct 565, they are included in on line 64

- K Education and outreach expenses relating to transmission, for example siting or billing L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
- Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisison Owner whole on Line 155. O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Only Transmission Related	Plant Related	Labor Related	Total ADIT
ADIT- 282	0	(1,730,347,201)	0	
ADIT-283	(1,222,254)	(6,850,506)	(146,296,364)	
ADIT-190	0	36,976,338	41,347,776	
Subtotal	(1,222,254)	(1,700,221,369)	(104,948,588)	
Wages & Salary Allocator			10.6159%	
Gross Plant Allocator		18.7164%		
ADIT	(1,222,254)	(318,220,028)	(11,141,250)	(330,583,532)

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

Amount (4,111,752)

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

A ADIT-190	B Total	C Gas, Prod Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
	1.050.670					For book purposes, deferred compensation and deferred payments are expensed when accrued. For tax
Deferred Compensation	1,050,678	-	-	-	1,050,678	purposes, they are deducted when paid. Affects Company personnel across all functions.
Allowance for Doubtful Accounts	5,803,794	5,803,794	-	-	_	Under the Tax Reform Act of 1986, taxpayers are required to account for bad debts using the specific write-off method. The reserve method is used for book purposes. This amount represents the deferred tax asset related to the add-back of book reserves for tax purposes. This deferred tax asset is retail related.
Accrued Liabilities	78,513,571	54,496,517	-	-	24.017.054	For book purposes the liabilities are accrued with an offset to book expense. For tax purposes, a deduction is not allowed until the liability is paid.
	1 3/5 25/5 1 2	<i>σ η ισσησ σ</i>				For book purposes an environmental reserve is established with an offset to book expense for future environmental costs to be paid for clean-up. For tax purposes, no deduction is allowed until the environmental
Environmental Expense	7,206,005	7,206,005	-	-	-	liability is paid. Relates to the retail function.
						Pepco is in a net operating loss carryforward position, therefore, Pepco's charitable contributions are carried forward until such time as Pepco or its Parent company can use them in its consolidated federal income tax return. For book purposes, the contributions are expensed when incurred. Charitable contributions are not
Charitable Contribution Carryfoward	3,518,292	3,518,292	-	-	-	included in Operating Income and any related deferred income taxes are excluded from Rate Base.
Capital Loss Limitation	63,332	63,332	-	-	-	Tax capital losses are limited to the amount of tax capital gains.
FAS 106 OPEB Adjustment	9,856,980	-	-	-		FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. Amounts paid to participants or funded through the VEBA or 401(h) accounts are currently deductible for tax purposes. Affects company personnel across all functions. When a regulatory asset/liability is established, books credits/debits income, which for tax purposes needs to be
Regulatory Liabilities	1,541,500	1,541,500	-	-	-	reversed along with the associated amortization
FAS 109 - Deferred Taxes on ITC	715,724	-	-	715,724		Pursuant to the requirements of FAS 109, Pepco's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant.
						Pursuant to the requirements of FAS 109, Pepco's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up
FAS 109 - Regulatory Liability	216,731,382	-	-	216,731,382	-	necessary for full recovery of the prior flow-through amount. Related to all plant.
Fodoral & State NOI	36,370,016	6,842,135		20 527 004		PHI's consolidated return is in an NOL situation, therefore, they are carried forward until such time as PHI is in a taxable income position.
Federal & State NOL Other 190 Deferred Taxes	4,211,979	4,211,979	-	29,527,881		Miscellaneous temporary differences including DC Gross Receipts Tax and Sales and Use Tax
Merger Commitment Deferrals	8,546,200	8,546,200	-	-		Deferral of Merger Commitment expenses that are non-deductible until paid.
Interest on Contingent Taxes	82,534	82,534	-	-	-	Estimated book interest expense on prior year taxes not deductible for tax purposes until paid
		,				
Subtotal - p234	374,211,987	92,312,288	-	246,974,987	34,924,712	
Less FASB 109 Above if not separately removed	162,533,869	(31,184,736)	-	209,998,649	(16,280,044)	
Less FASB 106 Above if not separately removed	9,856,980	400 107 001		20.000	9,856,980	
Total	201,821,138	123,497,024	-	36,976,338	41,347,776	

Instructions for Account 190:

1. ADIT items related only to NonElectric Operations (e.g., Gas, Water,
Sewer) or Production are directly
assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A ADIT- 282	B Total	C Gas, Prod Or Other	D Only Transmission	E Plant	F Labor	G
ADI1- 202		Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(1,730,347,201)	-	-	(1,730,347,201)		This deferred tax balance relates to the life and method differences on property related items for book and tax.
						Under SFAS 109, deferred income taxes must be provided on all book/tax temporary differences, including
FAS109 AFUDC Equity	(27,046,939)	-	-	(27,046,939)		AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
CIAC - Non Rate Base	46,890,907	46,890,907	-	-		Contributions in Aid of Construction (CIAC) are a reduction to Plant for book accounting purposes, but are included in taxable income and depeciated for income tax purposes. This different book/tax treatment results in deferred income taxes which must be recorded in accordance with SFAS 109. The company collects an income tax gross-up from the customer which is reimbursement for the time value of money on the additional tax liability inccurred until such time as the amounts are fully depreciated for tax purposes. The deferred income tax asset on CIAC's is excluded from Rate Base because the underlying plant is not included in Rate Base.
Leased Vehicles - Non Rate Base	(6,253,896)	(6,253,896)	_	-		The Company leases its vehicles under arrangements that are treated as Operating Leases for book purposes, but financing leases for tax purposes. The differing income tax treatment between Rent Expense deducted for book purposes and tax depreciation expense deducted for income tax purposes, results in deferred income

Plant Related - FAS109 Deferred Taxes	561,841,819			561,841,819		Pursuant to the requirements of FAS 109, Pepco's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances primarily represent the deferred taxes on prior flow-through items, including the amount of the required gross-up necessary for full recovery of the prior flow-through amount. Related to all plant.
Subtotal - p275 (Form 1-F filer: see note 6 below)	(1,154,915,310)	40,637,010	-	(1,195,552,320)	-	
Less FASB 109 Above if not separately removed	534,794,880	-	-	534,794,880	-	
Less FASB 106 Above if not separately removed	-					
Total	(1,689,710,190)	40,637,010		(1,730,347,201)	-	

Instructions for Account 282:

1. ADIT items related only to NonElectric Operations (e.g., Gas, Water,
Sewer) or Production are directly
assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

formula, the associated ADIT amount

Deferred Income Taxes (ADIT) Worksheet

shall be excluded

А	В	С	D	E	F	G
ADIT-283	Total	Gas, Prod Or Other	Only Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
						The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new
December 1 Debt	(4.444.752)	(4.444.752)				bond issue for book purposes. Related to all functions. Excluded here since it is included in Cost of Debt.
Reacquired Debt	(4,111,752)	(4,111,752)	-	-	-	For book purposes, the MD property taxes are accrued over the fiscal year. For tax purposes payments are
						deducted when paid based on the lien date.
Manufact Description	(6.050.506)			(6.050.506)		deducted when paid based on the nen date.
Maryland Property Taxes	(6,850,506)	-	-	(6,850,506)	-	For hook numbers, proposed sympasses, which related to a future poriod but are poid in the surrent poriod, must
						For book purposes, prepaid expenses, which related to a future period but are paid in the current period, must be capitalzied and amortized to the balance sheet as an assset. For tax purposes, there is "12-month rule"
						which allows taxpayers that meet the 12-month rule to currently deduct the amount, as long as the benefits
						does not extend beyond 12 months. The prepaid interest relates to the Life Insurance plans, that is why this is
Prepaid Interest	(400,843)	-	-	-	(400,843)	labor related.
						For book purposes, prepaid expenses, which related to a future period but are paid in the current period, must
						be capitalzied and amortized to the balance sheet as an assset. For tax purposes, there is "12-month rule"
						which allows taxpayers that meet the 12-month rule to currently deduct the amount, as long as the benefits
Prepayments	(166,135)	-	-	-	(166,135)	does not extend hevond 12 months
Dogwletow, Accet. DCAA	(50.426.540)	(50.426.540)				For books, Demand Side Management Costs are deferred. For tax these costs are expensed when paid. These
Regulatory Asset - DSM	(59,126,549)	(59,126,549)	-	-	<u>-</u>	deferred taxes are the result of this book/tax difference which is retail in nature. For book purposes, a regulatory asset has been established for the FERC Formula Rate Filing true-up and book
						income has been increased. For tax purposes, this regulatory asset is not recognized and the book income must
Regulatory Asset - FERC Formula Rate True-up	(826,383)	_	(826,383)	_	_	be reversed.
The second of th	(828,888)		(828)888)			For book purposes, regulatory assets are established with an increase to book income. For tax purposes the
Regulatory Assets	(119,456,960)	(110,112,393)	-	-	(9,344,567)	regulatory assets are not recognized and book income is reversed.
						The company is allowed to deduct for tax purposes all payments made to fund the General Retirement Plan per
						ERISA. For book purposes pension plan contributions are governed by FAS 106. This timing difference
						represents the excess tax payment over book. Affects company personnel across all functions.
Pension Plan Contribution	(89,001,504)	- (472.250.633)	- (000.000)	- (6.050.505)	(89,001,504)	
Subtotal - p277 (Form 1-F filer: see note 6, below)	(279,940,631)	(173,350,693)	(826,383)	(6,850,506)	(98,913,049)	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	130,821,117	83,041,931	395,871	-	47,383,315	
Total	(410,761,749)	(256,392,624)	(1,222,254)	(6,850,506)	(146,296,364)	
TOTAL	(410,761,749)	(230,392,024)	(1,222,254)	(0,05,05,0)	(140,290,304)	

Instructions for Account 283:

1. ADIT items related only to NonElectric Operations (e.g., Gas, Water,
Sewer) or Production are directly
assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255

	Item	Balance	Amortization
Rate Base Treatment			
Balance to line 41 of Appendix A	Total		
Amortization			
Amortization to line 133 of Appendix A	Total	1,934,714	167,520
Total	1	1,934,714	167,520
Total Form No. 1 (p 266 & 267)	Form No. 1 balance (p	1,934,714	167,520
D:#====== /4			
	Amortization Amortization to line 133 of Appendix A Total	Balance to line 41 of Appendix A Amortization Amortization to line 133 of Appendix A Total Total Total Form No. 1 (p 266 & 267) Form No. 1 balance (p	Balance to line 41 of Appendix A

/1 Difference must be zero

Attachment 2 - Taxes Other Than Income Worksheet

her Taxes	Page 263 Allocated Col (i) Allocator Amount
Plant Related	Gross Plant Allocator
1 Transmission Personal Property Tax (directly assigned to Transmission) 1a Other Personal Property Tax (excluded) 2 Capital Stock Tax 3 Gross Premium (insurance) Tax 4 PURTA 5 Corp License	\$ 11,559,085 \$ 37,431,297 0% \$ 11,559,085 \$ - 18.7164% \$ - 18.7164% \$ - 18.7164% \$ - 18.7164% \$ - 18.7164% \$ -
Total Plant Related	48,990,382 11,559,085
Labor Related	Wages & Salary Allocator
6 Federal FICA & Unemployment & state unemployment	\$ 6,029,495
Total Labor Related	6,029,495 10.6159% 640,086
Other Included	Gross Plant Allocator
7 Miscellaneous	56,505
Total Other Included	56,505 18.7164% 10,576
Total Included Currently Excluded	12,209,747
8 MD Franchise Tax 9 MD Environmental Surcharge 10 MD Universal Surcharge 11 MD Montgomery County Fuel 12 MD PSC Assessment	24,597,612 1,987,081 8,421,696 132,582,733 2,490,651
 13 MD Sales & Use Tax 14 MD Real Property Taxes 15 DC PSC Assessment 16 DC Delivery Tax 17 DC Real Property Tax 	3,282,847 720,978 8,281,765 82,463,981 7,581,579
17 DC Real Property Tax 18 DC Business Improvement Tax 19 DC Ballpark 20 DC Right-of-Way 21 DC RETF, SETF and EATF Funds	124,929 16,500 22,764,888 18,602,973
22 VA Property Taxes 23 Misc. Other-Sales and Use DC	551,388 333,255

Criteria for Allocation:

27 Difference

24.1 Excluded merger costs in line 6

25 Total "Other" Taxes (included on p. 263)

26 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included

3,319

(0)

369,884,559

369,884,559

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

Allocation of Property taxes to Transmission Function Year Ended December 31, 2017

Assessable Plant

Transmission Distribution General Total T,D&Genl	\$ \$ \$	1,024,086,086 3,217,077,649 180,298,644 4,421,462,379
Plant ratios by Jurisdiction Transmission Ratio Distribution ratio General Ratio		0.2316170530 0.7276048902 0.0407780568
Property Taxes	\$	1.0000000000 48,990,382
Transmission Property Tax Distribution Property tax General Property Tax Total check	\$ \$ \$	11,347,008 35,645,642 1,997,733 48,990,382
General Property Tax Trans Labor Ratio Trans General	\$	1,997,733 10.616% 212,078

Total Transmission Property Taxes	
Transmission	\$ 11,347,008
General	\$ 212,078
Total Transmission Property Taxes	\$ 11,559,085

Attachment 3 - Revenue Credit Workpaper

1 Rent from Electric Property - Transmission Related (Note 3)		\$ 10,874,987
2 Total Rent Revenues	(Sum Lines 1)	10.874.987

Account 456 - Other Electric Revenues (Note 1)

3 Schedule 1A	\$ 578,001
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the	
load is not included in the divisor (difference between NITS credits from PJM and PJM NITS	
charges paid by Transmission Owner) (Note 4)	
5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)	\$ 484,591
6 PJM Transitional Revenue Neutrality (Note 1)	
7 PJM Transitional Market Expansion (Note 1)	
8 Professional Services (Note 3)	-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-
11 Gross Revenue Credits (Sum Lines 2-10)	11,937,579
12 Less line 17g	(6,905,834)
13 Total Revenue Credits	5,031,745

Revenue Adjustment to determine Revenue Credit

A Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.

15

Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

	Revenues included in lines 1-11 which are subject to 50/50 sharing.		10,874,987
17b	Costs associated with revenues in line 17a	Attachment 5 - Cost Support	2,936,682
17c	Net Revenues (17a - 17b)		7,938,306
17d	50% Share of Net Revenues (17c / 2)		3,969,153
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		-
17f	Net Revenue Credit (17d + 17e)		3,969,153
17g	Line 17f less line 17a		(6,905,834)
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under		
	Schedule 12.		96,229,101
19	Amount offset in line 4 above		168,688,738

276,855,418

21 Note 4: SECA revenues booked in Account 447.

20 Total Account 454, 456 and 456.1

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

(Line 127 + Line 138)

86,051,349

Return and Taxes with 100 Basis Point increase in ROE

Α

100 Basis Point increase in ROE and Income Taxes

, ,	100 Basis I Silk morease in INOE and inc	Some raxes		(Line 127 · Line 100)	00,001,04
В	100 Basis Point increase in ROE				1.00
ırn C	alculation				
9	Rate Base			(Line 39 + 58)	823,989,34
	Long Term Interest				
00	Long Term Interest			p117.62c through 67c	130,227,60
01	Less LTD Interest on Securitization Bo	(Note P)		Attachment 8	100,221,00
02	Long Term Interest	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		"(Line 100 - line 101)"	130,227,60
03	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
04	Proprietary Capital			p112.16c	2,533,342,20
05	Less Preferred Stock		enter negative	(Line 114)	
06	Less Account 216.1		enter negative	p112.12c	-1,646,36
07	Common Stock			(Sum Lines 104 to 106)	2,531,695,84
••	Capitalization			440.47 () 1.04	0.540.050.00
80	Long Term Debt			p112.17c through 21c	2,542,952,32
09	Less Loss on Reacquired Debt		enter negative	p111.81c	-15,226,45
10 11	Plus Gain on Reacquired Debt Less ADIT associated with Gain or L	000	enter positive	p113.61c Attachment 1	1 111 75
12	Less LTD on Securitization Bonds	055	enter negative enter negative	Attachment 8	4,111,75
13	Total Long Term Debt		enter negative	(Sum Lines 108 to 112)	2,531,837,62
14	Preferred Stock			p112.3c	2,001,001,02
15	Common Stock			(Line 107)	2,531,695,84
16	Total Capitalization			(Sum Lines 113 to 115)	5,063,533,46
17	Debt %		Total Long Term Debt	(Line 113 / 116)	50
18	Preferred %		Preferred Stock	Line 114 / 116)	0
19	Common %		Common Stock	(Line 115 / 116)	50
20	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.051
21	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.000
22	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.115
23	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.025
24	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.000
25	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.057
26	Total Return (R)			(Sum Lines 123 to 125)	0.083
27	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	68,570,01
nposi	te Income Taxes				
	Income Tax Rates				
28	FIT=Federal Income Tax Rate				21.00
29	SIT=State Income Tax Rate or Composit	te			7.60
30	p = percent of federal income tax deduct			Per State Tax Code	0.00
31	T	T=1 - {[(1 - SIT) * (1 - FIT	[)] / (1 - SIT * FIT * p)} =		27.00
32	T/ (1-T)				36.99
	ITC Adjustment				
33	Amortized Investment Tax Credit		enter negative	p266.8f	(167,52
34	T/(1-T)			(Line 132)	37
35	Net Plant Allocation Factor	_		(Line 18)	19.8753
36	ITC Adjustment Allocated to Transmis	ssion	(Note I from Appendix A)	(Line 133 * (1 + 134) * 135)	-45,61
			Data at (4 (MOLTD/D))		17,526,94
37	Income Tax Component -	CIT=(T/1-T) * Investment	Refilm * (1=(V)/(1 11)/R)) =		., ., U 34
37	Income Tax Component =	CIT=(T/1-T) * Investment	Return ^ (1-(WCLTD/R)) =		17,020,01

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	d Instruction	ons	For	rm 1 Amount	Electric Portion	Non-electric Porti	on Deta	ails
Plant Allocation Factors								
10 Accumulated Intangible Amortization	(Note A)	p200.21c	\$	24,847,329	24,847,329	0	Respondent is Electric Utility only.	
11 Accumulated Common Amortization - Electric	(Note A)	p356		0	0	0		
12 Accumulated Common Plant Depreciation - Electric	(Note A)	p356		0	0	0		
Plant In Service								
Common Plant (Electric Only)	(Notes A & B)	p356		0	0	0		
Accumulated Deferred Income Taxes		·						
Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	\$	1,934,714	1,934,714	0	Respondent is Electric Utility only.	
Materials and Supplies		·						
47 Undistributed Stores Exp	(Note A)	p227.6c & 16.c	\$	-	0	0	Respondent is Electric Utility only.	
Allocated General & Common Expenses		·						
65 Plus Transmission Lease Payments	(Note A)	p200.3.c						
67 Common Plant O&M	• • • • • • • • • • • • • • • • • • • •	p356		0	0	0		
Depreciation Expense	,	'						
88 Intangible Amortization	(Note A)	p336.1d&e (see attachr	Υ \$	579,347	579,347	0	Respondent is Electric Utility only.	
92 Common Depreciation - Electric Only	(Note A)	p336.11.b		0	0	0		
93 Common Amortization - Electric Only	(Note A)	p356 or p336.11d		0	0	0		

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, F	orm 1 Page #s and Instructions	Form 1 Amount		Non-transmission Related	Details
28 Plant Held for Future Use (Including Land)	(Note C) p214	\$ 48,702,678	0	48,702,678	Specific identification based on plant records: The following plant investments are included:
					2 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes,	Form 1 Page #s and Instructions	Form 1 Amount		1 Expensed Lease in Form 1 Amount	Details Details
Plant Allocation Factors					
6 Electric Plant in Service	(Note B) p207.104g	\$ 8,494,209,8	666 0	0	See ARO Exclusion - Cost Support section below for Electric Plant in Servie without AROs
Plant In Service					
19 Transmission Plant In Service	(Note B) p207.58.g	\$ 1,554,445,7	'64 0	0	See Form 1
24 Common Plant (Electric Only)	(Notes A & B) p356	0	0	0	
Accumulated Depreciation					
30 Transmission Accumulated Depreciation	(Note B) p219.25.c	\$ 466,991,0	03 0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount EPRI Dues	Details
Allocated General & Common Expenses		
73 Less EPRI Dues (Note D) p352-353	\$ 418,896 418,896	See Form 1

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions	For	m 1 Amount	Transmission Related	Non-transmission Related	Details Details
Allocated General & Common Expenses 70 Less Regulatory Commission Exp Account 928	(Note E) p323.189b	\$	4,320,061	165,413	4,154,648	FERC Form 1 page 351.1 line 13 (h) and 15 (h), transmission related only.
Directly Assigned A&G 77 Regulatory Commission Exp Account 928	(Note G) p323.189b	\$	4,320,061			FERC Form 1 page 351.1 line 13 (h) and 15 (h), transmission related only.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount Safety Related Non-safety Related	Details Details	
Directly Assigned A&G				
81 General Advertising Exp Account 930.1 (Note F) p323	.191b	\$ 409,143 - 409,143	None	

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, F	orm 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates							
		Maryland	DC	Enter State	Enter State	Enter State	Enter Calculation
129 SIT=State Income Tax Rate or Composite	(Note I) 7.60%	8.25%	8.25%	Enter %	Enter %	Enter %	Apportioned: MD 4.50%, DC 3.10%

Education and Out Reach Cost Support

			Education &		
Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions	Form 1 Amount	Outreach	Other	<u>Details</u>
Directly Assigned A&G					
78 General Advertising Exp Account 930.1	(Note K) p323.191b	\$ 409,143	3 0	409,143	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		
149 Excluded Transmission Facilities (Note M)	Attachment 5 0	General Description of the Facilities
Instructions:	Enter \$	None
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process		
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 6	69 kV,	
the following formula will be used: Example	Enter \$	
A Total investment in substation 1,000,000		
B Identifiable investment in Transmission (provide workpapers) 500,000		
c Identifiable investment in Distribution (provide workpapers) 400,000		
D Amount to be excluded (A x (C / (B + C)))		
		Add more lines if necessary

Transmission Related Account 242 Reserves

			Transmission	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Related	<u>Details</u>
44 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
Directly Assignable to Transmission	-	100%	-	
Labor Related, General plant related or Common Plant related	75,418,110	10.62%	8,006,321	
Plant Related	1,904,937	18.72%	356,535	
Other		0.00%	-	
Total Transmission Related Reserves	77,323,047		8,362,856	

Prepayments

Attachment A Line #s, Descriptions,	Notes, Form	1 Page #s and I	Instructions		Description of the Prepayments
45 Prepayments				To Line 45	
5 Wages & Salary Allocator			10.616%		
Pension Liabilities, if any, in Account 242		-	10.616%	-	
Prepayments - DC ROW	\$	4,673,066	0.000% \$	-	Prepayments related to DC ROW
Prepayments - Transmission Personal Property Tax	\$	24,368,593	23.595%	5,749,672	Prepayments related to Transmission Personal Proerty Tax. See "Prop taxes to function" worksheet for total Transmission assessible plant factor (total transmission property taxes/total property taxes).
Prepayments	\$	3,685,837	10.616%	391,285	Remaining balance of Prepayments
Prepaid Pensions if not included in Prepayments	\$	325,586,334	10.616%	34,563,961	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
		358,313,830		40,704,919	

Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes	, Form 1 Page #s and Instructions	Outstanding Network Credits	Description of the Credits
Network Credits		Enter \$	
55 Outstanding Network Credits	(Note N) From PJM	0	General Description of the Credits
			None
E4 Loca Accumulated Depreciation Accorded with Facilities with Outstan	ding Notwork Cradita (Note N) From DIM		
56 Less Accumulated Depreciation Associated with Facilities with Outstand	ding Network Credits (Note N) From PJM	0	
			None
			Add more lines if necessary

Extraordinary Property Loss

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

Interest on Outstanding Network Credits Cost Support

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

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

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

PJM Load Cost Support

Attachment A Line #s, Descriptions,	Notes, Form 1 Page #s and Instructions	1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
173 1 CP Peak	(Note L) PJM Data	6,097.4	See Form 1

Statements BG/BH (Present and Proposed Revenues)

· · · · · · · · · · · · · · · · · · ·	<i>,</i>				
Customer	Billing Determinants Current Rate Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues	
Pepco zone		-	-	-	
Total		-	-	-	

Abandoned Tranmission Plant

7 10			
	Attachment A Line #s, Descriptions	, Notes, Form 1 Page #s ar	nd Instructions
Α	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
В	Months Remaining in Amortization Period	Per FERC Order	
С	Monthly Ammortization	A/B	
D	Months in Year to be Amortized		
E	Amortization in Rate Year	C*D	Line 86a
F	Deductions		
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

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

Brandywine Fly Ash Landfill Environmental Expenses

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

Step 9 Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1 \$

(2,617,572)

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

Supporting documentation for FERC Form 1 reconciliation

Compl	iance with FERC Order on the Exelon Merger					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page	e #s and Instructions	Form 1 Amount	Merger Costs	on Merger Related	
6	Electric Plant in Service Accumulated Depreciation (Total Electric Plant)	p207.104g p219.29c	8,494,209, 2,895,219		8,493,908,581 2,895,218,954	
10	Accumulated Intangible Amortization	p200.21c	24,847		24,819,816	
23 60	General & Intangible Transmission O&M	p205.5.g & p321.112.l			326,586,267 31,719,430	
68 87	Total A&G General Depreciation	p323.197. l p336.10b8			159,379,059 Removal of \$8,841,909 of 2017 merger related costs, offset by establishment of regulatory asset 9,471,130	et of \$11,491,273 in A&G accounts.
88 I	Intangible Amortization	(Note A) p336.1d&e			551,834	

ARO E	xclusion - Cost Support					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	Form 1 Amount	ARO's	Non-ARO's	
6	Electric Plant in Service	p207.104g	8,494,209,866	3,550,345	8,490,659,521	Distribution ARO-\$3,291,403 and General & Intangible ARO-\$258,942
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	2,895,219,919	408,206	2,894,811,713	Distribution ARO-\$236,867 and General ARO-\$171,339
23	General & Intangible	p205.5.g & p207.99.g	326,887,552	258,942	326,628,610	General & Intangible ARO-\$258,942
31	Accumulated General Depreciation	p219.28.c	115,712,875	171,339	115,541,537	General ARO-\$171,339

ARO & Merger Related Exclusion- Cost Support					
				Non-A	ARO's & Non Merger
		Form 1 Amounts	ARO's	Merger Costs Relate	ed
6 Electric Plant in Service	p207.104g	8,494,209,866	3,550,345	301,285	8,490,358,236 Distribution ARO-\$3,291,403 and General & Intangible ARO-\$258,942 and Intangible Merger Cost \$301,285
9 Accumulated Depreciation (Total Electric Plant)	p219.29c	2,895,219,919	408,206	965	2,894,810,748 Distribution ARO-\$236,867 and General ARO-\$171,339 and Intangible Merger Cost \$965
23 General & Intangible	p205.5.g & p207.99.g	326,887,552	258,942	301,285	326,327,325 General & Intangible ARO-\$258,942 and Intangible Merger Cost \$301,285
Accumulated General Depreciation	p219.28c	115,712,875	171,339	965	115,540,571 General ARO-\$171,339 and General Merger Cost \$965

PBOP Expense in FERC 926						
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruction	ions	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68 Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c	156,729,695	27,423,342	1,830,717	1,882,6	The actuarially determined amount of OPEB expense in FERC 926 decreased \$.1 million from the prior year; the decrease primarily represents a (\$0.2 million) decrease in service cost primarily due to (i) change in the discount rate from 3.80% in 2016 to 4.0% in 2017 and (ii) updated census data, (\$0.3 million) increase in expected return on plan assets due to year over year assets growth, (\$0.1 million) decrease in interest, offset by \$0.2 million increase in amortization of unregonized gain/loss. This decrease was offset by a \$0.323 million decrease in OPEB costs directly charged to capital or other income deduction accounts (i.e. below the line).

Attachment 3 - Revenue Credit Workpaper

17b Costs associated with revenues in line 17a \$ 2,936,682

Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)

Federal Income Tax Rate

Federal Tax on Revenue subject to 50/50 sharing

Net Revenue subject to 50/50 sharing

Composite State Income Tax Rate

State Tax on Revenue subject to 50/50 sharing

Total Tax on Revenue subject to 50/50 sharing

\$ 10,874,987

2,283,747

8,591,240

7,600%

\$ 52,934

\$ 2,936,682

Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Рерсо	Non - Regulated	Total
Executive Management	6,721,922	6,040,279	11,559,004	2,731,918	27,053,123
Procurement & Administrative Services	5,753,548	4,160,116	8,276,756	3,721,474	21,911,894
Financial Services & Corporate Expenses	16,768,656	13,558,856	23,867,875	15,207,024	69,402,411
Insurance Coverage and Services	292,642	563,869	(390,363)	(5,012)	461,136
Human Resources	(1,116,564)	(1,258,037)	(540,100)	5,485,522	2,570,821
Legal Services	2,170,665	1,000,599	4,150,743	6,816,457	14,138,464
Customer Services	52,746,755	47,419,527	45,717,038	2,626	145,885,946
Information Technology	17,257,383	13,248,946	32,727,761	10,871,056	74,105,146
External Affairs	3,411,728	2,935,223	5,190,824	626,833	12,164,608
Environmental Services	2,358,711	2,065,133	2,509,472	346	6,933,662
Safety Services	481,504	493,828	775,837		1,751,169
Regulated Electric & Gas T&D	44,391,825	35,785,749	58,175,755	2,973,981	141,327,310
Internal Consulting Services	241,911	194,452	414,624		850,987
Interns	174,619	133,726	128,150		436,495
Cost of Benefits	13,261,385	8,972,178	22,145,832		44,379,395
Building Services	146,800	96,476	4,309,323	849,170	5,401,769
Total	\$ 165,063,490	\$ 135,410,920	\$ 219,018,531	\$ 49,281,395	\$ 568,774,336

Nam	e of Respondent	This Repor	t is:	Resubmission Date	Year/Period of Report
	Service Company	(1) X Ar	n Original	(Mo, Da, Yr)	
			Resubmission	//	Dec 31, 2017
	Schedule XVII - Analysis of	f Billing – Associate	Companies (Acc	count 457)	
1. F	For services rendered to associate companies (Account	457), list all of the	associate comp	oanies.	
1					
	Name of Associate Company	Account 457.1	Account 457.2	Account 457.3	Total Amount Billed
Line		Direct Costs Charged	Indirect Costs Char	ged Compensation For Us	a
No.		1		of Capital	1
	(a)	(b)	(c)	(d)	(e)
1	Potomac Electric Company	54,658,874	164,339		
2	Delmarva Power & Light Company	43,878,996	121,169	503 14,99	165,063,490
3	Atlantic City Electric Company	29,283,609	106,115	313 11,99	8 135,410,920
4	Exelon Business Services Company, LLC	47,134,513			47,134,513
5	Pepco Energy Services, Inc	415,765	1,111	189	1,526,954
6	Pep∞ Holdings LLC	45,859	490	907 26	537,034
7	Atlantic Southern Properties, Inc	2,419	39	576	41,995
8	Conectiv Properties & Investments, Inc	250	29	336	29,586
9	Atlantic City Electric Transition Funding, LLC	2,895	2	847	4 5,746
10	Conectiv Holding Company, Inc.	3,279			3,279
11	Potomac Capital Investments Corporation	1,623		255	1,878
12	Conectiv Thermal Systems, Inc.			410	410
13		<u> </u>		1	
14		 			
15					
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17		 	 		
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40	Total	175,428,082	393,29	3,432 47,8	22 568,774,336
1			I		I
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1				I	1

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Service Company Billing Analysis by Utility FERC Account YTD Dec 2017 Total PHI

FERC Accounts	FERC Account Name	DPL	ACE	PEPCO	Non-Utility	Total	Inclusion in ATRR
107	Constr Work In Progress	26,393,027	20,238,001	36,545,201	-	83,176,229	Not included
182.3	Other Regulatory Assets	2,372,237	217,458	7,097,229	-	9,686,924	Not included
184	Clearing Accounts - Other	290,866	240,842	743,443	(623,559)	651,592	Not included
408.1	Taxes other than inc taxes, utility operating inc	1,821	705	1,742	-	4,268	Wage & Salary Factor
416-421.2	Other Income -Below the Line	791,529	668,026	953,108	49,904,954	52,317,617	Not included
426.1-426.5	Other Income Deductions - Below the Line	793,436	612,278	1,127,607	-	2,533,321	Not included
430	Interest-Debt to Associated Companies	33,667	27,028	45,561	-	106,256	Not included
431	Interest-Short Term Debt	(16,005)	(12,879)	(21,440)	-	(50,324)	Not included
556	System cont & load dispatch	1,762,459	1,397,736	1,967,404	-	5,127,599	Not included
557	Other expenses	1,289,456	1,123,936	1,209,338	-	3,622,730	Not included
560	Operation Supervision & Engineering	3,383,115	3,135,496	4,630,184	-	11,148,795	100% included
561.1	Load Dispatching - Reliability	14,659	9,981	-	-	24,640	100% included
561.2	Load Dispatch - Monitor & Operate Transmission Sys	67,228	19,453	727,609	-	814,290	100% included
561.3	Load Dispatch - Transmission Service & Scheduling	33,317	44,911	29,401	-	107,629	100% included
561.5	Reliability, Planning and Standards	348,426	219,013	131,562	-	699,001	100% included
563	Overhead line expenses	-	-	225	-	225	100% included
562	Station expenses	-	-	6,587	-	6,587	100% included
564	Underground Line Expenses - Transmission	-	-	525	-	525	100% included
566	Miscellaneous transmission expenses	964,413	829,555	916,409	-	2,710,377	100% included
568	Maintenance Supervision & Engineering	131,952	100,446	465,203	-	697,601	100% included
569	Maint of structures	6,463	6,993	7,169	-	20,625	100% included
569.2	Maintenance of Computer Software	646,321	311,341	457,266	-	1,414,928	100% included
569.4	Maintenance of Transmission Plant	-	-	4	-	4	100% included
570	Maintenance of station equipment	177,361	64,923	367,252	-	609,536	100% included
571	Maintenance of overhead lines	393,340	286,999	590,906	-	1,271,245	100% included
572	Maintenance of underground lines	194	172	1,137	-	1,503	100% included
573	Maintenance of miscellaneous transmission plant	15,358	28,110	145,477	-	188,945	100% included
575.5	Ancillary services market administration	-	-	8,945	-	8,945	Not included
580	Operation Supervision & Engineering	1,205,549	900,876	1,342,800	-	3,449,225	Not included
581	Load dispatching	1,088,271	408,220	1,622,032	-	3,118,523	Not included
582	Station expenses	519,935	-	127,953	-	647,888	Not included
583	Overhead line expenses	79,339	179,386	37,971	-	296,696	Not included
584	Underground line expenses	35,984	-	181,498	-	217,482	Not included
585	Street lighting	1,575	-	27	-	1,602	Not included
586	Meter expenses	709,279	447,257	1,114,080	-	2,270,616	Not included
587	Customer installations expenses	345,833	349,544	1,003,345	-	1,698,722	Not included
588	Miscellaneous distribution expenses	3,807,435	4,244,289	6,809,195	-	14,860,919	Not included
589	Rents	80,562	409	77,296	-	158,267	Not included
590	Maintenance Supervision & Engineering	948,744	573,387	499,410	-	2,021,541	Not included
591	Maintain structures	7,013	6,792	6,974	-	20,779	Not included
592	Maintain equipment	353,360	427,768	916,673	-	1,697,801	Not included
593	Maintain overhead lines	1,754,068	1,231,469	1,850,015	-	4,835,552	Not included
594	Maintain underground line	129,627	69,299	728,487	-	927,413	Not included
595	Maintain line transformers	2,257	-	150,585	-	152,842	Not included
596	Maintain street lighting & signal systems	41,343	36,511	6,306	-	84,160	Not included
597	Maintain meters	164,705	34,459	132,584	-	331,748	Not included
598	Maintain distribution plant	44,155	20,222	574,205	-	638,582	Not included
800-894	Total Gas Accounts	2,355,199	-	-	-	2,355,199	Not included
902	Meter reading expenses	144,273	36,799	129,651	-	310,723	Not included
903	Customer records and collection expenses	50,866,226	47,660,833	48,331,246	-	146,858,305	Not included
907	Supervision - Customer Svc & Information	88	156,520	42,124	-	198,732	Not included
908	Customer assistance expenses	1,897,100	652,072	545,344	-	3,094,516	Not included
909	Informational & instructional advertising	524,046	539,891	834,890	-	1,898,827	Not included
912	Demonstrating and selling expense	161,461	-	-	-	161,461	Not included
913	Advertising expense	40,738	-	-	-	40,738	Not included
920	Administrative & General salaries	339,115	100,744	689,110	-	1,128,969	Wage & Salary Factor
921	Office supplies & expenses	240	712	361	-	1,313	Wage & Salary Factor
923	Outside services employed	46,996,640	42,150,533	75,985,080	-	165,132,253	Wage & Salary Factor
924	Property insurance	113	91	154	-	358	Net Plant Factor
926	Employee pensions & benefits	7,809,871	4,323,683	12,245,344	-	24,378,898	Wage & Salary Factor
928	Regulatory commission expenses	1,470,858	492,412	2,686,522	-	4,649,792	Direct Transmission Only
929	Duplicate charges-Credit	422,348	150,426	1,117,064	-	1,689,838	Wage & Salary Factor
930.1	General ad expenses	208	186	356	-	750	Direct Transmission Only
	•	518,497	510,021	999,424	_	2,027,942	Wage & Salary Factor
930.2	Miscellaneous general expenses	310,437	,				rrage a salary ractor
930.2 935	Miscellaneous general expenses Maintenance of general plant	302,795	135,585	75,371	-	513,751	Wage & Salary Factor

Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action
Exec S	Summary	/	
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)
7	April	Year 3	Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation
	ľ		(adjusted to include any Reconciliation amount from prior year)
8	April	Year 3	TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)
9	April	Year 3	Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
10	May	Year 3	Post results of Step 9 on PJM web site
11	June	Year 3	Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
	7 (2111	10012	166,094,793 Rev Reg based on Year 1 data Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)

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

3	April	Year 2	TO adds w	eighted Ca	ap Adds to plant in service in Formula
			\$	-	Input to Formula Line 21

4 May Year 2 Post results of Step 3 on PJM web site 166,094,793

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

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)

\$ 166,094,793

6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)

183,256,065 Rev Req based on Prior Year data

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

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

Remove all Cap Adds placed in service in Year 2

For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 212,364,621 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E)	(F) Other Plant In Service	(G) Other Plant In Service	(H) MAPP CWIP		(J) ther Plant In Service O		(L) MAPP CWIP	(M) MAPP In Service
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)
Jan	\$141,088				11.5	1,622,516	-		-	135,210	-	-	-
Feb	\$10,407,274				10.5	109,276,376	-	-	-	9,106,365	-	-	-
Mar	\$228,188				9.5	2,167,790	-	-	-	180,649	-	-	-
Apr	\$8,692,183				8.5	73,883,558	-	-	-	6,156,963	-	-	-
May	\$22,291,199				7.5	167,183,989	-	-	-	13,931,999	-	-	-
Jun	\$2,217,195				6.5	14,411,767		-	-	1,200,981	-	-	-
Jul	\$4,549,159				5.5	25,020,374	-	-	-	2,085,031	-	-	-
Aug	\$1,842,955				4.5	8,293,296		-	-	691,108	-	-	-
Sep	\$378,989				3.5	1,326,463			-	110,539	-	-	-
Oct	(\$658,760)				2.5	(1,646,899)		-	-	(137,242)	-	-	-
Nov	\$50,188,490				1.5	75,282,735	-	-	-	6,273,561	-	-	-
Dec	\$112,086,660				0.5	56,043,330		-	-	4,670,278	-	-	-
Total	212,364,621	-	-	-		532,865,296			-	44,405,441	-	-	-
New Transmission P	Plant Additions and CWIP	(weighted by months in servi	ce)							44,405,441	-	-	-
								Input to Line 21 of Appe	ndix A	44,405,441	-		-
								Input to Line 43a of Appe	endix A			-	

44,405,441

168,034,596 Result of Formula for Reconciliation

Must run Appendix A with cap adds in line 21 & line 20

(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

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

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Other Plant In Service	(C) Monthly Additions MAPP CWIP	(D) Monthly Additions MAPP In Service	(E) Weighting	(F) Other Plant In Service Amount (A x E)	(G) Other Plant In Service Amount (B x E)	(H) MAPP CWIP Amount (C x E)	(I) MAPP In Service (C Amount (D x E)	(J) Other Plant In Service ((F / 12)	(K) Other Plant In Service (G / 12)	(L) MAPP CWIP (H / 12)	(M) MAPP In Service (I / 12)
Jan					11.5	-	-	-	-	-	-	-	-
Feb					10.5	_	-	_	-		_		-
Mar					9.5	-	-	-	-		-	_	
Apr					8.5	_	-	_	-		_		-
May					7.5	-	-	-	-		-	_	
Jun					6.5	-	-	-	-		-		-
lul					5.5	_	-	_	-		_		-
Aug					4.5	_	-	_	-		_		-
Sep					3.5	_	-	_	-		_		-
Oct					2.5							_	
Nov					1.5								
Dec					0.5								
Total					0.5								
		(weighted by months in servi	ra)	-		_	_		1				
169,575,932		weighted by months in servi						Input to Line 21 of Appel Input to Line 43a of Appel Month In Service or Mont	endix A	#DIV/0!	#DIV/0!	- #DIV/0!	- #DIV/0!

Month In Service or Month for CWIP

9.49

#DIV/0!

#DIV/0!

#DIV/0!

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

4,029,921 See footnote 1 Attachment 5 - Cost Support 1

5,440

3.5 4,231

2.5 3,022

604

1.5 1,813

341,267

340,058

338,849

337,640

336,431

4,116,968

4.5

0.5

4,213,939

173,789,871

\$ 169,575,932

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

The forecast in Prior Year

164,004,674

335,827

335,827

335,827

335,827

335,827

4,029,921

The Reconciliation in Step 7

168,034,596

Year 2

Year 2

Year 2

Year 2

Year 2

Jan

Feb

Mar

May

Total

	Refunds or Surcharges	0.270007				
'	to 35.19a for March of tl	0.3600%				0 1 (5 6 1) 0 1
Month	Yr	1/12 of Step 9	Interest rate for		Interest	Surcharge (Refund) Owed
			March of the Current Yr	Months		
Jun	Year 1	335,827	0.3600%	11.5	13,903	349,730
Jul	Year 1	335,827	0.3600%	10.5	12,694	348,521
Aug	Year 1	335,827	0.3600%	9.5	11,485	347,312
Sep	Year 1	335,827	0.3600%	8.5	10,276	346,103
Oct	Year 1	335,827	0.3600%	7.5	9,067	344,894
Nov	Year 1	335,827	0.3600%	6.5	7,858	343,685
Dec	Year 1	335,827	0.3600%	5.5	6,649	342,476

0.3600%

0.3600%

0.3600%

0.3600%

0.3600%

			,	Amortization over	
		Balance	Interest rate from above	Rate Year	Balance
Jun	Year 2	4,116,968	0.3600%	351,162	3,780,627
Jul	Year 2	3,780,627	0.3600%	351,162	3,443,076
Aug	Year 2	3,443,076	0.3600%	351,162	3,104,309
Sep	Year 2	3,104,309	0.3600%	351,162	2,764,323
Oct	Year 2	2,764,323	0.3600%	351,162	2,423,113
Nov	Year 2	2,423,113	0.3600%	351,162	2,080,675
Dec	Year 2	2,080,675	0.3600%	351,162	1,737,003
Jan	Year 3	1,737,003	0.3600%	351,162	1,392,095
Feb	Year 3	1,392,095	0.3600%	351,162	1,045,945
Mar	Year 3	1,045,945	0.3600%	351,162	698,549
Apr	Year 3	698,549	0.3600%	351,162	349,902
May	Year 3	349,902	0.3600%	351,162	-
Total with inte	erest			4,213,939	

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest

Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 8)

Revenue Requirement for Year 3

¹⁰ May Year 3 Post results of Step 9 on PJM web site

^{\$ 173,789,871} Post results of Step 3 on PJM web site

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

^{\$ 173,789,871}

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying	g Charge									
2	Fixed Charge Rat	e (FCR) if not a	CIAC								
3	. Mod ond go rat	Formula Line									
4	Α	160	Net Plant Carryin	g Charge withou	t Depreciation		12.6000%				
5	В	167	Net Plant Carryin	g Charge per 100	Basis Point in ROE	without Depreciati	13.1190%				
6	С		Line B less Line A				0.5190%				
7	FCR if a CIAC										
8	D	161	Net Plant Carryin	g Charge withou	t Depreciation, Ret	urn, nor Income Tax	5.2059%				
9	The FCR resulting	•	•	•	•						
10			-			subsequent years					
11		which include	s a base ROE of	<u> </u>		ket No. EL13-48 an	d a 50 basis poi			thorized by FERC	
Weath if a masic of conday D IM	Details			B0288 I	Brighton Sub			B0251 Bells Mil	230kV Capacitors		
"Yes" if a project under PJM OATT Schedule 12, otherwise											
12 "No"	Schedule 12	(Yes or No)	Yes				No				
13 Useful life of project	Life	,	35				35				
"Yes" if the customer has paid a											
lump sum payment in the amount											
of the investment on line 18, 14 Otherwise "No"	CIAC	(Yes or No)	No				No				
15 Input the allowed ROE Incentive	Increased ROE (Basis	Points)	150				0				
From line 4 above if "No" on line		, , , , , , , , , , , , , , , , , , , ,									
14 and From line 8 above if "Yes" 16 on line 14	Base FCR		12.6000%				12.6000%				
Line 6 times line 15 divided by 17 100 basis points	FCR for This Project		13.3785%				12.6000%				
Columns Á, B or C from 18 Attachment 6	Investment		33,558,380				6,986,903				
19 Line 18 divided by line 13	Annual Depreciation	/ Amortization Exp	958,811				199,626				
From Columns H, I or J from 20 Attachment 6	Month In Service or Mon	6.50				5.50					
		I									
44	D EOD	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	
41 42	Base FCR W Increased ROE	2018 2018	25,448,438 25,448,438	958,811 958,811	24,489,627 24,489,627	4,044,506 4,235,159	5,481,392 5,481,392	199,626 199,626	5,281,766 5,281,766	865,129 865,129	
43	Base FCR	2010	24,489,627	958,811	23,530,816	3,923,696	5,281,766	199,626	5,082,140	839,976	
44	W Increased ROE	2019	24,489,627	958,811	23,530,816	4,106,884	5,281,766	199,626	5,082,140	839,976	
45	Base FCR	2020	23,530,816	958,811	22,572,006	3,802,886	5,082,140	199,626	4,882,514	814,823	
46	W Increased ROE	2020	23,530,816	958,811	22,572,006	3,978,610	5,082,140	199,626	4,882,514	814,823	
47	Base FCR	2021	22,572,006	958,811	21,613,195	3,682,076	4,882,514	199,626	4,682,889	789,670	
48	W Increased ROE	2021	22,572,006	958,811	21,613,195	3,850,335	4,882,514	199,626	4,682,889	789,670	
49	Base FCR	2022	21,613,195	958,811	20,654,384	3,561,265	4,682,889	199,626	4,483,263	764,517	
50	W Increased ROE	2022	21,613,195	958,811	20,654,384	3,722,060	4,682,889	199,626	4,483,263	764,517	
51	Base FCR	2023	20,654,384	958,811	19,695,573	3,440,455	4,483,263	199,626	4,283,637	739,364	
52	W Increased ROE	2023	20,654,384	958,811	19,695,573	3,593,786	4,483,263	199,626	4,283,637	739,364	
53	Base FCR	2024	19,695,573	958,811	18,736,762	3,319,645	4,283,637	199,626	4,084,011	714,212	
54	W Increased ROE	2024	19,695,573	958,811	18,736,762	3,465,511	4,283,637	199,626	4,084,011	714,212	
55	Base FCR	2025	18,736,762	958,811	17,777,951	3,198,835	4,084,011	199,626	3,884,385	689,059	
56	W Increased ROE	2025	18,736,762	958,811	17,777,951	3,337,236	4,084,011	199,626	3,884,385	689,059	
57	Base FCR	2026	17,777,951	958,811	16,819,140	3,078,024	3,884,385	199,626	3,684,760	663,906	
58	W Increased ROE	2026	17,777,951	958,811	16,819,140	3,208,962	3,884,385	199,626	3,684,760	663,906	
59	Base FCR	2027	16,819,140	958,811	15,860,330	2,957,214	3,684,760	199,626	3,485,134	638,753	
60	W Increased ROE	2027	16,819,140	958,811	15,860,330	3,080,687	3,684,760	199,626	3,485,134	638,753	
61											
62											

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

No 35 No 0 12.6000% 12.6000%				No 35 No 150 12.6000% 13.3785%				Yes 35 No 150				Yes 35 No 0			
0 12.6000% 12.6000%				150 12.6000%											
12.6000% 12.6000%				12.6000%				150				0			
12.6000%												Ü			
12.6000%								12.6000%				12.6000%			
				1.1.1/85%											
5.013.166								13.3785%				12.6000%			
717 71 77				36,700,000				20,000,000				2,000,000			
143,233				1,048,571				571,429				57,143			
5.50				8.00				8.00				8.00			
Beginning Depr	preciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
3,932,948	143,233	3,789,715	620,738	30,059,048	1,048,571	29,010,476	4,703,894	16,380,952	571,429	15,809,524	2,563,430	1,638,095	57,143	1,580,952	256,343
3,932,948	143,233	3,789,715	620,738	30,059,048	1,048,571	29,010,476	4,929,742	16,380,952	571,429	15,809,524	2,686,508	1,638,095	57,143	1,580,952	256,343
3,789,715	143,233	3,646,481	602,690	29,010,476	1,048,571	27,961,905	4,571,774	15,809,524	571,429	15,238,095	2,491,430	1,580,952	57,143	1,523,810	249,143
3,789,715	143,233	3,646,481	602,690	29,010,476	1,048,571	27,961,905	4,789,459	15,809,524	571,429	15,238,095	2,610,059	1,580,952	57,143	1,523,810	249,143
3,646,481	143,233	3,503,248	584,643	27,961,905	1,048,571	26,913,333	4,439,654	15,238,095	571,429	14,666,667	2,419,430	1,523,810	57,143	1,466,667	241,943
3,646,481	143,233	3,503,248	584,643	27,961,905	1,048,571	26,913,333	4,649,175	15,238,095	571,429	14,666,667	2,533,611	1,523,810	57,143	1,466,667	241,943
3,503,248	143,233	3,360,015	566,596	26,913,333	1,048,571	25,864,762	4,307,534	14,666,667	571,429	14,095,238	2,347,430	1,466,667	57,143	1,409,524	234,743
3,503,248	143,233	3,360,015	566,596	26,913,333	1,048,571	25,864,762	4,508,892	14,666,667	571,429	14,095,238	2,457,162	1,466,667	57,143	1,409,524	234,743
3,360,015	143,233	3,216,782	548,548	25,864,762	1,048,571	24,816,190	4,175,414	14,095,238	571,429	13,523,810	2,275,430	1,409,524	57,143	1,352,381	227,543
3,360,015	143,233	3,216,782	548,548	25,864,762	1,048,571	24,816,190	4,368,609	14,095,238	571,429	13,523,810	2,380,713	1,409,524	57,143	1,352,381	227,543
3,216,782	143,233	3,073,548	530,501	24,816,190	1,048,571	23,767,619	4,043,294	13,523,810	571,429	12,952,381	2,203,430	1,352,381	57,143	1,295,238	220,343
3,216,782	143,233	3,073,548	530,501	24,816,190	1,048,571	23,767,619	4,228,326	13,523,810	571,429	12,952,381	2,304,265	1,352,381	57,143	1,295,238	220,343
3,073,548	143,233	2,930,315	512,453	23,767,619	1,048,571	22,719,048	3,911,174	12,952,381	571,429	12,380,952	2,131,430	1,295,238	57,143	1,238,095	213,143
3,073,548	143,233	2,930,315	512,453	23,767,619	1,048,571	22,719,048	4,088,042	12,952,381	571,429	12,380,952	2,227,816	1,295,238	57,143	1,238,095	213,143
2,930,315	143,233	2,787,082	494,406	22,719,048	1,048,571	21,670,476	3,779,054	12,380,952	571,429	11,809,524	2,059,430	1,238,095	57,143	1,180,952	205,943
2,930,315	143,233	2,787,082	494,406	22,719,048	1,048,571	21,670,476	3,947,759	12,380,952	571,429	11,809,524	2,151,367	1,238,095	57,143	1,180,952	205,943
2,787,082	143,233	2,643,848	476,358	21,670,476	1,048,571	20,621,905	3,646,934	11,809,524	571,429	11,238,095	1,987,430	1,180,952	57,143	1,123,810	198,743
2,787,082	143,233	2,643,848	476,358	21,670,476	1,048,571	20,621,905	3,807,476	11,809,524	571,429	11,238,095	2,074,919	1,180,952	57,143	1,123,810	198,743
2,643,848	143,233	2,500,615	458,311	20,621,905	1,048,571	19,573,333	3,514,813	11,238,095	571,429	10,666,667	1,915,430	1,123,810	57,143	1,066,667	191,543
2,643,848	143,233	2,500,615	458,311	20,621,905	1,048,571	19,573,333	3,667,192	11,238,095	571,429	10,666,667	1,998,470	1,123,810	57,143	1,066,667	191,543

1.638.095 57,143 1.580.952 26,543 1.638.095 57,143 1.580.952 256,343 1.687,143 57,143 1.600.000 258,743 13,380.679 453.582 12,977,097 2.08 1.638.095 57,143 1.532.810 1.638.095 57,143 1.532.810 249,143 1.600.000 57,143 1.542.857 251,543 12,977.097 453.582 12,473.514 2.02 1.580.952 57,143 1.523.810 249,143 1.580.952 57,143 1.523.810 249,143 1.523.810 249,143 1.523.810 57,143 1.542.857 57,143 1.542.857 251,543 12,927.097 453.582 12,473.514 2.02 1.523.810 57,143 1.542.857 57,143 1.542.857 57,143 1.542.857 251,543 12,927.097 453.582 12,473.514 21,27	ВС	BO512.8 Chalk Point 230 kV Breaker 1B			BO512.9 Chalk Point 230 kV Breaker 2A			B0512.12 Chalk Point 230 kV Breaker 3A				BO478 Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93				
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Beginning Deprociation Ending Revenue Page P	2,000,000				2,000,000				2,000,000				15,875,382			
Beginning Depreciation Ending Revenue Depreciation Ending Perceiation Perceiation Ending Perceiation Ending Perceiation Ending Perceiat	57,143				57,143				57,143				453,582			
Beginning Depreciation Finding Revenue Page Pag	8 00				8 00				12.00				6.00			
1,638,095 57,143 1,580,952 256,343 1,638,095 57,143 1,580,952 256,343 1,657,143 1,600,000 258,743 13,380,679 453,582 12,977,097 2,08 1,580,952 57,143 1,523,810 249,143 1,580,952 256,343 1,657,143 1,600,000 57,143 1,542,857 251,543 12,927,097 453,582 12,473,514 2,100,000 1,000,000 1,000,000 1,000,000 1,000,000	0.00				0.00				12.00				0.00			
1.638,095 57,143 1,580,952 256,343 1,638,095 57,143 1,560,952 256,343 1,657,143 57,143 1,600,000 258,743 13,380,679 453,582 12,927,097 2,18 1,580,952 57,143 1,523,810 249,143 1,580,952 57,143 1,523,810 249,143 1,600,000 57,143 1,522,810 249,143 1,600,000 57,143 1,522,970 453,582 12,473,514 20,12 1,523,810 57,143 1,523,810 57,143 1,666,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 57,143 1,466,667 57,143 1,466,667 57,143 1,466,667 57,143 1,466,667 57,143 1,466,667 57,14	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
1,580,952 57,143 1,523,810 249,143 1,580,952 57,143 1,523,810 249,143 1,523,810 249,143 1,523,810 249,143 1,523,810 249,143 1,523,810 57,143 1,523,810 57,143 1,523,810 57,143 1,600,000 57,143 1,542,857 251,543 12,977,097 453,582 12,473,514 2,02 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,466,667 57,143 1,466,667 57,143 1,466,667 57,143 1,466,667 57,143 1,409,524 234,743 1,409,524 234,743 1,409,524 234,743 1,409,524 234,743 1,409,524 234,743 1,409,524 234,743 1,485,714 57,143 1,428,571 237,143 12,019,932 453,582 11,566,350 1,91 1,409,524	1,638,095	57,143	1,580,952	256,343	1,638,095	57,143	1,580,952	256,343	1,657,143	57,143	1,600,000	258,743	13,380,679	453,582	12,927,097	2,082,398
1,580,952 57,143 1,523,810 249,143 1,523,810 249,143 1,600,000 57,143 1,542,857 251,543 12,927,097 453,582 12,473,514 2,12 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,524,857 57,143 1,485,714 244,343 12,473,514 453,582 12,019,932 20,66 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,485,714 57,143 1,428,571 237,143 12,019,932 453,582 11,566,350 1,99 1,409,524 57,143 1,522,881 227,543 1,428,571 57,143 1,428,57	1,638,095	57,143	1,580,952	256,343	1,638,095	57,143	1,580,952	256,343	1,657,143	57,143	1,600,000	258,743	13,380,679	453,582	12,927,097	2,183,036
1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,666,667 241,943 1,523,810 57,143 1,666,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,228,857 57,143 1,485,714 244,343 12,473,514 453,582 12,019,932 2,06 1,466,667 57,143 1,466,667 57,143 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,352,381 227,543 1,409,524 234,743 1,466,667 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,428,571 57,143 1,321,429 229,943	1,580,952	57,143	1,523,810	249,143	1,580,952	57,143	1,523,810	249,143	1,600,000	57,143	1,542,857	251,543	12,927,097	453,582	12,473,514	2,025,246
1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 241,943 1,523,810 57,143 1,466,667 57,143 1,466,667 57,143 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,468,571 57,143 1,428,571 237,143 12,019,932 453,582 11,566,350 1,91 1,409,524 57,143 1,409,524 57,143 1,409,524 57,143 1,428,571 57,143 1,428,571 237,143 12,019,932 453,582 11,566,350 1,91 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,428,571 57,143 1,371,429 229,943 11,566,350 453,582 11,112,767 1,88 1,409,524 57,143 1,352,381 227,543 1,428,571 57,143 1,371,429 29,943 11,566,350 453,582 11,112,767 453,582 11,112,767 453,582 11,112,767	1,580,952	57,143	1,523,810	249,143	1,580,952	57,143	1,523,810	249,143	1,600,000	57,143	1,542,857	251,543	12,927,097	453,582	12,473,514	2,122,353
1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,485,714 57,143 1,428,571 237,143 12,019,932 453,582 11,566,350 1,91 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 234,743 1,485,714 57,143 1,428,571 237,143 12,019,932 453,582 11,566,350 2,00 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,428,571 57,143 1,371,429 229,943 11,566,350 453,882 11,112,767 1,88 1,409,524 57,143 1,352,381 227,543 1,428,571 57,143 1,371,429 229,943 11,566,350 453,882 11,112,767 1,88 1,409,524 57,143 1,352,381 227,543 1,428,571 57,143 1,371,429 229,943 11,566,350 453,582 11,112,767 1,88 1,1352,381	1,523,810	57,143	1,466,667	241,943	1,523,810	57,143	1,466,667	241,943	1,542,857	57,143	1,485,714	244,343	12,473,514	453,582	12,019,932	1,968,095
1,466,667 57,143 1,409,524 234,743 1,466,667 57,143 1,409,524 57,143 1,409,524 57,143 1,201,932 453,582 11,566,350 2,00 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 57,143 1,352,381 57,143 1,295,238 220,343 1,352,381 57,143 1,295,238 220,343 1,371,429 57,143 1,314,286 222,743 11,112,767 453,582 10,659,185 1,75 1,295,238 57,143 1,295,238 57,143 1,295,238 57,143 1,248,075 57,143 1,314,286 222,743 11,112,767 453,582 10,659,185 1,87 1,295,238	1,523,810	57,143	1,466,667	241,943	1,523,810	57,143	1,466,667	241,943	1,542,857	57,143	1,485,714	244,343	12,473,514	453,582	12,019,932	2,061,671
1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,428,571 57,143 1,371,429 229,943 11,566,350 453,582 11,112,767 1,94 1,352,381 57,143 1,295,238 220,343 1,352,381 57,143 1,295,238 220,343 1,311,429 57,143 1,314,286 222,743 11,112,767 453,582 10,659,185 1,75 1,295,238 57,143 1,295,238 57,143 1,295,238 20,343 1,311,429 57,143 1,314,286 222,743 11,112,767 453,582 10,659,185 1,87 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,314,286 57,143 1,257,143 1,55,433 10,659,185	1,466,667	57,143	1,409,524	234,743	1,466,667	57,143	1,409,524	234,743	1,485,714	57,143	1,428,571	237,143	12,019,932	453,582	11,566,350	1,910,944
1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 227,543 1,409,524 57,143 1,352,381 229,943 11,566,350 453,582 11,112,767 1,94 1,352,381 57,143 1,295,238 220,343 1,352,381 57,143 1,295,238 220,343 1,352,381 57,143 1,314,286 222,743 11,112,767 453,582 10,659,185 1,79 1,352,381 57,143 1,295,238 220,343 1,352,381 57,143 1,295,238 220,343 1,314,286 222,743 11,112,767 453,582 10,659,185 1,79 1,295,238 57,143 1,295,238 57,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 25,143 1,23	1,466,667	57,143	1,409,524	234,743	1,466,667	57,143	1,409,524	234,743	1,485,714	57,143	1,428,571	237,143	12,019,932	453,582	11,566,350	2,000,988
1,352,381 57,143 1,295,238 220,343 1,352,381 57,143 1,295,238 220,343 1,371,429 57,143 1,314,286 222,743 11,112,767 453,582 10,659,185 1,79 1,352,381 57,143 1,295,238 220,343 1,352,381 57,143 1,295,238 220,343 1,371,429 57,143 1,314,286 222,743 11,112,767 453,582 10,659,185 1,79 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,238,095	1,409,524	57,143	1,352,381	227,543	1,409,524	57,143	1,352,381	227,543	1,428,571	57,143	1,371,429	229,943	11,566,350	453,582	11,112,767	1,853,792
1,352,381 57,143 1,295,238 220,343 1,352,381 57,143 1,295,238 220,343 1,314,286 222,743 11,112,767 453,582 10,659,185 1,87 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,238,095 213,143 1,257,143 1,257,143 1,200,000 208,343 10,205,603 453,582	1,409,524	57,143	1,352,381	227,543	1,409,524	57,143	1,352,381	227,543	1,428,571	57,143	1,371,429	229,943	11,566,350	453,582	11,112,767	1,940,305
1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,238,095 213,143 1,257,143 1,257,143 215,543 10,659,185 453,582 10,205,603 1,314 1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,257,143 57,143 1,200,000 208,343 10,205,603 453,582 9,752,020 1,68 1,238,095 57,143 1,180,952 205,943 1,180,952 205,943 1,257,143 57,143 1,200,000 208,343 10,205,603 453,582 9,752,020 1,75 1,180,952 57,143 1,123,810 198,743 1,123,810 198,743 1,200,000 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 <td>1,352,381</td> <td>57,143</td> <td>1,295,238</td> <td>220,343</td> <td>1,352,381</td> <td>57,143</td> <td>1,295,238</td> <td>220,343</td> <td>1,371,429</td> <td>57,143</td> <td>1,314,286</td> <td>222,743</td> <td>11,112,767</td> <td>453,582</td> <td>10,659,185</td> <td>1,796,641</td>	1,352,381	57,143	1,295,238	220,343	1,352,381	57,143	1,295,238	220,343	1,371,429	57,143	1,314,286	222,743	11,112,767	453,582	10,659,185	1,796,641
1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,295,238 57,143 1,238,095 213,143 1,238,095 57,143 1,257,143 215,543 10,659,185 453,582 10,205,603 1,81 1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,257,143 57,143 1,200,000 208,343 10,205,603 453,582 9,752,020 1,68 1,238,095 57,143 1,180,952 205,943 1,280,095 57,143 1,257,143 57,143 1,200,000 208,343 10,205,603 453,582 9,752,020 1,68 1,180,952 57,143 1,123,810 198,743 1,123,810 198,743 1,200,000 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 1,123,810 57,143 1,123,810 57,143 1,123,810 198,743 1,200,000 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 1,123,810 57,143 1,123,810 57	1,352,381	57,143	1,295,238	220,343	1,352,381	57,143	1,295,238	220,343	1,371,429	57,143	1,314,286	222,743	11,112,767	453,582	10,659,185	1,879,623
1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,257,143 57,143 1,200,000 208,343 10,205,603 453,582 9,752,020 1,752,020	1,295,238	57,143	1,238,095	213,143	1,295,238	57,143	1,238,095	213,143	1,314,286	57,143	1,257,143	215,543	10,659,185	453,582	10,205,603	1,739,489
1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,257,143 57,143 1,200,000 208,343 10,205,603 453,582 9,752,020 1,75 1,180,952 57,143 1,123,810 198,743 1,180,952 57,143 1,123,810 198,743 1,123,810 198,743 1,123,810 198,743 1,123,810 198,743 1,123,810 198,743 1,123,810 57,143 1,123,810 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 1,123,810 57,143 1,106,667 191,543 1,123,810 57,143 1,142,857 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 1,123,810 57,143 1,066,667 191,543 1,142,857 57,143 1,085,714 193,943 9,298,438 453,582 8,844,856 1,56	1,295,238	57,143	1,238,095	213,143	1,295,238	57,143	1,238,095	213,143	1,314,286	57,143	1,257,143	215,543	10,659,185	453,582	10,205,603	1,818,940
1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,238,095 57,143 1,180,952 205,943 1,257,143 57,143 1,200,000 208,343 10,205,603 453,582 9,752,020 1,75 1,180,952 57,143 1,123,810 198,743 1,180,952 57,143 1,123,810 198,743 1,123,810 198,743 1,123,810 198,743 1,123,810 198,743 1,123,810 198,743 1,123,810 57,143 1,123,810 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 1,123,810 57,143 1,106,667 191,543 1,123,810 57,143 1,142,857 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 1,123,810 57,143 1,066,667 191,543 1,142,857 57,143 1,085,714 193,943 9,298,438 453,582 8,844,856 1,56	1,238,095	57,143	1,180,952	205,943	1,238,095	57,143	1,180,952	205,943	1,257,143	57,143	1,200,000	208,343	10,205,603	453,582	9,752,020	1,682,338
1,180,952 57,143 1,123,810 198,743 1,180,952 57,143 1,123,810 198,743 1,123,810 198,743 1,123,810 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 1,123,810 57,143 1,066,667 191,543 1,106,667 191,543 1,142,857 57,143 1,085,714 193,943 9,298,438 453,582 8,844,856 1,56	1,238,095	57,143	1,180,952	205,943	1,238,095	57,143	1,180,952	205,943	1,257,143	57,143	1,200,000	208,343	10,205,603	453,582	9,752,020	1,758,258
1,180,952 57,143 1,123,810 198,743 1,180,952 57,143 1,123,810 198,743 1,123,810 198,743 1,123,810 57,143 1,142,857 201,143 9,752,020 453,582 9,298,438 1,69 1,123,810 57,143 1,066,667 191,543 1,106,667 191,543 1,142,857 57,143 1,085,714 193,943 9,298,438 453,582 8,844,856 1,56	1,180,952	57,143	1,123,810	198,743	1,180,952	57,143	1,123,810	198,743	1,200,000	57,143	1,142,857	201,143	9,752,020	453,582	9,298,438	1,625,186
1,123,810 57,143 1,066,667 191,543 1,123,810 57,143 1,066,667 191,543 1,142,857 57,143 1,085,714 193,943 9,298,438 453,582 8,844,856 1,566				198,743				198,743	1,200,000			201,143			9,298,438	1,697,575
				191,543				191,543								1,568,035
	1,123,810															1,636,893

74,901,672 844,124 24,057,548 3,875,378 49,375,558 1,673,748 47,701,810 7,684,181 4,405,576 149,342 4,256,234 685,627 16,580,284 543,480 16,036,804 2,564 149,045,548 144,124 22,134,223 3,769,018 47,701,810 1,673,748 4,701,810 7,684,181 4,405,576 149,342 4,106,892 666,810 16,036,804 543,480 15,049,324 2,498 149,042 23,213,423 3,949,735 47,701,810 1,673,748 46,028,062 7,473,288 4,256,234 149,342 4,106,892 666,810 16,036,804 543,480 15,049,324 2,406,224,224,223,223,223,223 844,124 22,369,299 3,062,658 66,022,062 1,673,748 44,354,314 7,262,396 4,106,892 149,342 3,957,551 647,993 15,049,324 543,480 14,949,44 2,427,234,234,234,234,234,234,234,234,234,234	BO499	Burches Hill Sub:	Add 3rd 500/230k\	V	BO526	Ritchie-Benning: In	stall (2) 230kV Lin	ies	BO701.	1 Benning Sub: Ad	ld 3rd 230/69kV, 25	50MVA	BO496 Bri	ighton Sub: Upgrad	e T1 500/230kv Tr	ansormer
No	Vac				Voo				Vac				Voo			
No. 12 0700% 12																
190	30				30				30				30			
150 12400% 12400% 12400% 12400% 12400% 12400% 12400% 12400% 12400% 12400% 12400% 12400% 12400% 12400% 12500%																
150	NI				NI.				NI-				NI-			
12 600% 12 600	INO				INO				NO				NO			
12 5000% 12 5000% 12 5000% 13 3785%	150				0				0				150			
12,600% 12,600% 12,600% 12,600% 13,3785% 19,001,884 19,0																
Beginning	12.6000%				12.6000%				12.6000%				12.6000%			
Segirating Depreciation Ending Revenue Beginning Depreciation Ending Revenue Segirating Operation Ending Operation	13 3785%				12 6000%				12 6000%				13 3785%			
Beginning																
Beginning Depreciation Ending Revenue 24,901,672 84,122 24,057,548 3875,378 49,375,558 1,673,748 47,770,810 7,681,181 4,405,576 19,342 4,256,224 685,627 16,580,284 543,480 16,036,804 2,586 24,901,672 844,124 22,057,548 40,022,667 49,375,558 1,673,748 47,770,810 7,681,181 4,405,576 19,342 4,256,234 685,627 16,580,284 543,480 16,036,804 2,586 24,405,7548 844,124 22,134,273 3,779,018 47,770,1810 1,673,748 46,028,062 7,747,328 4,256,234 49,342 4,106,892 666,810 16,036,804 543,480 15,493,324 2,251,342,338,343,348,348 46,028,062 1,673,748 44,354,314 7,262,396 41,068,32 19,342 3,957,561 64,793 115,493,324 543,480 11,493,844 2,243 2,236,299 844,124 22,349,299 3,386,368 44,028,062 1,673,748 44,364,314 7,262,396 41,068,32 19,342 3,397,561 64,793 115,493,324 543,480 11,494,844 2,243 2,236,299 844,124 215,251,77 3,728,356,299 44,256,314 16,73,748 42,680,567 7,051,503 3,957,551 149,342 3,305,209 62,9176 14,949,844 543,480 14,063,04 2,238 22,369,299 844,124 215,251,77 3,728,356,299 42,256,314 16,73,748 42,680,567 7,051,503 3,957,551 149,342 3,305,209 62,9176 14,949,844 543,480 14,063,04 2,348 22,369,299 844,124 215,251,77 3,728,356,299 42,256,314 16,73,748 42,680,567 7,051,503 3,957,551 149,342 3,305,209 62,9176 14,949,844 543,480 14,063,04 2,348 22,369,299 844,124 215,251,77 3,728,374 3,748 42,680,567 7,051,503 3,957,551 149,342 3,305,209 62,9176 14,949,844 543,480 13,360,884 2,480 21,165,757,78 841,058,89 640,611 3,360,809 149,342 3,360,808 610,359 14,466,364 543,480 13,360,884 2,240 20,360,809 841,24 19,889,025 3,345,359 41,068,89 14,068,89 14,068,89 149,342 3,360,808 610,359 14,466,364 543,480 13,360,884 2,240 20,364,364 14,068,89 14,068,	29,544,357				58,581,170				5,226,954				19,021,804			
Beginning Depreciation Ending Revenue Peginning Depreciation Ending Revenue A7,010,810 7,684,181 4,405,576 149,342 4,256,234 685,627 16,580,284 543,480 16,036,604 2,564 24,901,672 844,124 24,657,548 4,662,667 49,375,558 1,673,748 47,701,810 7,684,181 4,405,576 149,342 4,256,234 685,627 16,580,284 543,480 16,036,604 2,584 24,057,548 844,124 23,213,423 3,767,018 1,673,748 46,028,062 7,473,288 4,652,034 149,342 4,106,892 666,810 16,036,804 543,480 15,493,332 2,495 2,213,213,213 844,124 22,389,299 3,662,669 46,028,062 1,673,748 44,584,314 7,262,396 4,106,892 149,342 3,957,551 647,993 15,493,332 543,480 14,949,844 2,236,299 844,124 21,555,174 3,758,585 42,683,481 1,673,748 44,680,567 7,051,503 3,957,551 149,342 3,867,551 647,993 15,493,332 543,480 14,949,844 2,543 2,236,299 844,124 21,555,174 3,758,592 44,354,314 1,673,748 44,680,567 7,051,503 3,957,551 149,342 3,868,866 610,369 679,176 14,949,844 543,480 13,862,884 2,290 21,555,174 844,124 20,681,650 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,806,209 149,342 3,658,866 610,369 14,406,364 543,480 13,862,884 2,290 20,681,650 844,124 20,681,650 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,806,209 149,342 3,569,526 591,542 13,862,884 543,480 13,319,404 2,221 20,681,650 844,124 19,836,925 3,345,579 41,006,819 1,673,748 37,693,24 6,406,791 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221 18,992,801 844,124 18,992,801 3,232,219 39,333,071 6,679,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 12,775,993 2,255 18,992,801 844,124 18,992,801 3,232,219 39,333,071 6,679,719 3,658,868 149,342 3,658,868 149,342 3,658,868 501,359 12,775,993 543,480 12,775,993 2,255 18,992,801 844,1	844,124				1,673,748				149,342				543,480			
Beginning Depreciation Ending Revenue Reginning Depreciation Ending Revenue A	6.00				6.00				6.00				2.00			
24,901,672 844,124 24,057,548 3,875,378 49,375,558 1,673,748 47,701,810 7,684,181 4,405,576 149,342 4,256,234 685,677 16,580,784 543,480 16,036,804 2,564 24,901,672 344,124 24,057,548 4,062,667 49,375,558 1,673,748 47,701,810 7,684,181 4,405,576 149,342 4,106,892 666,810 16,036,804 543,480 15,049,324 2,495 24,057,548 844,124 23,213,423 3,949,735 47,701,810 1,673,748 46,028,062 7,473,288 4,256,234 149,342 4,106,892 666,810 16,036,804 543,480 15,493,324 2,495 24,057,548 344,124 22,369,299 3,662,658 46,028,062 1,673,748 44,354,314 7,262,395 4,106,892 149,342 3,957,551 647,993 15,493,324 543,480 14,949,44 2,427 22,369,299 844,124 21,525,174 3,556,299 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,358 22,369,299 844,124 21,525,174 3,723,373 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,358 22,369,299 844,124 21,525,174 3,723,374 44,364,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,358 22,369,299 844,124 21,650,174 34,174 20,861,165 34,493,99 44,364,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,868,209 629,176 14,949,844 543,480 14,406,364 2,470 21,555,174 844,124 20,681,165 3,449,39 44,364,314 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,568,868 610,359 144,003,44 543,480 13,862,884 2,998 21,525,174 844,124 20,681,165 3,449,39 41,006,819 6,840,611 3,808,209 149,342 3,568,868 610,359 144,003,44 543,480 13,862,884 2,998 21,525,174 844,124 18,949,949 14,006,819 6,840,611 3,808,209 149,342 3,568,868 610,359 144,003,44 543,480 13,862,884 2,998 21,525,174 844,124 18,949,39 41,006,819 6,840,611 3,808,209 149,342 3,568,868 610,359 144,003,44 543,480 13,862,884 2,998 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,209 149,342 3,508,2	0.00				0.00				0.00				2.00			
24,901,672 844,124 24,057,548 4,062,667 49,375,558 1,673,748 47,701,810 7,684,181 4,405,576 149,342 4,256,234 685,627 16,580,284 543,480 16,036,804 2,688 24,057,548 844,124 22,349,299 3,662,658 40,028,062 1,673,748 46,028,062 7,473,288 4,256,234 149,342 4,106,892 666,810 16,036,804 543,480 15,493,324 2,456 234 149,342 3,957,551 647,993 15,493,324 543,480 14,498,844 2,427 23,213,423 844,124 22,349,299 3,662,659 46,028,062 1,673,748 44,354,314 7,262,396 4,106,892 149,342 3,957,551 647,993 15,493,324 543,480 14,498,844 2,427 23,369,299 844,124 21,525,174 3,552,699 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,080,209 629,176 14,949,844 543,480 14,498,844 2,427 24,562,349 844,124 20,681,050 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,080,209 629,176 14,949,844 543,480 14,406,364 2,470 21,525,174 844,124 20,681,050 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,080,209 629,176 14,949,844 643,480 14,406,364 2,470 21,525,174 844,124 20,681,050 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 20,881,050 844,124 19,836,925 3,436,500 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221 20,681,050 844,124 18,992,801 3,237,179 39,333,071 1,673,748 37,659,324 64,18,826 35,095,56 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,225 19,836,925 844,124 18,992,801 3,235,791 39,333,071 1,673,748 37,659,324 64,18,826 35,095,56 149,342 3,509,526 591,542 13,862,884 543,480 12,275,923 2,552 18,932,801 844,124 18,148,676 844,124 18,148,676 844,124 18,148,676 844,124 18,148,676 844,124 17,304,552 3,4580 13,659,344 1,673,748 35,985,576 6,209,934 3,360,185 149,342 3,509,526 591,542 13,319,404 543,480 12,275,923 2,552 18,932,801 844,124 18,148,676 844,124 17,304,552 3,4580 13,593,514 16,737,748 35,985,576 6,209,934 3,360,185 149,342 3,210,843 553,008 12,775,923 543,480 12,275,923 543,480 12,275,923 543,480 12,275,923 543,480 12	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
24,057,548 844,124 23,213,423 3,769,018 47,701,810 1,673,748 46,028,062 7,473,288 4,256,234 149,342 4,106,892 666,810 16,036,804 543,480 15,493,324 2,495,432 44,054,323 844,124 22,369,299 3,662,658 46,028,062 1,673,748 44,354,314 7,262,396 4,106,892 149,342 3,957,551 647,993 15,493,324 543,480 14,498,844 2,543,432 22,369,299 844,124 21,525,174 3,556,299 44,354,314 1,673,748 42,880,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,358,420,290,290,290,290,290,290,290,290,290,2	24,901,672	844,124	24,057,548	3,875,378	49,375,558	1,673,748	47,701,810	7,684,181	4,405,576	149,342	4,256,234	685,627	16,580,284	543,480	16,036,804	2,564,119
24,057,548 844,124 23,213,423 3,949,735 47,701,810 1,673,748 46,028,062 7,473,288 4,256,234 149,342 4,106,892 666,810 16,036,804 543,480 15,493,324 2,616 23,213,423 844,124 22,369,299 3,662,658 46,028,062 1,673,748 44,354,314 7,262,396 4,106,892 149,342 3,957,551 647,993 15,493,324 543,480 14,949,844 22,369,299 844,124 21,525,174 3,565,299 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,376 22,369,299 844,124 21,525,174 3,723,873 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,470 21,525,174 844,124 20,681,050 3,449,999 42,680,567 1,673,748 41,006,819 6,840,611 3,200,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 21,525,174 844,124 20,681,050 3,610,942 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 841,124 18,869,55 3,343,579 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221,206,810,50 844,124 18,869,055 3,498,010 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,325 19,836,925 844,124 18,992,801 3,237,219 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,325 19,836,925 844,124 18,148,676 3,130,860 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,208,43 553,908 12,775,923 543,480 12,275,923 18,992,801 844,124 18,148,676 3,130,860 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,208,43 553,908 12,775,923 543,480 12,232,443 2,044 18,148,676 3,130,860 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,208,43 553,908 12,775,923 543,480 12,232,443 2,044 18,148,676 3,1	24,901,672	844,124	24,057,548	4,062,667	49,375,558	1,673,748	47,701,810	7,684,181	4,405,576	149,342	4,256,234	685,627	16,580,284	543,480	16,036,804	2,688,966
23,213,423 844,124 22,369,299 3,862,668 46,028,062 1,673,748 44,354,314 7,262,396 4,106,892 149,342 3,957,551 647,993 15,493,324 543,480 14,949,844 2,427,236,2399 844,124 21,525,174 3,556,299 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,358 22,369,299 844,124 21,525,174 3,728,733 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,470,215,251,174 844,124 20,681,050 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 14,525,174 844,124 18,983,6925 3,343,579 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221 19,836,925 844,124 18,982,801 3,327,19 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,509,526 591,542 13,862,884 543,480 12,775,923 2,153 19,836,925 844,124 18,992,801 3,385,079 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,509,526 591,542 13,862,884 543,480 12,775,923 2,153 19,836,925 844,124 18,992,801 3,387,19 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,509,526 591,542 13,862,884 543,480 12,775,923 2,252 18,992,801 844,124 18,486,76 3,7148 37,659,324 6,418,826 3,509,526 149,342 3,509,526 591,542 13,862,884 543,480 12,775,923 2,252 18,992,801 844,124 18,486,76 3,7148 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,252 18,992,801 844,124 18,486,76 3,7148 37,659,324 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,509,826 591,542 13,862,884 12,775,923 543,480 12,775,923 2,252 18,992,801 844,124 18,486,76 3,7148 37,659,324 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,509,826 591,542 13,862,884 12,775,923 543,480 12,775,923 2,252 18,992,801 844,124 18,486,76 3,7148 37,659,324 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,509,826 591,542 13,862,844 12,775,923 543,480 12,775,923 2,252 18,992,801 844,124 18,486,76 3,7148 37,659,324 1,673,748 37,659,324 6,418,8	24,057,548	844,124	23,213,423	3,769,018	47,701,810	1,673,748	46,028,062	7,473,288	4,256,234	149,342	4,106,892	666,810	16,036,804	543,480	15,493,324	2,495,641
23,213,423 844,124 22,369,299 3,836,804 46,028,062 1,673,748 44,354,314 7,262,396 4,106,892 149,342 3,957,551 647,993 15,493,324 543,480 14,949,844 2,543 22,369,299 844,124 21,525,174 3,723,573 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,470 21,525,174 844,124 20,681,050 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 21,525,174 844,124 20,681,050 3,610,942 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 21,525,174 844,124 19,836,925 3,343,579 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221 20,681,050 844,124 19,836,925 3,498,010 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,235 19,836,925 844,124 18,992,801 3,237,219 39,333,071 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,235 19,836,925 844,124 18,992,801 3,385,079 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,525 18,992,801 844,124 18,148,676 3,130,860 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,179 18,148,676 844,124 18,148,676 3,124,80 35,985,576 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,084 18,148,676 844,124 17,304,552 3,159,16 35,985,576 1,673,748 35,985,576 6,207,934 3,210,843 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,179 18,148,676 844,124 17,304,552 3,159,16 35,985,576 1,673,748 35,985,576 6,207,934 3,210,843 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,179 18,148,676 844,124 17,304,552 3,159,16 35,985,576 1,673,748 35,985,576 6,207,934 3,210,843 149,342 3,210,843 553,908 12,775,923 543,480 11,688,963 2,107 17,304,552 844,124 16,460,427 2,918,140 34,311,8	24,057,548	844,124	23,213,423	3,949,735	47,701,810	1,673,748	46,028,062	7,473,288	4,256,234	149,342	4,106,892	666,810	16,036,804	543,480	15,493,324	2,616,257
22,369,299 844,124 21,525,174 3,723,873 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,358, 24,700,245,244 21,525,174 3,723,873 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,470,245,244 20,681,050 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290,245,144,144,144,144,144,144,144,144,144,1	23,213,423	844,124	22,369,299	3,662,658	46,028,062	1,673,748	44,354,314	7,262,396	4,106,892	149,342	3,957,551	647,993	15,493,324	543,480	14,949,844	2,427,162
22,369,299 844,124 21,525,174 3,723,873 44,354,314 1,673,748 42,680,567 7,051,503 3,957,551 149,342 3,808,209 629,176 14,949,844 543,480 14,406,364 2,470 21,525,174 844,124 20,681,050 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 21,525,174 844,124 20,681,050 3,610,942 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 20,681,050 844,124 19,836,925 3,343,579 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221 20,681,050 844,124 19,836,925 3,498,010 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404	23,213,423	844,124	22,369,299	3,836,804	46,028,062	1,673,748	44,354,314	7,262,396	4,106,892	149,342	3,957,551	647,993	15,493,324	543,480	14,949,844	2,543,547
21,525,174 844,124 20,681,050 3,449,939 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,290 14,050 14,050 14,050,364 14,006,364 14,006,819 1,673,748 14,006,819 1,673,748 39,333,071 1,673,748 39,044 3	22,369,299	844,124	21,525,174	3,556,299	44,354,314	1,673,748	42,680,567	7,051,503	3,957,551	149,342	3,808,209	629,176	14,949,844	543,480	14,406,364	2,358,683
21,525,174 844,124 20,681,050 3,610,942 42,680,567 1,673,748 41,006,819 6,840,611 3,808,209 149,342 3,658,868 610,359 14,406,364 543,480 13,862,884 2,398 20,681,050 844,124 19,836,925 3,343,579 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221 20,681,050 844,124 19,836,925 3,498,010 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221 19,836,925 844,124 18,992,801 3,237,219 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,153 19,836,925 844,124 18,148,676 3,130,860 37,659,324 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923	22,369,299	844,124	21,525,174	3,723,873	44,354,314	1,673,748	42,680,567	7,051,503	3,957,551	149,342	3,808,209	629,176	14,949,844	543,480	14,406,364	2,470,837
20,681,050 844,124 19,836,925 3,343,579 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221,221,222,223,223 20,681,050 844,124 19,836,925 3,498,010 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,221,222,222,222,222,222,222,222,222,2	21,525,174	844,124	20,681,050	3,449,939	42,680,567	1,673,748	41,006,819	6,840,611	3,808,209	149,342	3,658,868	610,359	14,406,364	543,480	13,862,884	2,290,205
20,681,050 844,124 19,836,925 3,498,010 41,006,819 1,673,748 39,333,071 6,629,719 3,658,868 149,342 3,509,526 591,542 13,862,884 543,480 13,319,404 2,325,153 19,836,925 844,124 18,992,801 3,237,219 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,153 19,836,925 844,124 18,992,801 3,385,079 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,153 19,836,925 844,124 18,992,801 3,385,079 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,252 18,992,801 844,124 18,148,676 3,272,148 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,398,128</td>																2,398,128
19,836,925 844,124 18,992,801 3,237,219 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,153,194,004 19,836,925 844,124 18,992,801 3,385,079 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,252,232,243 18,992,801 844,124 18,148,676 3,130,860 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,084,4124 18,992,801 844,124 18,148,676 3,272,148 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,179,483 18,148,676 844,124 17,304,552 3,024,500 35,985,576 1,673,748 34,311,828 5,997,042 3,210,843 149,342 3,061,502 535,091 12,232,443 543,480																2,221,726
19,836,925 844,124 18,992,801 3,385,079 39,333,071 1,673,748 37,659,324 6,418,826 3,509,526 149,342 3,360,185 572,725 13,319,404 543,480 12,775,923 2,252,732 18,992,801 844,124 18,148,676 3,272,148 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,179,179,179,179,179,179,179,179,179,179	20,681,050	844,124	19,836,925	3,498,010	41,006,819	1,673,748	39,333,071	6,629,719	3,658,868	149,342	3,509,526	591,542	13,862,884	543,480	13,319,404	2,325,418
18,992,801 844,124 18,148,676 3,130,860 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,084,189,189,189,189,189,189,189,189,189,189	19,836,925	844,124	18,992,801	3,237,219	39,333,071	1,673,748	37,659,324	6,418,826	3,509,526	149,342	3,360,185	572,725		543,480	12,775,923	2,153,248
18,992,801 844,124 18,148,676 3,272,148 37,659,324 1,673,748 35,985,576 6,207,934 3,360,185 149,342 3,210,843 553,908 12,775,923 543,480 12,232,443 2,179,184 18,148,676 844,124 17,304,552 3,024,500 35,985,576 1,673,748 34,311,828 5,997,042 3,210,843 149,342 3,061,502 535,091 12,232,443 543,480 11,688,963 2,016,002 18,148,676 844,124 17,304,552 3,159,216 35,985,576 1,673,748 34,311,828 5,997,042 3,210,843 149,342 3,061,502 535,091 12,232,443 543,480 11,688,963 2,107,002 17,304,552 844,124 16,460,427 2,918,140 34,311,828 1,673,748 32,638,080 5,786,149 3,061,502 516,274 11,688,963 543,480 11,145,483 1,947,443	19,836,925	844,124	18,992,801	3,385,079	39,333,071	1,673,748	37,659,324	6,418,826	3,509,526	149,342	3,360,185	572,725	13,319,404	543,480	12,775,923	2,252,709
18,148,676 844,124 17,304,552 3,024,500 35,985,576 1,673,748 34,311,828 5,997,042 3,210,843 149,342 3,061,502 535,091 12,232,443 543,480 11,688,963 2,016,102 18,148,676 844,124 17,304,552 3,159,216 35,985,576 1,673,748 34,311,828 5,997,042 3,210,843 149,342 3,061,502 535,091 12,232,443 543,480 11,688,963 2,107,042 17,304,552 844,124 16,460,427 2,918,140 34,311,828 1,673,748 32,638,080 5,786,149 3,061,502 149,342 2,912,160 516,274 11,688,963 543,480 11,145,483 1,947,042		844,124	18,148,676	3,130,860	37,659,324	1,673,748	35,985,576	6,207,934	3,360,185	149,342	3,210,843	553,908	12,775,923	543,480	12,232,443	2,084,769
18,148,676 844,124 17,304,552 3,159,216 35,985,576 1,673,748 34,311,828 5,997,042 3,210,843 149,342 3,061,502 535,091 12,232,443 543,480 11,688,963 2,107,042 17,304,552 844,124 16,460,427 2,918,140 34,311,828 1,673,748 32,638,080 5,786,149 3,061,502 149,342 2,912,160 516,274 11,688,963 543,480 11,145,483 1,947,042	18,992,801	844,124	18,148,676	3,272,148	37,659,324	1,673,748	35,985,576	6,207,934	3,360,185	149,342	3,210,843	553,908	12,775,923	543,480	12,232,443	2,179,999
17,304,552 844,124 16,460,427 2,918,140 34,311,828 1,673,748 32,638,080 5,786,149 3,061,502 149,342 2,912,160 516,274 11,688,963 543,480 11,145,483 1,947	18,148,676	844,124	17,304,552	3,024,500	35,985,576	1,673,748	34,311,828	5,997,042	3,210,843	149,342	3,061,502	535,091	12,232,443	543,480	11,688,963	2,016,291
	18,148,676	844,124	17,304,552	3,159,216	35,985,576	1,673,748	34,311,828	5,997,042	3,210,843	149,342	3,061,502	535,091	12,232,443	543,480	11,688,963	2,107,290
17,304,552 844,124 16,460,427 3,046,285 34,311,828 1,673,748 32,638,080 5,786,149 3,061,502 149,342 2,912,160 516,274 11,688,963 543,480 11,145,483 2,034	17,304,552	844,124	16,460,427	2,918,140	34,311,828	1,673,748	32,638,080	5,786,149	3,061,502	149,342	2,912,160	516,274	11,688,963	543,480	11,145,483	1,947,812
	17,304,552	844,124	16,460,427	3,046,285	34,311,828	1,673,748	32,638,080	5,786,149	3,061,502	149,342	2,912,160	516,274	11,688,963	543,480	11,145,483	2,034,580

					Orchard	ckerson to Quince	onductor feeder Di	b2008 Rec	to 230kV	chie Line - 138kV	nvert Buzzard to Ri	B1125 Co
								Yes				Yes
								35				35
								No				No
								0				0
								12.6000%				12.6000%
								12.6000%				12.6000%
								8,623,505				51,852,352
								246,386				1,481,496
								2.00				10.00
								2.00				10.00
Revenue Credit	Incentive Charged		Total		Revenue	Ending	Depreciation	Beginning	Revenue	Ending	Depreciation	Beginning
39,165	\$		39,165,261		1,215,296	7,689,759	246,386	7,936,145	7,232,792	45,645,171	1,481,496	47,126,667
	40,117,612	\$	40,117,612	\$	1,215,296	7,689,759	246,386	7,936,145	7,232,792	45,645,171	1,481,496	47,126,667
38,088	\$		38,088,918	\$	1,184,252	7,443,373	246,386	7,689,759	7,046,123	44,163,675	1,481,496	45,645,171
	39,006,859	\$	39,006,859	\$	1,184,252	7,443,373	246,386	7,689,759	7,046,123	44,163,675	1,481,496	45,645,171
37,012	\$		37,012,574	\$	1,153,207	7,196,987	246,386	7,443,373	6,859,455	42,682,179	1,481,496	44,163,675
	37,896,106	\$	37,896,106	\$	1,153,207	7,196,987	246,386	7,443,373	6,859,455	42,682,179	1,481,496	44,163,675
35,936,	\$		35,936,231	\$	1,122,162	6,950,601	246,386	7,196,987	6,672,786	41,200,683	1,481,496	42,682,179
	36,785,353	\$	36,785,353	\$	1,122,162	6,950,601	246,386	7,196,987	6,672,786	41,200,683	1,481,496	42,682,179
	\$		34,859,888	\$	1,091,118	6,704,215	246,386	6,950,601	6,486,117	39,719,188	1,481,496	41,200,683
34,859,	35,674,600	\$	35,674,600	\$	1,091,118	6,704,215	246,386	6,950,601	6,486,117	39,719,188	1,481,496	41,200,683
34,859,	• •		22 702 545	ď	1 040 072	6,457,829	246,386	6,704,215	4 200 440	20 227 /02	1,481,496	39,719,188
34,859, 33,783,	\$		33,783,545	p	1,060,073	0,107,027		-11=	6,299,449	38,237,692	1,101,10	
	\$ 34,563,847		34,563,847		1,060,073	6,457,829	246,386	6,704,215	6,299,449	38,237,692 38,237,692	1,481,496	39,719,188
33,783	\$			\$								39,719,188 38,237,692
33,783	\$ 34,563,847	\$	34,563,847	\$ \$	1,060,073	6,457,829	246,386	6,704,215	6,299,449	38,237,692	1,481,496	
33,783 32,707	\$ 34,563,847 \$	\$	34,563,847 32,707,202	\$ \$ \$	1,060,073 1,029,028	6,457,829 6,211,444	246,386 246,386	6,704,215 6,457,829	6,299,449 6,112,780	38,237,692 36,756,196	1,481,496 1,481,496	38,237,692
	\$ 34,563,847 \$	\$	34,563,847 32,707,202 33,453,094	\$ \$ \$	1,060,073 1,029,028 1,029,028 997,984	6,457,829 6,211,444 6,211,444	246,386 246,386 246,386	6,704,215 6,457,829 6,457,829	6,299,449 6,112,780 6,112,780	38,237,692 36,756,196 36,756,196	1,481,496 1,481,496 1,481,496	38,237,692 38,237,692
33,783 32,707	\$ 34,563,847 \$ 33,453,094 \$	\$	34,563,847 32,707,202 33,453,094 31,630,859	\$ \$ \$ \$	1,060,073 1,029,028 1,029,028	6,457,829 6,211,444 6,211,444 5,965,058	246,386 246,386 246,386 246,386	6,704,215 6,457,829 6,457,829 6,211,444	6,299,449 6,112,780 6,112,780 5,926,112	38,237,692 36,756,196 36,756,196 35,274,700	1,481,496 1,481,496 1,481,496 1,481,496	38,237,692 38,237,692 36,756,196
33,783 32,707 31,630	\$ 34,563,847 \$ 33,453,094 \$ 32,342,341	\$ \$	34,563,847 32,707,202 33,453,094 31,630,859 32,342,341	\$ \$ \$ \$ \$	1,060,073 1,029,028 1,029,028 997,984 997,984	6,457,829 6,211,444 6,211,444 5,965,058 5,965,058	246,386 246,386 246,386 246,386 246,386	6,704,215 6,457,829 6,457,829 6,211,444 6,211,444	6,299,449 6,112,780 6,112,780 5,926,112 5,926,112	38,237,692 36,756,196 36,756,196 35,274,700 35,274,700	1,481,496 1,481,496 1,481,496 1,481,496 1,481,496	38,237,692 38,237,692 36,756,196 36,756,196
33,783 32,707 31,630	\$ 34,563,847 \$ 33,453,094 \$ 32,342,341 \$	\$ \$	34,563,847 32,707,202 33,453,094 31,630,859 32,342,341 30,554,515	\$ \$ \$ \$ \$ \$	1,060,073 1,029,028 1,029,028 997,984 997,984 966,939	6,457,829 6,211,444 6,211,444 5,965,058 5,965,058 5,718,672	246,386 246,386 246,386 246,386 246,386 246,386	6,704,215 6,457,829 6,457,829 6,211,444 6,211,444 5,965,058	6,299,449 6,112,780 6,112,780 5,926,112 5,926,112 5,739,443	38,237,692 36,756,196 36,756,196 35,274,700 35,274,700 33,793,205	1,481,496 1,481,496 1,481,496 1,481,496 1,481,496 1,481,496	38,237,692 38,237,692 36,756,196 36,756,196 35,274,700

\$ 702,221,291 \$ 683,489,121

Potomac Electric Power Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #		Long Term Interest		
	101	Less LTD Interest on Securitization Bonds	0	
		Control of the control		
	112	Capitalization Less LTD on Securitization Bonds	0	
		2005 2 12 On Occumization Bonds	O .	
		Calculation of the above Securitization Adjustments		



May 11, 2018

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

Re: PECO Energy Company

Docket No. ER17-1519-000

Informational Filing of 2018 Formula Rate Annual Update; Notice of Annual

Meeting

Dear Ms. Bose,

PECO Energy Company ("PECO") hereby submits electronically, for informational purposes, its Annual Update Information pursuant to the Formula Rate Implementation Protocols ("Protocols") of PECO contained in Attachment H-7C of the PJM Interconnection, L.L.C. ("PJM") Open Access Transmission Tariff ("Tariff").¹

The Protocols provide that:

On or before May 15 of each year, PECO shall provide its Annual Update and True-Up Adjustment to PJM Interconnection, L.L.C. ("PJM"), cause such information to be posted on the PJM website and OASIS, and file such information with the Federal Energy Regulatory Commission ("FERC") as an informational filing. Within five (5) days of such posting, PECO shall cause notice of such posting to be provided via an exploder list. ... On or before May 15 of each year, PECO shall provide its projected net revenue requirement to PJM, cause such information to be posted on the PJM website and OASIS, and file such information with the FERC as an informational filing. Within five (5) days of posting of the projected net revenue requirement, PECO shall cause notice of such posting to be provided to an email exploder list.²

¹ On June 26, 2017 (with an errata issued on June 27, 2017), the Commission issued a delegated letter order accepting and suspending PECO's Formula Rate and Protocols, subject to refund, with an effective date of December 1, 2017.

² See PJM Tariff, Attachment H-7C, Section §§ II.B-C.

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Protocols. Thus, all interested parties should have ample notice of and access to the Annual Update Information. The Protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update Information.

As required by the Protocols, notice of an Annual Meeting to be held on June 15, 2018 is also being provided on the PJM website. The Annual Meeting will permit PECO to explain and clarify the Annual Update and True-up Adjustment and will provide interested parties an opportunity to seek information and clarifications about the Annual Update and True-up Adjustment.

PECO has prepared the 2018 Annual Update Information in a manner consistent with its Protocols, as set forth in Attachment H-7C of the PJM Tariff. Appendix 1 is the projected net revenue requirement that will be used by PJM to determine charges for service to the PECO zone during the June 1, 2018 through May 31, 2019 rate period. Appendix 2 is the True-Up Calculation that provides the formula worksheets that reflect 2017 actuals and support the True-Up Adjustment.

Sections II.F and II.G of the Protocols identify certain information that is to be provided in the Annual Update and projected net revenue requirement. This information is provided herein.

A. Changes to Formula References to the FERC Form No. 1

In accordance with Section II.F.5 of the Protocols, PECO has identified two changes in the formula references to the FERC Form No 1. Appendix 3 hereto identifies these changes.

The first change relates to the adjustment of lines related to the calculation for Taxes Other than Income Taxes as a result of line adjustments to the FERC Form No. 1. Accordingly, the instruction for the calculation on Attachment 5-P3 Support, Line 2, Columns c-h, of the Formula Rate has been updated to include the appropriate FERC Form No. 1 references.

The second change relates to the transmission revenue that PECO received in 2017 as part of the true up adjustment calculation. Attachment 3-Project True-up, Note 3, explains that the "Revenue Received" on line 2, Col. (E), should be the total amount of revenue distributed to the company in the year as shown on pages 328-330 of the FERC Form No. 1. PECO's formula rate went into effect on December 1, 2017, and the revenue recognized in the true-up adjustment should only reflect the period for which the rate was in effect. The "Revenue Received" reflects the actual transmission revenue that PECO received from PJM for the month of December 2017. The other amounts on Attachment 3-Project True-up have been updated to reflect this one-month proration.

B. Material Adjustments to the FERC Form No. 1

In accordance with Section II.F.6 of the Protocols, PECO confirms the Annual Update Information contains no material adjustments to FERC Form No. 1 data.

C. Affiliate Cost Allocation

In accordance with Section II.F.7 of the Protocols, PECO is hereby providing information about affiliate cost allocation. Exelon Business Services Company ("EBSC") offers a range of services to PECO and other affiliated members of the Exelon family of companies. Under the terms of the General Services Agreement ("GSA") between PECO and the EBSC, which was approved in the PECO/Unicom merger proceeding with the Pennsylvania Public Utility Commission ("PA PUC") at Docket No. A-110550F0147, the services furnished by the EBSC to PECO are to be billed at the EBSC's cost. Direct charges are made for services where possible. Otherwise, costs are allocated to affiliates of EBSC on the basis of the allocation factors/methodologies identified in the attachment to the GSA, which were previously reviewed and approved by the U.S. Securities and Exchange Commission ("SEC"). Costs distributed to PECO are recorded to the appropriate common Administrative & General expense accounts on PECO's books. No changes to cost allocation methodologies were made from the prior year. Refer to pages 429 and 429.1 of the FERC Form No. 1 for the magnitude of such costs that have been allocated or directly assigned to PECO and each affiliate by service category or function.

D. Accounting Changes

In accordance with Sections II.F.8 and II.G.5 of the Protocols, PECO confirms the Annual Update Information contains no material accounting change. Any material accounting change is discussed in applicable disclosure statements filed within the SEC Form 10-K and within the FERC Form No. 1.

E. Items Included on a Non-Historical Cost Basis

In accordance with Sections II.F.9 and II.G.6 of the Protocols, PECO has identified the following items included in the projected net revenue requirement that are on a non-historical cost basis:

- (1) Income Tax Rate. PECO has updated the federal income tax rate from 35% to 21%, as a reduction to the projected net revenue requirement, to reflect the impact of the 2017 Tax Cuts and Jobs Act ("TCJA").
- (2) Excess Deferred Amortization. PECO has included excess deferred amortization, as a reduction to the projected net revenue requirement, to reflect the impact of the TCJA.
- (3) Other Post-Employment Benefits ("OPEB"). PECO has made no change to OPEB costs reflected in the formula.

F. Reorganization or Merger Transaction

In accordance with Sections II.F.10 and II.G.7 of the Protocols, PECO confirms there are no reorganization or merger transactions.

G. 2018 Annual Depreciation Report

In accordance with Note 7 in Attachment 8 Depreciation Rates of PECO's formula rate, a copy of PECO's 2018 Annual Depreciation Report as filed with the Pennsylvania Public Utility Commission is included as Appendix No. 4.

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

Very truly yours,

/s/ Jack R. Garfinkle Associate General Counsel

Enclosures

cc: All parties on Service Lists in Docket No. ER17-1519-000



PECO Electric Company Annual Meeting For the May 11, 2018 Formula Transmission Rate Annual Update

Section II.H of the formula rate protocols requires an open meeting among interested parties ("Annual Meeting") to be held no later than forty-five (45) days after the Publication Date of the Annual Update. This meeting is to explain and clarify the Annual Update and True-up Adjustment filed on May 11, 2018, and give interested parties an opportunity to seek information and clarifications about the Annual Update and True-up Adjustment.

Accordingly, the following Notice is being posted by PJM on its internet website:

I. Meeting Location

June 15, 2018 10:00 AM PECO Main Office Building 2301 Market Street Philadelphia, PA 19103

PECO invites those interested in participating in the meeting to contact Jennedy Johnson at (215) 841-4353 or via e-mail at Jennedy.Johnson@exeloncorp.com by June 13, 2018, to arrange for building access or for a teleconference access number.

II. Information Requests

Information requests should be submitted to Jennedy.Johnson@exeloncorp.com.

Appendix 1
Populated Projected Net Revenue Requirement

page 1 of 5

Attachment H-7 Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2018

PECO Energy Company

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 48)			197,291,637
2	REVENUE CREDITS	Attachment 5A, line 15	Total 9,293,775.59	Allocator TP 100.00	9,293,776
3	NET REVENUE REQUIREMENT	(line 1 minus line 2)			187,997,861
4 5 6	REGIONAL NET REVENUE REQUIREMENT Regional True-up Adjustment with Interest REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			32,813,135 490,738 33,303,873
7 8 9	ZONAL NET REVENUE REQUIREMENT Zonal True-up Adjustment with Interest ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 17a, col. 14 less line 2 Attachment 1, line 17a, col. 15 Attachment 1, line 17a, col. 16			155,184,726 254,374 155,439,100
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			8,141
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			\$19,093

page 2 of 5

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
PECO Energy Company

For the 12 months ended 12/31/2018

	(1)	(2)	(3)		(4)	(5) Transmission
Line	DATED DAGE	Source	Company Total	Allocator		(Col 3 times Col 4)
No.						
1	GROSS PLANT IN SERVICE (Notes U and R) Production	205.46.g for end of year, records for other months		NA		
2	Transmission	Attachment 4, Line 14, Col. (b)	1,575,609,663	TP	100.00%	1,575,609,663
3	Distribution	207.75.g for end of year, records for other months	6,163,196,087	NA	0.00%	1,373,007,003
4	General	Attachment 4, Line 14, Col. (c)	273,671,452	W/S	11.76%	32,183,834
5	Intangible	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s)	181,747,006	DA	11.7070	16,349,475
6	Common	Attachment 4, Line 14, Col. (d)	569,789,786	W/S	11.76%	67,007,426
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(2,960,087)	W/S	11.76%	(348,107)
8	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	8,761,053,906	GP=	19.30%	1,690,802,291
Q	ACCUMULATED DEPRECIATION (Notes U and R)					
10	Production	219.20-24.c for end of year, records for other months		NA		_
11	Transmission	Attachment 4, Line 14, Col. (i)	507,162,514	TP	100.00%	507,162,514
12	Distribution	219.26.c for end of year, records for other months	1,735,908,212	NA	0.00%	-
13	General	Attachment 4, Line 14, Col. (j)	69,584,406	W/S	11.76%	8,183,144
14	Intangible	Attachment 4D, Line 40, Col. (s) and Line 42, Col. (s)	101,664,008	DA		5,959,767
15	Common	Attachment 4, Line 14, Col. (k)	277,854,376	W/S	11.76%	32,675,746
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(213,052)	W/S	11.76%	(25,055)
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	2,691,960,462			553,956,116
18	NET PLANT IN SERVICE					
19	Production	(line 1 minus line 10)	-			-
20	Transmission	(line 2 minus line 11)	1,068,447,150			1,068,447,150
21	Distribution	(line 3 minus line 12)	4,427,287,875			-
22	General	(line 4 minus line 13)	204,087,046			24,000,689
23	Intangible	(line 5 minus line 14)	80,082,998			10,389,708
24	Common	(line 6 minus line 15)	291,935,410			34,331,680
25	Costs To Achieve	(line 7 minus line 16)	(2,747,035)	ND	10.730/	(323,052)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	6,069,093,444	NP=	18.73%	1,136,846,175
27	ADJUSTMENTS TO RATE BASE (Note R)					
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-
29	Account No. 282 (enter negative)	Attachment 4, Line 28, Col. (e) (Notes B and X)	(276,574,829)	TP	100.00%	(276,574,829)
30	Account No. 283 (enter negative)	Attachment 4, Line 28, Col. (f) (Notes B and X)	(13,817,012)	TP	100.00%	(13,817,012)
31	Account No. 190	Attachment 4, Line 28, Col. (g) (Notes B and X)	18,643,206	TP	100.00%	18,643,206
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(6,493,905)	DA	100.00%	(6,493,905)
34	CWIP	Attachment 4, Line 14, Col. (e)	-	DA	100.00%	-
35	Pension Asset	Attachment 4, Line 28, Col. (i)	32,679,469	DA	100.00%	32,679,469
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00%	-
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S) From PJM		DA DA	100.00% 100.00%	-
38 39	Outstanding Network Credits Less Accum. Deprec. associated with Facilities with Outstanding Network Credits	From PJM From PJM		DA DA	100.00%	-
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(245,563,071)	DA	100.00%	(245,563,071)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	1,137,057	TP	100.00%	1,137,057
42	WORKING CAPITAL	(Note D)				
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	29,776,494			8,719,755
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	12,972,612	TP	100.00%	12,972,612
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,425,117	DA	100.00%	1,425,117
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	44,174,223			23,117,485
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	5,868,841,653			915,537,646

page 3 of 5

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company For the 12 months ended 12/31/2018

Color Transmission See 1918 See 1	Line	(1)	(2)	(3)		(4)	(5) Transmission
1	No.		Source	Company Total	Allocator		(Col 3 times Col 4)
Test Account Schied and Schied Schi	1	Transmission					
Low Ascounts 501 m. 1 50 m.	3			-			-
6 Account 56 A	4			136,281,037			136,281,037
Macediancos I Internations in Aguant Class manufactions of expediance seath (Internal State Street on 21975) 11.880,112 11.880,112	5 6		Attachment 5B, Line 15, Col. (e) and Line 17, Col. (e)	192,457,819	DA		21,450,103
1	7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)	-	DA	100.00%	-
10 PAPOP Adjinament Anaphemer 7, New 1, Col. (c) 3.78,652 WS 11 Pols 463,739	8				TP	100.00%	
1 OAN Cort s Actions Cabildotin OAN Alsoys			· · · · · · · · · · · · · · · · · · ·				
DOTAL ORAM	10	, and the state of					*
DERFICATION EXPINSE (Note U)	11				W/S	11.76%	
1 Imagesiation	12	TOTAL O&M	(Sum of Lines 1, 3, 9, & 10 less Lines 2, 3, 4 & 11)	238,211,948			69,738,042
				22 744 742		400.000/	
Integration			· · · · · · · · · · · · · · · · · · ·				
Common Decention Exercise						11.76%	
						11.76%	
Amortzation of Abnofasced Plant (Note S) Amechanent 5, Line 2, Col. (b) 82,118,657 30,729,902							
TAXES OTHER HIAN INCOME TAXES (Note F)				(2.10,272)			(20,501)
1.APOR RELATED Altochment S, Line 2, Col. (c)	20	TOTAL DEPRECIATION		82,118,657			30,729,902
1.APOR RELATED Altochment S, Line 2, Col. (c)	21	TAXES OTHER THAN INCOME TAXES	(Note F)				
Payroll Alacchment 5, Line 2, Col. (c) 11,792,061 W/S 11,76% 1386,749			(1002)				
PLANT RELATED			Attachment 5, Line 2, Col. (c)	11,792,061	W/S	11.76%	1,386,749
Attachment 5, Line 2, Col. (c)	24	Other Payroll Related	Attachment 5, Line 2, Col. (d)	-	W/S	11.76%	-
Altachment S, Line 2, Col. (1) 125,049,113 NA	25	PLANT RELATED					
Attachment S, Line 2, Col. (g)		1 7				19.30%	2,072,616
Mise. Attachment 5, Line 2, Col. (h) 3,262 GP 19,30% 630		•					-
TOTAL OTHER TAXES			· · · · · · · · · · · · · · · · · · ·				
INTEREST ON NETWORK CREDITS From PJM					GP	19.30%	
NCOME TAXES	30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	148,008,022			3,333,427
Test of the second of the se	31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	100.00%	-
R = Page 4, Line 15 (Note G)	32						
Second Picture Continue Con			g ,				
1 / (1 - T) = (T from line 33) Amortized Investment Tax Credit (enter negative) Attachment 5, Line 2, Col. (i) (5,343) Excess Deferred Income Taxes (enter negative) Attachment 5, Line 2, Col. (j) (2,194,023) Tax Effect of Permanent Differences (Line 34 times Line 47) (Line 37 times Line 38) (1,513) TP 100.00% (3,085,484) Excess Deferred Income Tax Calculation (Line 37 times Line 39) (3,085,484) NP 100.00%				0.3063			
1/(1-T) = (T from line 33)		FII & SII & P	(Note G)				
Amortized Investment Tax Credit (enter negative) Attachment 5, Line 2, Col. (i) (5,343) Excess Deferred Income Taxes (enter negative) Attachment 5, Line 2, Col. (j) (2,194,023) Attachment 5, Line 2, Col. (k) (Note W) 356,305 Income Tax Calculation (Line 34 times Line 47) 144,049,518 NA 22,471,684 Income Tax Calculation (Line 37 times Line 38) (7,513) TP 100,00% (7,513) Excess Deferred Income Tax Adjustment (Line 37 times Line 39) (3,085,484) NP 100,00% (3,085,484) Permanent Differences Tax Adjustment (Line 37 times Line 40) 501,077 TP 100,00% 501,077 Total Income Taxes (Sum of Lines 41 through 44) 141,457,598 19,879,764		1/(1 - T) = (T from line 33)		1 4063			
Sex Sex			(enter negative) Attachment 5 Line 2 Col. (i)				
40 Tax Effect of Permanent Differences Attachment 5, Line 2, Col. (k) (Note W) 355,305 41 Income Tax Calculation (Line 34 times Line 47) 144,049,518 NA 22,471,684 42 ITC adjustment (Line 37 times Line 38) (7,513) TP 100.00% (3,085,484) 43 Excess Deferred Income Tax Adjustment (Line 37 times Line 39) (3,085,484) NP 100.00% (3,085,484) 44 Permanent Differences Tax Adjustment (Line 37 times Line 40) 501,077 TP 100.00% 501,077 45 Total Income Taxes (Sum of Lines 41 through 44) 141,457,598 19,879,764 46 RETURN 47 Rate Base times Return (Page 2, Line 47 times Page 4, Line 18) 470,324,576 NA 73,370,501							
41 Income Tax Calculation (Line 34 times Line 47) 144,049,518 NA NA 22,471,684 42 ITC adjustment (Line 37 times Line 38) (7,513) TP 100.00% (7,513) 43 Excess Deferred Income Tax Adjustment (Line 37 times Line 39) (3,085,484) NP 100.00% 100.00% 3,085,484) 44 Permanent Differences Tax Adjustment (Line 37 times Line 40) 501,077 TP 100.00% 501,077 45 Total Income Taxes (Sum of Lines 41 through 44) 141,457,598 19,879,764 46 RETURN Rate Base times Return (Page 2, Line 47 times Page 4, Line 18) 470,324,576 NA NA 73,370,501							
43 Excess Deferred Income Tax Adjustment (Line 37 times Line 39) (3,085,484) NP 100.00% (3,085,484) 44 Permanent Differences Tax Adjustment (Line 37 times Line 40) TP 100.00% 501,077 45 Total Income Taxes (Sum of Lines 41 through 44) 141,457,598 19,879,764 46 RETURN Rate Base times Return (Page 2, Line 47 times Page 4, Line 18) 470,324,576 NA 73,370,501	41			· · · · · · · · · · · · · · · · · · ·	NA		22,471,684
44 Permanent Differences Tax Adjustment (Line 37 times Line 40) 501,077 TP 100.00% 501,077 45 Total Income Taxes (Sum of Lines 41 through 44) 141,457,598 19,879,764 46 RETURN 47 Rate Base times Return (Page 2, Line 47 times Page 4, Line 18) 470,324,576 NA 73,370,501	42	ITC adjustment	(Line 37 times Line 38)	(7,513)	TP	100.00%	(7,513)
45 Total Income Taxes (Sum of Lines 41 through 44) 141,457,598 19,879,764 46 RETURN 47 Rate Base times Return (Page 2, Line 47 times Page 4, Line 18) 470,324,576 NA 73,370,501	43	· ·	,				
46 RETURN 47 Rate Base times Return (Page 2, Line 47 times Page 4, Line 18) 470,324,576 NA 73,370,501	44	·	· · · · · · · · · · · · · · · · · · ·	501,077	TP	100.00%	
47 Rate Base times Return (Page 2, Line 47 times Page 4, Line 18) 470,324,576 NA 73,370,501	45	Total Income Taxes	(Sum of Lines 41 through 44)	141,457,598			19,879,764
	46	RETURN					
48 REV. REQUIREMENT (Sum of Lines 12, 20, 30, 31, 45, 47) 1,080,180,801	47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	470,324,576	NA		73,370,501
	48	REV. REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,080,180,801			197,291,637

page 4 of 5

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company Formula Rate - Non-Levelized

(Attachment 5, line 13)

18 Total

For the 12 months ended 12/31/2018

8.01%

	(1)	(2)	(3)	(4)	(5)
		SUPPORTING CALCULATIONS AND NOTES			
Line					
No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			1,575,609,663
2	Less Transmission plant excluded from PJM rates	(Note H)			en en en en en en en en en en en en en e
3	Less Transmission plant included in OATT Ancillary Services	(Note I)			
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)		_	1,575,609,663
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	100.00%
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$ TP	Allocation	
7	Electric Production	354.20.b	- 0.0%	-	
8	Electric Transmission	354.21.b	15,099,686 100.0%	15,099,686	
9	Electric Distribution	354.23.b	79,576,225 0.0%	-	W&S Allocator
10	Electric Other	354.24,25,26.b	33,722,497 0.0%	-	(\$ / Allocation)
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	128,398,408	15,099,686 =	11.76% = WS
12	RETURN (R)	(Note V)			\$
13				Cost	
14			\$ %	(Notes K, Q, & R)	Weighted
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	2,884,418,609 45.08%	4.38%	1.97% =WCLTD
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	- 0.00%	0.00%	0.00%
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	3,513,575,910 54.92%	11.00%	6.04%
10	m + 1	(4) 1 (5) 1 (12)	6.007.004.510	-	0.010/ D

6,397,994,519

page 5 of 5

Formula Rate - Non-Levelized Rate Formula Template For the 12 months ended 12/31/2018 Utilizing FERC Form 1 Data PECO Energy Company

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

Reserved

- The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.
- Reserved
- Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 7, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on pages 111, line 57 in the
- Page 3, Line 5 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- 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.
- The currently effective income tax rate, where FIT is the Federal income tax rate, and p = "the percentage of federal income tax rate, and p = "the percentage of federal income tax rate, and p = "the percentage of federal income tax rate," 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 to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).

Inputs Required: FIT =21.00% SIT= 9.99% (State Income Tax Rate or Composite SIT) 0.00% (percent of federal income tax deductible for state purposes)

- 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).
- Removes dollar amount of transmission plant to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities are generation on which there is no through-flow when the generator is shut down.
- Reserved
- ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- Reserved M Reserved
- Reserved
- Reserved
- Reserved
- Calculate using 13 month average balance, except ADIT.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must receive FERC authorization before recovering the cost of abandoned plant.
- Recovery of Regulatory Asset is permitted only as authorized by the Commission. Recovery of any regulatory assets requires authorization from the Commission.
- Excludes Asset Retirement Obligation balances
- Company shall be allowed recovery of costs related to interest rate locks. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference
- Calculated on Attachment 4A. X
- Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.

Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

To be completed in conjunction with Attachment H-7.

	(1)	(2)	(3)	(4)
		Attachment H-7		
Line		Page, Line, Col.	Transmission	Allocator
No.				
1	Gross Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A)	1,575,609,663	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,068,447,150	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	69,758,042.1	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.04	0.04
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H)	6,968,138.9	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-7, p 3, line 30 col 5	3,553,427.15	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
9	Less Revenue Credits	Attach H-7, p 1, line 2 col 5	9,293,776	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.05
	INCOME TAXES			
12	Total Income Taxes	Attach H-7, p 3, line 45 col 5	19,879,764	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
	RETURN			
14	Return on Rate Base	Attach H-7, p 3, line 47 col 5	73,370,501	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.07	0.07
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.09	0.09

Page 1 of 2

Project Revenue Requirement Worksheet PECO Energy Company

Attachment 1 Page 2 of 2

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amort ization Expense	Annual Revenue Requirement	Incentive Return	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)	Sum Col. 14 & 15 (Note G)
17a	Zonal	Zonal	\$ 1,364,563,091	0.05	69,526,478	\$ 872,402,102	0.09	76,140,151	18,811,873	164,478,502	_	_	164,478,502	-	164,478,502	254,374	164,732,876
17b	Center Point 500-230 kV Substation Addition	b0269	\$ 34,906,892		1,778,557			1,284,510	343,532	3,406,599		_	3,406,599	_	3,406,599	(150,988)	3,255,611
17c	Center Point 500-230 kV Substation Addition	b0269	\$ 17,453,446		889,278			2,569,019	687,064	4,145,362		_	4,145,362	_	4,145,362	176,826	4,322,188
17d	Richmond-Waneeta 230 kV Line Re-conductor	b1591	\$ 4,605,741		234,669			382,947	110,157	, ,		_	727,774	_	727,774	(164,226)	563,547
17e	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	\$ 1,535,247		78,223		0.09	127,649	36,719	242,591		_	242,591	-	242,591	24,091	266,683
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	\$ 3,258,302		166,015		0.09	239,365	63,904	469,284		_	469,284	-	469,284	1,471	470,755
17g	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	\$ 4,456,731	0.05	227,077	\$ 3,663,958	0.09	319,777	85,372	632,226	-	-	632,226	-	632,226	946	633,172
17h	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	(\$ 13,978,667	0.05	712,233	\$ 12,896,559	0.09	1,125,566	332,356	2,170,156		-	2,170,156	-	2,170,156	153,358	2,323,514
17i	Chichester-Linwood 230 kV Line Upgrades	b1900	\$ 24,061,125	0.05	1,225,949	\$ 31,816,969	0.09	2,776,872	827,818	4,830,639	-	-	4,830,639	-	4,830,639	280,865	5,111,504
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	\$ 18,633,213	0.05	949,389	\$ 16,868,388	0.09	1,472,213	518,467	2,940,069	-	-	2,940,069	-	2,940,069	4,359	2,944,428
17k	Emilie 230-138 kV Transformer Addition	b2140	\$ 17,048,149	0.05	868,628	\$ 16,204,806	0.09	1,414,298	383,211	2,666,137	-	-	2,666,137	-	2,666,137	10,306	2,676,443
171	Chichester-Saville 138 kV Line Re-conductor	b1182	\$ 17,950,807	0.05	914,620	\$ 15,726,100	0.09	1,372,518	439,238	2,726,376	-	-	2,726,376	-	2,726,376	4,242	2,730,618
17m	Waneeta 230-138 kV Transformer Addition	b1717	\$ 11,220,087	0.05	571,680	\$ 10,737,050	0.09	937,092	258,033	1,766,805	-	-	1,766,805	-	1,766,805	5,020	1,771,825
17n	Chichester 230-138 kV Transformer Addition	b1178	\$ 8,362,590	0.05	426,086	\$ 7,342,445	0.09	640,823	171,215	1,238,124	-	-	1,238,124	-	1,238,124	3,157	1,241,281
17o	Bradford-Planebrook 230 kV Line Upgrades	b0790	\$ 1,712,754	0.05	87,267	\$ 1,585,530	0.09	138,379	36,944	262,590	-	-	262,590	-	262,590	433	263,024
17p	North Wales-Hartman 230 kV Line Re-conductor	b0506	\$ 2,229,232	0.05	113,583	\$ 1,866,447	0.09	162,897	52,028	328,507	-	-	328,507	-	328,507	(75)	328,432
17q	North Wales-Whitpain 230 kV Line Re-conductor	b0505	\$ 2,546,903	0.05	129,768	\$ 2,063,845	0.09	180,125	57,530	367,424	-	-	367,424	-	367,424	573	367,997
17r	Bradford-Planebrook 230 kV Line Upgrades	b0789	\$ 2,359,200	0.05	120,205	\$ 2,163,071	0.09	188,785	50,401	359,391	-	-	359,391	-	359,391	584	359,974
17s	Planebrook 230 kV Capacitor Bank Addition	b0206	\$ 3,631,396	0.05	185,025	\$ 2,748,576	0.09	239,886	64,043	488,954	-	-	488,954	-	488,954	1,537	490,492
17t	Newlinville 230 kV Capacitor Bank Addition	b0207	\$ 4,811,873	0.05	245,172	\$ 3,742,282	0.09	326,613	87,197	658,982	-	-	658,982	-	658,982	2,070	661,052
17u	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	\$ 2,699,444	0.05	137,541		0.09	186,168	49,702	373,411	-	-	373,411	-	373,411	1,173	374,583
17v	Chichester-Mickleton 230 kV Line Re-conductor	B0264	\$ 2,221,241	0.05	113,175	\$ 1,731,116	0.09	151,086	48,255	312,516	-	-	312,516	-	312,516	462	312,979
17w	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	\$ 1,723,078	0.05	87,793	\$ 1,940,978	0.09	169,402	58,719	315,914	-	-	315,914	-	315,914	(2,198)	313,716
17x	Elroy 500 kV Dynamic Reactive Device	b0287	\$ 5,325,225	0.05	271,328	\$ 4,711,735	0.09	411,223	109,786	792,337	-	-	792,337	-	792,337	78,455	870,793
17y	Heaton 230 kV Capacitor Bank Addition	b0208	\$ 4,315,230	0.05	219,867	\$ 3,356,034	0.09	292,903	78,197	590,967	-	-	590,967	-	590,967	58,296	649,264
18	Annual Totals		1,575,609,663			1,068,447,150		93,250,265	23,761,763	197,291,637		-	197,291,637	=	197,291,637	745,113	198,036,749

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

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

Attachment 2 Incentive ROE PECO Energy Company Page 1 of 1

1 Rate Base	Attachment H-7, Page 2 line 47, Col.5							915,537,646
2 100 Basis Point Incentive R	Leturn					-	\$	
			\$	%		Cost	Weighted	
3 Long Term Debt	(Attachment H-7, Notes Q and R)		2,884,418,609	45.1%		4%	2.0%	
4 Preferred Stock	(Attachment H-7, Notes Q and R)	Cost = Attachment H-7, Page 4	-	0.0%	0.	0%	0.0%	
5 Common Stock	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	3,513,575,910	54.9%	12	.0%	6.6%	
6 Total (sum lines 3-5)			6,397,994,519			_	8.6%	
7 100 Basis Point Incentive R	Leturn multiplied by Rate Base (line 1 * line 6)							78,398,344.13
8 INCOME TAXES								
· · · · · · · · · · · · · · · · · ·	$FIT)]/(1 - SIT * FIT * p)\} =$		28.8921%					
10 CIT=(T/1-T) * (1-(WCL	(1D/R) =		31.2692%					
WCLTD = Line 3 12 and FIT, SIT & p are as	g given in feetnate V							
and FIT, SIT & p are as $1/(1 - T) = $ (from line)	6		1.4063					
14 Amortized Investment Tax	,	Attachment H-7, Page 3, Line 38	(5,343)					
15 Excess Deferred Income Ta		Attachment H-7, Page 3, Line 39	(2,194,023)					
16 Tax Effect of Permanent Di	,	Attachment H-7, Page 3, Line 40	356,305					
17 Income Tax Calculation = 1	,		32,028,267	N	JA		24,514,565	
18 ITC adjustment (line 13 * li	ine 14)		(7,513)			8.7%	(1,407)	
19 Excess Deferred Income Ta	ax Adjustment (line 13 * line 15)		(3,085,484)		JP 1	8.7%	(577,965)	
20 Permanent Differences Tax	Adjustment (line 13 * 16)		501,077	N	JP 1	8.7%	93,860	
21 Total Income Taxes (sum li	nes 17 - 20)		29,436,346				24,029,053	24,029,053
22 Return and Income Taxes v	with 100 basis point increase in ROE	(Sum lines 7 & 21)						102,427,397
23 Return (Attach. H-7, page	e 3 line 47 col 5)							73,370,501
24 Income Tax (Attach. H-7,								19,879,764
	vithout 100 basis point increase in ROE	(Sum lines 23 & 24)						93,250,265
	ome Taxes for 100 basis point increase in ROE	(Line 22 - line 25)						9,177,132
27 Rate Base (line 1)								915,537,646
28 Incremental Return and Inc	ome Taxes for 100 basis point increase in ROE divid	led by Rate Base	(Line 26 / line 27)					0.0100

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission.

 For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

Page 1 of 1

Attachment 3 Project True-Up PECO Energy Company

		Г	Revenue Require	ement Projected		Actual Revenue				
1	Rate Year being Trued-Up		For Rate	e Year	Revenue Received ³	Requirement	Annual True-Up Calculati	on		
2	C				\$ 16,454,764	11				
	A	В	С	D	Е	F	G	Н	I	J
				% of						
			Projected	Total	Revenue	Actual	Net		Interest	
		PJM Project	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	Project Name	Number or Zonal	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment ⁵	(Expense) ⁴	(G) + (H) + (I)
3	Zonal	Zonal	175,013,004	0.85	14,013,298	14,254,023	240,725	-	13,649	254,374
3a	Center Point 500-230 kV Substation Addition	b0269	5,680,503	0.03	454,838	311,952	(142,886)	-	(8,102)	(150,988)
3b	Center Point 500-230 kV Substation Addition	b0269	2,840,252	0.01	227,419	394,757	167,338	-	9,488	176,826
3c	Richmond-Waneeta 230 kV Line Re-conductor	b1591	2,795,184	0.01	223,810	68,396	(155,414)	-	(8,812)	(164,226)
3d	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	-	-	-	22,799	22,799	-	1,293	24,091
3e	Whitpain 500 kV Circuit Breaker Addition	b0269.6	531,023	0.00	42,519	43,911	1,392	-	79	1,471
3f	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	727,138	0.00	58,222	59,117	895	-	51	946
3g	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2 (729,239	0.00	58,390	203,520	145,130	-	8,229	153,358
3h	Chichester-Linwood 230 kV Line Upgrades	b1900	252,171	0.00	20,191	285,985	265,794	-	15,071	280,865
3i	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	3,381,919	0.02	270,790	274,915	4,125	-	234	4,359
3j	Emilie 230-138 kV Transformer Addition	b2140	2,994,166	0.01	239,743	249,496	9,753	-	553	10,306
3k	Chichester-Saville 138 kV Line Re-conductor	b1182	3,137,737	0.02	251,239	255,253	4,014	-	228	4,242
31	Waneeta 230-138 kV Transformer Addition	b1717	2,012,578	0.01	161,147	165,898	4,751	-	269	5,020
3m	Chichester 230-138 kV Transformer Addition	b1178	1,411,309	0.01	113,004	115,991	2,988	-	169	3,157
3n	Bradford-Planebrook 230 kV Line Upgrades	b0790	302,577	0.00	24,227	24,637	410	-	23	433
30	North Wales-Hartman 230 kV Line Re-conductor	b0506	384,968	0.00	30,824	30,753	(71)	-	(4)	(75)
3p	North Wales-Whitpain 230 kV Line Re-conductor	b0505	422,395	0.00	33,821	34,364	543	-	31	573
3q	Bradford-Planebrook 230 kV Line Upgrades	b0789	414,112	0.00	33,158	33,711	553	-	31	584
3r	Planebrook 230 kV Capacitor Bank Addition	b0206	551,434	0.00	44,153	45,608	1,455	-	82	1,537
3s	Newlinville 230 kV Capacitor Bank Addition	b0207	743,831	0.00	59,559	61,518	1,959	-	111	2,070
3t	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	421,702	0.00	33,766	34,875	1,110	-	63	1,173
3u	Chichester-Mickleton 230 kV Line Re-conductor	B0264	359,163	0.00	28,758	29,196	437	-	25	462
3v	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	398,228	0.00	31,886	29,806	(2,080)	-	(118)	(2,198)
3w	Elroy 500 kV Dynamic Reactive Device	b0287	-	-	-	74,246	74,246	-	4,210	78,455
3x	Heaton 230 kV Capacitor Bank Addition	b0208	-	-	-	55,168	55,168	-	3,128	58,296
4	Total Annual Revenue Requirements (Note A)		205,504,630	1	16,454,764	17,159,895	705,132		39,981	745,113
					M	Monthly Interest Rate			0.0033	
					In	nterest Income (Expense)			39,981	

Notes:

- 1) From Attachment 1, line 15, col. 14 for the projection for the Rate Year.
- 2) From Attachment 1, line 15, col. 14 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

 Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

_	(a)	(b)	(c)	(a)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	Note B	Col. (b) + Col. (c)
5	-	-	-	-

Notes:

For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col. (G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

Page 1 of 2 rksheet

Attachment 4
Rate Base Worksheet
PECO Energy Company

		Gross P	lant In Service		CWIP	LHFFU	Working Capital		Accumula	ted Depreciation	
Line No	Month	Transmission	General	Common	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 2, Line No:	2	4	5	27	31	34	35	9	11	12
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for	• •	Electric Only, Form No 1, page 356 for end of year, records for other		214.17,d, 214.20,d and 214.22,d for end of year,	•	, 111.57.c for end of year, records	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note	219.28.c for end of year, records	Electric Only, Form No 1, page 356 for end of year, records for
		other months (Note I)	months	months	(Note C)	records for other months	records for other months	for other months	I)	for other months	other months
1	December Prior Year	1,547,012,084	254,708,195	558,388,839		1,127,275		1,590,663			264,599,972
	January	1,545,817,812		563,437,237		1,127,275					266,757,675
	February	1,547,575,763		566,108,859		1,127,275		1,167,915		65,394,628	268,904,701
	March	1,550,423,492		566,488,000		1,127,275		1,489,936			271,011,253
	April	1,551,385,138	257,680,013	567,552,524		1,141,405				67,473,961	273,126,789
	May	1,554,330,717	265,483,331	568,318,173		1,141,405		1,381,460		68,525,719	275,266,783
	June	1,578,028,013		569,020,533		1,141,405		1,778,639			277,461,526
8	July	1,582,044,499	281,329,477	569,486,433		1,141,405		1,417,073		70,647,238	279,691,870
9	August	1,588,336,917	284,492,521	570,787,342		- 1,141,405	5 13,204,483	1,136,311	511,326,791	71,698,762	281,952,951
10	September	1,593,159,799	287,949,865	571,798,160		1,141,405	12,826,018			72,744,371	284,374,390
11	October	1,598,979,233	291,414,478	573,004,108		1,141,405	12,393,762	1,684,776	515,605,332	73,783,631	286,934,540
12	November	1,602,446,584	294,800,210	579,552,244		1,141,405	12,521,319	1,469,865	517,753,069	74,816,199	289,608,976
13	December	1,643,385,575	297,352,664	583,324,766	-	- 1,141,405	12,899,808	1,215,256	519,942,695	75,839,788	292,415,459
14	Average of the 13 Monthly Balances	1,575,609,663	273,671,452	569,789,786	-	1,137,057	12,972,612	1,425,117	507,162,514	69,584,406	277,854,376

Adjustments to Rate Base

Line No	Month (a) Attachment H, Page 2, Line No:	Unamortized Regulatory Asset (b) 28	Unamortized Abandoned Plant (c) 29	Account No. 281 Accumulated Deferred Income Taxes (Note D) (d) 22	Account No. 282 Accumulated Deferred Income Taxes (Note D) (e) 23	Account No. 283 Accumulated Deferred Income Taxes (Note D) (f) 24	Account No. 190 Accumulated Deferred Income Taxes (Note D) (g) 25	Account No. 255 Accumulated Deferred Investment Credit (h) 26	Pension Asset (i) 27a
		Notes A & E	Notes B & F	Attachment 4A, line 20 for the projection and line 44 for the true-up	Attachment 4A, line 14 for the projection and line 38 for the true-up	Attachment 4A, line 17 for the projection and line 41 for the true-up		Consistent with 266.8.b, 266.17.b, 267.8.h & 267.17.h	Pension Asset booked to Account 186
15	December Prior Year							-	32,025,610
	January							-	33,911,149
	February							-	33,693,342
18	March							-	33,482,044
19	April							-	33,261,440
20	May							-	33,059,650
21	June							-	32,843,995
22	July							-	32,628,341
23	August							-	32,412,686
24	September							-	32,197,031
25	October							-	31,985,804
26	November							-	31,769,907
27	December							-	31,562,100
28	Average of the 13 Monthly Balances	-	-	Zero	(276,574,829)	(13,817,012)	18,643,206	-	32,679,469

(except ADIT which is the amount shown on Attachment 4A)

Attachment 4
Rate Base Worksheet
PECO Energy Company

				PECO Energy Company				
Unfunded Reserves (Notes G & H)								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Page 2 of 2
				Enter 1 if the accrual				
				account is included in the				
			Enter 1 if NOT in a trust	formula rate, enter (0) if C)			
			or reserved account, enter	if the accrual account is	Enter the percentage paid for			
			zero (0) if included in a	NOT included in the	by the transmission formula	Allocation (Plant or Labor	Amount Allocated, col. c x col. d	
29 List of all reserves:		Amount	trust or reserved account	formula rate	customers	Allocator)	x col. e x col. f x col. g	
30a	Environmental Liab - Superfund	(1,421,870)	1.00	1.00	100%	11.76%	(167,212)	
30b	Accrued Severance Plans	(171,563)	1.00	1.00	100%	11.76%	(20,176)	
30c	Workers Compensation - short term	(1,060,592)	1.00	1.00	100%	11.76%	(124,726)	
30d	Workers Compensation - long term	(10,007,486)	1.00	1.00	100%	11.76%	(1,176,883)	
30e	Public claims - Short Term	(487,971)	1.00	1.00	100%	11.76%	(57,385)	
30f	Public Claims - Long term	(23,255,262)	1.00	1.00	100%	11.76%	(2,734,825)	
30g	Accrued Septa Railroad Rent - transmission	(2,212,697)	1.00	1.00	100%	100.00%	(2,212,697)	
30h								
30i								
30x		-	-				-	
31	Total	(38,617,441)					(6,493,905)	

Notes

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- 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 account that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.

Attachment 4A PECO Energy Company ADIT Worksheet for Projection

For Projection Page 1 of 1

Projection for the 12 months ended 12/31/2018

for the Projection

	(a) Beginning Balance & Monthly Changes	(b) Month ADIT- 282	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) Plant Related	(i) NP Allocator (h) x Allocator 0.1873 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1176 From Attach H Page 4, Line 16	(l) Total ADIT (d) x [(g)+(i)+(k)]
1	Balance	December	2017	100.00%	-	(266,240,038)	(266,240,038)	-	-	(33,359,806)	(3,923,122)	(270,163,160)
2	Increment	January	2018	91.78%	-	(249,081)	(249,081)	-	-	(159,400)	(18,745)	(245,813)
3	Increment	February	2018	84.11%	-	(249,081)	(249,081)	-	_	(159,400)	(18,745)	(225,268)
4	Increment	March	2018	75.62%	-	(249,081)	(249,081)	-	_	(159,400)	(18,745)	(202,521)
5	Increment	April	2018	67.40%	-	(249,081)	(249,081)	-	_	(159,400)	(18,745)	(180,508)
6	Increment	May	2018	58.90%	-	(249,081)	(249,081)	-	-	(159,400)	(18,745)	(157,761)
7	Increment	June	2018	50.68%	-	(249,081)	(249,081)	-	-	(159,400)	(18,745)	(135,748)
8	Increment	July	2018	42.19%	-	(249,081)	(249,081)	-	_	(159,400)	(18,745)	(113,001)
9	Increment	August	2018	33.70%	-	(249,081)	(249,081)	-	-	(159,400)	(18,745)	(90,254)
10	Increment	September	2018	25.48%	-	(249,081)	(249,081)	-	-	(159,400)	(18,745)	(68,241)
11	Increment	October	2018	16.99%	-	(249,081)	(249,081)	-	-	(159,400)	(18,745)	(45,494)
12	Increment	November	2018	8.77%	-	(249,081)	(249,081)	-	-	(159,400)	(18,745)	(23,481)
13	Increment	December	2018	0.27%	-	(249,081)	(249,081)	-	-	(159,400)	(18,745)	(734)
14	Sum Ties to De			Balance	-	(269,229,008)	(269,229,008)	-	-	(35,272,600)	(4,148,067)	(271,651,980)
15	Increment	Not Subject to Proration	2018			(4,922,849)	(4,922,849)				-	(4,922,849)
16	Total	,				(274,151,857)	(274,151,857)			(35,272,600)	(4,148,067)	(276,574,829)
		ADIT-283										
17	Balance	December	2017		-	-	-	(6,327,128)	(1,185,180)	(108,024,770)	(12,703,741)	(13,888,921)
18	Balance	December	2018		-	-	-	(5,855,466)	(1,096,830)	(107,553,108)	(12,648,273)	(13,745,104)
19		Average			-	-	-	(6,091,297)	(1,141,005)	(107,788,939)	(12,676,007)	(13,817,012)
		ADIT-281										
20	Balance	December	2017		Zero	Zero	Zero	Zero	Zero			Zero
21	Balance	December	2018		Zero	Zero		Zero	Zero			Zero
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
23	Balance	December	2017	100.00%	-	-	-	7,420,671	1,390,020	153,189,182	18,015,087	19,405,107
24	Increment	January	2018	91.78%	-		-	-	-	-	-	-
25	Increment	February	2018	84.11%	-	-	-	-	-	-	-	-
26	Increment	March	2018	75.62%	-	-	-	-	-	-	-	-
27	Increment	April	2018	67.40%	-	-	-	-	-	-	-	-
28	Increment	May	2018	58.90%	-	-	-	-	-	-	-	-
29	Increment	June	2018	50.68%	-	-	-	-	-	-	-	-
30	Increment	July	2018	42.19%	-	-	-	-	-	-	-	-
31	Increment	August	2018	33.70%	-	-	-	-	-	-	-	
32	Increment	September	2018	25.48%	-	-	-	-	-	-	-	-
33	Increment	October	2018	16.99%	-	-	-	-	-	-	-	-
34	Increment	November	2018	8.77%	-	-	-	-	-	-	-	-
35	Increment	December	2018	0.27%	-	-	-	6,985,368	1,308,480	140,925,074	16,572,825	17,881,305
36	Sum Ties to De			Balance	-							18,643,206
	Line 34, If there	e are no items subject to proration	on, use average of	flines 21 and 33								

37 Total ADIT (271,748,635)

For True-Up
Page 1 of 1

PECO Energy Company ADIT Worksheet for True-Up

DIT for True-Up

True-Up for the 12 months ended 12/31/2017

	(a) Balance	(b) Month ADIT- 282	(c) Year	(d) Weighting for Projection	(e) Balance from ADIT BOY and ADIT EOY workpapers	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) Plant Related	(i) NP Allocator (h) x Allocator 0.1873 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1176 From Attach H Page 4, Line 16	(I) Total ADIT (d) x [(g)+(i)+(k)]
38	Balance	December	2016		(1,156,481,650)	(247,557,156)		=	-	(24,520,024)	-	
39	Balance	December	2017		(1,217,638,235)	(266,240,038)		-	-	(33,359,806)		
40		Average ADIT-283			(1,187,059,943)	(256,898,597)	(256,898,597)	-	-	(28,939,915)	(3,403,341)	(260,301,938)
41	Balance	December	2016		(40,972,532)	_	_	(9,584,442)	(1,795,332)	(2,701,892)	(317,743)	
42	Balance	December	2017		(139,744,365)	-	-	(6,327,128)	(1,185,180)	(108,024,770)	(12,703,741)	
43		Average			(90,358,449)	-	-	(7,955,785)	(1,490,256)	(55,363,331)	(6,510,742)	(8,000,998)
		ADIT-281										
44	Balance	December	2016		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2017		Zero	Zero	Zero		Zero	Zero	Zero	Zero
46		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
47	Balance	December	2016		83,060,062	1,763,437	1,763,437	370,525	69,406	26,695,124	3,139,353	4,972,196
48	Balance	December	2017		185,826,860	-	-	7,420,671	1,390,020	153,189,182	18,015,087	19,405,107
49		Average			134,443,461	881,719	881,719	3,895,598	729,713	89,942,153	10,577,220	12,188,652

Attachment 4B PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet

	A	В	С	D	E	F	Page 1 of 3
		Total		Only Related	Related	Related	
		Total		Nelateu	Nelated	Nelateu	
a	ADIT- 282	(1,156,481,650)		(247,557,156)	- (0.504.442)		(From line 5 for the column)
D C	ADIT-283 ADIT-190	(40,972,532) 83,060,062		- 1,763,437	(9,584,442) 370,525		(From line 17 for the column) (From line 29 for the column)
d	Subtotal	(1,114,394,120)		(245,793,719)	(9,213,917)		(Sum a - c)
	In filling out this attachment, a full and complete description of	each item and justificat	ion for the allocation	to Columns C E and oa	ch congrato ADIT ito	om will be listed. Diss	similar itams
	with amounts exceeding \$100,000 will be listed separately.	each item and justificat	ion for the allocation	to Columnis C-F and ea	cii separate Abii ite	em wiii be iisted. Diss	Similar Items
	A DIT 100	B	C	D	E	F	G
Line	ADIT-190	Total	Gas, Prod Retail Or Other	Only Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared
	ACCRUED BENEFITS						through payments during each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end
4	ACCROED BENEFITS	2 522 704					accrual that is recorded at the end of the month and reversed on the first calendar day of the next month. As such, there is a book to
1 1a	ADDBACK OF NQSO EXPENSE	2,523,784 2,851,343	-	-	-		tax timing difference. No current book activity, tax deducts as distributions are made from the trust - employees in all functions.
1b	ADDBACK OF OTHER EQUITY COMP EXPENSE	1,304,790	-	-	-	1,304,790	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
1 c	AMORT-ORGANIZATIONAL COSTS	3,558	3,558	-	-		Excluded because the underlying account(s) are not included in model Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts
1d	BAD DEBT - CHANGE IN PROVISION	18,150,879	18,150,879	_	_		abandoned. Relates to retail operations.
1e	CHARITABLE CARRYFORWARD	2,900,278	2,900,278	-	-	-	Excluded because the underlying account(s) are not included in model
1 f	CUSTOMER ADVANCES - CONSTRUCTION	318,231	318,231	-	-		Excluded because the underlying account(s) are not included in model
1g	DEFERRED COMPENSATION	4,500,812	_	_	_		Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
1h	DEFERRED REVENUE - CURRENT	2,477,917	2,477,917	-	-		Excluded because the underlying account(s) are not included in model
1 i	FAS 112	298,985	-	-	-	,	Employer provided benefits to former employees but before retirement.
1 j	FIN 47 ARO	876,157	876,157	_		_	Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions.
1k	Gross Up-Bill E Credit	31,256,623	31,256,623	-	-	-	Excluded because the underlying account(s) are not included in model
11	INCENTIVE PAY	12.750.207					Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all
11		13,750,207	-	-	-		functions. Books records an estimated liability for injuries and damages; tax purposes a deduction is only taken when actual payments are
1m	INJURIES AND DAMAGE PAYMENTS	8,185,168	-	-	-	8,185,168	
1n	MERGER COSTS NC	13,056,046	13,056,046	-	-		Excluded because the underlying account(s) are not included in model Excluded because the underlying account(s) are not included in model
10 1p	DEFFERRED CHARGES - TAX REPAIRS BILL CREDIT-DIST OBSOLETE MATERIALS PROVISION	830,838 642,817	830,838 642,817	-	-		Excluded because the underlying account(s) are not included in model Excluded because the underlying account(s) are not included in model
1q	OTHER CURRENT	-	-	-	-	-	0
1r	FACILITY COMMITMENT FEES	22,565	- 254.707	-	22,565		Debt related Excluded because the underlying account(s) are not included in model
1s 1t	FINES & OTHER OTHER NONCURRENT- RAILROAD LIABILITY	254,707 106,198	254,707	-	106,198	-	Related to reserve for required maintenance on right of ways.
1u	OTHER UNEARNED REVENUE-DEFERRED RENTS	241,762	-	-	241,762		Rent expense deferred and amortized ratably for books, tax deduction when paid - used for all functions.
1	PENSION EXPENSE PROVISION	(424 642 226)					Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
1v 1w	POLE ATTACHMENT RESERVE	(131,642,226)	3,990,295	-	-		Excluded because the underlying account(s) are not included in model
	POST RETIREMENT BENEFITS	, ,	, ,				Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts
1x	POST RETIREIGIENT BENEFITS	116,640,780	-	-	-	, , ,	are paid or contributed to a fund. Related to reserves associated with ongoing and/or pending litigation. These are not legal service fees, but accrual for possible
	RESERVE FOR EMPLOYEE LITIGATIONS Current						liability payments upon resolution of ongoing litigation matters. Since we have accrued, but not yet paid, we have to book the tax
1 y		31,598	31,598	-	-	-	reserve.
1z	SA UNBILLED RESERVE	8,280,528	8,280,528	-	-		Retail related Patril related
1aa 1ab	SECA REFUND SEPTA RAILROAD RENT	234,547 1,763,437	234,547	1,763,437	-	-	Retail related Reserve for potential transmission rent expense
1ac	SEVERANCE PMTS CHANGE IN PROVISION	65,881	-	-	-	65,881	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
1	VACATION PAY CHANGE IN PROVISION	2 024 502				2 024 502	
1ad 1ae	VEGETATION MGMT ACCRUAL	2,034,503 2,182,580	2,182,580	-	-		Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions. Excluded because the underlying account(s) are not included in model
	WORKERS COMPENSATION RESERVE		, ,				These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not
1af	WOTHERS COLVII EIGENTION RESERVE	6,181,097	-	-	-	6,181,097	deductible until paid. Related to all functions.
1ag 1ah							
1ai							
1aj 1ak							
1ak 1al							
1am							
2 3	Subtotal - p234.8.b Less FASB 109 Above if not separately removed	114,316,685 31,256,623	85,487,599 31,256,623	1,763,437	370,525	26,695,124	
4	Less FASB 109 Above if not separately removed	31,230,023	31,230,023				
5	Total	83,060,062	54,230,976	1,763,437	370,525	26,695,124	

- nstructions for Account 190:
- . 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 other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 10
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, 11
- the associated ADIT amount shall be excluded 12

PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet Page 2 of 3

	A	В	С	D	E	F	G
	ADIT- 282	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	- 0
13b	Common	(39,051,003)	-	-	-	(39,051,003	Included because plant in service is included in rate base.
13c	Distribution	(1,913,939,237)	(1,913,939,237)	-	-	-	Related to Distribution property.
13d	Electric General	(5,406,256)	-	-	-	(5,406,256	Included because plant in service is included in rate base.
13e	Transmission	(369,697,372)	-	(369,697,372)	-	-	Included because plant in service is included in rate base.
13f							
13g							
13h							
14	Subtotal - p275.2.b	(2,328,093,868)	(1,913,939,237)	(369,697,372)	-	(44,457,259	
15	Less FASB 109 Above if not separately removed	(1,171,612,218)	(1,029,534,767)	(122,140,216)	-	(19,937,235	
16	Less FASB 106 Above if not separately removed						
17	Total	(1,156,481,650)	(884,404,470)	(247,557,156)	-	(24,520,024	4)

nstructions for Account 282: 18

19

- . ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 20 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E 21
- ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 22
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, 23
- 24 the associated ADIT amount shall be excluded

PECO Energy Company

ADIT BOY Worksheet

25 25a

25b

25c 25d

25e

25f

25g

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25k

251

25m

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250

25p

25q

25r

25s 25t

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25v 25w

25x

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28 29

35

ADIT BOY Worksheet Page 3 of 3 Ε F В С D **ADIT-283** Total Gas, Prod Only Plant Retail Or Other Transmission Labor Justification Related Related Related Related ACT 129 SMART METER (14,378,386) (14,378,386) Retail related AEC RECEIVABLE (2,480,113) (2,480,113) Retail related Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. AMORT-BK-PREMIUMS ON REACQD DEBT-9.5% (685,252) (685,252)CAP FORGIVENESS REG ASSET (4,307,298) (4,307,298) Retail related CAP SHOPPING REG ASSET (179,578) (179,578)Retail related (52,703) DSP 2 - REGULATORY ASSET (52,703 Retail related (183,943) ELEC RATE CASE EXP - REG ASSET (183,943) Retail related (404,019) ENERGY EFFICIENCY REG ASSET (404,019 Retail related Gross Up on State Def Tax Adj- AMR Reg Asset (1,344,007 (1,344,007) Retail related HOLIDAY PAY CHANGE IN PROVISION The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions. Excluded because the underlying account(s) are not included in model OCI-Def FIT & SIT (668,412) (668,412) OTHER CURRENT REG ASSET: Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt LOSS OF REAQUIRED DEBT (291,120) (291,120 capitalization ratio on Appendix A, line 111. (2,402,907) (2,402,907) Current portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions. VACATION ACCRUAL SMART METER (4,792,796) (4,792,796) Retail related CAP SHOPPING REG ASSET (352,997 (352,997) Retail related Retail related CAP FORGIVENESS REG ASSET (292,535 (292,535) (298,985) (298,985) Employer provided benefits to former employees but before retirement. FAS 112 ELEC RATE CASE EXP - REG ASSET (183,751) (183,751) Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. . Relates to all functions. PURTA (2,331)(2,331)SEAMLESS MOVES (55,320) (55,320) Retail related Retail related ENERGY EFFICIENCY REG ASSET (118,249)(118,249)OTHER CURRENT REG ASSET (236,098) (236,098) Gas Related

The state income tax is cash basis

(8,605,739

(9,584,442)

(9,584,442)

(2,701,892)

(2,701,892)

Instructions for Account 283:

ubtotal - p276.9.b

STATE TAX RESERVE

31 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

ess FASB 109 Above if not separately removed

ess FASB 106 Above if not separately removed

33. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

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

(30,030,205)

(1,344,007)

(28,686,198)

(8,605,739

(42,316,539)

(1,344,007

(40,972,532)

the associated ADIT amount shall be excluded

Page 1 of 3

Attachment 4C PECO Energy Company

ADIT EOY Worksheet ADIT EOY Worksheet D

			Only		
			Transmission	Plant	Labor
		Total	Related	Related	Related
a	ADIT- 282	(1,217,638,235)	(266,240,038)	-	(33,359,806) (From line 5 for the column)
b	ADIT-283	(139,744,365)	-	(6,327,128)	(108,024,770) (From line 17 for the column)
С	ADIT-190	185,826,860	-	7,420,671	153,189,182 (From line 29 for the column)
d	Subtotal	(1,171,555,740)	(266,240,038)	1,093,543	11,804,606 (Sum a - c)

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

Related to employer costs of benefits, such as health insurance, 401 (k), 60 each bi-weekly payroll. Any balance in the account at the end of the month of the mo	rust - employees in all functions.
Related to employer costs of benefits, such as health insurance, 401 (k), each bi-weekly payroll. Any balance in the account at the end of the mon and reversed on the first calendar day of the next month. As such, there is a ADBACK OF NQSO EXPENSE 1,877,516 1,877,516 No current book activity, tax deducts as distributions are made from the each bi-weekly payroll. Any balance in the account at the end of the mon and reversed on the first calendar day of the next month. As such, there is a ADBACK OF NQSO EXPENSE 1,877,516 1,877,516 No current book activity, tax deducts as distributions are made from the each bi-weekly payroll. Any balance in the account at the end of the mon and reversed on the first calendar day of the next month. As such, there is a ADBACK OF NQSO EXPENSE 1,247,830 1,877,516 No current book activity, tax deducts as distributions are made from the each bi-weekly payroll. Any balance in the account at the end of the mon and reversed on the first calendar day of the next month. As such, there is a ADBACK OF NQSO EXPENSE 1,247,830 1,877,516 No current book activity, tax deducts as distributions are made from the each bi-weekly payroll. Any balance in the account at the end of the mon and reversed on the first calendar day of the next month. As such, there is a three the payroll of the mon and reversed on the first calendar day of the next month. As such, there is a three the month and reversed on the first calendar day of the next month. As such, there is a three the month and reversed on the first calendar day of the next month. As such, there is a description and reversed on the first calendar day of the next month. As such, there is a description and reversed on the first calendar day of the next month. As such, there is a description and reversed on the first calendar day of the next month. As such, there is a description and reversed on the first calendar day of the next month. As such, there is a description and reversed on the first calendar day of the next month. As such th	tc. The amounts are recorded to the liability and cleared through payments during th would relate to the month-end accrual that is recorded at the end of the month is a book to tax timing difference. Trust - employees in all functions. issued at market price - employees in all functions.
Related to employer costs of benefits, such as health insurance, 401 (k), each bi-weekly payroll. Any balance in the account at the end of the mon and reversed on the first calendar day of the next month. As such, there is the ADDBACK OF NOSO EXPENSE 1,877,516 1,877,516 No current book activity, tax deducts as distributions are made from the interval of the first calendar day of the next month. As such, there is the ADDBACK OF OTHER EQUITY COMP EXPENSE 1,247,830 1,247,830 Book expense recorded when stock is granted, tax expense	ch would relate to the month-end accrual that is recorded at the end of the month is a book to tax timing difference. crust - employees in all functions. issued at market price - employees in all functions.
ACCRUED BENEFITS ADDBACK OF NQSO EXPENSE ADDBACK OF OTHER EQUITY COMP EXPENSE ADDBACK OF OTHER FQUITY COMP EXPENSE AMORT-ORGANIZATIONAL COSTS ANORT-ORGANIZATIONAL COSTS ADDBACK OF OTHER FQUITY COMP EXPENSE AMORT-ORGANIZATIONAL COSTS ANORT-ORGANIZATIONAL COSTS A	ch would relate to the month-end accrual that is recorded at the end of the month is a book to tax timing difference. crust - employees in all functions. issued at market price - employees in all functions.
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ADDBACK OF NQSO EXPENSE ADDBACK OF OTHER EQUITY COMP EXPENSE AMORT-ORGANIZATIONAL COSTS AMORT-ORGANIZATIONAL COSTS BAD DEBT - CHANGE IN PROVISION 13,778,093 13,778,092 CHARITABLE CARRYFORWARD 10,570,195 CUSTOMER ADVANCES - CONSTRUCTION 10,500,195	irust - employees in all functions. issued at market price - employees in all functions.
ADDBACK OF OTHER EQUITY COMP EXPENSE 1,247,830 1,247,830 BOOK expense recorded when stock is granted, tax expense	issued at market price - employees in all functions.
BAD DEBT - CHANGE IN PROVISION 13,778,093 13,778,092 retail operations. 14 CHARITABLE CARRYFORWARD 15,570,195 15,	ot taken until fully written-off and all collection efforts abandoned. Relates to
1 BAD DEBT - CHANGE IN PROVISION 13,778,093 13,778,092 retail operations. 1 CHARITABLE CARRYFORWARD 1,570,195 1,570,195 Excluded because the underlying account(s) are not included in model 2 CUSTOMER ADVANCES - CONSTRUCTION 15 DEFERRED COMPENSATION 2,077,910 1 Excluded because the underlying account(s) are not included in model 8 Book records estimated accrued compensation; tax deducts only upon th 9 DEFERRED REVENUE 1 DEF	ot taken until fully written-off and all collection efforts abandoned. Relates to
CHARITABLE CARRYFORWARD 1,570,195 1,570,195 Excluded because the underlying account(s) are not included in model Excluded because the underlying account(s) are not included in model Book records estimated accrued compensation; tax deducts only upon the Book records estimated accrued compensation; tax deducts only upon the functions. Lik DEFERRED REVENUE 207,942 207	
CUSTOMER ADVANCES - CONSTRUCTION 158,593 158,593 158,593 Excluded because the underlying account(s) are not included in model Book records estimated accrued compensation; tax deducts only upon the functions. 1 DEFERRED COMPENSATION 2,077,910 2,077,910 2,077,910 1 DEFERRED REVENUE 220,916 220,916 220,916 207,942 207,942 207,942 Excluded because the underlying account(s) are not included in model Excluded because the underlying account(s) are not included in model 207,942 1 DEFERRED REVENUE 1 DEFERRED REVENUE 1 DEFERRED REVENUE 207,942 1 DEFERRED REVENUE 207,942 207,942 207,942 207,942 207,942 Employer provided benefits to former employees but before retirement. 207,942 207,942 207,942 207,942 207,942 207,942 207,942 207,943 Employer provided benefits to former employees but before retirement. 207,942 207,942 207,942	
Book records estimated accrued compensation; tax deducts only upon the functions. 1j DEFERRED COMPENSATION 2,077,910 2,077,910 functions. 1k DEFERRED REVENUE 220,916 220,916 Excluded because the underlying account(s) are not included in model 11 FAS 112	
1jDEFERRED COMPENSATION2,077,9102,077,910functions.1kDEFERRED REVENUE220,916220,916Excluded because the underlying account(s) are not included in model1lFAS 112207,942207,942Employer provided benefits to former employees but before retirement.1mFEDERAL NOL1,141,419-1,141,419-PECO is in a net operating loss situation, therefore, losses are carried for	
DEFERRED REVENUE 220,916 220,916 Excluded because the underlying account(s) are not included in model 1 FAS 112 1 207,942 207,942 Employer provided benefits to former employees but before retirement. 1 FEDERAL NOL 1,141,419 - 1,141,419 - PECO is in a net operating loss situation, therefore, losses are carried forwards.	retirement or other separation from service by the employees. Relates to all
FAS 112 207,942 207,942 Employer provided benefits to former employees but before retirement. The FEDERAL NOL 1,141,419 - PECO is in a net operating loss situation, therefore, losses are carried for the second of the seco	
1m FEDERAL NOL 1,141,419 - 1,141,419 - PECO is in a net operating loss situation, therefore, losses are carried for	
	vard until such losses can be applied to taxable income.
10 Gross Up-Bill E Credit 9,573,744 9,573,744 - Excluded because the underlying account(s) are not included in model	
1p INCENTIVE PAY 9,947,772 Book records an accrual in filing year on estimated payouts; tax reverses	he accrual and deducts the actual paid out. Relates to all functions.
1q INJURIES AND DAMAGE PAYMENTS Books records an estimated liability for injuries and damages; tax purpose	s a deduction is only taken when actual payments are made.
1r MERGER COSTS NC Excluded because the underlying account(s) are not included in model	
1s DEFFERRED CHARGES - TAX REPAIRS BILL CREDIT-DIST 1,153,652 1,153,652 Excluded because the underlying account(s) are not included in model	
1t OBSOLETE MATERIALS PROVISION 429,796 Excluded because the underlying account(s) are not included in model	
1u OTHER CURRENT 0 0	0
1v FACILITY COMMITMENT FEES 10,794 - Debt related	
1w FINES & OTHER 192,052 192,052 - - - Excluded because the underlying account(s) are not included in model 1x OTHER NONCURRENT- RAILROAD LIABILITY 83,758 - 83,758 - Related to reserve for required maintenance on right of ways.	
1x OTHER NONCURRENT- RAILROAD LIABILITY 83,758 - Related to reserve for required maintenance on right of ways. 1y OTHER UNEARNED REVENUE-DEFERRED RENTS 265,981 - Rent expense deferred and amortized ratably for books, tax deduction where the control of the cont	uen naid - used for all functions
1z PAYROLL TAXES 626,979	·
1aa PENNSYLVANIA NOL 6,078,222 - PECO is in a net operating loss situation, therefore, losses are carried for	·
r = r	analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
1ab PENSION EXPENSE PROVISION paid. Related to all functions.	
1ac POLE ATTACHMENT RESERVE Excluded because the underlying account(s) are not included in model	
	s. Tax deducts retirement benefits only when the amounts are paid or contributed
1ad POST RETIREMENT BENEFITS 77,957,835 - - 77,957,835 to a fund.	
	lese are not legal service fees, but accrual for possible liability payments upon
1ae RESERVE FOR EMPLOYEE LITIGATIONS Current resolution of ongoing litigation matters. Since we have accrued, but not value and salary an	et paid, we have to book the tax reserve.
1ag SECA REFUND 1ah SEPTA RAILROAD RENT - - -	
1ai SEVERANCE PMTS CHANGE IN PROVISION 61,677 61,677 Book records an accrual; tax takes the deduction when actually paid. Rela	tes to all functions.
1aj VACATION PAY CHANGE IN PROVISION 1,004,916 - 1,004,916 Capitalized portion of vacation pay earned and expensed for books, tax to	
1ak VEGETATION MGMT ACCRUAL 1,560,924 1,560,924 - Excluded because the underlying account(s) are not included in model	рители и под под под под под под под под под под
1al WORKERS COMPENSATION RESERVE 10,806,431 10,806,431 Related to all functions.	
1am	
1an	
2 Subtotal - p234.8.c 146,712,102 32,465,652 - 7,580,174 106,666,275	
3 Less FASB 109 Above if not separately removed (39,114,758) 7,248,646 - 159,503 (46,522,907) Includes FASB 109 related to TCJA	
4 Less FASB 106 Above if not separately removed	
5 Total 185,826,860 25,217,006 - 7,420,671 153,189,182	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D
- - 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 10
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, 11
- 12 the associated ADIT amount shall be excluded

PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet Page 2 of 3

	Α	В	С	D	E	F	G
	ADIT- 282	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(28,709,490)	-	-	-	(28,709,490)	Included because plant in service is included in rate base.
13c	Distribution	(1,121,038,511)	(1,121,038,511)	-	-	1	Related to Distribution property.
13d	Electric General	(3,411,310)	-	-	-	(3,411,310)	Included because plant in service is included in rate base.
13e	Transmission	(213,299,037)	-	(213,299,037)	-	-	Included because plant in service is included in rate base.
13f							
13g		-					
13h							
14	Subtotal - p275.2.k	(1,366,458,348)	(1,121,038,511)	(213,299,037)	-	(32,120,800)	
15	Less FASB 109 Above if not separately removed	(148,820,113)	(203,000,120)	52,941,001	-	1,239,006	
16	Less FASB 106 Above if not separately removed						
17	Total	(1,217,638,235)	(918,038,391)	(266,240,038)	-	(33,359,806)	

18 Instructions for Account 282:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

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

the associated ADIT amount shall be excluded

PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet Page 3 of 3

	A	В	С	D	E	F	G
	ADIT-283	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
252	ACT 129 SMART METER	(6,674,279)	(6,674,279)				Retail related
25a 25b	AEC RECEIVABLE	(1,172,108)	(1,172,108)	-	-		Retail related Retail related
250	AMORT-BK-PREMIUMS ON REACQD DEBT-9.5%	(432,825)	(1,172,100)	-	(432,825)		Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
25d	CAP FORGIVENESS REG ASSET	(2,105,889)	(2,105,889)	-	(432,823)		Retail related
25e	CAP SHOPPING REG ASSET	(2,103,889)	(2,103,889)	-	-	<u>_</u>	Retail related
25f	DSP 2 - REGULATORY ASSET	(74,577)	(74,577)	_			Retail related
25g	ELEC RATE CASE EXP - REG ASSET	(19,564)	(19,564)	_	-		Retail related
25g 25h	ENERGY EFFICIENCY REG ASSET	(198,976)	(198,976)	_	-		Retail related
25i	Gross Up on State Def Tax Adj- AMR Reg Asset	(577,496)	(577,496)	_			Retail related
25i	HOLIDAY PAY CHANGE IN PROVISION	(377,430)	(577,430)	_			The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
25j 25k	OCI-Def FIT & SIT	(568,355)	(568,355)	_	-		Excluded because the underlying account(s) are not included in model
25l	OTHER CURRENT REG ASSET:	(500,555)	(500,555)	_	_		Distributed because the underlying account(s) are not included in model.
231	OTHER CORRENT REG ASSET.						Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt capitalization ratio on
25m	LOSS OF REAQUIRED DEBT	(153,763)	_	_	(153,763)	_	Appendix A, line 111.
25m	VACATION ACCRUAL	(1,461,442)	_	_	(155,765)	(1 //61 ///2	Current portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
25o	SMART METER	(3,581,502)	(3,581,502)	_	_	(1,401,442	Retail related
25p	CAP SHOPPING REG ASSET - CURRENT	(245,786)	(245,786)	-			Retail related
25p 25q	CAP FORGIVENESS REG ASSET - CURRENT	(390,761)	(390,761)	-	-		Retail related
25q 25r	FAS 112	(208,178)	(390,701)	-	-	/200 170	Employer provided benefits to former employees but before retirement.
251	FA3 112	(200,170)	-	-	-	(200,170	Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made Relates
25s	ELEC RATE CASE EXP - REG ASSET - CURRENT	(127,943)			(127,943)		to all functions.
25s 25t	PURTA	(127,943)	- 1	-	(127,943)		Retail related
251	PORTA	4	4	-	-		Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
25u	SEAMLESS MOVES	(38,518)				/20 E10	paid. Related to all functions.
25v	OTHER CURRENT REG ASSET	(2,217,430)	(2,217,430)	-	-	(38,318)	Gas Related
230	OTHER CORRENT REG ASSET	(2,217,430)	(2,217,430)	-	-		Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
25w	PENSION EXPENSE PROVISION	(90,086,556)					paid. Related to all functions.
25w	RATE CHANGE REG ASSET	(9,147,256)	(9,147,256)			(90,080,330	Gross up related to non-property tax rate change/TCJA
25x 25y	STATE TAX RESERVE	(3,254,291)	(9,147,230)	-	(3,254,291)		The state income tax is cash basis
25y 25z	STATE TAX RESERVE	(3,234,231)	-	-	(3,234,291)		The state meanic tax is easi basis
232							
	Subtotal - p277.9.k	(122 727 402)	(26.072.070)		(2.060.022)	/01 704 604	
26 27	·	(122,737,492)	(26,973,976)	-	(3,968,822)	(91,794,694	Includes FASB 109 related to TCJA
27	Less FASB 109 Above if not separately removed	17,006,873	(1,581,508)	-	2,358,306	16,230,075	Illicitudes FASD 103 Telated to TGA
28	Less FASB 106 Above if not separately removed	(420.744.265)	(25, 202, 462)		(6.227.426)	/400.034.770	
29	Total	(139,744,365)	(25,392,468)	-	(6,327,128)	(108,024,770	

Instructions for Account 283: 31

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

³² . ADIT items related only to Transmission are directly assigned to Column D

³³ B. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 34

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

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PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

Total Intangible Plant (b) (c) (d) (e) (h) (k) (m) (n) (s) **Gross Plant** S&W Allocation December Prior Year January February March September October November December Transmission Distribution Total April May June August Average =average(b:n) =sum(p:r)) 40,907,367 48,285,828 76,030,613 42,374,921 Intangibles - General 14,332,648 17,629,714 16,345,816 18,245,161 31,814,963 42,522,656 67,787,884 27,396,448 70,889,385 78,685,491 42,374,921 42,374,921 IT NERC CIP - Transmission 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 11,298,011 2,042,317 3 IT NERC CIP - Distribution 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 2,042,317 4 IT DSP - Distribution 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 5 IT BIDA GRID T&D 342,500 342,500 342,500 1,027,500 1,027,500 1,027,500 1,370,000 579,615 579,615 579,615 685,000 685,000 685,000 17,472,421 17,472,421 6 IT BIDA - Distribution 16,094,656 16,093,858 16,093,858 16,695,379 16,695,379 16,695,379 17,296,900 17,296,900 17,296,900 17,898,421 19,359,054 19,409,439 20,215,349 17,472,421 19,638,254 19,638,254 19,638,254 7 IT Post 2010 and Other - Distribution 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 8 IT Smart Meter - Distribution 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 86,110,084 11 12 13 14 15 17 18 181,747,006 11,298,011 127,494,459 19 156,603,089 165,754,375 170,172,890 180,209,316 181,824,605 187,587,777 208,033,853 212,595,987 217,787,600 221,590,888 42,954,536 181,747,006 Total 151,747,354 155,043,620 153,759,723 20 100.00% 0.00%11.76% Allocation Factor 21 Total Intangible - Transmission 11,298,011 5,051,465 16,349,475 (b) (c) (d) (f) (h) (i) (j) (k) (1) (m) (n) (r) (s) (e) (p) **Accumulated Depreciation** December Prior Year January February March May June August September October November December Average Transmission Distribution S&W Allocation Total =average(b:n) =sum(p:r)) 22 Intangibles - General 5,134,501 5,346,437 5,558,760 5,833,214 6,172,573 6,550,952 6,968,354 7,393,319 7,828,234 8,279,156 8,744,012 9,215,530 6,765,244 6,765,244 6,765,244 23 IT NERC CIP - Transmission 4,219,691 4,407,975 4,972,827 5,537,679 6,102,531 4,031,408 4,596,259 4,784,543 5,161,111 5,349,395 5,725,963 5,914,247 6,290,814 5,161,111 5,161,111 5,161,111 24 IT NERC CIP - Distribution 586,795 621,278 655,761 690,245 724,728 759,211 793,695 828,178 862,661 897,145 931,628 966,111 1,000,595 793,695 793,695 793,695 25 IT DSP - Distribution 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 1,961,801 26 IT BIDA GRID T&D 2,039 6,116 10,193 16,310 24,464 32,619 42,813 55,045 67,277 81,548 26,033 26,033 26,033 27 IT BIDA - Distribution 1,493,220 1,531,430 1,569,636 1,656,794 1,702,165 1,751,117 1,803,652 1,856,186 1,912,303 2,058,091 2,140,583 1,774,408 1,774,408 1,774,408 1,611,424 1,980,699 15,982,259 15,982,259 28 IT Post 2010 and Other - Distribution 15,209,326 15,338,148 15,466,970 15,595,793 15,724,615 15,853,437 15,982,259 16,111,082 16,239,904 16,368,726 16,497,548 16,626,371 16,755,193 15,982,259 66,529,345 69,397,319 70,224,868 70,633,908 71,030,254 71,779,517 69,199,458 69,199,458 29 IT Smart Meter - Distribution 65,618,582 67,440,107 68,155,995 68,569,770 68,983,545 69,811,094 71,418,645 69,199,458 31 32 33 34 35 38 39 100,415,752 101,614,564 102,858,018 104,109,037 105,370,892 106,650,378 107,944,838 109,225,581 5,161,111 89,711,620 6,791,277 101,664,008 101,664,008 93,824,262 96,848,688 98,172,315 99,261,581 Total 95,336,194 41 Allocation Factor 100.00% 0.00%11.76% 42 798,656 5,959,767 Total Intangible - Transmission 5,161,111

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PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

(d) (k) (1) (s) (c) (m) (n) **Net Plant in Service** December Prior Year February March May September October November December Average Transmission Distribution S&W Allocation Total January August **Gross Plant Minus Accumulated Depreciation** =average(b:n) =sum(p:r)) 43 Intangibles - General 35,609,677 9,409,518 12,495,213 10,999,380 12,686,401 21,563,234 25,642,389 34,356,415 35,554,302 40,892,509 59,959,649 62,610,228 67,286,600 69,469,961 35,609,677 35,609,677 44 IT NERC CIP - Transmission 7,078,319 6,325,184 5,760,332 5,572,048 5,383,764 5,195,480 5,007,196 6,136,900 6,136,900 7,266,603 6,890,035 6,701,751 6,513,468 6,136,900 5,948,616 6,136,900 45 IT NERC CIP - Distribution 1,455,522 1,421,038 1,386,555 1,352,072 1,317,589 1,283,105 1,248,622 1,214,139 1,179,655 1,145,172 1,110,689 1,076,205 1,041,722 1,248,622 1,248,622 1,248,622 269,583 46 IT DSP - Distribution 269,583 269,583 269,583 269,583 269,583 269,583 269,583 269,583 269,583 269,583 269,583 269,583 269,583 269,583 269,583 47 IT BIDA GRID T&D 340,461 336,384 332,307 668,690 660,536 652,381 984,687 972,455 960,223 1,288,452 553,583 553,583 553,583 14,562,428 14,524,222 18,074,766 48 IT BIDA - Distribution 14,601,436 15,083,955 15,038,585 14,993,214 15,545,783 15,493,248 15,440,714 15,986,118 17,378,356 17,351,348 15,698,013 15,698,013 15,698,013 49 IT Post 2010 and Other - Distribution 4,428,928 4,300,106 4,171,283 4,042,461 3,913,639 3,784,817 3,655,994 3,527,172 3,398,350 3,269,528 3,140,705 3,011,883 2,883,061 3,655,994 3,655,994 3,655,994 19,580,739 16,712,764 15,885,215 15,476,176 50 IT Smart Meter - Distribution 17,954,088 17,540,314 17,126,539 15,079,829 14,691,439 14,330,566 20,491,502 18,669,976 16,298,990 16,910,626 16,910,626 16,910,626 51 52 53 54 55 56 57 59 60 61 62 63 Total 57,923,092 56,911,035 83,478,740 102,662,961 105,945,609 109,842,762 112,365,308 37,782,839 36,163,260 80,082,998 100.00% 0.00%11.76% Allocation Factor 4,252,809 10,389,708 Total Intangible - Transmission 6,136,900

	(a)	(b)	(c)	(d)	(e)	(f)
		Total	Transmission	Distribution	S&W Allocation	Total
	Depreciation Expense					=sum(c:e))
64	Intangibles - General	2,176,074			2,176,074	2,176,074
65	IT NERC CIP - Transmission	2,186,900	2,186,900			2,186,900
66	IT NERC CIP - Distribution	338,681		338,681		338,681
67	IT DSP - Distribution	-		-		-
68	IT BIDA - Distribution	210,062		210,062		210,062
69	IT Post 2010 and Other - Distribution	4,226,671		4,226,671		4,226,671
70	IT Smart Meter - Distribution	10,737,875		10,737,875		10,737,875
71		-				-
72		-				-
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	19,876,263	2,186,900	15,513,289	2,176,074	19,876,263
83		Allocation Factor	100.00%	0.00%	11.76%	
84		Total Intangible - Transmission	2,186,900	-	255,907	2,442,807

Page 1 of 2 Attachment 4E - Cost to Achieve Mergers (a) (d) (c) (e) (...) (x) **O&M** Cost To Achieve FERC Account Constellation Merger PHI Merger Total \$ 3,470,687 923 3,470,687 2 3 10 \$ 11 Total - \$ 3,470,687 3,470,687 Capital Cost To Achieve included in the Electric Portion of Common Plant PHI Merger **Gross Plant** Constellation Merger Total 12 December Prior Year 720,916 720,916 13 3,090,443 3,090,443 January 14 February 3,134,086 3,134,086 15 March 3,153,569 3,153,569 16 April 3,153,569 \$ 3,153,569 17 May 3,153,569 3,153,569 18 June 3,153,569 \$ 3,153,569 \$ 3,153,569 19 July 3,153,569 \$ 3,153,569 20 August 3,153,569 3,153,569 21 September 3,153,569 22 October 3,153,569 \$ 3,153,569 3,153,569 23 November 3,153,569 \$ 3,153,569 24 December 3,153,569 25 Average 2,960,087 2,960,087 **Accumulated Depreciation** Constellation Merger PHI Merger Total December Prior Year 90,647 90,647 26 27 January 108,104 108,104 28 February 129,240 129,240 29 150,379 150,379 March 30 April 171,456 171,456 31 May 192,442 192,442 32 June 213,338 213,338 33 July 234,147 234,147 254,870 254,870 34 August 275,509 275,509

296,066

316,542 336,939

213,052

296,066 316,542

336,939

213,052

PECO Energy Company

35 September 36 October

37 November

38 December

39 Average

PECO Energy Company

							_	0 (0		
							Paç	ge 2 of 2		
Attachment 4E - Cost to Achieve Mergers										
	(a)	(b)	(c)	(d)	(e)	()		(x)		
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	Constellation Merger	PHI Merger					Total		
40	December Prior Year	-	630,269	-	-	-	\$	630,269		
41	January	-	2,982,339	-	-	-	\$	2,982,339		
42	February	-	3,004,846	-	-	-	\$	3,004,846		
43	March	-	3,003,190	-	-	-	\$	3,003,190		
44	April	-	2,982,113	-	-	-	\$	2,982,113		
45	May	-	2,961,127	-	-	-	\$	2,961,127		
46	June	-	2,940,231	-	-	-	\$	2,940,231		
47	July	-	2,919,422	-	-	-	\$	2,919,422		
48	August	-	2,898,699	-	-	-	\$	2,898,699		
49	September	-	2,878,060	-	-	-	\$	2,878,060		
50	October	-	2,857,503	-	-	-	\$	2,857,503		
51	November	-	2,837,027	-	-	-	\$	2,837,027		
52	December	-	2,816,630	-	-	-	\$	2,816,630		
53	Average	-	2,747,035	-	-	-		2,747,035		
	Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger					Total		
54	January	-	17,457				\$	17,457		
55	February	-	21,136				\$	21,136		
56	March	-	21,140				\$	21,140		
57	April	-	21,077				\$	21,077		
58	May	-	20,986				\$	20,986		
59	June	-	20,896				\$	20,896		
60	July	-	20,809				\$	20,809		
61	August	-	20,723				\$	20,723		
62	September	-	20,639				\$	20,639		
63	October	-	20,557				\$	20,557		
64	November	-	20,476				\$	20,476		
65	December	-	20,397				\$	20,397		
66	Total	-	246,292				\$	246,292		

Page 1 of 2

Attachment 5 Attachment H, Pages 3 and 4, Worksheet PECO Energy Company

Line No.	. Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
	Attachment H, Page 3, Line No.:	1	2	3		11 Portion of Account	12 Balance of Account	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	566	566	336.7.b, d & e	336.11.b, d & e			
1	Total	184,929,330	\$ 11,680,412	\$ -	\$ 136,281,037	\$ -	\$ 11,680,412	\$ 23,761,763	\$ 23,761,593	-		
1	Total	104,727,330	11,000,412	φ <u>-</u>	130,261,037	ψ <u>-</u>	\$ 11,000,412	23,701,703	23,701,373			
		Depreciation Expense - General	Amortization of Abandoned Plant	Payroll Taxes	Other Payroll Related	Property Taxes	Gross Receipts Taxes	Other (capital stock, use taxes, etc.)	Miscellaneous	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f)	Excess Deferred Income Taxes	Tax Effect of Permanent Differences
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 3, Line Number	17	19	23	24	26	27	28	29	37	38	39
	Form No. 1	336.10.b, d & e	(Note S)	263.3.i, 263.5.i & 263.18.i		203.33.1 & 203.16.1	263.14.i, & 263.12.i	263.33.i	263.20.i	266.8.f & 266.17.f	(Note G)	(Note W)
2	Total	\$ 14,965,330	\$ -	\$ 11,792,061	\$ -	\$ 10,739,456	\$ 125,049,113	\$ 484,130	3,262	\$ 5,343	\$ 2,194,023	\$ 356,305

Page 2 of 2

Attachment 5 Attachment H, Pages 3 and 4, Worksheet PECO Energy Company

3			Long Term Interest (117, sum of 62.c through 67.c)			1	26,237,140
4			Preferred Dividends (118.29c) (positive number)				
5			Proprietary Capital (112.16.c)			3,5	14,768,606
6			Less Preferred Stock (112.3.c)				<u>-</u>
7			Less Account 216.1 (112.12.c) (enter negative) (Note D)				
8			Less Account 219.1 (112.15.c) (enter negative)				(1,192,696)
9			Common Stock (sum lines 41-43)			3,5	13,575,910
						Cost	
				\$	0/0		Weighted
10	Long Term Debt	Note A		2,884,418,609	45.08%	4.38%	1.97% =WCLTD
11	Preferred Stock (112.3.c)	Note B		-	-	-	0.00%
12	Common Stock	Note C		3,513,575,910	54.92%	11.00%	6.04%
13	Total	(Sum of Lines 48-50)		6,397,994,519			8.01% = R

Note:

- A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1, the cost is calculated by dividing line 3 by the Long Term Debt balance in line 10.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).

PECO Energy Company Attachment 5A - Revenue Credit Workpaper

1 2 3	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3) Rent from Electric Property - Transmission Related, Pass to Customers (Note 3) Total Rent Revenues Account 456 & 456.1 - Other Electric Revenues (Note 1)	(Sum Lines 1 to 3)		7,167,281 732,244 7,899,525
4	Schedule 1A		\$	4,951,148
5	Firm Point to Point Service revenues for which the load is not included in the divisor received by transmission owner		\$	850,789
5 6	Revenues associated with transmission service not provided under the PJM OATT (Note 4)		Ф	-
7 8	Intercompany Professional Services PJM Transitional Revenue Neutrality (Note 1)			353,963
9	PJM Transitional Market Expansion (Note 1)			-
10 11	Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2)			-
12	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			-
13	Gross Revenue Credits	(Sum Lines 2, 4-10)		14,055,425
14	Less line 17g	(,		(4,761,649)
15	Total Revenue Credits			9,293,776
16a	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 173 of Appendix A.			
16b	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.			
16c				
	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.			
17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.			7,167,281
17b	Costs associated with revenues in line 17a			2,581,064
17c 17d	Net Revenues (17a - 17b) 50% Share of Net Revenues (17c / 2)			4,586,217 2,293,108
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through			
	the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.			112,523
17f	Net Revenue Credit (17d + 17e)			2,405,632
17g 18	Line 17f less line 17a Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not			(4,761,649)
	included in the total above to the extent they are credited under Schedule 12.			
19	Reserved			-
20 21	Total Account 454, 456 and 456.1 Reserved			14,055,425

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Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

22a 22b 23	Cost Item Administrative and General Salaries Employee Pensions and Benefits Total Lines 22	Accounts booked to 920000 926000	Total Costs 735,800 221,030 \$ 956,830	Costs Allocation to Transmission (Note A) 75% 75%	· · · · · · · · · · · · · · · · · · ·	S&W Allocation Factor 11.76%	,
	FERC Account 454	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
24a	Rent from Electric Distribution		\$ 11,950,797	100/0 1141151111551011	riant Related	Labor Kerateu	Total
24a 24b	Rent from Electric Transmission	264,766	\$ 11,930,797	264,766			
240 24c	Tower Rentals and Land Leasing - Transmission	7,167,281		7,167,281			
24c 24d	Tower Rentals and Land Leasing - Transmission Tower Rentals and Land Leasing - Distribution	3,708,415	3,708,415	7,107,261			
24a 24e	Intercompany Rent	2,495,646	3,700,413		2,495,646		
	Intercompany Kent	2,473,040			2,473,040		
•••	Total Lines 24	\$ 25,586,905	\$ 15,659,212	\$ 7,432,047	\$ 2,495,646	\$ -	
	Allocation Factors	Ψ 25,500,705	0%	100%	18.73%	11.76%	
	Allocated Amount		\$ -	\$ 7,432,047	\$ 467,478	\$ -	\$ 7,899,525
	Amount		Ψ -	ψ 7,432,047	Ψ τοτ, ττο	Ψ –	Ψ 1,077,323
	FERC Account 456	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
25a	Decommissioning remittances to Generation	\$ (23,454,733)					
25b	Mutual Assistance	4,909,405	(/ / /				
25c	Make Ready	4,415,836					
25d	Intercompany Billings	2,059,647	, , ,			\$ 2,059,647	
25e	Other	692,136	146,078	11,643	534,415	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
		, , , , , , , , , , , , , , , , , , , ,		,	, .		
	Total Lines 25	\$ (11,377,709)	\$ (13,983,414)	\$ 11,643	\$ 534,415	\$ 2,059,647	
	Allocation Factors	, , , , , , , , , , , , , , , , , , , ,	0%		18.73%	11.76%	
	Allocated Amount		\$ -	\$ 11,643	\$ 100,105	\$ 242,215	\$ 353,963
	FERC Account 456.1	Total Amount	Other	100% Transmission	Plant Related	Labor Related	Total
26a	Network Integration Credit	\$ 174,279,993	\$ 174,279,993				
26b	Transmission Owner Scheduling Credits	4,951,148		\$ 4,951,148			
26c	Transmission Enhancement	2,917,409	\$ 2,917,409				
26d	Revenue - Firm Point to Point	850,789		850,789			
26e	Other	177,702	177,702				
	Total Lines 26		\$ 177,375,104			\$ -	
	Allocation Factors		0%		18.73%	11.76%	
	Allocated Amount		\$ -	\$ 5,801,937	\$ -	\$ -	\$ 5,801,937

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

5,194,496

192,457,819

\$

10,228,792

PECO Energy Company Attachment 5B - A&G Workpaper

935

Maintenance of General Plant

Administrative & General - Total

14

(b) (c) (d) (e) (a) 323.181.b to 323.196.b S&W Allocation Total **Gross Plant Allocation** Non-Recoverable Total Administrative and General Salaries 920.0 \$ 24,913,082 24,913,082 24,913,082 921.0 13,031,375 2 Office Supplies and Expenses 13,031,375 13,031,375 922.0 Administrative Expenses Transferred-Credit Outside Service Employed 923.0 89,331,098 89,331,098 89,331,098 5 **Property Insurance** 924.0 264,261 264,261 264,261 925.0 Injuries and Damages 13,933,064 13,933,064 13,933,064 **Employee Pensions and Benefits** 926.0 36,174,177 36,174,177 36,174,177 Franchise Requirements 927.0 Regulatory Commission Expenses (Note E) 928.0 8,611,847 8,611,847 8,611,847 **Duplicate Charges-Credit** 929.0 (3,510,762)(3,510,762)(3,510,762)General Advertising Expenses 930.1 1,089,620 1,089,620 1,089,620 930.2 Miscellaneous General Expenses 2,898,236 12 3,425,561 527,325 3,425,561 13 Rents 931.0

16 Allocation Factor 11.76% 19.30% 0.00%
17 Transmission A&G \$ 21,399,104 \$ 51,000 \$ 0.00 \$ 21,450,103

5,194,496

192,457,819

5,194,496

181,964,766 \$

264,261

Attachment 6 True-Up Interest Rate PECO Energy Company

0.0033

0.0036

0.0037

0.0038

0.0033

Page 1 of 1

[A] FERC Monthly Month (Note A) Interest Rate 0.0030 January February 0.0027 March 0.0030 April 0.0030 May 0.0032 June 0.0030 July 0.0034 August 0.0034 September 0.0033 October 0.0036 November 0.0035 December 0.0036 0.0036 January

18 Average of lines 1-17 above

9

Note A:

2

3

5

8

9

10

11

12

13

14

15

16

17

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

February

March

April

May

19 Year

A	В	С	D	Е	F
Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
		Attachment 3, Col. G + Col H		Line 18 above	Col. C x Col D : Col E
21 Zonal	Zonal	240,725	17	0.0033	13,649
Center Point 500-230 kV Substation Addition	b0269	(142,886)	17	0.0033	(8,102
Center Point 500-230 kV Substation Addition	b0269	167,338	17	0.0033	9,488
Richmond-Waneeta 230 kV Line Re-conductor	b1591	(155,414)	17	0.0033	(8,812
Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	22,799	17	0.0033	1,293
Whitpain 500 kV Circuit Breaker Addition	b0269.6	1,392	17	0.0033	79
Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	895	17	0.0033	51
Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2 (cancelled	145,130	17	0.0033	8,229
Chichester-Linwood 230 kV Line Upgrades	b1900	265,794	17	0.0033	15,071
21i Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	4,125	17	0.0033	234
Emilie 230-138 kV Transformer Addition	b2140	9,753	17	0.0033	553
Chichester-Saville 138 kV Line Re-conductor	b1182	4,014	17	0.0033	228
Waneeta 230-138 kV Transformer Addition	b1717	4,751	17	0.0033	269
1m Chichester 230-138 kV Transformer Addition	b1178	2,988	17	0.0033	169
21n Bradford-Planebrook 230 kV Line Upgrades	b0790	410	17	0.0033	23
North Wales-Hartman 230 kV Line Re-conductor	b0506	(71)	17	0.0033	(4
North Wales-Whitpain 230 kV Line Re-conductor	b0505	543	17	0.0033	31
Bradford-Planebrook 230 kV Line Upgrades	b0789	553	17	0.0033	31
Planebrook 230 kV Capacitor Bank Addition	b0206	1,455	17	0.0033	82
Newlinville 230 kV Capacitor Bank Addition	b0207	1,959	17	0.0033	111
Chichester-Mickleton 230 kV Series Reactor Addi	tion b0209	1,110	17	0.0033	63
Chichester-Mickleton 230 kV Line Re-conductor	B0264	437	17	0.0033	25
Buckingham-Pleasant Valley 230 kV Line Re-cond	luctor b0357	(2,080)	17	0.0033	(118
1w Elroy 500 kV Dynamic Reactive Device	b0287	74,246	17	0.0033	4,210
Heaton 230 kV Capacitor Bank Addition	b0208	55,168	17	0.0033	3,128
			17	0.0033	
		-	17	0.0033	-
		-	17	0.0033	-
			17	0.0033	

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Attachment 7 PBOPs PECO Energy Company

	(a)		(b) PECO Total	(c)	(d) Electric
				Portion not Capitalized	Col. (b) x Electric Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	536,123
2	Total PBOP Expenses in A&G in the current year			(51,221)	(40,400)
3	PBOP Adjustment	Line 1 minus line 2			576,524
Note					

Note
Letter

A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.

		\$	%
В	Electric Labor (354.28.b)	156,974,007	78.87%
	Gas Labor sum(355.62.b)	42,043,285	21.13%
	Total	199,017,292	-

C The January 24, 2017 Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result the portion not capitalized as calculated as labor expensed divided by total labor.

Page 1 of 2

PECO Energy Company **Attachment 8 - Depreciation Rates**

(A)	(B)	(C)	(D)	(E)	(F)	(G) Gross Depreciable	(H) Accumulated	(I) Net Depreciable	(J) Depreciation
		Estimated	Mortality	Weighted Average	Applied	Plant	Depreciation	Plant	Expense
Number	Plant Type	Life	Curve	Remaining Life	Depreciation Rate	\$	\$	\$	\$
		Note 1	Note 1	Note 2	(F) = (J)/(I)	Note 4	Note 4	(I)=(G)-(H)	Note 6
							As of 12/31/2017		FY 2017
	Electric Transmission								
352	Structures and Improvements	50	R2.5	36.74	2.48%	72,934,896	20,227,180	52,707,716	1,308,506
353	Station Equipment	57	R2.5	42.46	2.22%	816,231,943	194,632,452	621,599,491	13,793,899
354	Towers and Fixtures	65	R4	31.91	3.17%	266,736,648	155,676,350	111,060,298	3,519,391
355	Poles and Fixtures	65	R4	54.82	1.85%	16,532,820	2,840,646	13,692,174	253,763
356	Overhead Conductors and Devices	60	R4	35.48	2.70%	193,124,986	81,056,580	112,068,406	3,031,359
357	Underground Conduit	65	R4	46.30	2.18%	14,955,807	4,760,414	10,195,393	221,846
358	Underground Conductors and Devices	60	R3	36.40	2.62%	104,555,952	42,510,961	62,044,991	1,624,817
359	Roads and Trails	50	R4	11.32	9.27%	2,136,664	2,048,416	88,249	8,182
						1,487,209,717	503,753,000	983,456,717	23,761,763
	Electric General								
390	Structures and Improvements	40	R1	27.43	3.62%	49,660,750	11,502,855	38,157,896	1,380,996
391.1	Office Furniture and Equipment - Office Machines	10	SQ	3.26	36.45%	142,278	100,605	41,673	15,188
391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	8.38	12.74%	802,172	370,071	432,102	55,065
391.3	Office Furniture and Equipment - Computers	5	SQ	2.89	25.77%	12,019,818	3,384,020	8,635,798	2,225,611
391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.89	42.02%	2,915,109	1,647,787	1,267,322	532,466
393	Stores Equipment	15	SQ	11.32	9.27%	46,470	2,948	43,522	4,035
394	Tools, Shop, Garage Equipment	15	SQ	9.99	9.74%	32,073,779	8,989,047	23,084,732	2,248,356
395.1	Laboratory Equipment - Testing	20	SQ	8.58	12.43%	318,333	208,141	110,192	13,700
395.2	Laboratory Equipment - Meters	15	SQ	5.50	20.11%	101,382	68,700	32,682	6,571
397	Communication Equipment	20	L3	15.53	6.59%	115,938,777	26,582,587	89,356,190	5,885,549
397.1	Communication Equipment - Smart Meters	15	S2	10.16	8.63%	38,760,270	9,958,599	28,801,671	2,485,786
398	Miscellaneous Equipment	15	SQ	1.74	80.30%	865,598	726,118	139,481	112,007
						253,644,737	63,541,478	190,103,259	14,965,330
	Electric Intangible								
303	Software	N/A	N/A	N/A		134,622,757	89,292,867	45,329,891	19,876,263
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	0.00%	16,961,663	4,531,396	12,430,267	Zero
						151,584,420	93,824,262	57,760,158	19,876,263

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PECO Energy Company Attachment 8 - Depreciation Rates

Common General									
303	Software	N/A	N/A	N/A	Note 10	226,115,529	180,054,329	46,061,199	16,412,986
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	0.00%	190,679	115,996	74,683	Zero
390	Structures and Improvements	50	R1	36.62	2.66%	271,950,717	75,887,587	196,063,130	5,216,014
391.1	Office Furniture and Equipment - Office Machines	10	SQ	2.95	40.99%	124,606	69,712	54,895	22,502
391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	7.92	7.17%	15,436,121	4,846,265	10,589,856	759,480
391.3	Office Furniture and Equipment - Computers	5	SQ	2.73	31.70%	28,566,526	10,280,665	18,285,861	5,796,202
392.1	Transportation Equipment - Automobiles	6	L3	4.58	58.23%	93,641	92,683	958	558
392.2	Transportation Equipment - Light Trucks	12	L4	7.95	12.34%	31,551,732	14,085,642	17,466,089	2,155,912
392.3	Transportation Equipment - Heavy Trucks	14	R4	9.13	10.66%	75,251,945	30,514,201	44,737,744	4,766,952
392.4	Transportation Equipment - Tractors	11	L2	2.61	-29.63%	279,351	282,605	(3,255)	964
392.5	Transportation Equipment - Trailers	15	R2	10.00	10.54%	4,549,639	2,154,027	2,395,612	252,548
392.6	Transportation Equipment - Other Vehicles	15	R2	7.27	13.66%	5,071,551	3,639,343	1,432,208	195,694
392.7	Transportation Equipment -Medium Trucks	N/A	N/A	8.00	2.41%	4,348,813	102,501	4,246,312	102,501
393	Stores Equipment	15	SQ	7.46	8.30%	1,253,293	207,643	1,045,650	86,741
394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	5.50	20.11%	11,617	(42,829)	54,446	10,947
394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	10.25	10.29%	78,687	27,422	51,265	5,276
394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	8.00	11.01%	2,499,657	1,383,777	1,115,879	122,858
396	Power Operated Equipment	11	L2	3.17	37.61%	185,066	179,897	5,170	1,944
397	Communication Equipment	20	L3	10.02	10.51%	32,006,547	15,508,096	16,498,451	1,733,522
398	Miscellaneous Equipment	15	SQ	7.69	13.78%	1,679,306	848,595	830,710	114,463
						701,245,023	340,238,160	361,006,863	37,758,064

- 1 Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation expense is calculated separately for each row.
- 2 Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 Column (F) is equal to Column (J) / Column (I).
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- 5 Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Column (J) is equal to depreciation expense as reported in the annual FERC Form No. 1 filing on page 336 (Electric). Annual depreciation expense is determined by multiplying the beginning of the month net plant balance plus additions (using a half month convention for the first month placed in service) by the remaining life rate divided by 12 for each month.
- 7 Each year, PECO Energy Company will provide a copy of the annual report submitted to the PA PUC and underlying supporting documentation that shows the depreciation expense recognized by account or subaccount for each of the three preceding calendar years.
- 8 At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- 10 The amortization rates for Account 303 are weighted based on the relative amount of underlying plant booked to the accounts. The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of the plant absent Commission approval or acceptance. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- 11 The depreciation expenses related to Common General reflect both gas and electric common plant. The depreciation expenses associated with Transportation Equipment, Garage Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

Appendix 2 2017 True Up Adjustment Calculation

page 1 of 5

Attachment H-7 Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data For the 12 months ended 12/31/2017

PECO Energy Company

Line No.	GROSS REVENUE REQUIREMENT	(2) (page 3, line 48)	(3)	(4)	(5) Allocated Amount 210,926,055
2	REVENUE CREDITS	Attachment 5A, line 15	Total 8,882,124.87	TP Allocator 100.00%	8,882,125
3	NET REVENUE REQUIREMENT	(line 1 minus line 2)			202,043,930
4 5 6	REGIONAL NET REVENUE REQUIREMENT Regional True-up Adjustment with Interest REGIONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 18, col. 14 - Attachment 1, line 17a, col. 14 Attachment 1, line 18, col. 15 - Attachment 1, line 17a, col. 15 Attachment 1, line 18, col. 16 - Attachment 1, line 17a, col. 16			35,718,411 - 35,718,411
7 8 9	ZONAL NET REVENUE REQUIREMENT Zonal True-up Adjustment with Interest ZONAL NET REVENUE REQUIREMENT with TRUE-UP	Attachment 1, line 17a, col. 14 less line 2 Attachment 1, line 17a, col. 15 Attachment 1, line 17a, col. 16			166,325,519 - 166,325,519
10	Competitive Bid Concessions	Attachment 1, line 18, col. 13			-
11	Zonal Load	1 CP from PJM in MW			8,141
12	Network Integration Transmission Service rate for PECO Zone	(line 9/11)			\$20,430

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Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

For the 12 months ended 12/31/2017

	(1)	(2)			(5) Transmission	
Line		Source	Company Total	Allocator		(Col 3 times Col 4)
No.						
	GROSS PLANT IN SERVICE (Notes U and R)					
1	Production	205.46.g for end of year, records for other months	-	NA	100.000/	-
2	Transmission	Attachment 4, Line 14, Col. (b)	1,492,071,225	TP	100.00%	1,492,071,225
3	Distribution	207.75.g for end of year, records for other months	5,872,659,200	NA W/G	0.00%	-
4	General	Attachment 4, Line 14, Col. (c)	245,363,994	W/S	11.76%	28,854,869
5	Intangible Common	Attachment 4D, Line 19, Col. (s) and Line 21, Col. (s) Attachment 4, Line 14, Col. (d)	142,753,935 534,109,241	DA W/S	11.76%	12,750,224 62,811,385
7	Costs To Achieve	(enter negative) Attach. 4E, Line 25, Col. (x)	(2,457,769)	W/S W/S	11.76%	(289,034)
v Q	TOTAL GROSS PLANT	(Sum of Lines 1 through 7)	8,284,499,826	GP=	19.27%	1,596,198,668
0	TOTAL GROSS I LANT	(Sum of Lines 1 unough 7)	0,204,477,020	Gr-	19.27/0	1,390,190,000
9	ACCUMULATED DEPRECIATION (Notes U and R)					
10	Production	219.20-24.c for end of year, records for other months		NA		- -
11	Transmission	Attachment 4, Line 14, Col. (i)	485,852,299	TP	100.00%	485,852,299
12	Distribution	219.26.c for end of year, records for other months	1,634,379,028	NA	0.00%	-
13	General	Attachment 4, Line 14, Col. (j)	58,619,091	W/S	11.76%	6,893,620
14	Intangible	Attachment 4D, Line 40, Col. (s) and Line 42, Col. (s)	84,626,667	DA	11.7(0/	3,431,398
15	Common	Attachment 4, Line 14, Col. (k)	256,725,873	W/S	11.76%	30,191,029
16	Costs To Achieve	(enter negative) Attach. 4E, Line 39, Col. (x)	(1,718,047)	W/S	11.76%	(202,043)
17	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 10 through 16)	2,518,484,911			526,166,304
18	NET PLANT IN SERVICE					
19	Production	(line 1 minus line 10)	-			-
20	Transmission	(line 2 minus line 11)	1,006,218,926			1,006,218,926
21	Distribution	(line 3 minus line 12)	4,238,280,172			-
22	General	(line 4 minus line 13)	186,744,903			21,961,249
23	Intangible	(line 5 minus line 14)	58,127,268			9,318,826
24	Common	(line 6 minus line 15)	277,383,368			32,620,356
25	Costs To Achieve	(line 7 minus line 16)	(739,722)			(86,991)
26	TOTAL NET PLANT	(Sum of Lines 19 through 25)	5,766,014,916	NP=	18.56%	1,070,032,365
27	ADJUSTMENTS TO RATE BASE (Note R)					
28	Account No. 281 (enter negative)	Attachment 4, Line 28, Col. (d) (Notes B and X)	Zero	NA	zero	-
29	Account No. 282 (enter negative)	Attachment 4, Line 28, Col. (e) (Notes B and X)	(260,301,938)	TP	100.00%	(260,301,938)
30	Account No. 283 (enter negative)	Attachment 4, Line 28, Col. (f) (Notes B and X)	(7,987,143)	TP	100.00%	(7,987,143)
31	Account No. 190	Attachment 4, Line 28, Col. (g) (Notes B and X)	12,181,867	TP	100.00%	12,181,867
32	Account No. 255 (enter negative)	Attachment 4, Line 28, Col. (h) (Notes B and X)	-	TP	100.00%	-
33	Unfunded Reserves (enter negative)	Attachment 4, Line 31, Col. (h) (Note Y)	(6,493,905)	DA	100.00%	(6,493,905)
34	CWIP	Attachment 4, Line 14, Col. (e)	-	DA	100.00%	-
35	Pension Asset	Attachment 4, Line 28, Col. (i)	32,679,469	DA	100.00%	32,679,469
36	Unamortized Regulatory Asset	Attachment 4, Line 28, Col. (b) (Note T)	-	DA	100.00%	-
37	Unamortized Abandoned Plant	Attachment 4, Line 28, Col. (c) (Note S)		DA	100.00%	-
38	Outstanding Network Credits Loss Account Depress associated with Facilities with Outstanding Network Credits	From PJM From PJM		DA	100.00% 100.00%	-
39	Less Accum. Deprec. associated with Facilities with Outstanding Network Credits TOTAL ADJUSTMENTS		(229,921,649)	DA	100.00%	(229,921,649)
40	TOTAL ADJUSTMENTS	(Sum of Lines 28 through 39)	(229,921,049)			(229,921,049)
41	LAND HELD FOR FUTURE USE	Attachment 4, Line 14, Col. (f) (Note C)	1,137,057	TP	100.00%	1,137,057
42	WORKING CAPITAL	(Note D)				
43	CWC	1/8*(Page 3, Line 12 minus Page 3, Line 7)	29,776,494			8,719,745
44	Materials & Supplies	Attachment 4, Line 14, Col. (g)	12,972,612	TP	100.00%	12,972,612
45	Prepayments (Account 165)	Attachment 4, Line 14, Col. (h)	1,425,117	DA	100.00%	1,425,117
46	TOTAL WORKING CAPITAL	(Sum of Lines 43 through 45)	44,174,223			23,117,475
47	RATE BASE	(Sum of Lines 26, 40, 41 & 46)	5,581,404,547			864,365,247

Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

Line	(1)				(4)		
No.		Source	Company Total	Allocator		(Col 3 times Col 4)	
1	O&M Transmission	Attachment 5 Line 1 Col (a)	194 020 220	TD	100.000/	194,020,220	
2		Attachment 5, Line 1, Col. (a)	184,929,330	TP TP	100.00% 100.00%	184,929,330 11,680,412	
3	Less Account 566 (Misc Trans Expense) Less Account 565	Attachment 5, Line 1, Col. (b)	11,680,412	TP	100.00%	11,080,412	
3	Less Accounts 561.4 and 561.8	Attachment 5, Line 1, Col. (c) Attachment 5, Line 1, Col. (d)	136,281,037	TP	100.00%	136,281,037	
4	A&G	Attachment 5B, Line 15, Col. (e) and Line 17, Col. (e)	192,457,819	DA	100.00%	21,450,019	
<i>5</i>	Account 566	Attachment 3B, Line 13, Col. (e) and Line 17, Col. (e)	192,437,819	DA		21,430,019	
7	Amortization of Regulatory Asset	(Note T) Attachment 5, Line 1, Col. (e)		DA	100.00%		
/ Q	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Attachment 5, Line 1, Col. (e)	11,680,412	TP	100.00%	11,680,412	
9	Total Account 566	(Line 7 plus Line 8) Ties to 321.97.b	11,680,412	11	100.0070	11,680,412	
10	PBOP Adjustment	Attachment 7, line 3, Col. (d)	576,524	W/S	11.76%	67,799	
11	O&M Cost to Achieve Included in O&M Above	Attachment 4F, Line 11, Col. (m)	3,470,687	W/S	11.76%	408,154	
12	TOTAL O&M	(Sum of Lines 1, 5, 9, & 10 less Lines 2, 3, 4 & 11)	238,211,948	W/B	11.7070	69,757,958	
12	TOTAL OWN	(Sum of Lines 1, 3, 7, & 10 less Lines 2, 3, 4 & 11)	230,211,740			09,737,938	
13 14	DEPRECIATION EXPENSE (Note U) Transmission	Attachment 5 Line 1 Cal (a)	22.761.762	TP	100.00%	23,761,763	
	General	Attachment 5, Line 1, Col. (g)	23,761,763	W/S	11.76%	1,759,927	
15	Intangible	Attachment 5, Line 2, Col. (a) Attachment 4D, Line 82, Col. (f) and Line 84, Col. (f)	14,965,330 19,876,263	DA	11./070	2,442,807	
16 17	Common - Electric	Attachment 5, Line 1, Col. (h)	23,761,593	W/S	11.76%	2,442,807 2,794,369	
18	Common Depreciation Expense Related to Costs To Achieve	(enter negative) Attachment 4E, Line 66, Col (x)	(353,659)	W/S W/S	11.76%	(41,590)	
19	Amortization of Abandoned Plant	(Note S) Attachment 5, Line 2, Col. (b)	(333,039)	DA	100.00%	(41,390)	
20	TOTAL DEPRECIATION	(Sum of Lines 14 through 19)	82,011,289	DA	100.0076	30,717,275	
20	TOTAL DEFRECIATION	(Sull of Lines 14 unough 19)	02,011,209			30,717,273	
21	TAXES OTHER THAN INCOME TAXES	(Note F)					
22	LABOR RELATED						
23	Payroll	Attachment 5, Line 2, Col. (c)	11,792,061	W/S	11.76%	1,386,749	
24	Other Payroll Related	Attachment 5, Line 2, Col. (d)	-	W/S	11.76%	-	
25	PLANT RELATED						
26	Property	Attachment 5, Line 2, Co.1 (e)	10,739,456	GP	19.27%	2,069,202	
27	Gross Receipts	Attachment 5, Line 2, Col. (f)	125,049,113	NA	zero	-	
28	Other	Attachment 5, Line 2, Col. (g)	484,130	GP	19.27%	93,279	
29	Misc.	Attachment 5, Line 2, Col. (h)	3,262	GP	19.27%	628	
30	TOTAL OTHER TAXES	(Sum of Lines 23 through 29)	148,068,022			3,549,859	
31	INTEREST ON NETWORK CREDITS	From PJM	-	DA	100.00%	-	
32	INCOME TAXES	(Note G)					
33	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	WCLTD = Page 4, Line 19	0.4149				
34	CIT=(T/1-T) * (1-(WCLTD/R)) =	R = Page 4, Line 15	0.5346				
35	FIT & SIT & P	(Note G)					
36							
37	1/(1 - T) = (T from line 33)		1.7092				
38	Amortized Investment Tax Credit	(enter negative) Attachment 5, Line 2, Col. (i)	(5,343)				
39	Excess Deferred Income Taxes	(enter negative) Attachment 5, Line 2, Col. (j)	-				
40	Tax Effect of Permanent Differences	Attachment 5, Line 2, Col. (k) (Note W)	356,305				
41	Income Tax Calculation	(Line 34 times Line 47)	239,120,943	NA		37,031,509	
42	ITC adjustment	(Line 37 times Line 38)	(9,132)	TP	100.00%	(9,132)	
43	Excess Deferred Income Tax Adjustment	(Line 37 times Line 39)	-	NP	100.00%	-	
44	Permanent Differences Tax Adjustment	(Line 37 times Line 40)	609,001	TP	100.00%	609,001	
45	Total Income Taxes	(Sum of Lines 41 through 44)	239,720,813			37,631,379	
46	RETURN						
47	Rate Base times Return	(Page 2, Line 47 times Page 4, Line 18)	447,289,581	NA		69,269,584	
48	REV. REQUIREMENT	(Sum of Lines 12, 20, 30, 31, 45, 47)	1,155,301,654			210,926,055	

Formula Rate - Non-Levelized

page 4 of 5

(Attachment 5, line 13)

18 Total

8.01%

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company		For the 12 months ended 12/31/2017
	(1)	(2)	(3)	(4)	(5)
		SUPPORTING CALCULATIONS AND NOTES			
Line No.	TRANSMISSION PLANT INCLUDED IN ISO RATES				
1	Total Transmission plant	(Page 2, Line 2, Column 3)			1,492,071,225
2	Less Transmission plant excluded from PJM rates	(Note H)			-
3	Less Transmission plant included in OATT Ancillary Services	(Note I)	<u></u>		<u>- </u>
4	Transmission plant included in PJM rates	(Line 1 minus Lines 2 & 3)		_	1,492,071,225
5	Percentage of Transmission plant included in PJM Rates	(Line 4 divided by Line 1)		TP=	100.00%
6	WAGES & SALARY ALLOCATOR (W&S)				
		Form 1 Reference	\$ TP	Allocation	
7	Electric Production	354.20.b	- 0.0%	-	
8	Electric Transmission	354.21.b	15,099,686 100.0%	15,099,686	
9	Electric Distribution	354.23.b	79,576,225 0.0%	-	W&S Allocator
10	Electric Other	354.24,25,26.b	33,722,497 0.0%	-	(\$ / Allocation)
11	Total (W& S Allocator is 1 if lines 7-10 are zero)	(Sum of Lines 7 through 10)	128,398,408	15,099,686 =	11.76% = WS
12	RETURN (R)	(Note V)		_	\$
13				Cost	
14			\$ %	(Notes K, Q, & R)	Weighted
15	Long Term Debt	(Attachment 5, line 10 Notes Q & R)	2,884,418,609 45.08%	4.38%	1.97% =WCLTD
16	Preferred Stock (112.3.c)	(Attachment 5, line 11 Notes Q & R)	- 0.00%	0.00%	0.00%
17	Common Stock	(Attachment 5, line 12 Notes K, Q & R)	3,513,575,910 54.92%	11.00%	6.04%
1.0	Tr. / 1	() () () () () ()	(207 004 510		0.010/ D

6,397,994,519

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For the 12 months ended 12/31/2017

Formula Rate - Non-Levelized Rate Formula Template Utilizing FERC Form 1 Data PECO Energy Company

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

Reserved

The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income. Account 281 is not allocated.

Reserved

- Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 7, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on pages 111, line 57 in the
- Page 3, Line 5 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 found at 323.191.b. Attachment 5B, Line 9-Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- 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.
- The currently effective income tax rate, where FIT is the Federal income tax rate, and p = "the percentage of federal income tax rate, and p = "the percentage of federal income tax rate, and p = "the percentage of federal income tax rate," 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 to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 36). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (T/1-T).

Inputs Required: FIT =SIT= 9.99% (State Income Tax Rate or Composite SIT) 0.00% (percent of federal income tax deductible for state purposes)

- 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).
- Removes dollar amount of transmission plant to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities are generation on which there is no through-flow when the generator is shut down.
- Reserved
- ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- Reserved M Reserved
- Reserved
- Reserved
- Reserved
- Calculate using 13 month average balance, except ADIT.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must receive FERC authorization before recovering the cost of abandoned plant.
- Recovery of Regulatory Asset is permitted only as authorized by the Commission. Recovery of any regulatory assets requires authorization from the Commission.
- Excludes Asset Retirement Obligation balances
- Company shall be allowed recovery of costs related to interest rate locks. Absent a Section 205 filing, Company shall not include in the Formula Rate, the gains, losses, or costs related to other hedges.
- The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H that are not the result of a timing difference
- Calculated on Attachment 4A. X
- Unfunded Reserves are customer contributed capital such as when Injuries and Damages expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.

Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

To be completed in conjunction with Attachment H-7.

	(1)	(2)	(3)	(4)
		Attachment H-7		
Line		Page, Line, Col.	Transmission	Allocator
No.				
1	Gross Transmission Plant - Total	Attach H-7, p 2, line 2 col 5 (Note A)	1,492,071,225	
2	Net Transmission Plant - Total	Attach H-7, p 2, line 20 col 5 plus line 34 & 37 col 5 (Note B)	1,006,218,926	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-7, p 3, line 12 col 5	69,757,958.1	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.05	0.05
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPEN	NSE		
5	Total G, I & C Depreciation Expense	Attach H-7, p 3, lines 15 to 18, col 5 (Note H)	6,955,512.5	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-7, p 3, line 30 col 5	3,549,858.87	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
9	Less Revenue Credits	Attach H-7, p 1, line 2 col 5	8,882,125	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	-
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.05
	INCOME TAXES			
12	Total Income Taxes	Attach H-7, p 3, line 45 col 5	37,631,379	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.04	0.04
	RETURN			
14	Return on Rate Base	Attach H-7, p 3, line 47 col 5	69,269,584	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.07	0.07
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.11	0.11

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Attachment 1 Project Revenue Requirement Worksheet PECO Energy Company

Page 2 of 2

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(12a)	(13)	(14)	(15)	(16)
Line No.	Project Name	RTO Project Number or Zonal	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amort ization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Ceiling Rate	Competitive Bid Concession	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10 & 12)	(Note J)	(Sum Col. 10 & 12 Less Col. 13)	(Note F)	Sum Col. 14 & 15 (Note G)
17a	Zonal	Zonal	\$ 1,282,323,610	0.05	68,980,328	\$ 820,531,244	0.11	87,173,454	19,053,862	175,207,644	<u>-</u>	_	175,207,644	_	175,207,644	_	175,207,644
17b	Center Point 500-230 kV Substation Addition	b0269	\$ 34,906,892		1,877,754			1,600,766	355,933	3,834,454	-	-	3,834,454	_	3,834,454	_	3,834,454
17c	Center Point 500-230 kV Substation Addition	b0269	\$ 17,453,446		938,877		0.11	3,201,532	711,867	4,852,276	-	-	4,852,276	-	4,852,276	-	4,852,276
17d	Richmond-Waneeta 230 kV Line Re-conductor	b1591	\$ 4,605,741		247,758	\$ 4,500,239	0.11	478,107	114,848	840,712	-	-	840,712	-	840,712	-	840,712
17e	Richmond-Waneeta 230 kV Line Re-conductor	b1398.8	\$ 1,535,247	0.05	82,586		0.11	159,369	38,283	280,237	-	-	280,237	-	280,237	-	280,237
17f	Whitpain 500 kV Circuit Breaker Addition	b0269.6	\$ 3,258,302	0.05	175,275	\$ 2,807,646	0.11	298,285	66,185	539,744	-	-	539,744	-	539,744	-	539,744
17g	Elroy-Hosensack 500 kV Line Rating Increase	b0171.1	\$ 4,456,731	0.05	239,742	\$ 3,750,846	0.11	398,491	88,419	726,652	-	-	726,652	-	726,652	-	726,652
17h	Camden-Richmond 230 kV Line Rating Increase	b1590.1 and b1590.2	(\$ 13,978,667	0.05	751,958	\$ 13,234,529	0.11	1,406,040	343,628	2,501,625	-	-	2,501,625	-	2,501,625	-	2,501,625
17i	Chichester-Linwood 230 kV Line Upgrades	b1900	\$ 22,762,167	0.05	1,224,450	\$ 17,350,336	0.11	1,843,304	447,523	3,515,277	-	-	3,515,277	-	3,515,277	-	3,515,277
17j	Bryn Mawr-Plymouth 138 kV Line Rebuild	b0727	\$ 18,633,213	0.05	1,002,341	\$ 17,392,175	0.11	1,847,749	529,115	3,379,205	-	-	3,379,205	-	3,379,205	-	3,379,205
17k	Emilie 230-138 kV Transformer Addition	b2140	\$ 17,048,149	0.05	917,075	\$ 16,512,427	0.11	1,754,285	395,391	3,066,751	-	-	3,066,751	-	3,066,751	-	3,066,751
171	Chichester-Saville 138 kV Line Re-conductor	b1182	\$ 17,950,807	0.05	965,632	\$ 16,172,542	0.11	1,718,175	453,711	3,137,518	-	-	3,137,518	-	3,137,518	-	3,137,518
17m	Waneeta 230-138 kV Transformer Addition	b1717	\$ 11,220,087	0.05	603,565	\$ 10,999,561	0.11	1,168,596	267,027	2,039,188	-	-	2,039,188	-	2,039,188	-	2,039,188
17n	Chichester 230-138 kV Transformer Addition	b1178	\$ 8,362,590	0.05	449,851	\$ 7,516,697	0.11	798,576	177,317	1,425,744	-	-	1,425,744	-	1,425,744	-	1,425,744
17o	Bradford-Planebrook 230 kV Line Upgrades	b0790	\$ 1,712,754	0.05	92,135		0.11	172,442	38,262	302,838	-	-	302,838	-	302,838	-	302,838
17p	North Wales-Hartman 230 kV Line Re-conductor	b0506	\$ 2,229,232	0.05	119,918	\$ 1,919,535	0.11	203,932	54,160	378,009	-	-	378,009	-	378,009	-	378,009
17q	North Wales-Whitpain 230 kV Line Re-conductor	b0505	\$ 2,546,903	0.05	137,006	\$ 2,122,547	0.11	225,500	59,888	422,394	-	-	422,394	-	422,394	-	422,394
17r	Bradford-Planebrook 230 kV Line Upgrades	b0789	\$ 2,359,200	0.05	126,909	\$ 2,214,367	0.11	235,255	52,199	414,363	-	-	414,363	-	414,363	-	414,363
17s	Planebrook 230 kV Capacitor Bank Addition	b0206	\$ 3,631,396	0.05	195,345	\$ 2,813,757	0.11	298,934	66,329	560,608	-	-	560,608	-	560,608	-	560,608
17t	Newlinville 230 kV Capacitor Bank Addition	b0207	\$ 4,811,873	0.05	258,846	\$ 3,831,028	0.11	407,009	90,309	756,165	-	-	756,165	-	756,165	-	756,165
17u	Chichester-Mickleton 230 kV Series Reactor Addition	b0209	\$ 2,699,444	0.05	145,212	\$ 2,183,668	0.11	231,994	51,476	428,681	-	-	428,681	-	428,681	-	428,681
17v	Chichester-Mickleton 230 kV Line Re-conductor	B0264	\$ 2,221,241	0.05	119,488	\$ 1,780,355	0.11	189,145	50,233	358,866	-	-	358,866	-	358,866	-	358,866
17w	Buckingham-Pleasant Valley 230 kV Line Re-conductor	b0357	\$ 1,723,078	0.05	92,690	\$ 2,000,886	0.11	212,575	61,108	366,373	-	-	366,373	-	366,373	-	366,373
17x	Elroy 500 kV Dynamic Reactive Device	b0287	\$ 5,325,225	0.05	286,461	\$ 4,823,470	0.11	512,447	113,704	912,612	-	-	912,612	-	912,612	-	912,612
17y	Heaton 230 kV Capacitor Bank Addition	b0208	\$ 4,315,230	0.05	232,130	\$ 3,435,620	0.11	365,001	80,988	678,119	-	-	678,119	-	678,119	-	678,119
18	Annual Totals		1,492,071,225			1,006,218,926		106,900,962	23,761,763	210,926,055		-	210,926,055	-	210,926,055	-	210,926,055

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

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

Attachment 2 Incentive ROE PECO Energy Company Page 1 of 1

1 Rate Base	Attachment H-7, Page 2 line 47, Col.5							864,365,247
2 100 Basis Point Incentive R	Leturn						\$	
2 Long Town Debt	(Attachment II 7 Notes O and D)	-	\$	% 45.1%		Cost	Weighted	
3 Long Term Debt4 Preferred Stock	(Attachment H-7, Notes Q and R) (Attachment H-7, Notes Q and R)	Cost = Attachment H-7, Page 4	2,884,418,609	0.0%		4.4% 0.0%	2.0% 0.0%	
5 Common Stock6 Total (sum lines 3-5)	(Attachment H-7, Notes K, Q and R)	Line 17, Cost plus .01	3,513,575,910 6,397,994,519	54.9%		12.0%	6.6% 8.6%	
	teturn multiplied by Rate Base (line 1 * line 6)		0,007,007,001				51576	74,016,403.79
10 CIT=(T/1-T) * (1-(WCL 11 WCLTD = Line 3			41.4935% 54.5798%					
12 and FIT, SIT & p are a 13 1/(1-T) = (from line 14 Amortized Investment Tax 15 Excess Deferred Income Ta 16 Tax Effect of Permanent Di	9) Credit (266.8f) (enter negative) axes (enter negative)	Attachment H-7, Page 3, Line 38 Attachment H-7, Page 3, Line 39 Attachment H-7, Page 3, Line 40	1.7092 (5,343) - 356,305					
17 Income Tax Calculation = 1 18 ITC adjustment (line 13 * 1	ine 10 * line 22 ine 14) ax Adjustment (line 13 * line 15) Adjustment (line 13 * 16)	-	62,507,924 (9,132) - 609,001 63,107,794		NA NP NP NP	18.6% 18.6% 18.6%	40,398,010 (1,695) - 113,016 40,509,331	40,509,331
22 Return and Income Taxes v	with 100 basis point increase in ROE	(Sum lines 7 & 21)						114,525,735
26 Incremental Return and Inc27 Rate Base (line 1)		(Sum lines 23 & 24) (Line 22 - line 25) ed by Rate Base	(Line 26 / line 27)					69,269,584 37,631,379 106,900,962 7,624,773 864,365,247 0.0088

Notes:

- A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual ROE incentive must be approved by the Commission.

 For example, if the Commission were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 1.37 on Attachment 1 column 12.
- B The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Attachment H-7 that are not the result of a timing difference

Page 1 of 1

Attachment 3 Project True-Up PECO Energy Company

			quirement Projected	D D : 13	Actual Revenue				
Rate Year being Trued-Up		For	Rate Year	Revenue Received ³	Requirement	Annual True-Up Calculat	tion		Ī
A	В	C	D	- E	F	G	Н	Ī	J
		-	% of	_	_				
		Projected	Total	Revenue	Actual	Net		Interest	
	PJM Project							_	
	Number or	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income 4	Total True-Up
Project Name	Zonal Zonal	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment ⁵	(Expense) ⁴	(G) + (H) + (I)
Zonal	Zonai		-	-		-	-	-	-
			_	<u> </u>		- -	- -		_
			_	_		_	_	_	-
			-	-		-	<u>-</u>	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	- -	-	_
			_	-		<u>-</u>	- -		_
			_	-		-	_	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
				-		-	- -		_
			_	_		_	_	_	_
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	-	-	-
			-	-		-	- -	-	-
			-	-		-	<u>-</u>	_	-
Total Annual Revenue Requirements (

Total Annual Revenue Requirements (Note A)

Monthly Interest Rate Interest Income (Expense)

Notes:

- 1) From Attachment 1, line 15, col. 14 for the projection for the Rate Year.
- 2) From Attachment 1, line 15, col. 14 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

 Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	Note B	Col. (b) + Col. (c)
5	-	-	-	-

Notes:

For each project or Attachment H, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6. Column (I) adds the interest on the sum of Col. (G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

at 4 Page 1 of 2

Attachment 4
Rate Base Worksheet
PECO Energy Company

т:		Gross Pl	ant In Service		CWIP LHFFU		Working Capital		Accumulated Depreciation			
Line No		Transmission	General	Common	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Prepayments	Transmission	General	Common	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Attachment H, Page 2, Line No:	2	4	5	27	31	34	35	9	11	12	
		included in 207.58.g for end of year and records for		Electric Only, Form No 1, page 356 for end of year, records for other months	(Note C)	214.17,d, 214.20,d and 214.22,d for end of year, records for other months	227. 8. c + (227.16.c * Labor Ratio) for end of year records for other months	, 111.57.c for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	
1	December Prior Year	1,454,810,923	months 235,764,213	526,823,779	(Note C)	1,127,275			480,585,852	54,398,462	249,457,293	
2	January	1,455,430,125	242,085,871	530,029,408	_	1,127,275				55,543,528	251,960,466	
	February	1,457,285,279	244,830,106	531,557,657	_	1 107 075				56,754,099	254,461,140	
	March	1,459,094,086	241,086,093	530,403,643	_	1 107 075				58,055,176	253,467,690	
	April	1,460,472,187	241,741,651	531,880,381	_	1 141 405				59,238,002	255,903,048	
	May	1,484,134,150	242,810,787	532,280,302	_	1,141,405				60,434,890	258,340,119	
	June	1,511,180,730	248,208,961	534,376,847	-	1,141,405				56,739,352	253,191,364	
8	July	1,510,541,869	244,968,620	529,679,273	-	1,141,405	13,243,817	1,417,073	488,061,837	56,835,224	255,541,518	
9	August	1,510,973,611	245,716,282	531,682,012	-	1,141,405	13,204,483	1,136,311	489,823,078	58,134,924	257,917,094	
10	September	1,512,210,333	246,716,554	533,971,333	-	1,141,405	12,826,018	1,445,046	489,940,758	59,615,024	259,907,381	
11	October	1,515,141,724	250,134,960	533,595,711	-	1,141,405	12,393,762	1,684,776	491,459,029	60,905,907	260,236,071	
12	November	1,518,638,822	250,959,634	538,750,951	-	1,141,405	12,521,319	1,469,865	493,099,147	62,095,625	262,453,190	
13	December	1,547,012,084	254,708,195	558,388,839	-	1,141,405	12,899,808	1,215,256		63,297,973	264,599,972	
14	Average of the 13 Monthly Balances	1,492,071,225	245,363,994	534,109,241	-	1,137,057	12,972,612	1,425,117	485,852,299	58,619,091	256,725,873	

Adjustments to Rate Base

Line No	Month (a) Attachment H, Page 2, Line No:	Unamortized Regulatory Asset (b) 28	Unamortized Abandoned Plant (c) 29	Account No. 281 Accumulated Deferred Income Taxes (Note D) (d) 22	Account No. 282 Accumulated Deferred Income Taxes (Note D) (e) 23	Account No. 283 Accumulated Deferred Income Taxes (Note D) (f) 24	Account No. 190 Accumulated Deferred Income Taxes (Note D) (g) 25	Account No. 255 Accumulated Deferred Investment Credit (h) 26	Pension Asset (i) 27a
		Notes A & E	Notes B & F	Attachment 4A, line 20 for the projection and line 44 for the true-up		Attachment 4A, line 17 for the projection and line 41 for the true-up			Pension Asset booked to Account 186
	December Prior Year							-	32,025,610
	January							-	33,911,149
	February							-	33,693,342
	March		-					-	33,482,044
19	April							-	33,261,440
20	May							-	33,059,650
21	June							-	32,843,995
22	July							-	32,628,341
23	August							-	32,412,686
	September							-	32,197,031
25	October							-	31,985,804
	November		-					-	31,769,907
27	December		-					-	31,562,100
28	Average of the 13 Monthly Balances	-	-	Zero	(260,301,938)	(7,987,143)	12,181,867	-	32,679,469

(except ADIT which is the amount shown on Attachment 4A)

Attachment 4
Rate Base Worksheet
PECO Energy Company

				PECO Energy Company				
Unfunded Reserves (Notes G & H)								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Page 2 of 2
				Enter 1 if the accrual				
				account is included in the				
			Enter 1 if NOT in a trust					
			or reserved account, enter		1 0 1			
00. 71. 0.11			zero (0) if included in a	NOT included in the	•	,	Amount Allocated, col. c x col. d	
29 List of all reserves:		Amount	trust or reserved account	formula rate	customers	Allocator)	x col. e x col. f x col. g	
30a	Environmental Liab - Superfund	(1,421,870)		1.00			(167,212)	
30b	Accrued Severance Plans	(171,563)	1.00	1.00	100%	11.76%	(20,176)	
30c	Workers Compensation - short term	(1,060,592)	1.00	1.00	100%	11.76%	(124,726)	
30d	Workers Compensation - long term	(10,007,486)	1.00	1.00	100%	11.76%	(1,176,883)	
30e	Public claims - Short Term	(487,971)	1.00	1.00	100%	11.76%	(57,385)	
30f	Public Claims - Long term	(23,255,262)	1.00	1.00	100%	11.76%	(2,734,825)	
30g	Accrued Septa Railroad Rent - transmission	(2,212,697)	1.00	1.00	100%	100.00%	(2,212,697)	
30h								
30i								
30x		-	-				-	
31	Total	(38,617,441)					(6,493,905)	

Notes:

- A Recovery of regulatory asset is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocator in Col. (g) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.

Attachment 4A PECO Energy Company ADIT Worksheet for Projection

For Projection Page 1 of 1

Projection for the 12 months ended 12/31/2017

for the Projection

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) Plant Related	(i) NP Allocator (h) x Allocator 0.1856 From Attach H	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1176 From Attach H	(I) Total ADIT (d) x [(g)+(i)+(k)]
1	Dalama	ADIT- 282	2017	100,000/		(2// 240 020)	(2// 2/0 020)		Page 2, Line 18	(22.250.004)	Page 4, Line 16	(270.1/2.1/0)
1	Balance	December	2016	100.00%	=	(266,240,038)	(266,240,038)	-	-	(33,359,806)	(3,923,122)	(270,163,160)
2	Increment	January	2017	91.78%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(993,960)
3	Increment	February	2017	84.11%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(910,882)
4	Increment	March	2017	75.62%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(818,904)
5	Increment	April	2017	67.40%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(729,893)
6	Increment	May	2017	58.90%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(637,914)
7	Increment	June	2017	50.68%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(548,903)
8	Increment	July	2017	42.19%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(456,925)
9	Increment	August	2017	33.70%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(364,946)
10	Increment	September	2017	25.48%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(275,935)
11	Increment	October	2017	16.99%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(183,957)
12	Increment	November	2017	8.77%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(94,945)
13	Increment	December	2017	0.27%	-	(1,044,985)	(1,044,985)	-	-	(323,011)	(37,986)	(2,967)
14	Sum Ties to De	ecember	2017	Balance	-	(278,779,857)	(278,779,857)	-	-	(37,235,935)	(4,378,956)	(276,183,292)
15	Increment	Not Subject to Proration	2017			(9,117,786)	(9,117,786)				-	(9,117,786)
16	Total					(287,897,642)	(287,897,642)			(37,235,935)	(4,378,956)	(285,301,078)
		ADIT-283										
17	Balance	December	2016		-	-	-	(6,327,128)	(1,174,161)	(108,024,770)	(12,703,741)	(13,877,902)
18	Balance	December	2017		-	-	-	(6,327,128)	(1,174,161)	(108,024,770)	(12,703,741)	(13,877,902)
19		Average			-	-	-	(6,327,128)	(1,174,161)	(108,024,770)	(12,703,741)	(13,877,902)
		ADIT-281										
20	Balance	December	2016		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
21	Balance	December	2017		Zero	Zero	Zero	Zero	Zero		Zero	Zero
22		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
23	Balance	December	2016	100.00%	-	-	-	7,420,671	1,377,096	153,189,182	18,015,087	19,392,184
24	Increment	January	2017	91.78%	-		-	-	-	-	-	-
25	Increment	February	2017	84.11%	-	-	-	-	-	-	-	-
26	Increment	March	2017	75.62%	-	-	-	-	-	-	-	-
27	Increment	April	2017	67.40%	-	-	-	-	-	-	-	-
28	Increment	May	2017	58.90%	-	-	-	-	-	-	-	-
29	Increment	June	2017	50.68%	-	-	-	-	-	-	-	-
30	Increment	July	2017	42.19%	-	-	-	-	-	-	-	-
31	Increment	August	2017	33.70%	-	-	-	-	-	_	-	-
32	Increment	September	2017	25.48%	_	_	-	-	_	_	_	_
33	Increment	October	2017	16.99%		_	-	_	_	_	_	_
34	Increment	November	2017	8.77%	-		_	_				
35	Increment	December	2017	0.27%		_	_	7,420,671	1,377,096	28,747,870	3,380,757	4,757,853
36	Sum Ties to De			Balance				7,120,071	1,017,070	_0,777070	3,000,101	12,075,019
		e are no items subject to prorati										, ,

37 Total ADIT (287,103,961)

For True-Up
Page 1 of 1

PECO Energy Company ADIT Worksheet for True-Up

DIT for True-Up

True-Up for the 12 months ended 12/31/2017

	(a) Balance	(b) Month ADIT- 282	(c) Year	(d) Weighting for Projection	(e) Balance from ADIT BOY and ADIT EOY workpapers	(f) 100% Transmission	(g) 100% Allocator (f) x Allocator 100%	(h) Plant Related	(i) NP Allocator (h) x Allocator 0.1856 From Attach H Page 2, Line 18	(j) Labor Related	(k) S/W Allocator (j) x Allocator 0.1176 From Attach H Page 4, Line 16	(I) Total ADIT (d) x [(g)+(i)+(k)]
38	Balance	December	2016		(1,156,481,650)			-	-	(24,520,024)		
39	Balance	December	2017		(1,217,638,235)		(05 (000 507)	-	-	(33,359,806)	(0.100.014)	(0.40.004.000)
40		Average ADIT-283			(1,187,059,943)	(256,898,597)	(256,898,597)	-	-	(28,939,915)	(3,403,341)	(260,301,938)
41	Balance	December	2016		(40,972,532)	-	-	(9,584,442)	(1,778,640)	(2,701,892)	(317,743)	
42	Balance	December	2017		(139,744,365)	-	-	(6,327,128)	(1,174,161)	(108,024,770)	(12,703,741)	
43		Average			(90,358,449)	-	-	(7,955,785)	(1,476,400)	(55,363,331)	(6,510,742)	(7,987,143)
		ADIT-281										
44	Balance	December	2016		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
45	Balance	December	2017		Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
46		Average			Zero	Zero	Zero	Zero	Zero	Zero	Zero	Zero
		ADIT-190										
47	Balance	December	2016		83,060,062	1,763,437	1,763,437	370,525	68,760	26,695,124	3,139,353	4,971,551
48	Balance	December	2017		185,826,860	-	-	7,420,671	1,377,096	153,189,182	18,015,087	19,392,184
49		Average			134,443,461	881,719	881,719	3,895,598	722,928	89,942,153	10,577,220	12,181,867

Attachment 4B PECO Energy Company

ADIT BOY Worksheet
ADIT BOY Worksheet

1			_		_	_	_	ADIT BOY Worksheet
Part		A	В	С	D <i>Only</i>	E	F	Page 1 of 3
Marked M			Total		-	Related	Related	
Marked M		ADIT 000	(4.456.404.650)		(247.557.456)		/24.520.024	
Alfael	a				(247,557,156)	(0.504.443)	•	
Second	D				4 762 427			
Page Page	С							·
Part Part	d	Subtotal	(1,114,394,120)		(245,/93,/19)	(9,213,917)	(526,792) (Sum a - c)
March Marc			each item and justificat	ion for the allocation	to Columns C-F and ea	·	n will be listed. Dis	ssimilar items
Part	Line	A DIT-100	B Total	C Gas Prod		E	F	G
Part	Line	ADI1-190	rotar	•	-	Plant	Labor	
Modes of the Control (1997) 1997								Justification
MODIC OF INDICES 1,000 1								
Appendix of PROGUENING 1,50,74% 1,10,6,70% 1,10,6								
2,23,776		ACCRUED BENEFITS						
Depart of 1900 Level St. 1,500,170 1,500								
2.000000000000000000000000000000000000				-	-	-	· · ·	
MOST CORRESTATION \$1,50.00				-	-	-		, ,
Major Counting in Processing 18,150,079 18,150,07				2.550	-	-	1,304,790	
Mo. CRITIC C-WASKER IN MONOSION	TC	AIVIORT-ORGANIZATIONAL COSTS	3,558	3,558	-	-	-	
Column C	1.4	BAD DEBT - CHANGE IN PROVISION	19 150 970	19 150 970				
CONTINUE ACCOUNTEDATION		CHARITARI E CARRYEORIA/ARD			-	-		'
STEERED COMPS WATRON	_				-	-		
Bit Reside Complement 4,000,812	11	CUSTOMER ADVANCES - CONSTRUCTION	318,231	318,231	-	-		
Profession Interview 1,477,473 2,477,917	1σ	DEFERRED COMPENSATION	4 500 812				4 500 912	
17.0 12 288.95		DECEMBED DEVENUE CURRENT		2 /177 917	-	-	4,300,812	
NAT ARIO	1i			2,477,317		-	298 985	
19 1947-1940 1975-197 197	Δ.		230,303				230,303	
Cost Definition 1,35,002 1,35,003 1,35,003 1,30,000 1,	1i	FIN 47 ARO	876.157	876.157	_	_	_	
NUMBER AND DAMAGE NYMERTS	1k	Gross Un-Bill F Credit		·	_	_	_	
MCKENNE AND DAMAGE PAYMENTS		·	31)233,323	01)230)013				Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all
NUMES AND DAMAGE PAYMENTS	11	INCENTIVE PAY	13,750,207	_	-	-	13,750,207	
MERCES COSTS NO. 13,056,000			2, 22, 2				-,, -	Books records an estimated liability for injuries and damages; tax purposes a deduction is only taken when actual payments are
DEFERRED CHARGES - TAX REPAIRS BILL CREDIT-DIST \$8.03.83 8.80.838	1m	INJURIES AND DAMAGE PAYMENTS	8,185,168	-	-	-	8,185,168	made.
Description Description	1 n	MERGER COSTS NC	13,056,046	13,056,046	-	-	-	Excluded because the underlying account(s) are not included in model
OTHER CURRENT FACURCOMMITMENTERS 2,25,55 - - 22,55 -	10	DEFFERRED CHARGES - TAX REPAIRS BILL CREDIT-DIST	830,838	830,838	-	-	-	Excluded because the underlying account(s) are not included in model
FACULTY COMMITMENT FEES 22,555 - 22,555 - 22,555 - 22,555 - 24,75	1p	OBSOLETE MATERIALS PROVISION	642,817	642,817	-	-	-	Excluded because the underlying account(s) are not included in model
FineS & OTHER	1q	OTHER CURRENT	-	-	-	-	-	0
1	1r			-	-	22,565	-	
OTHER UNEARING REVENUE-DEFERRED RENTS	1 s			254,707	-	-	-	
PENSION EXPENSE PROVISION 131,642,2256 -	1t		·	-	-	· ·	-	
PROSION (131,642,226) (131,642,226) (131,642,226)	1u	OTHER UNEARNED REVENUE-DEFERRED RENTS	241,762	-	-	241,762	-	
POLE ATTACHMENT RESERVE 3,990,295 3,990,295 -		PENSION EXPENSE PROVISION	4					
POST RETIREMENT BENEFITS 116,640,780 RESERVE FOR EMPLOYEE LITIGATIONS Current 127 128 A UNBILLED RESERVE 139 SECA RETUND 149 SEPTA RAUROAD RENT 140 SEPTA RAUROAD RENT 150 SEPTA RAUROAD RENT 151 SEPTA RAUROAD RENT 152 SEPTA RAUROAD RENT 153 SECA RETUND 154 SEPTA RAUROAD RENT 155 SEPTA RAUROAD RENT 156 SEPTA RAUROAD RENT 157 SA UNBILLED RESERVE 158 SEPTA RAUROAD RENT 159 SEPTA RAUROAD RENT 150 S				-	-	-	(131,642,226	
POST RETIREMENT BENEFITS 116,640,780 - 116,640,780 are paid or contributed to a fund. Reserve FOR EMPLOYEE LITIGATIONS Current 31,598 31,598 31,598 - reserve. Reserve FOR EMPLOYEE LITIGATIONS Current 31,598 31,598 31,598 - reserve. Reserve FOR EMPLOYEE LITIGATIONS Current Reserve For Employee and or proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of ongoing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued, but not yet paid, we have to both section of the proposing litigation matters. Since we have accrued to be secured to secure the proposing litigation matters. Since served to proposing litigation matters. Since served to be secured	1W	POLE ATTACHMENT RESERVE	3,990,295	3,990,295	-	-	-	
RESERVE FOR EMPLOYE LITIGATIONS Current 12 SA UNBILLED RESERVE 8,280,528 8,280,528 8,280,528 9,280,528	1,,	POST RETIREMENT BENEFITS	116 640 780				116 640 780	
RESRIVE FOR EMPLOYEE LITIGATIONS Current 1y 1y 1s 1s 1s 1s 1s 1s 1s 1s	TX		110,040,780	-	-	-	110,040,780	
12 SA UNBILLED RESERVE 8,280,528 8,280,528 - - Retail related		DESERVE FOR EMPLOYEE LITICATIONS COMME						
AUNBILED RESERVE 8,280,528 8,280,528 - Retail related	11/	RESERVE FOR EIVIPLOTEE LITIGATIONS CUTTENT	21 500	21 500				
SECA REFUND 234,547 234,547 234,547		SA LINBILLED RESERVE	-		-	-	-	
SEPTA RAILROAD RENT						-	-	
SEVERANCE PINTS CHANGE IN PROVISION 65,881 VACATION PAY CHANGE IN PROVISION 2,034,503 2,034,503 2,182,580 2,182,580 2,182,580 4,182,580 4,182,580 4,182,580 4,182,580 4,182,580 5,182,580 5,182,580 6,181,097				234,347	1 763 437	_		
VACATION PAY CHANGE IN PROVISION 2,034,503						_	65.881	
18e VEGETATION MGMT ACCRUAL 2,182,580 2,182,580 - - - 2,034,505 2,182,580 - - - - 2,034,505 2,182,580 - - - - 2,034,505 2,182,580 - - - - - - - - -	•		55,001				03,001	, , , , , , , , , , , , , , , , , , , ,
VEGETATION MGMT ACCRUAL	1ad	VACATION PAY CHANGE IN PROVISION	2,034,503	_	_	-	2,034,503	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
WORKERS COMPENSATION RESERVE 6,181,097 6		VEGETATION MGMT ACCRUAL		2,182,580	-	-	-	
1ar 6,181,097 - - 6,181,097 deductions until paid. Related to all functions. 1ag 1al - <			, ,	, ,				These accounts are reserves for public claims, workers compensation and other third party incidents. For tax purposes these are not
1ag Indicates the second of the separately removed 114,316,683 85,487,599 1,763,437 370,525 26,695,124 1ag Less FASB 109 Above if not separately removed 31,256,623 31,256,623 31,256,623 31,256,623 1	1af	WORKERS COMPENSATION RESERVE	6,181,097	_	-	-	6,181,097	
1ah Image: Control of the separately removed 114,316,685 85,487,599 1,763,437 370,525 26,695,124 1ab Less FASB 109 Above if not separately removed 31,256,623 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td><td></td></t<>							•	
1ai Incompany of the separately removed 1.0 <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	_							
1ak Incompany of the separately removed	1ai							
1al Image: Control of the control of the	1aj							
1amManualManualManualManual2Subtotal - p234.8.b114,316,68585,487,5991,763,437370,52526,695,1243Less FASB 109 Above if not separately removed31,256,62331,256,62331,256,6234Less FASB 106 Above if not separately removed444	1ak							
2 Subtotal - p234.8.b 114,316,685 85,487,599 1,763,437 370,525 26,695,124 3 Less FASB 109 Above if not separately removed 31,256,623 31,256,623 31,256,623 4 4 4 1,763,437 4 5 6 5 5 6 5 6 5 6 5 6 5 6 6 6 6 6 6 6 6 6 6 7 6 6 7 6 7 6 7 7 6 7 <td>1al</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	1al							
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed 31,256,623 31,256,623 31,256,623	1am							
4 Less FASB 106 Above if not separately removed	2	ı			1,763,437	370,525	26,695,124	
	3		31,256,623	31,256,623				
	4							
5 Total 83,060,062 54,230,976 1,763,437 370,525 26,695,124	5	Iotal	83,060,062	54,230,976	1,763,437	370,525	26,695,124	

- Instructions for Account 190:
- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 9 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula,
- the associated ADIT amount shall be excluded

PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet Page 2 of 3

	Α	В	С	D	E	F	G
	ADIT- 282	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	0
13b	Common	(39,051,003)	-	-	-	(39,051,003)	Included because plant in service is included in rate base.
13c	Distribution	(1,913,939,237)	(1,913,939,237)	-	-	-	Related to Distribution property.
13d	Electric General	(5,406,256)	-	-	-	(5,406,256)	Included because plant in service is included in rate base.
13e	Transmission	(369,697,372)	-	(369,697,372)	-	-	Included because plant in service is included in rate base.
13f							
13g							
13h							
14	Subtotal - p275.2.b	(2,328,093,868)	(1,913,939,237)	(369,697,372)	-	(44,457,259	
15	Less FASB 109 Above if not separately removed	(1,171,612,218)	(1,029,534,767)	(122,140,216)	-	(19,937,235	
16	Less FASB 106 Above if not separately removed						
17	Total	(1,156,481,650)	(884,404,470)	(247,557,156)	-	(24,520,024	

18 Instructions for Account 282:

19

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

PECO Energy Company

ADIT BOY Worksheet

ADIT BOY Worksheet Page 3 of 3 Ε F В С D **ADIT-283** Total Gas, Prod Only Plant Retail Or Other Transmission Labor Justification Related Related Related Related ACT 129 SMART METER (14,378,386) (14,378,386) Retail related 25 25a AEC RECEIVABLE (2,480,113) (2,480,113) Retail related Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. AMORT-BK-PREMIUMS ON REACQD DEBT-9.5% (685,252) 25b (685,252)CAP FORGIVENESS REG ASSET (4,307,298) (4,307,298) Retail related 25c 25d CAP SHOPPING REG ASSET (179,578) (179,578)Retail related (52,703) DSP 2 - REGULATORY ASSET (52,703 Retail related 25e (183,943) 25f ELEC RATE CASE EXP - REG ASSET (183,943) Retail related (404,019) 25g ENERGY EFFICIENCY REG ASSET (404,019 Retail related Gross Up on State Def Tax Adj- AMR Reg Asset 25h (1,344,007 (1,344,007) Retail related HOLIDAY PAY CHANGE IN PROVISION The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions. 25i 25j OCI-Def FIT & SIT (668,412) (668,412) Excluded because the underlying account(s) are not included in model OTHER CURRENT REG ASSET: 25k Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt 251 LOSS OF REAQUIRED DEBT (291,120) (291,120 capitalization ratio on Appendix A, line 111. (2,402,907) (2,402,907) Current portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions. 25m VACATION ACCRUAL 25n SMART METER (4,792,796) (4,792,796) Retail related CAP SHOPPING REG ASSET (352,997 (352,997) Retail related **2**50 Retail related 25p CAP FORGIVENESS REG ASSET (292,535 (292,535) (298,985) (298,985) Employer provided benefits to former employees but before retirement. 25q FAS 112 25r ELEC RATE CASE EXP - REG ASSET (183,751) (183,751) Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. . Relates to all functions. PURTA (2,331)(2,331)25s 25t SEAMLESS MOVES (55,320) (55,320) Retail related Retail related ENERGY EFFICIENCY REG ASSET (118,249)(118,249)25u OTHER CURRENT REG ASSET (236,098) (236,098) Gas Related 25v 25w STATE TAX RESERVE (8,605,739 (8,605,739 The state income tax is cash basis 25x (42,316,539) (30,030,205) (9,584,442) (2,701,892) 26 ubtotal - p276.9.b 27 ess FASB 109 Above if not separately removed (1,344,007 (1,344,007)

(9,584,442)

(2,701,892)

Instructions for Account 283:

28 29

31 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

ess FASB 106 Above if not separately removed

33. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

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

(28,686,198)

(40,972,532)

the associated ADIT amount shall be excluded

Attachment 4C PECO Energy Company

ADIT EOY Worksheet ADIT EOY Worksheet D Page 1 of 3

			Only		
			Transmission	Plant	Labor
		Total	Related	Related	Related
a	ADIT- 282	(1,217,638,235)	(266,240,038)	-	(33,359,806) (From line 5 for the column)
b	ADIT-283	(139,744,365)	-	(6,327,128)	(108,024,770) (From line 17 for the column)
С	ADIT-190	185,826,860	-	7,420,671	153,189,182 (From line 29 for the column)
d	Subtotal	(1,171,555,740)	(266,240,038)	1,093,543	11,804,606 (Sum a - c)

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

1 1a	A ADIT-190	B Total	C Gas, Prod Retail Or Other Related	D Only Transmission Related	E Plant Related	F Labor Related	G Justification
1b							Related to employer costs of benefits, such as health insurance, 401 (k), etc. The amounts are recorded to the liability and cleared through payments during
							each bi-weekly payroll. Any balance in the account at the end of the month would relate to the month-end accrual that is recorded at the end of the month
1c	ACCRUED BENEFITS	849,467	-	-	-	•	and reversed on the first calendar day of the next month. As such, there is a book to tax timing difference.
1d	ADDBACK OF NQSO EXPENSE	1,877,516	-	-	-		No current book activity, tax deducts as distributions are made from the trust - employees in all functions.
1e	ADDBACK OF OTHER EQUITY COMP EXPENSE	1,247,830	-	-	-		Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
1f	AMORT-ORGANIZATIONAL COSTS	-	-	-	-		Excluded because the underlying account(s) are not included in model
		10 000	40 ==0 000				Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to
1g	BAD DEBT - CHANGE IN PROVISION	13,778,093	13,778,092	-	-		retail operations.
1h	CHARITABLE CARRYFORWARD	1,570,195	1,570,195	-	-		Excluded because the underlying account(s) are not included in model
1i	CUSTOMER ADVANCES - CONSTRUCTION	158,593	158,593	-	-		Excluded because the underlying account(s) are not included in model Realy records estimated asserted
1:	DEFENDED COMPENSATION	2 077 010					Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all
1j	DEFERRED COMPENSATION	2,077,910	220.016	-	-	2,077,910	Excluded because the underlying account(s) are not included in model
1k	DEFERRED REVENUE	220,916	220,916	-	-		
11	FAS 112	207,942	-	-	- 1 1 1 1 1 1 1 0	•	Employer provided benefits to former employees but before retirement.
1m	FEDERAL NOL	1,141,419	-	-	1,141,419		PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
1n	FIN 47 ARO			-	-		Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions.
10	Gross Up-Bill E Credit	9,573,744	9,573,744	-	-		Excluded because the underlying account(s) are not included in model
1p	INCENTIVE PAY	9,947,772	-	-	-		Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
1q	INJURIES AND DAMAGE PAYMENTS	-	-	-	-		Books records an estimated liability for injuries and damages; tax purposes a deduction is only taken when actual payments are made.
1r	MERGER COSTS NC	-	-	-	-		Excluded because the underlying account(s) are not included in model
1s	DEFFERRED CHARGES - TAX REPAIRS BILL CREDIT-DIST	1,153,652	1,153,652	-	-		Excluded because the underlying account(s) are not included in model
1t	OBSOLETE MATERIALS PROVISION	429,796	429,796	-	-	-	Excluded because the underlying account(s) are not included in model
1u	OTHER CURRENT	0	0	-	-	-	
1v	FACILITY COMMITMENT FEES	10,794	-	-	10,794		Debt related
1w	FINES & OTHER	192,052	192,052	-	-		Excluded because the underlying account(s) are not included in model
1x	OTHER NONCURRENT- RAILROAD LIABILITY	83,758	-	-	83,758		Related to reserve for required maintenance on right of ways.
1y	OTHER UNEARNED REVENUE-DEFERRED RENTS	265,981	-	-	265,981		Rent expense deferred and amortized ratably for books, tax deduction when paid - used for all functions.
1z	PAYROLL TAXES	626,979	-	-	-	/	Book records a payroll tax accrual; tax reverses the accrual and deducts the actual amount paid out. Relates to all functions.
1aa	PENNSYLVANIA NOL	6,078,222	-	-	6,078,222		PECO is in a net operating loss situation, therefore, losses are carried forward until such losses can be applied to taxable income.
1ab	PENSION EXPENSE PROVISION	-	-	-	-		Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
1ac	POLE ATTACHMENT RESERVE	-	-	-	-	-	Excluded because the underlying account(s) are not included in model
				-			Book accrues anticipated post retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed
1ad	POST RETIREMENT BENEFITS	77,957,835	-		-	77,957,835	to a fund.
							Related to reserves associated with ongoing and/or pending litigation. These are not legal service fees, but accrual for possible liability payments upon
1ae	RESERVE FOR EMPLOYEE LITIGATIONS Current	-	-	-	-	-	resolution of ongoing litigation matters. Since we have accrued, but not yet paid, we have to book the tax reserve.
1af	SA UNBILLED RESERVE	3,827,688	3,827,688	-	-	-	Retail related
1ag	SECA REFUND	-	1	-	-	-	Retail related
1ah	SEPTA RAILROAD RENT	-	1	-	-	-	Reserve for potential transmission rent expense
1ai	SEVERANCE PMTS CHANGE IN PROVISION	61,677	1	-	-	61,677	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
1aj	VACATION PAY CHANGE IN PROVISION	1,004,916		-	-	1,004,916	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
1ak	VEGETATION MGMT ACCRUAL	1,560,924	1,560,924	-	-	-	Excluded because the underlying account(s) are not included in model
1al	WORKERS COMPENSATION RESERVE	10,806,431	-	-	-	10,806,431	Related to all functions.
1am							
		-					
2	Subtotal - p234.8.c	146,712,102	32,465,652	-	7,580,174	106,666,275	
3	Less FASB 109 Above if not separately removed	(39,114,758)	7,248,646	-	159,503	• •	Includes FASB 109 related to TCJA
4	Less FASB 106 Above if not separately removed	(==,===,,==)	,=:5,5:10			(= ,= = ,= = ,]	
5	Total	185,826,860	25,217,006	-	7,420,671	153,189,182	
-					, -= 3, 5 , ±	/ /	

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
- 3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 10
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, 11
- 12 the associated ADIT amount shall be excluded

PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet Page 2 of 3

	A	В	С	D	E	F	G
	ADIT- 282	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
13a	Property Related ADIT, Excl. ARO	-	-	-	-	-	
13b	Common	(28,709,490)	-	-	-	(28,709,490)	Included because plant in service is included in rate base.
13c	Distribution	(1,121,038,511)	(1,121,038,511)	-	-	-	Related to Distribution property.
13d	Electric General	(3,411,310)	-	-	-	(3,411,310)	Included because plant in service is included in rate base.
13e	Transmission	(213,299,037)	-	(213,299,037)	-	-	Included because plant in service is included in rate base.
13f							
13g		-					
13h							
14	Subtotal - p275.2.k	(1,366,458,348)	(1,121,038,511)	(213,299,037)	-	(32,120,800)	
15	Less FASB 109 Above if not separately removed	(148,820,113)	(203,000,120)	52,941,001	-	1,239,006	
16	Less FASB 106 Above if not separately removed						
17	Total	(1,217,638,235)	(918,038,391)	(266,240,038)	-	(33,359,806)	

18 Instructions for Account 282:

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

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

4. ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F

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

the associated ADIT amount shall be excluded

PECO Energy Company

ADIT EOY Worksheet

ADIT EOY Worksheet Page 3 of 3

	A	В	С	D	E	F	G
	ADIT-283	Total	Gas, Prod Retail Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
25a	ACT 129 SMART METER	(6,674,279)	(6,674,279)	-	-	-	Retail related
25b	AEC RECEIVABLE	(1,172,108)	(1,172,108)	-	-	-	Retail related
25c	AMORT-BK-PREMIUMS ON REACQD DEBT-9.5%	(432,825)	-	-	(432,825)	-	Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred.
25d	CAP FORGIVENESS REG ASSET	(2,105,889)	(2,105,889)	-	-	-	Retail related
25e	CAP SHOPPING REG ASSET	0	0	-	-	-	Retail related
25f	DSP 2 - REGULATORY ASSET	(74,577)	(74,577)	-	-	-	Retail related
25g	ELEC RATE CASE EXP - REG ASSET	(19,564)	(19,564)	-	-	-	Retail related
25h	ENERGY EFFICIENCY REG ASSET	(198,976)	(198,976)	-	-	-	Retail related
25i	Gross Up on State Def Tax Adj- AMR Reg Asset	(577,496)	(577,496)	-	-	-	Retail related
25j	HOLIDAY PAY CHANGE IN PROVISION	-	-	-	-	-	The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
25k	OCI-Def FIT & SIT	(568,355)	(568,355)	-	-	-	Excluded because the underlying account(s) are not included in model
251	OTHER CURRENT REG ASSET:	-	-	-	-	-	0
							Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt capitalization ratio on
25m	LOSS OF REAQUIRED DEBT	(153,763)	-	-	(153,763)	-	Appendix A, line 111.
25n	VACATION ACCRUAL	(1,461,442)	-	-	-	(1,461,442)	Current portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
25o	SMART METER	(3,581,502)	(3,581,502)	-	-	-	Retail related
25p	CAP SHOPPING REG ASSET - CURRENT	(245,786)	(245,786)	-	-	-	Retail related
25q	CAP FORGIVENESS REG ASSET - CURRENT	(390,761)	(390,761)	-	-	-	Retail related
25r	FAS 112	(208,178)	-	-	-	(208,178)	Employer provided benefits to former employees but before retirement.
							Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made Relates
25s	ELEC RATE CASE EXP - REG ASSET - CURRENT	(127,943)	-	-	(127,943)	-	to all functions.
25t	PURTA	4	4	-	-	-	Retail related
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
25u	SEAMLESS MOVES	(38,518)	-	-	-	(38,518)	paid. Related to all functions.
25v	OTHER CURRENT REG ASSET	(2,217,430)	(2,217,430)	-	-	-	Gas Related
							Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are
25w	PENSION EXPENSE PROVISION	(90,086,556)	-	-	-	(90,086,556)	paid. Related to all functions.
25x	RATE CHANGE REG ASSET	(9,147,256)	(9,147,256)	-	-	-	Gross up related to non-property tax rate change/TCJA
25y	STATE TAX RESERVE	(3,254,291)	-	-	(3,254,291)	-	The state income tax is cash basis
25z							
26	Subtotal - p277.9.k	(122,737,492)	(26,973,976)	-	(3,968,822)	(91,794,694)	
27	Less FASB 109 Above if not separately removed	17,006,873	(1,581,508)	-	2,358,306	16,230,075	Includes FASB 109 related to TCJA
28	_ess FASB 106 Above if not separately removed						
29	Total	(139,744,365)	(25,392,468)	-	(6,327,128)	(108,024,770)	

³¹

[.] 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 32

³³ B. ADIT items related to Plant other than general plant, intangible plant or common plant and not in Columns C & D are included in Column E

ADIT items related to labor, general plant, intangible plant, or common plant and not in Columns C & D are included in Column F 34

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

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PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

Total Intangible Plant (d) (c) (e) (k) (m) (n) (s) December Prior Year **Gross Plant** S&W Allocation January February March May September October November December Average Transmission Distribution Total April June August =average(b:n) =sum(p:r)) 14,073,259 12,910,519 13,027,294 13,201,224 13,173,624 10,302,412 13,993,544 14,781,082 11,963,216 11,967,152 14,903,080 12,718,488 13,083,189 14,332,648 13,173,624 13,173,624 Intangibles - General IT NERC CIP - Transmission 11,304,551 11,306,758 11,306,758 11,338,399 11,340,400 11,284,553 11,519,007 10,929,111 10,965,736 10,955,547 10,942,303 11,121,894 11,298,011 11,201,002 11,201,002 11,201,002 1,757,656 3 IT NERC CIP - Distribution 1,613,593 1,613,593 1,912,516 1,793,387 1,892,208 2,042,317 1,757,656 1,757,656 1,613,218 1,616,968 1,617,181 1,678,137 1,830,012 1,819,823 1,806,579 4 IT DSP - Distribution 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 2,231,384 5 IT BIDA - Distribution 8,535,347 8,535,347 9,247,193 9,231,602 9,403,458 12,439,882 12,439,882 12,439,882 16,094,656 10,191,862 10,191,862 10,191,862 9,247,193 12,439,882 12,439,882 19,638,254 19,601,673 6 IT Post 2010 and Other - Distribution 19,162,699 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,638,254 19,601,673 19,601,673 83,791,380 84,335,435 83,830,679 83,830,679 84,596,734 IT Smart Meter - Distribution 83,763,016 84,273,901 83,830,786 83,830,654 83,830,679 86,110,084 86,110,084 86,110,084 86,110,084 84,596,734 84,596,734 11 12 13 15 17 18 19 128,377,280 141,110,260 142,380,319 140,370,849 139,872,350 141,967,843 143,438,378 143,581,185 143,846,466 146,278,163 146,195,780 146,634,930 151,747,354 142,753,935 11,201,002 118,379,309 13,173,624 142,753,935 Total 11.76% 20 100.00% 0.00%Allocation Factor 21 Total Intangible - Transmission 11,201,002 1,549,222 12,750,224 (b) (c) (d) (e) (f) (h) (i) (j) (k) (1) (m) (n) (r) (s) (p) **Accumulated Depreciation** December Prior Year January February March May June August September October November December Average Transmission Distribution S&W Allocation Total =average(b:n) =sum(p:r)) 4,730,106 22 Intangibles - General 3,915,875 4,034,565 4,236,394 3,255,002 3,422,463 3,604,893 3,808,154 4,001,801 4,181,313 4,363,413 4,546,340 4,923,130 4,078,727 4,078,727 4,078,727 23 IT NERC CIP - Transmission 2,036,183 2,227,881 2,420,934 2,804,481 3,296,979 4,031,408 2,951,739 1,844,508 2,613,155 2,996,824 3,114,947 3,479,244 3,661,291 3,844,767 2,951,739 2,951,739 413,420 24 IT NERC CIP - Distribution 248,114 275,887 303,663 331,589 359,421 387,651 418,237 431,863 462,101 492,573 522,834 553,733 586,795 413,420 413,420 25 IT DSP - Distribution 1,517,580 1,554,769 1,591,959 1,629,149 1,666,339 1,703,528 1,740,718 1,777,908 1,815,098 1,852,287 1,889,477 1,926,667 1,961,801 1,740,560 1,740,560 1,740,560 26 IT BIDA - Distribution 50,208 151,221 256,523 366,166 475,712 586,234 717,063 867,355 1,017,648 1,167,940 1,318,233 1,493,220 651,348 651,348 651,348 27 IT Post 2010 and Other - Distribution 13,487,443 13,699,241 13,836,482 13,974,246 14,111,477 14,248,708 14,385,939 14,523,170 14,660,401 14,797,633 14,934,864 15,072,095 15,209,326 14,380,079 14,380,079 14,380,079 28 IT Smart Meter - Distribution 55,406,168 56,410,430 57,203,162 58,148,850 58,482,382 59,363,321 60,236,351 61,109,377 61,982,404 62,874,425 63,797,057 64,707,820 65,618,582 60,410,795 60,410,795 60,410,795 29 30 31 32 33 38 39 2,951,739 77,596,201 4,078,727 82,588,294 84,172,457 85,676,129 87,265,651 88,877,223 90,519,803 92,153,421 93,824,262 84,626,667 84,626,667 Total 76,419,688 78,061,283 79,550,762 80,016,293 81,021,403 41 Allocation Factor 100.00% 0.00%11.76% 42 2,951,739 479,659 3,431,398 Total Intangible - Transmission

Page 2 of 2

PECO Energy Company

Attachment 4D - Intangible Plant Workpaper

		<i>a</i> .							40										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Net Plant in Service	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	December	Average	Transmission	Distribution	S&W Allocation	Total
	Gross Plant Minus Accumulated Depreciation														=average(b:n)				=sum(p:r))
43 Inta	ngibles - General	6,386,537	9,958,979	10,544,688	8,708,214	8,544,689	10,468,366	11,094,926	8,716,687	8,729,206	8,719,776	8,480,954	8,471,118	9,409,518	9,094,897			9,094,897	9,094,897
44 <mark>IT 1</mark>	NERC CIP - Transmission	9,460,043	9,270,575	9,078,877	8,917,465	8,727,245	8,480,072	8,522,183	7,814,164	7,668,757	7,476,303	7,281,012	7,277,127	7,266,603	8,249,264	8,249,264			8,249,264
45 IT 1	NERC CIP - Distribution	1,365,104	1,337,706	1,309,930	1,285,379	1,257,760	1,290,486	1,494,279	1,361,524	1,367,911	1,327,250	1,283,745	1,338,475	1,455,522	1,344,236		1,344,236		1,344,236
46 <mark>IT 1</mark>	OSP - Distribution	713,804	676,615	639,425	602,235	565,045	527,856	490,666	453,476	416,286	379,097	341,907	304,717	269,583	490,824		490,824		490,824
47 IT I	BIDA - Distribution	-	8,485,139	8,384,126	8,990,670	8,881,027	8,755,890	8,817,224	11,722,819	11,572,527	11,422,234	11,271,942	11,121,649	14,601,436	9,540,514		9,540,514		9,540,514
48 <mark>IT 1</mark>	Post 2010 and Other - Distribution	5,675,256	5,939,013	5,801,772	5,664,008	5,526,777	5,389,546	5,252,315	5,115,084	4,977,853	4,840,621	4,703,390	4,566,159	4,428,928	5,221,594		5,221,594		5,221,594
49 IT 9	Smart Meter - Distribution	28,356,848	27,380,950	27,070,739	26,186,585	25,348,404	24,467,333	23,594,328	22,721,302	21,848,275	23,235,659	22,313,027	21,402,264	20,491,502	24,185,940		24,185,940		24,185,940
50		-	-	-	-	-	-	-	-	-	-	-	-	-					-
51		-	-	_	-	-	-	-	-	-	-	-	-	-					-
52		-	_	_	-	-	-	-	-	-	-	-	-	-					-
53		_	_	_	_	_	-	-	-	_	-	-	-	-					-
54		_	_	_	_	-	-	-	-	_	_	-	-	-					-
55		_	_	_	_	-	-	-	-	_	-	-	-	-					-
56		_	_	_	_	-	-	-	-	_	-	-	-	-					-
57		_	_	_	_	_	-	-	-	_	_	-	-	-					-
58		_	-	_	-	-	_	-	-	-	-	_	_	-					_
59		_	-	_	-	-	_	-	-	-	-	_	_	-					_
60		-	_	_	_	_	_	_	_	_	_	_	_	_					_
61	Total	51,957,592	63,048,977	62,829,557	60,354,556	58,850,947	59.379.549	59,265,921	57,905,056	56,580,815	57.400.940	55,675,977	54,481,509	57,923,092	58,127,268	8,249,264	40,783,108	9,094,897	58,127,268
62		,- ,-		, ,	,,			 		,,	, , -	, , - , ,	,,		Allocation Factor	100.00%	0.00%		, , - 0 0
63															le - Transmission	8,249,264	-	1,069,562	9,318,826

	(a)	(b)	(c)	(d)	(e)	(f)
		Total	Transmission	Distribution	S&W Allocation	Total
	Depreciation Expense					=sum(c:e))
64	Intangibles - General	2,176,074			2,176,074	2,176,074
65	IT NERC CIP - Transmission	2,186,900	2,186,900			2,186,900
66	IT NERC CIP - Distribution	338,681		338,681		338,681
67	IT DSP - Distribution	-		-		-
68	IT BIDA - Distribution	210,062		210,062		210,062
69	IT Post 2010 and Other - Distribution	4,226,671		4,226,671		4,226,671
70	IT Smart Meter - Distribution	10,737,875		10,737,875		10,737,875
71		-				-
72		-				-
73		-				-
74		-				-
75		-				-
76		-				-
77		-				-
78		-				-
79		-				-
80		-				-
81		-				-
82	Total	19,876,263	2,186,900	15,513,289	2,176,074	19,876,263
83		Allocation Factor	100.00%	0.00%	11.76%	
84		Total Intangible - Transmission	2,186,900	-	255,907	2,442,807

PECO Energy Company Page 1 of 2 Attachment 4E - Cost to Achieve Mergers (a) (d) (c) (e) (...) (x) **O&M** Cost To Achieve FERC Account Constellation Merger PHI Merger Total \$ 3,470,687 923 3,470,687 2 3 10 \$ 11 Total - \$ 3,470,687 3,470,687 Capital Cost To Achieve included in the Electric Portion of Common Plant **Gross Plant** Constellation Merger PHI Merger Total 12 December Prior Year 8,306,017 47,486 8,353,503 8,306,017 49,047 8,355,065 January 14 February 8,306,017 49,015 8,355,033 15 March 3,204,423 70,874 3,275,296 16 April 132,439 132,439 17 May 148,934 148,934 18 June 318,444 318,444 325,342 19 July 325,342 20 August 320,293 320,293 21 September 547,737 547,737 22 October 547,990 547,990 23 November 550,003 550,003 24 December 720,916 720,916 25 Average 2,163,267 294,502 2,457,769 **Accumulated Depreciation** Constellation Merger PHI Merger Total 6,338,158 December Prior Year 6,333,884 4,274 26 27 January 6,441,154 5,158 6,446,312 28 February 6,563,328 5,923 6,569,250 29 2,578,486 9,576 2,588,062 March 30 April 12,668 12,668 31 May 14,906 14,906 32 June 24,284 24,284 33 July 29,374 29,374 33,827 33,827 34 August

54,491

63,985

68,646

90,647

32,135

1,685,912

54,491

63,985

68,646

90,647

1,718,047

35 September

38 December

39 Average

36 October37 November

PECO Energy Company

						Pad	ge 2 of 2
Attachment 4E - Cost to Ach	nieve Mergers					. u	90 2 0, 2
	•	(c)	(d)	(e)	()		(x)
Net Plant = Gross Plant Minus Accumulated Depreciation from above			. ,	. ,	, ,		Total
December Prior Year	1,972,133	43,212	-	-	-	\$	2,015,345
January	1,864,864	43,889	-	-	-	\$	1,908,753
February	1,742,690	43,093	-	-	-	\$	1,785,782
March	625,937	61,297	-	-	-	\$	687,234
April	-	119,771	-	-	-	\$	119,771
May	-	134,028	-	-	-	\$	134,028
June	-	294,160	-	-	-	\$	294,160
July	-	295,968	-	-	-	\$	295,968
August	-	286,466	-	-	-	\$	286,466
September	-	493,246	-	-	-	\$	493,246
October	-	484,005	-	-	-	\$	484,005
November	-	481,357	-	-	-	\$	481,357
December	-	630,269	-	-	-	\$	630,269
Average	477,356	262,366	-	-	-		739,722
Depreciation (Monthly Change of Accumulated Depreciation from above)	Constellation Merger	PHI Merger					Total
						\$	108,154
							122,938
•	· · · · · · · · · · · · · · · · · · ·						41,496
	, -					\$	3,091
	-					\$	2,238
June	-					\$	9,378
July	-					\$	5,089
	-					\$	4,454
September	-	20,664				\$	20,664
October	-	9,494				\$	9,494
November	-	4,660				\$	4,660
December	-	22,001				\$	22,001
	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Average	Attachment 4E - Cost to Achieve Mergers	Attachment 4E - Cost to Achieve Mergers (a) (b) c) Net Plant Gross Plant Minus Accumulated Depreciation from above Constelland (march proper) PIM Merger December Prior Year 1,972,133 43,212 January 1,864,864 43,889 February 612,937 61,297 April 625,337 119,771 May 625,347 134,028 July 62 295,968 Agust 62 295,968 Agust 6 295,968 Agust 6 493,246 September 6 493,246 October 6 481,357 December 6 481,357 December 6 481,357 December 7 481,405 November 6 63,269 Average 107,278 884 Jamury 107,279 884 April 7,655 March 37,843 3,648	Attachment 4E - Cost to Achieve Mergers (a) (b) (c) (d) Net Plant = Gross Plant Minus Accumulated Depreciation from above Constellation Merger PHI Merger December Prior Year 1,972,133 43,212 - February 1,742,669 43,083 - February 625,937 61,297 - April - 19,771 - May - 294,160 - June - 294,160 - Juny - 294,160 - August - 493,246 - September - 493,246 - October - 481,357 - December - 481,357 - December - 481,357 - December - 630,269 - December - 630,269 - December - 765 - December 107,275 <td> Attachment 4E - Cost to Achieve Mergers</td> <td> Attachment 4E - Cost to Achieve Mergers 1</td> <td> Part /td>	Attachment 4E - Cost to Achieve Mergers	Attachment 4E - Cost to Achieve Mergers 1	Part Part

66 Total

267,287

86,373

\$ 353,659

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Attachment 5 Attachment H, Pages 3 and 4, Worksheet PECO Energy Company

Line No.	Month	Transmission O&M Expenses	Account No. 566 (Misc. Trans. Expense)	Account No. 565	Accounts 561.4 and 561.8	Amortization of Regulatory Asset	Miscellaneous Transmission Expense (less amortization of regulatory asset)	Depreciation Expense - Transmission	Depreciation Expense - Common			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
	Attachment H, Page 3, Line No.:	1	2	3		11 Portion of Account	12 Balance of Account	16				
	Form No. 1	321.112.b	321.97.b	321.96.b	321.88.b & 92.b	566	566	336.7.b, d & e	336.11.b, d & e			
1	Total	184,929,330	\$ 11,680,412	\$ -	\$ 136,281,037	\$ -	\$ 11,680,412	\$ 23,761,763	\$ 23,761,593			
		Depreciation Expense - General	Amortization of Abandoned Plant	Payroll Taxes	Other Payroll Related	Property Taxes	Gross Receipts Taxes	Other (capital stock, use taxes, etc.)	Miscellaneous	Amortized Investment Tax Credit Consistent with (266.8.f & 266.17.f)	Excess Deferred Income Taxes	Tax Effect of Permanent Differences
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	Attachment H, Page 3, Line Number	17	19	23	24	26	27	28	29	37	38	39
	Form No. 1	336.10.b, d & e	(Note S)	263.3.i, 263.5.i & 263.18.i		263.35.i & 263.16.i	263.14.i, & 263.12.i	263.33.i	263.20.i	266.8.f & 266.17.f	(Note G)	(Note W)
2	Total	\$ 14,965,330	\$ -	\$ 11,792,061	\$ -	\$ 10,739,456	\$ 125,049,113	\$ 484,130	\$ 3,262	\$ 5,343		\$ 356,305

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Attachment 5 Attachment H, Pages 3 and 4, Worksheet PECO Energy Company

3			Long Term Interest (117, sum of 62.c through 67.c)			126,23	37,140
4			Preferred Dividends (118.29c) (positive number)				-
5 6			Proprietary Capital (112.16.c) Less Preferred Stock (112.3.c)			3,514,76	58,606
7			Less Account 216.1 (112.12.c) (enter negative) (Note	e D)			-
8			Less Account 219.1 (112.15.c) (enter negative)	,		(1,19	<mark>92,696)</mark>
9			Common Stock (sum lines 41-43)			3,513,57	75,910
						Cost	
				<u> </u>	%		Weighted
10	Long Term Debt	Note A		2,884,418,609	45.08%	4.38%	1.97% =WCLTD
11	Preferred Stock (112.3.c)	Note B		-	-	-	0.00%
12	Common Stock	Note C		3,513,575,910	54.92%	11.00%	6.04%
13	Total	(Sum of Lines 48-50)		6,397,994,519			8.01% = R

Note:

- A Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1, the cost is calculated by dividing line 3 by the Long Term Debt balance in line 10.
- B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1
- C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 3.c & d, 12.c & d, and 16.c & d in the Form No. 1 as shown on lines 10-12 above ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- D The Account 216.1 balance is input only if positive number in the FERC Form No. 1 (112.12.c).

PECO Energy Company Attachment 5A - Revenue Credit Workpaper

1 2 3	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related, Subject to Sharing (Note 3) Rent from Electric Property - Transmission Related, Pass to Customers (Note 3) Total Rent Revenues Account 456 & 456.1 - Other Electric Revenues (Note 1)	(Sum Lines 1 to 3)	7,167,281 727,897 7,895,178
4	Schedule 1A		\$ 4,951,148
4	Firm Point to Point Service revenues for which the load is not included in the divisor received by		
5 6	transmission owner Revenues associated with transmission service not provided under the PJM OATT (Note 4)		\$ 850,789
7	Intercompany Professional Services		353,032
8 9	PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1)		-
10	Professional Services (Note 3)		-
11 12	Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
13	Gross Revenue Credits	(Sum Lines 2, 4-10)	14,050,148
14 15	Less line 17g Total Revenue Credits		(5,168,023)
15	Total Revenue Credits		8,882,125
16a	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 173 of Appendix A.		
16b	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.		
16c			
	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subaccounts and by department the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). The cost associated with the secondary transmission use is 3/4 of the total department costs.		
17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		7,167,281
17a 17b	Costs associated with revenues in line 17a		3,393,812
17c	Net Revenues (17a - 17b) 50% Share of Net Bourge (17a / 2)		3,773,469
17d 17e	50% Share of Net Revenues (17c / 2) Costs associated with revenues in line 17a that are included in FERC accounts recovered through		1,886,735
	the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.		112,523
17f	Net Revenue Credit (17d + 17e)		1,999,258
17g 18	Line 17f less line 17a Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.		(5,168,023)
19	Reserved		-
			14050443
20 21	Total Account 454, 456 and 456.1 Reserved		14,050,148

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Page 2 of 2

Attachment 5A - Revenue Credit Workpaper

Costs associated with revenues in line 17a

•••	Employee Pensions and Benefits	Accour 920000 926000			735,800 221,030	Costs Allocation to Transmission (Note A) 75% 75%	Transmission Cos 551,85 165,772.5	000	S&W Allocation Factor 11.76% 11.76%	Thr	s Recovered ough A&G Costs 86,530 25,993
23	Total Lines 22			\$	956,830		\$ 717,62	.3		\$	112,523
	FERC Account 454	Tota	l Amount		Other	100% Transmission	Plant Related]	Labor Related		Total
24a	Rent from Electric Distribution	\$	11,950,797	\$	11,950,797						
24b	Rent from Electric Transmission		264,766			264,766					
24c	Tower Rentals and Land Leasing - Transmission		7,167,281			7,167,281					
24d	Tower Rentals and Land Leasing - Distribution		3,708,415		3,708,415						
24e	Intercompany Rent		2,495,646				2,495,64	6			
	Total Lines 24	\$	25,586,905	\$	15,659,212		\$ 2,495,64				
	Allocation Factors				0%	100%			11.76%		
	Allocated Amount			\$	-	\$ 7,432,047	\$ 463,13	1	\$ -	\$	7,895,178
		T	1.4		0.1	1000/F			r 1 - D 1 - 1 [m . 1
2.5	FERC Account 456		l Amount	Φ.	Other	100% Transmission	Plant Related	_ -	Labor Related		Total
	Decommissioning remittances to Generation	\$	(23,454,733)	_	(23,454,733)						
25b	Mutual Assistance		4,909,405		4,909,405						
25c	Make Ready		4,415,836	\$	4,415,836				A. 2.050.645		
25d	Intercompany Billings		2,059,647		1.46.050	11 642	524.41	_	\$ 2,059,647		
25e	Other		692,136		146,078	11,643	534,41	5			
•••	T (1 I : 26	Ф	(11 277 700)	Φ	(12.002.414)	Φ 11.642	Φ 524.41	_	Ф. 2 050 647		
	Total Lines 25	\$	(11,3//,/09)	3	(13,983,414)	-			\$ 2,059,647		
	Allocation Factors Allocated Amount			¢.	0%	100%			11.76%	¢.	252.022
	Allocated Amount			\$	-	\$ 11,643	\$ 99,17	4	\$ 242,215	3	353,032
	FERC Account 456.1	Tota	l Amount		Other	100% Transmission	Plant Related	- 1	Labor Related		Total
262	Network Integration Credit			2	174,279,993	100/0 1141131111331011	Tiant Related	-	Labor Related		Total
26b	Transmission Owner Scheduling Credits	Ψ .	4,951,148	Ψ	177,277,773	\$ 4,951,148					
26c	Transmission Enhancement		2,917,409	\$	2,917,409	ψ 1 ,231,140					
	Revenue - Firm Point to Point		850,789	Ψ	2,717,407	850,789					
26e	Other		177,702		177,702	050,707					
			177,702		177,702						
•••	Total Lines 26	\$	183,177.041	\$	177,375,104	\$ 5,801,937	\$ -		\$ -		
	Allocation Factors		-, .,,	Ť	0%	, ,			11.76%		
	Allocated Amount			\$	-	\$ 5,801,937				\$	5,801,937

Note A: Number of employees managing secondary transmission service contracts divided by number of employees managing transmission and distribution secondary service contracts.

PECO Energy Company Attachment 5B - A&G Workpaper

17

(b) (c) (d) (e) (a) 323.181.b to 323.196.b S&W Allocation Total **Gross Plant Allocation** Non-Recoverable Total Administrative and General Salaries 920.0 \$ 24,913,082 24,913,082 24,913,082 921.0 13,031,375 2 Office Supplies and Expenses 13,031,375 13,031,375 922.0 Administrative Expenses Transferred-Credit Outside Service Employed 923.0 89,331,098 89,331,098 89,331,098 5 **Property Insurance** 924.0 264,261 264,261 264,261 925.0 Injuries and Damages 13,933,064 13,933,064 13,933,064 **Employee Pensions and Benefits** 926.0 36,174,177 36,174,177 36,174,177 Franchise Requirements 927.0 Regulatory Commission Expenses (Note E) 928.0 8,611,847 8,611,847 8,611,847 **Duplicate Charges-Credit** 929.0 (3,510,762)(3,510,762)(3,510,762)General Advertising Expenses 930.1 1,089,620 1,089,620 1,089,620 930.2 Miscellaneous General Expenses 2,898,236 12 3,425,561 527,325 3,425,561 13 Rents 931.0 935 5,194,496 Maintenance of General Plant 5,194,496 5,194,496 14 192,457,819 \$ **Administrative & General - Total** 181,964,766 \$ 264,261 10,228,792 192,457,819 16 Allocation Factor 11.76% 19.27% 0.00%

\$

21,399,104 \$

50,916

\$0.00 \$

21,450,019

Transmission A&G

Attachment 6
True-Up Interest Rate
PECO Energy Company

[A]

Page 1 of 1

	Month (Note A)	FERC Monthly Interest Rate
1	January	-
2	February	-
3	March	-
4	April	-
5	May	-
6	June	-
7	July	-
8	August	-
9	September	-
10	October	-
11	November	-
12	December	-
13	January	-
14	February	-
15	March	-
16	April	-
17	May	-

18 Average of lines 1-17 above

Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 Year 20

_						
	A	В	С	D	Е	F
-	Project Name	RTO Project Number or Zonal	Amount Attachment 3,	17 Months	Monthly Interest Rate	Interest Col. C x Col D x
			Col. G + Col H		Line 18 above	Col. C x Col D x Col E
	Zonal	Zonal	-	17	=	_
a	Old Schedule 12 Project 1	b0269	-	17	-	-
5	Old Schedule 12 Project 2	b0287	-	17	-	-
2	Old Schedule 12 Project 3	b1591	-	17	-	-
	Old Schedule 12 Project 4	b0269.6	-	17	-	-
	Old Schedule 12 Project 5	b0171.1	-	17	-	-
	Old Schedule 12 Project 6	b1590.1	-	17	-	-
	Old Schedule 12 Project 7	b1398.8	-	17	-	-
	Old Schedule 12 Project 8	b1398.13 (b2572)	-	17	-	-
	Old Schedule 12 Project 9	b1398.6 (b1590.1 & 1590.2)	-	17	-	-
	Old Schedule 12 Project 11	b0727	-	17	-	-
	Old Schedule 12 Project 12	b0269	-	17	-	-
	Old Schedule 12 Project 13	b2140	-	17	-	-
	Old Schedule 12 Project 14	b1182	-	17	-	-
	Old Schedule 12 Project 15	b1717	-	17	-	-
	Old Schedule 12 Project 16	b1178	-	17	-	-
	Old Schedule 12 Project 17	b0790	-	17	-	-
	Old Schedule 12 Project 18	b0506	-	17	-	-
	Old Schedule 12 Project 19	b0505	-	17	-	-
	Old Schedule 12 Project 20	b0789	-	17	-	-
	Old Schedule 12 Project 22	b0206	-	17	-	-
	Old Schedule 12 Project 23	b0207	-	17	-	-
	Old Schedule 12 Project 24	b0208	-	17	-	-
	Old Schedule 12 Project 25	b0209	-	17	-	-
	Old Schedule 12 Project 26	b0264	-	17	-	-
	Old Schedule 12 Project 27	b0357	-	17	-	-
			-	17	-	-
			=	17	-	-
			-	17	-	_

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Attachment 7 PBOPs PECO Energy Company

Calculation	of PBOP I	Expenses
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	(a)		(b) PECO Total	(c)	(d) Electric
				Portion not Capitalized	Col. (b) x Electric Labor in Note B
1	Total PBOP expenses allowed (Note A)		1,066,173	679,716	536,123
2	Total PBOP Expenses in A&G in the current year			(51,221)	(40,400)
3	PBOP Adjustment	Line 1 minus line 2			576,524
ote etter					

Note	
Letter	

A The source of the amounts from the Actuary Study supporting the amount in line 1, column (b) is the 3rd page of the attachment to the January 24, 2017 Willis Towers Watson report on PBOPs for PECO.

		\$	%
В	Electric Labor (354.28.b)	156,974,007	78.87%
	Gas Labor sum(355.62.b)	42,043,285	21.13%
	Total	199,017,292	•

C The January 24, 2017 Willis Towers Watson report on PBOPs does not breakout the amount related to construction labor that is capitalized. As a result the portion not capitalized as calculated as labor expensed divided by total labor.

Page 1 of 2

PECO Energy Company **Attachment 8 - Depreciation Rates**

(A)	(B)	(C)	(D)	(E)	(F)	(G) Gross Depreciable	(H) Accumulated	(I) Net Depreciable	(J) Depreciation
	_, _	Estimated	Mortality	Weighted Average	Applied	Plant	Depreciation	Plant	Expense
Number	Plant Type	Life	Curve	Remaining Life	Depreciation Rate	<u> </u>	<u></u> \$	<u> </u>	<u>\$</u>
		Note 1	Note 1	Note 2	(F) = (J)/(I)	Note 4	Note 4	(I)=(G)-(H)	Note 6
							As of 12/31/2017		FY 2017
	Electric Transmission					<u>'</u>	A3 01 12/31/2017	<u> </u>	112017
352	Structures and Improvements	50	R2.5	36.74	2.48%	72,934,896	20,227,180	52,707,716	1,308,506
353	Station Equipment	57	R2.5	42.46	2.22%	816,231,943	194,632,452	621,599,491	13,793,899
354	Towers and Fixtures	65	R4	31.91	3.17%	266,736,648	155,676,350	111,060,298	3,519,391
355	Poles and Fixtures	65	R4	54.82	1.85%	16,532,820	2,840,646	13,692,174	253,763
356	Overhead Conductors and Devices	60	R4	35.48	2.70%	193,124,986	81,056,580	112,068,406	3,031,359
357	Underground Conduit	65	R4	46.30	2.18%	14,955,807	4,760,414	10,195,393	221,846
358	Underground Conductors and Devices	60	R3	36.40	2.62%	104,555,952	42,510,961	62,044,991	1,624,817
359	Roads and Trails	50	R4	11.32	9.27%	2,136,664	2,048,416	88,249	8,182
						1,487,209,717	503,753,000	983,456,717	23,761,763
	Electric General								
390	Structures and Improvements	40	R1	27.43	3.62%	49,660,750	11,502,855	38,157,896	1,380,996
391.1	Office Furniture and Equipment - Office Machines	10	SQ	3.26	36.45%	142,278	100,605	41,673	15,188
391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	8.38	12.74%	802,172	370,071	432,102	55,065
391.3	Office Furniture and Equipment - Computers	5	SQ	2.89	25.77%	12,019,818	3,384,020	8,635,798	2,225,611
391.4	Office Furniture and Equipment - Smart Meter Comp. Equip.	5	SQ	2.89	42.02%	2,915,109	1,647,787	1,267,322	532,466
393	Stores Equipment	15	SQ	11.32	9.27%	46,470	2,948	43,522	4,035
394	Tools, Shop, Garage Equipment	15	SQ	9.99	9.74%	32,073,779	8,989,047	23,084,732	2,248,356
395.1	Laboratory Equipment - Testing	20	SQ	8.58	12.43%	318,333	208,141	110,192	13,700
395.2	Laboratory Equipment - Meters	15	SQ	5.50	20.11%	101,382	68,700	32,682	6,571
397	Communication Equipment	20	L3	15.53	6.59%	115,938,777	26,582,587	89,356,190	5,885,549
397.1	Communication Equipment - Smart Meters	15	S2	10.16	8.63%	38,760,270	9,958,599	28,801,671	2,485,786
398	Miscellaneous Equipment	15	SQ	1.74	80.30%	865,598	726,118	139,481	112,007
						253,644,737	63,541,478	190,103,259	14,965,330
	Electric Intangible								
303	Software	N/A	N/A	N/A	Note 10	134,622,757	89,292,867	45,329,891	19,876,263
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A		16,961,663	4,531,396	12,430,267	Zero
		•		,		151,584,420	93,824,262	57,760,158	19,876,263
						, ,	, , -		, ,

Page 2 of 2

PECO Energy Company Attachment 8 - Depreciation Rates

	Common General								
303	Software	N/A	N/A	N/A	Note 10	226,115,529	180,054,329	46,061,199	16,412,986
303	Regulatory Initiatives/Depr Charged to Reg Asset	N/A	N/A	N/A	0.00%	190,679	115,996	74,683	Zero
390	Structures and Improvements	50	R1	36.62	2.66%	271,950,717	75,887,587	196,063,130	5,216,014
391.1	Office Furniture and Equipment - Office Machines	10	SQ	2.95	40.99%	124,606	69,712	54,895	22,502
391.2	Office Furniture and Equipment - Furnitures and Fixtures	15	SQ	7.92	7.17%	15,436,121	4,846,265	10,589,856	759,480
391.3	Office Furniture and Equipment - Computers	5	SQ	2.73	31.70%	28,566,526	10,280,665	18,285,861	5,796,202
392.1	Transportation Equipment - Automobiles	6	L3	4.58	58.23%	93,641	92,683	958	558
392.2	Transportation Equipment - Light Trucks	12	L4	7.95	12.34%	31,551,732	14,085,642	17,466,089	2,155,912
392.3	Transportation Equipment - Heavy Trucks	14	R4	9.13	10.66%	75,251,945	30,514,201	44,737,744	4,766,952
392.4	Transportation Equipment - Tractors	11	L2	2.61	-29.63%	279,351	282,605	(3,255)	964
392.5	Transportation Equipment - Trailers	15	R2	10.00	10.54%	4,549,639	2,154,027	2,395,612	252,548
392.6	Transportation Equipment - Other Vehicles	15	R2	7.27	13.66%	5,071,551	3,639,343	1,432,208	195,694
392.7	Transportation Equipment -Medium Trucks	N/A	N/A	8.00	2.41%	4,348,813	102,501	4,246,312	102,501
393	Stores Equipment	15	SQ	7.46	8.30%	1,253,293	207,643	1,045,650	86,741
394.1	Tools, Shop, Garage Equipment - Construction Tools	15	SQ	5.50	20.11%	11,617	(42,829)	54,446	10,947
394.2	Tools, Shop, Garage Equipment - Common Tools	15	SQ	10.25	10.29%	78,687	27,422	51,265	5,276
394.3	Tools, Shop, Garage Equipment - Garage Equipment	20	SQ	8.00	11.01%	2,499,657	1,383,777	1,115,879	122,858
396	Power Operated Equipment	11	L2	3.17	37.61%	185,066	179,897	5,170	1,944
397	Communication Equipment	20	L3	10.02	10.51%	32,006,547	15,508,096	16,498,451	1,733,522
398	Miscellaneous Equipment	15	SQ	7.69	13.78%	1,679,306	848,595	830,710	114,463
						701,245,023	340,238,160	361,006,863	37,758,064

- 1 Columns (A), (B), (C), and (D) are fixed and cannot be changed absent Commission approval or acceptance. The depreciation expense is calculated separately for each row.
- 2 Column (E) is the remaining life of the assets in the account for each vintage (amount of plant added in each year is a vintage) weighted by the gross plant balance of each account or subaccount. The remaining life for each vintage is equal to the area under the Mortality Curve specified in Columns (C) and (D) using a half year convention for the first year placed in service. The weighted remaining life is calculated once a year at the beginning of the year.
- 3 Column (F) is equal to Column (J) / Column (I).
- 4 Column (G) is the depreciable amount of gross plant investment reported in the annual FERC Form No. 1 filing on pages 207 (Electric) and 356 (Common) by account or subaccount. Column (H) is the accumulated depreciation by account or subaccount.
- 5 Column (I) is the end of year depreciable net plant in the account or subaccount.
- 6 Column (J) is equal to depreciation expense as reported in the annual FERC Form No. 1 filing on page 336 (Electric). Annual depreciation expense is determined by multiplying the beginning of the month net plant balance plus additions (using a half month convention for the first month placed in service) by the remaining life rate divided by 12 for each month.
- 7 Each year, PECO Energy Company will provide a copy of the annual report submitted to the PA PUC and underlying supporting documentation that shows the depreciation expense recognized by account or subaccount for each of the three preceding calendar years.
- 8 At least every 5 years, PECO Energy Company will file with the Commission a depreciation study supporting its existing Estimated Life and Mortality Curve for each account or subaccount.
- 9 The depreciation expense associated with Asset Retirement Obligations (booked to accounts 359.1 and 399.1) are not included in the tables above.
- 10 The amortization rates for Account 303 are weighted based on the relative amount of underlying plant booked to the accounts. The life of each software or other intangible plant will be estimated at the time the plant is placed into service, and will not change over the life of the plant absent Commission approval or acceptance. The combined amortization expense for all intangible plant shall be the sum of each individual plant balance amortized over the life of each individual plant established in this manner.
- 11 The depreciation expenses related to Common General reflect both gas and electric common plant. The depreciation expenses associated with Transportation Equipment, Garage Equipment and Power Operated Tools are excluded from Account 403 and directly assigned to the functional O&M and capital accounts based on use.

Appendix 3 Formula Reference Changes

PECO Energy Company Formula Reference Changes

Tab	Line	Column	Change
3-Project True-Up	2	Е	Amount does not reflect pages 328-330
			of the FERC Form No 1, but instead the
			total amount of revenue PECO received
			for the 2017 time period that the
			formula rate was in effect (December 1-
			31, 2017).
5-P3 Support	2	c	Reference to 263.22.i changed to
			263.18.i
5-P3 Support	2	e	Reference to 263.1.6.i & 263.20.i
			changed to 263.35.i & 263.16.i
5-P3 Support	2	f	Reference to 263.16.i changed to
			263.12.i
5-P3 Support	2	g	Reference to 263.1.2.i & 263.9.i
			changed to 263.33.i
5-P3 Support	2	h	Reference to 263.24.i changed to
			263.20.i

Appendix 4
2018 Annual Depreciation Report

PECO ENERGY COMPANY

2018 ANNUAL DEPRECIATION REPORT

PECO Energy Company

2018 Annual Depreciation Report Executive Summary

Depreciation Methods

The depreciation methods utilized in the 2018 Annual Depreciation Report are consistent with those utilized in the 2017 Annual Depreciation Report. Such methods are as follows:

Electric and Common Plant - The Company uses the straight-line method, remaining life technique, average service life group procedure for electric and common plant which is consistent with accepted Pennsylvania Public Utility Commission (PAPUC) practices.

The lowa curves for the Electric Distribution, Transmission, General, and Common accounts that are the basis of the Company's depreciation calculations were developed in the 2013 Service Life Study and filed in March 2015 in accordance with Section 73.5 of the Public Utility Code.

Gas Plant - The remaining life method of depreciation is also used for gas plant. The life span procedure is applied to the city gate station facilities, the propane air plant at Tilghman Street, and the liquefied natural gas storage (LNG) plant at West Conshohocken. The average service life group procedure is applied to all other gas plant. The terminal dates and the lowa curves were developed in the 2013 Service Life Study and filed in March 2015 in accordance with Section 73.5 of the Public Utility Code.

Net Negative Salvage Methodology

The remaining life technique of depreciation incorporates the recovery of net negative salvage through the depreciation accrual without any additional adjustments. Basically, depreciation expense is calculated by taking the value of plant in service less the book reserve, divided by the remaining life. Since salvage and removal cost are part of the book reserve, the unrecovered net negative salvage is recovered over the remaining life of the plant. This treatment was reviewed and found acceptable by the PAPUC in the Company's most recent electric and gas rate proceedings, R-2015-2468981 and R-2010-2161592, respectively.

Depreciation Expense Comparison

Attachments A, B, and C provide a comparison of 2017, 2016, and 2015 depreciation expense by class of service, functional grouping, and plant account.

Attachment A - Electric Plant Depreciation Expense

The change in electric plant depreciation between 2017 and 2016 is primarily due to additions to plant in service. The change between 2016 and 2015 is due to a reclassification of depreciation expense on regulatory assets from the 404 Amortization of Utility Plant account to the 407.3 Regulatory Debits account. In 2015 the expense was charged to the 404 Amortization of Utility Plant account.

Attachment B - Gas Plant Depreciation Expense

The change in gas plant depreciation between 2017 and 2016 is primarily due to additions to plant in service.

Attachment C - Common Plant Depreciation Expense

The change in common plant depreciation between 2017 and 2016 is primarily due to software additions to plant in service during the year.

Information Provided on CD-ROM

The following summary and detail data are provided on CD-ROM:

- 1. Electric and Gas functional group summaries, including respective allocated common.
- 2. Calculation of the factors used in 2017 to allocate common plant.
- 3. Additional data for PECO by Functional Class and FERC Account showing year-end plant in service, current year accrual, year-end reserve and net plant.
- 4. Book life by FERC Account.

			ATTAC	HMEN	TA			I
PECO ENERGY CO								
2018 Annual Deprec Comparison of 2015								
(in \$ thousands)	thru 2017 Deprecia	uon ex	pense					
(III y tilousalius)				T-		_		
				+		+		
		Depr	reciation Expe	nse		+	2017 vs 2016	2017 vs 2016
Account	2017	1	2016		2015	1	\$ Change	% Change
							,	75 Onango
ELECTRIC								
Intangible Plant						<u> </u>		
303	¢ 10.076		10 100	-	20.070		1.070	
303	\$ 19,876	\$ \$	18,199	\$	30,270	\$	1,678	9.22
Total	\$ 19,876	\$ \$	18,199	\$	30,270	\$	1,678	9.22
7014	Ψ 10,076	7 4	10,133	Ψ	30,270	Ψ	1,076	9.22
						┼		
Transmission Plant		1				1		
352			991	\$	619	\$	318	32.099
353			12,868		12,039		925	7.199
354			3,435		3,339		84	2.469
355			253		251		1	0.49%
356			2,961		2,949	<u> </u>	70	2.36%
357			208		204		14	6.74%
358			1,493	ļ	1,531	<u> </u>	132	8.86%
359	8		8		9		(0)	-3.33%
Total	\$ 23,762	\$	22,217	6	00.041	•	4.545	
TOTAL	Φ 23,702	49	22,217	\$	20,941	\$	1,545	6.95%
Distribution Plant		+		-	<u></u>			
		<u> </u>				 		
361	\$ 2,060	\$	1,826	\$	1,719	\$	234	12.79%
362	18,544		17,705	<u> </u>	19,439	Ť	839	4.74%
364			13,091		12,670		488	3.73%
365	23,222		21,961		20,837		1,261	5.74%
366	5,961		5,593		5,433		368	6.58%
367	23,491		22,197		21,614		1,294	5.83%
368			11,774		12,171		348	2.95%
369	7,919		7,751		8,486		168	2.16%
370 371			19,929		20,163		(849)	-4.26%
373	5 1,364		5 1,283		5		(0)	-0.98%
373	1,304	1	1,203		1,737		81	6.31%
Total	\$ 127,346	\$	123,115	\$	124,274	\$	4,231	3.44%
70141	127,010	-	120,110	Ψ	127,217	Ψ	4,201	3.44 /
General Plant		<u> </u>						
390	\$ 1,381	\$	1,372	\$	1,051	\$	9	0.64%
391	2,828		2,295		2,034		533	23.24%
393	4	ļ	5		5		(1)	-18.01%
394	2,248	1	1,994		1,832		255	12.76%
395	20		20		20		(0)	-0.02%
397	8,371		7,268		6,444		1,103	15.17%
398	112		108		120		4	3.60%
Total	\$ 14,965	\$	13,063	\$	11 506	\$	4 000	44 (20)
Total	Ψ 14,305	Ψ	13,003	Ψ	11,506	φ	1,903	14.57%
OTAL								
LECTRIC	\$ 185,950	\$	176,593	\$	186,991	\$	9,356	5.30%
								V. V. V.

			ATI	ACHM	ENTR			Page 5
	1		All	ACTIVE	CIVI D			1 age 2
PECO ENERGY CO	MPANY					-1		
2018 Annual Depre		rt - Exec	utive Summary					
Comparison of 201	5 thru 2017 [Depreciat	ion Expense					
(in \$ thousands)								
						T		
			<u> </u>			-		
			Depreciation Ex	pense	1		2017 vs 2016	2017 vs 2016
Account	20	17	2016		2015	-	\$ Change	% Change
						1	- +	70 Ondinge
GAS						1		
						1		
Intangible Plant								
1303	\$ \$	3,214	\$ 1,9	948 \$	1,565	\$	1,267	65.03%
Tota	\$	3,214	\$ 1,9	48 \$	1,565	\$	1,267	65.039
Production Plant	ļ							
1305		33	\$	13 \$	13		20	154.329
1311		193		95	199	-	(3)	-1.32%
Tota	\$	226	\$ 2	08 \$	212	\$	17	8.32%
Ota an ana Diamet						ļ		
Storage Plant	ļ					<u> </u>		·
1004		507						
1361		597	\$ 1	76 \$	126	\$	421	238.87%
1362 1363		18		18	19			0.00%
1303		1,054	ξ	09	769	ļ	246	30.36%
Total	<u> </u>	1,670	\$ 1.0	00 0		-		
IOIAI	Φ	1,070	Ι Φ Ι,Ο	03 \$	914	\$	666	66.42%
Distribution Plant						<u> </u>		
Distribution Flant						-		
1375	\$	279	\$ 2	76 \$	274	\$		4.000
1376		17,658	16,2		15,491	D D	1,365	1.09%
1377		17,000	10,2	32	15,491			8.38%
1378		306		99	301	-	7	0.00% 2.45%
1379		630		26	653	-	5	0.73%
1380		13,924	12,9		12,564		969	7.48%
1381		4,797	4,6		4,727	-	135	2.89%
1382		3,057	2,9		2,952		143	4.90%
1387		162		72	199		(10)	-5.55%
						<u> </u>	(10)	0.0070
Total	\$	40,813	\$ 38,1	97 \$	37,160	\$	2,617	6.85%
		•		1	3.7.30	7	_,	0.0070
General Plant								
1390	\$	147		30 \$	108	\$	17	13.08%
1391		53		38	44		15	39.06%
1394		459	4	00	381		59	14.81%
1395		8	-		48		8	100.00%
1397		847	4!		479		393	86.67%
1398		11		6	5		6	101.68%
1399		16		9	-		7	81.81%
		4.						
Total		\$1,541	\$1,0	36	\$1,065		\$505	48.73%
TOTAL GAS		A 4=						
THE CASE		\$47,464	\$42,3	301	\$40,917		\$5,072	11.96%

				ATTAC	HMEN	TC		Page 6
PECO ENERGY CO								
2018 Annual Depre	ciation	Report - Execu	utive Sur	nmary				
Comparison of 201	5 thru	2017 Depreciat	ion Expe	nse				
(in \$ thousands)								
		-						
	-		<u> </u>					
Aggarint	-	0047		iation Exper	ise		2017 vs 2016	2017 vs 2016
Account	+	2017		2016		2015	\$ Change	% Change
COMMON	-		-		ļ			
COMMON	+		ļ					
General Plant	-							
John Mill	1							
4303	\$	16,413	\$	14,606	\$	13,125	\$ 1,807	12.37%
4390		5,216		5,088	-	5,043	128	2.529
4391	1	6,578		5,190		4,661	1,388	26.75%
4393		87		92		83	(5)	-5.40%
4394		16		16		18	0	0.069
4397		1,734		1,780		1,867	(47)	-2.629
4398		114		115		113	(0)	-0.12%
4399		-		-		-	- (0)	0.00%
					-	-		0.007
Total	\$	30,158	\$	26,887	\$	24,912	\$ 3,271	12.17%
								12.11.7
Transportation (See	Note E	Below)						
	<u> </u>							
4392		7,475	\$	6,584	\$	7,416	\$ 892	13.54%
4394		123		119		126	3	2.82%
4396		2	-	3		3	(1)	-24.22%
Takal	•	7.000						
Total	\$	7,600	\$	6,706	\$	7,544	\$ 894	13.34%
TOTAL								
COMMON	\$	37,758	•	00.500	•	00.450		
	Ψ	31,158	Ф	33,592	Þ	32,456	\$ 4,166	12.40%
lote: Fleet depreciat	ion is o	charged to a clea	aring acco	ount and then	alloca	ted between cap	oital and expense.	
These amounts	repres	ent the total flee	t depreci	ation prior to	being	charged to the c	learing account	
and being alloca	ated be	etween capital ar	nd expens	se.				

Comparative Analysis of Electric Utilities Year Ending 12-31-2017 PECO Energy Company ADR 110550

INTANGIBLE PLANT			2017	2016	2015
Original Cost (Depreciable)	TA		4F4 #04 400 T	400000000000000000000000000000000000000	
Book Accrued Depreciation	B		151,584,420	128,214,346	101,806,620
Book Reserve % of O. C.	C	= B/A	93,824,261	76,419,687 59.60%	58,200,240
Original Cost Depreciated	D	= A-B	57,760,159	51,794,659	57.17% 43,606,380
Annual Depreciation Expense	Ē		19,876,263	18,198,653	30,270,000
Annual % of O. C.		= E/A	13.11%	14.19%	29.73%
TRANSMISSION PLANT					
Original Cost (Depreciable)	G		1,487,211,494	1,395,173,474	1,310,387,430
Book Accrued Depreciation	Н		503,753,019	487,783,614	475,474,108
Book Reserve % of O. C.	1	= H/G	33.87%	34.96%	36.29%
Original Cost Depreciated	J	= G-H	983,458,475	907,389,860	834,913,322
Annual Depreciation Expense Annual % of O. C.	K		23,761,763	22,216,942	20,941,000
Annual % of O. C.		= K/G	1.60%	1.59%	1.60%
DISTRIBUTION PLANT					
Original Cost (Depreciable)	M		5,976,992,545	5,728,491,991	5,496,995,052
Book Accrued Depreciation	N		1,689,861,434	1,617,888,458	1,548,820,410
Book Reserve % of O. C.	0	= N/M	28.27%	28.24%	28.18%
Original Cost Depreciated	P	= M-N	4,287,131,111	4,110,603,533	3,948,174,642
Annual Depreciation Expense Annual % of O. C.	Q	= Q/M	127,346,289	123,114,990	124,274,000
rustidat 70 01 O. O.		[= CI/INI	2.13%	2.15%	2.26%
GENERAL PLANT					
Original Cost (Depreciable)	s	i i	255,333,466	235,203,471	218,644,099
Book Accrued Depreciation	Т		63,845,903	55,085,737	47,113,826
Book Reserve % of O. C.	U	= T/S	25.00%	23.42%	21.55%
Original Cost Depreciated	V	= S-T	191,487,563	180,117,734	171,530,273
Annual Depreciation Expense	W		14,965,330	13,062,714	11,506,000
	W	= W/S	14,965,330 5.86%	13,062,714 5.55%	11,506,000 5.26%
Annual Depreciation Expense	W	= W/S			
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (including Transportation) Original Cost (Depreciable)	Y	= W/S	553,511,064	5.55%	
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (including Transportation) Original Cost (Depreciable) Book Accrued Depreciation	Y		553,511,064 267,919,312	5.55% 516,931,630 248,937,023	5.26% 481,238,615 233,259,524
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C.	Y Z AA	= Z/Y	553,511,064 267,919,312 48,40%	516,931,630 248,937,023 48.16%	5.26% 481,238,615 233,259,524 48.47%
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated	Y Z AA AB		5.86% 553,511,064 267,919,312 48.40% 285,591,752	5.55% 516,931,630 248,937,023 48.16% 267,994,607	5.26% 481,238,615 233,259,524 48.47% 247,979,091
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense	Y Z AA	= Z/Y = Y-Z	553,511,064 267,919,312 48.40% 285,591,752 29,749,587	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated	Y Z AA AB	= Z/Y	5.86% 553,511,064 267,919,312 48.40% 285,591,752	5.55% 516,931,630 248,937,023 48.16% 267,994,607	5.26% 481,238,615 233,259,524 48.47% 247,979,091
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense	Y Z AA AB	= Z/Y = Y-Z	553,511,064 267,919,312 48.40% 285,591,752 29,749,587	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable)	Y Z AA AB	= Z/Y = Y-Z	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37%	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07%	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21% 2015
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation	Y Z AA AB AC	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37%	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21%
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C.	Y Z AA AB AC AF AF AG	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09%	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06%	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated	Y Z AA AB AC AF AG AH	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense	Y Z AA AB AC AF AF AG	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E+K+Q+W+AC	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31,05% 5,246,203,708 212,060,242
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C.	Y Z AA AB AC AF AG AH	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C.	Y Z AA AB AC AF AG AH AI	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E+K+Q+W+AC	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56%	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53%	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31,05% 5,246,203,708 212,060,242
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual Depreciation Expense Annual Nof O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric	Y Z AA AB AC AF AG AH AI	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E+K+Q+W+AC	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56%	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53%	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79%
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual Negreciation Expense Annual Negreciation Expense Annual % of O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric Land and Land Rights - Allocated Common	Y Z AA AB AC AF AG AH AI	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E+K+Q+W+AC	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56% 103,749,415 5,344,370	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53% 103,529,085 5,317,569	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79% 102,865,866 5,263,732
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric Land and Land Rights - Allocated Common Intangible Property - Electric	Y Z AA AB AC AF AG AH AI AI X	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E+K+Q+W+AC	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56% 103,749,415 5,344,370 162,934	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53% 103,529,085 5,317,569 162,934	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79% 102,865,866 5,263,732 162,934
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric Land and Land Rights - Allocated Common Intangible Property - Electric Intangible Property - Intended Common	Y Z AA AB AC AF AG AH AI AI X R	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E-K+Q+W+AC = AV/AE	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56% 103,749,415 5,344,370 162,934 533,515	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53% 103,529,085 5,317,569 162,934 528,369	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79% 102,865,866 5,263,732 162,934 523,020
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric Land and Land Rights - Allocated Common Intangible Property - Electric Intangible Property - Allocated Common Total Non-Depreciable Plant	Y Z AA AB AC AF AG AH AI AI X	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E+K+Q+W+AC	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56% 103,749,415 5,344,370 162,934	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53% 103,529,085 5,317,569 162,934	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79% 102,865,866 5,263,732 162,934
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost (Depreciable) Book Accrued Depreciation Book Accrued Depreciation Book Accrued Depreciated Annual Depreciation Expense Annual % of O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric Land and Land Rights - Allocated Common Intangible Property - Electric intangible Property - Allocated Common Total Non-Depreciable Plant Plant Held for Future Use	Y Z AA AB AC AF AG AH AI AI X R	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E-K+Q+W+AC = AV/AE	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56% 103,749,415 5,344,370 162,934 533,515 109,790,234	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53% 103,529,085 5,317,569 162,934 528,369 109,537,957	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79% 102,865,866 5,263,732 162,934 523,020 108,815,552
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual Depreciation Expense Annual North Depreciated Annual Depreciation Expense Annual % of O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric Land and Land Rights - Allocated Common Intangible Property - Electric Intangible Property - Allocated Common Total Non-Depreciable Plant Plant Held for Future Use	Y Z AA AB AC AF AG AH AI X R AL	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E-K+Q+W+AC = AV/AE	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56% 103,749,415 5,344,370 162,934 533,515 109,790,234	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53% 103,529,085 5,317,569 162,934 528,369 109,537,957	5.26% 481,238,615 233,259,524 48,47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79% 102,865,866 5,263,732 162,934 523,020
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost (Depreciable) Book Accrued Depreciation Book Accrued Depreciation Book Accrued Depreciated Annual Depreciation Expense Annual % of O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric Land and Land Rights - Allocated Common Intangible Property - Electric intangible Property - Allocated Common Total Non-Depreciable Plant Plant Held for Future Use	Y Z AA AB AC AF AG AH AI AI AK AJ X R AL	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E+K-Q+W+AC = AI/AE	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56% 103,749,415 5,344,370 162,934 533,515 109,790,234	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53% 103,529,085 5,317,569 162,934 528,369 109,537,957	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79% 102,865,866 5,263,732 162,934 523,020 108,815,552
Annual Depreciation Expense Annual % of O. C. ALLOCATED COMMON PLANT (Including Transportation) Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual % of O. C. TOTAL COMPANY Original Cost (Depreciable) Book Accrued Depreciation Book Reserve % of O. C. Original Cost Depreciated Annual Depreciation Expense Annual Pepreciation Expense Annual Nof O. C. NON-DEPRECIABLE PLANT Land and Land Rights - Electric Land and Land Rights - Allocated Common Intangible Property - Electric Intangible Property - Allocated Common Total Non-Depreciable Plant Plant Held for Future Use Plant Held for Future Use Plant Held for Future Use - Allocated Common	Y Z AA AB AC AF AG AH AI AK AJ X R R AL	= Z/Y = Y-Z = AC/Y = A+G+M+S+Y = B+H+N+T+Z = AF/AE = AE-AF E-K+Q+W+AC = AV/AE	5.86% 553,511,064 267,919,312 48.40% 285,591,752 29,749,587 5.37% 2017 8,424,632,989 2,619,203,928 31.09% 5,805,429,060 215,699,231 2.56% 103,749,415 5,344,370 162,934 533,515 109,790,234	5.55% 516,931,630 248,937,023 48.16% 267,994,607 26,212,219 5.07% 2016 8,004,014,912 2,486,114,520 31.06% 5,517,900,393 202,805,518 2.53% 103,529,085 5,317,569 162,934 528,369 109,537,957	5.26% 481,238,615 233,259,524 48.47% 247,979,091 25,069,242 5.21% 2015 7,609,071,816 2,362,868,108 31.05% 5,246,203,708 212,060,242 2.79% 102,865,866 5,263,732 162,934 523,020 108,815,552

Comparative Analysis of Gas Utilities Year Ending 12-31-2017 PECO Energy Company ADR 122300

INTANGIBLE PLANT			2017	2016	2015
Original Cost (Depreciable)					
Book Accrued Depreciation	A		15,727,13		01.001200
Book Reserve % of O. C.	B		9,069,60		3,889,412
Original Cost Depreciated	D		57.67		
Annual Depreciation Expense	E	= A-B	6,657,53	.,,.,,,,,,,	
Annual % of O. C.	- 15	= E/A	3,214,10	.,,,,,,,,,	
		- UA	20.44	14.80%	16.04%
PRODUCTION PLANT					
Original Cost (Depreciable)	F		15,652,50	8] 15.899.476	15 177 044
Book Accrued Depreciation	G		12,486,40		10117 19277
Book Reserve % of O. C.	H	= G/F	79.779		
Original Cost Depreciated	1	= F-G	3,166,100		
Annual Depreciation Expense	J		225,68		
Annual % of O. C.		= J/F	1.449		
STORAGE PLANT				-	
Odelpot Control					
Original Cost (Depreciable) Book Accrued Depreciation	K		51,566,43	49,372,996	40,260,447
Book Reserve % of O. C.	L		28,173,84		26,129,833
Original Cost Depreciated	M	= L/K	54.649		64.90%
Annual Depreciation Expense	N	= K-L	23,392,589		14,130,614
Annual % of O. C.	-10	-01/	1,669,82		
74111da 70 01 0. 0.		= O/K	3.24%	2.03%	2.27%
DISTRIBUTION PLANT					
Original Cost (Depreciable)	P		0.000		
Book Accrued Depreciation	a		2,395,419,985		
Book Reserve % of O. C.	S	= Q/P	697,466,200		647,473,823
Original Cost Depreciated	T	= P-Q	29.12% 1,697,953,785		30.54%
Annual Depreciation Expense	- li-			1,575,468,554	1,472,421,820
Annual % of O. C.	- -	= U/P	40,813,477		37,160,127
GENERAL PLANT	7		1.70%	1.70%	1.75%
Original Cost (Depreciable)	V		21,550,945	17,820,991	16,463,515
Book Accrued Depreciation	W		8,973,797	7,732,101	6,928,967
Book Reserve % of O. C.	X	= W/V	41.64%	43,39%	42.09%
Original Cost Depreciated	Y	= V-W	12,577,148	10,088,890	9,534,548
Annual Depreciation Expense	Z		1,540,951	1,036,098	1,065,415
Annual % of O. C.		= Z/V	7.15%	5.81%	6.47%
ALLOCATED COMMON PLANT]				
Original Cost (Depreciable)	1.0.0				
Book Accrued Depreciation	AA		149,003,296	145,546,430	141,804,646
Book Reserve % of O. C.	AB	ADIAA	72,122,967	70,090,304	68,733,645
Original Cost Depreciated	AC AD	= AB/AA	48.40%	48.16%	48.47%
Annual Depreciation Expense	AE	= AA-AB	76,880,328	75,456,126	73,071,001
Annual % of O. C.	AE	= AE/AA	8,008,488	7,380,270	7,387,053
7411441 75 07 0. 0.		I= ME/MA	5.37%	5.07%	5.21%
TOTAL COMPANY			2017	2016	2015
Original Cost (Depreciable)	AF	- A.E. V. D. V. A.			
Book Accrued Depreciation	AG	= A+F+K+P+V+AA = B+G+L+Q+W+AB	2,648,920,304	2,489,708,174	2,343,358,752
Book Reserve % of O. C.	AH	= AG/AF	828,292,822	795,634,195	765,208,068
Original Cost Depreciated	Al	= AF-AG	31.27%	31.96%	32.65%
Annual Depreciation Expense	AJ	= E+J+O+U+Z+AE	1,820,627,482 55,472,522	1,694,073,980	1,578,150,684
Annual % of O. C.	1	= AJ/AF	2.09%	49,772,253	48,303,658
			2.0976	2.00%	2.06%
NON-DEPRECIABLE PLANT		1			
Land and Land Rights - Gas	AK		3,598,281	3,913,478	3,800,085
Land and Land Rights - Common	AL		1,438,686	1,497,206	1,551,043
Intangible Property - Gas	AM		50,033	50,033	50,033
Intangible Property - Common	AN		143,621	148,767	154,116
Total Non-Depreciable Plant	AO	= AK+AL+AM+AN	5,230,621	5,609,483	5,555,277
Plant Held for Future Use			-		3,23,3.1
Plant Held for Future Use - Gas	7		,		
Plant Held for Future Use - Allocated Common	AP		-		-
Total Plant Held for Future Use		= AP		-	
			· · · · · · · · · · · · · · · · · · ·	•	•
TOTAL PLANT IN SERVICE		= AF+AO+AQ	2,654,150,925	2,495,317,658	2,348,914,029

PECO Energy Company Development of Factors for Allocation of Common Plant - 2017 Data as of December 31, 2016

Gas

Total

		[A] Plant in Service @ 12/31/2016	[B] Total Revenue YTD Dec 2016	[C] Total Customers Month-end Dec 16	
Electric	\$	7,590,779,745	\$ 2,469,277,946	1,619,646	
Gas		2,348,125,255	463,380,763	517,065	
Subtota	1 \$	9,938,905,001	\$ 2,932,658,709	2,136,711	
Common		669,965,526			
Tota	1 \$	10,608,870,527	\$ 2,932,658,709	2,136,711	
Allocation Factors:	_	Plant in Service	Total Revenue	Total Customers	2017
Electric		76.37%	84.20%	75.80%	7:

15.80%

100.00%

24.20%

100.00%

21.21%

100.00%

23.63%

100.00%

	Not Plant	186,063,130 74,683 74,683 186,063,130 28,930,612 70,275,688 70,275,688 1,045,650 1,221,590 1,489,451 830,710 1,465,217	362,472,080 6,403,409 284,123	804,016 2,552,085 3,166,100	8,658,604 266,478 14,467,508 23,382,580	0 8.058,786 890,072,355 0 166,307 19,882,257 529,863,634 94,647,888 103,79,570 1,319,694 1,153,304	3 964,494 296,106 6,426,279 18,498 119,034 119,034 12,577,148 12,577,148
	Reserve - 12/31/2017	180,054,329 115,896 75,887,587 15,186,642 50,871,003 207,643 1,366,371 1,366,371 1,366,371 1,508,096 848,595 848,595	340,042,279	714.654 11,771,753 12,486,408	5.209,606 6.817,062 16,147,174 28,173,844	4,860,109 318,160,517 318,160,517 7,255,395 20,327,103 222,974,248 50,007,754 62,833,816 788,639 248,618	2,515,453 78,504 3,537,149 (18,499) 2,785,710 4,00 16,254 8,973,797 8,973,797
	Depreciable Asset	226,115,529 190,679 271,960,717 44,127,233 121,146,723 125,99,901 2,599,901 1,679,306,547 1,679,306	702,514,359 0 13,833,332 1,833,805 1,527,137	1,318,870 14,333,838 15,652,508	0 13,868,211 7,083,540 30,614,682 51,566,433	12.918.896 1248.282.872 0 16.421,702 40.218.369 762.897.882 144.655.643 16.613.387 2,118.323 1,401,935 1,401,921	6,479,948 373,610 9,963,428 0 4,414,480 159,799 150,701 21,550,945 2,499,917,008
	Less: Non		(7,460,182) (50,033)	0	(15.923)	(3,562,359)	(3,648,314)
	Asset Belance at	677,136 228,116,529 180,679 6,783,066 27,980,717 44,127,239 121,44,677 1,253,289 1,253	709,974,561 50,033 13,833,332 1,833,805 1,537,170	1,318,670 14,333,838 15,682,608	15 923 13 868_211 7,083 540 30,614,682 51,582,356	3,582,356 12,918,895 1,248,222,872 0 16,421,702 40,219,359 762,837,882 1,46,655,643 1,46,655,643 1,401,921 2,116,323 1,401,921 2,399,002,343	6,479,948 373,610 9,963,428 4,414,460 150,701 21,550,945 2,503,565,322
	Acet Description	Organization Software Regulatory Initiatives/Dept charged to Reg Asset Land and Land Rights Softieures and Improvements Office Furmitine and Equipment Transportation Equipment Solves Equipment Tooks Shop, Garage Equipment Cover Operated Equipment Communication Equipment Miscellameous Equipment Miscellameous Equipment	COMMON PLANT GRAND TOTAL. S202 Franchises & Consents Interngible Property Interngible Property	Structures and Improviements Liquelied Petroleum Gas Eqp Production Plant	Land end Land Rights Structures & Improvements Gas Holdens Gas Holdens Storage Equipment	Land and Land Rights Siructures and Improvements Siructures and Improvements Gas Mains Compressor Station Equipment Measure & Regulate Sta Equip Gity Gate Station Soly Gate Station Meters Meter Installations Other Equipment ARC	90 Structures & Improvements 11 Office Furniture & Equipment 34 Tools Shop & Garage Equip 35 Laboratory Equipment 37 Communication Equipment 38 Miscellaneous Equipment 39 Miscellaneous Equipment 39 Miscellaneous Equipment 39 ARC General Plant General Plant
	FERC ACCT	301 303 303 303 389 380 381 382 382 386 386 386 386 386	COMMON I			G374 C377 G377 G377 G377 G377 G377 G377 G378 G389 G389 G389 G389 G389 G389 G389 G38	G390 Si G391 C391 C391 C391 C398 C398 C398 C399 C3
eco Energy company let Plant as of December 31, 2017	Plant Category	General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant	intang bie Plant Intang bie Plant Intang bie Plant	Production Plant Production Plant	Sicrage Storage Sicrage	Ostribution Plant Ostribution Plant Ostribution Plant Distribution Plant ARC	General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant General Plant
Net Plant as of I	TYPE	NOWWOO NOOWWOO	GAS GAS GAS				GAS GAS GAS GAS GAS GAS GAS GAS GAS

Net Plant		0	45,329,891	12,430,267	57.760.158		6	59 707 746	32,707,716	621,599,491	111,060,298	13,692,174	112,068,406	10.185.393	62.044.991	88 249	1.759	20.00	983 458 475	Cition-lane	[75,981,958	595,720,021	766,887	539,057,889	917,060,028	716,134	250, 180, 646	996,713,897	391,670,255	256,388,359	227,228,718	81.907	7,376,973	28,519,396	(331,958)		4,287,131,111		0	36,157,895	10,376,885	770'54	140.62	110 157 000	100,700	1 384 305	CONT.	191,487,563		5,519,837,307		7,626,056,542
Reserve - 12/31/2017		0	89.292,867	4,531,396	93,824,262		(0)	20 227 1BD	101,000,100	194,632,452	155,676,350	2,840,646	81,056,580	4,760,414	42,510,961	2.048.416	19		503.753.019		-	0 200 200	37,680,347	437,328,75 2	172,941	146,478,432	259,080,282	159,793	157,087,242	190,405,488	186,667,352	154,201,172	77,710,236	948,216	5,365,250	34,304,563	2,270,869		1,680,851,434		14 E03 9EE	F E02 483	20,200,0	2 080 A7	276 841	36 541 187	726 118	304.425		63,845,903		2,351,284,618		3,447,496,751
Depreciable Asset	1102/10/21 BOURDED	0	134,622,757	6,961,663	151,584,420		0	72 934 896	B46 204 049	545,555,945	Z00,730,048	16,532,820	193,124,886	14,955,807	104,555,952	2,136,664	1,778		1,487,211,494		10	119 000 000	4 000 040 040	2/2500000	020,856	1 170 140 040	1,176,140,310	875,927	407,267,888	1,187,119,385	578,337,607	410,589,531	304,938,954	1,030,123	12,742,223	62,823,959	1,938,911	17 1 Care 650 1	5,976,992,545		49 680 750	15 879 377	46.470	32 073 779	419.715	154,699,047	865.598	1,688,730		255,333,466		7,871,121,925		11,073,553,293
Less: Non	arman was	(162,934)			(162,934)		(59,802,368)												(59,802,368)		(42,883,588)																	(42 893 East	(45,000,000)	(1.069.450)										(1,063,459)	(100 010 040)	(103,912,349)	(44E 000 00E)	(115,020,855)
Asset Balance at	Ç	102,334	34,022,737	500,106,0	151,747,354		59,802,368	72,934,896	816 231 943	268 736 64B	18 522 820	10,332,920	193,124,986	14,956,807	104,555,952	2,136,664	1,778		1,547,013,862		42,883,588	113.662.305	1,033,049,272	808 909	685 536 302	1.176.140.310	R7E 097	AU7 247 888	1 187 110 385	78 207 607	109,197,907	410,588,631	304,938,954	1,030,123	12,742,223	62,823,959	1,936,911	6.019.878.133	and the sales of	1.063.459	49,660,750	15,879,377	46,470	32,073,779	419,715	154,699,047	865,598	1,688,730		256,396,925	7 075 094 974	412,400,016,1	11 188 574 147	11,100,074,141
Acct Description	Franchises & Consents	Miscellaneous Intendible Plant	Recutatory Initiatives/Deny champed to Day Asset	Topon Rel Ol pod min		-12	Carro and Lang Mignis		Station Equipment	Towers and Fixtures	Poles and Fixtures		Undergraund Conduit	از							Land and Land Rights	Structures and Improvements		Regulatory Initiatives/Depr Charged to Reg Asset	Poles, Towers and Fixtures		Regulatory Initiatives/Dept Charged to Reg Asset		Undergrind Conductors, Devics		Services	Meters	Installs on Customer Premise	Regulatory Initiatives Deer Champed to Deer Assess	Street Lighting Signal System	ARC				Land and Land Rights	Structures and Improvements	Office Furniture, Equipment	Stores Equipment	loots, Shop, Garage Equipment	aporatory Equipment	Communication Equipment	Miscellaneous Equipment	26			ELECTRIC PLANT GRAND TOTAL		TOTAL	
FERC ACCT	E302	E303	E303	nt Total		ESEC	2020	7000	E303	E354	E355	E356	E357	F358	E359	Ī	1	ant Total		2000	2000		E362					E386				E370		E371				nt Total		П		1	2002		T	1		7	Total					•
Plant Category	INTANGIBLE PLANT	INTANGIBLE PLANT	INTANGIBLE PLANT	Internatible Plant Total		Transmission Plant	Transmission Diane	Transmission Dise	TURKSTILISSION FIRM	I ransmission Plant	Fansmission Plant	Transmission Plant	Transmission Plant	Transmission Plant	Transmission Plant	Transmission Plant		Transmission Pleat Total		Distribution Dism	Distribution Disas	District of	Distribution Plant	Distribution Pagn	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant	Distribution Plant		Distribution Plant Total		General Plant	Conomi Diane	Conoral Direct	General Dient	Seneral Diant	General Plant	General Plant	General Plant		General Plant Total			ı		
TYPE	ELECTRIC	ELECTRIC	ELECTRIC			ELECTRIC	EL ECTRIC	EL FOTTBIO	O LOT OF LE	TOTAL PRO	ELECT HIS	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC				ELECTRIC	EL FCTRIC	FIECTOR	ELECTOR S	ELECTOR OF	ELECTOIC	ELECTOR OF	CLECTRIC	ELECT MIC	ELECTRIC FORMS	ELECIMIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC	ELECTRIC			100000	FLECTRIC	EI ECTRIC	FI FCTRIC			ELECTRIC	ELECTRIC	ELECTRIC							

PECO Energy Company

Non-Depreciable Plant as of December 31, 2017

Description	Utility Account	Common	Electric	Gas	Grand Total
Utility Intangible Acct	301	677,136			677,136
Utility Intangible Acct	302		162,934	50,033	212,967
Utility Land Acct	350		59,802,368		59,802,368
Utility Land Acct	360		42,883,588	15,923	42,899,511
Utility Land Acct	374			3,582,359	3,582,359
Utility Land Acct	389	6,783,056	1,063,459	0,002,000	7,846,515
	Grand Total	7,460,192	103,912,349	3,648,314	115,020,855

Product	FERC	Life(Yrs)			
lectric	303		5		
lectric	352	5			
ectric	353	5			
lectric	354	6			
lectric	355	6:			
lectric	356	60			
lectric	357	69			
ectric	358	60			
ectric	359	50			
ectric	361	50			
lectric	362				
ectric	364	50			
ectric	365	53 52			-
ectric	366				
ectric	367	65			
ectric	368	53			
ectric	3691	46			
ectric		50			
ectric	3692	53			
ectric	370 3705	35			
ectric		15			
ectric	3706	15			
ectric	3707	15			
etric	3708	15			
	3709	15			
etric	371	35			
ectric	3711	15			
ectric	3730	24			
ectric	3731	24			
ctric	3732	24			
etric	3733	24			
etric	390	40			
ctric	3911	10			
ctric	3912	15			
ctric	3913	5			
ctric	393	15			
ctric	394	15			
ctric	3951	20			
ctric	3952	15			
ctric	397	20			
etric	398	15			
	303	5			
	305	2032	Terminal En	d date used to devel	op rate
	311	2032	Terminal End	d date used to develo	op rate
	361	2032	Terminal End	d date used to develo	p rate
	362	2032	Terminal End	d date used to develo	on rate

Book Life	rgy Compan (Average Se	vice Life) by FERC Account
	(7.tvorugo oci	VIOC LIN) by I LNO Account
Product	FERC	Life(Yrs)	
Gas	375	50	
Gas	3761	70	
Gas	3762	60	
Gas	3763	65	
Gas	378	48	
Gas	379	48	
Gas	3801	37	
Gas	3802	55	
Gas	3810	40	The second secon
Gas	3811	20	
Gas	382	48	
Gas	387	22	
Gas	390	40	
Gas	3911	10	
Gas	3912	15	
Gas	3913	5	
Gas	394	20	
Gas	395	15	
Gas	397	5	
Gas	398	15	
Common	303	5	The state of the s
Common	390	50	
Common	3911	10	
Common	3912	15	
Common	3913	5	
Common	3921	8	
Common	3922	10	
Common	3923	13	
Common	3924	11	
Common	3925	15	
Common	3926	15	
Common	3930	15	
Common	3941	15	
Common	3942	15	
Common	3943	20	
Common	396	11	
Common	397	20	
Common	398	15	