

Formula Rate - Non-Leveled

Rate Formula Template  
Utilizing PERC Form 1 Data

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	(3)	(4)	(5)
			WEST PENNS POWER		Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, Line 38, col 5)				\$ 66,714,222
	REVENUE CREDITS	(Note 5)	Total	Allocator	
2	Account No. 451	(page 4, Line 38)	-	TP	1,000,000
3	Account No. 454	(page 4, Line 39)	-	TP	1,000,000
4	Account No. 456	(page 4, Line 40)	744,096	TP	1,000,000
5	Section 30.9 credits	(page 4, Line 41)	-	TP	1,000,000
6	Other Revenue credits	(page 4, Line 42)	-	DA	1,000,000
7	TRC Revenue	Attachment 11, Page 2, Line 3, Col. 13	16,533,001	DA	1,000,000
8	TOTAL REVENUE CREDITS (sum Lines 2-7)		17,277,097		16,533,001
9	True-up Adjustment with Interest	(Attachment 13, Line 47) enter negative			-
10	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line 9)			\$ 49,437,125

Formula Rate - Non-Levelized		Rate Formula Template Utilizing PERC Form 1 Data		WEST PENN POWER	
(1)	(2)	(3)	(4)	(5)	
Line No.	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
<b>RATE BASE:</b>					
<b>GROSS PLANT IN SERVICE</b>					
1	Production	-	NA	-	-
2	Transmission	571,983,242	TP	1.00000	571,983,242
3	Distribution	2,794,438,191	NA	-	-
4	General & Intangible	341,799,760	WCS	0.09333	31,897,933
5	Common	-	CE	-	-
6	TOTAL GROSS PLANT (sum Lines 1-5)	3,708,191,173	GP=	16.285%	605,881,175
<b>ACCUMULATED DEPRECIATION</b>					
7	Production	-	NA	-	-
8	Transmission	203,094,782	TP	1.00000	203,094,782
9	Distribution	863,695,385	NA	-	-
10	General & Intangible	197,529,042	WCS	0.09333	18,435,431
11	Common	-	CE	-	-
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)	1,264,319,209	-	0.09333	221,530,213
<b>NET PLANT IN SERVICE</b>					
13	Production	-	-	-	-
14	Transmission	368,888,460	-	-	368,888,460
15	Distribution	1,930,742,805	-	-	-
16	General & Intangible	143,243,098	-	-	13,462,502
17	Common	-	-	-	-
18	TOTAL NET PLANT (sum Lines 13-17)	2,443,874,364	-	-	382,350,962
<b>ADJUSTMENTS TO RATE BASE</b>					
19	Account No. 201 (enter negative)	-	NA	-	-
20	Account No. 282 (enter negative)	(64,941,288)	DA	1.00000	(64,941,288)
21	Account No. 283 (enter negative)	(5,204,794)	DA	1.00000	(5,204,794)
22	Account No. 190	4,399,049	DA	1.00000	4,399,049
23	Account No. 255 (enter negative)	-	DA	1.00000	-
24	Unfunded Reserve	(730,431)	DA	1.00000	(730,431)
25	[This line left intentionally blank]	-	-	-	-
26	CWP	-	DA	1.00000	-
27	Unsettled Regulatory asset	-	DA	1.00000	-
28	TOTAL ADJUSTMENTS (sum Lines 19-27)	(66,477,464)	-	-	(66,477,464)
29	LAND HELD FOR FUTURE USE	-	TP	1.00000	-
30	WORKING CAPITAL (Note 10)	-	-	-	-
31	CWC	2,883,607	DA	1.00000	2,883,607
32	Materials & Supplies (Note G)	-	TE	0.99212	-
33	Prepayments (Account 165)	171,801	DA	1.00000	171,801
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)	5,055,408	-	-	5,055,408
35	RATE BASE (sum Lines 18, 28, 29, & 34)	2,380,457,900	-	-	316,825,906

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			
Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>OGM and A&amp;G</b>					
1	Transmission O&M Expense	Attachment 20, Line 26, Col. G	31,124,230	DA	1,00000
2	Less Sub-Transmission O&M	(Company records, Note Y)	3,242,916	DA	1,00000
3	A&G Expense	Attachment 20, Line 41, Col. J	1,473,573	DA	1,00000
4	Sub-Transmission A&G reduction percent	Line 2 Attachment 20, Line 26, Col C	8.8%		
5	Less Sub-Transmission A&G	Line 4 + Page 4, Line 16, Col. 6 + Attachment 20, Line 41, Col D	122231	DA	1,00000
6	PROP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	350,498	DA	1,00000
7	Common	FERC Form No. 1, Page 26(I)	0.09333	CE	0.09333
8	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	1,771,533	DA	1,00000
9	TOTAL O&M and A&G (sum Lines 1,3,6,7,8 less Lines 2,5)		25,554,688		25,554,688
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
10	Transmission	FERC Form No. 1, 336.7.b (Note T)	11,887,881	TP	1,00000
11	General & Intangible	FERC Form No. 1, 336.1.f & 336.10.f (Note T)	18,366,983	W/S	0.09333
12	Sub-Transmission	(Company records, Note Y)	3,084,550	DA	1,00000
13	Common	FERC Form No. 1, 336.11.b (Note T)	0.09333	CE	0.09333
14	TOTAL DEPRECIATION (sum Lines 10, 11, 13 less 12)		27,170,313		10,517,551
<b>TAXES OTHER THAN INCOME TAXES (Note J)</b>					
<b>LABOR RELATED</b>					
15	Payroll	Attachment 7, Line 1z	2,361,264	W/S	0.09333
16	Highway and vehicle	Attachment 7, Line 2z	6,976	W/S	0.09333
<b>PLANT RELATED</b>					
17	Property	Attachment 7, Line 3z	223,043	GP	0.16285
18	Gross Receipts and Taxes Non-Functionalized to Transmission	Attachment 7, Line 4z	66,253,281	NA	-
19	Other	Attachment 7, Line 5z	2,309,425	GP	0.16285
20	Payments in lieu of taxes	Attachment 7, Line 6z	-	GP	0.16285
21	TOTAL OTHER TAXES (sum Lines 15 - 21)		71,449,989		632,794
<b>INCOME TAXES (Note J)</b>					
22	$T_1 - [(1 - SET) * (1 - HT) / (1 - SET * HT * p)] =$		28.80%		
23	$CT - [(1 - T) * (1 - WCLTD)R] =$		30.51%		
24	where WCLTD = (page 4, Line 31) and R = (page 4, Line 34) and SET, HT & p are as given in footnote K				
25	$1 / (1 - T)$ (from Line 23)		1.4063		
26	Amortized Investment Tax Credit (266.8.d) (enter negative)		(948,000)		
27	Tax Effect of Permanent Differences and AP/DC Equity (Notes C & D)		25,599		
28	(Excess) Deficient Deferred Income Taxes (Attachment 15, Line 12, Col. F) (Notes C & E)		(731,525)		
29	Income Tax Calculation = Line 25 * Line 34		54,818,378	NA	7,344,470
30	ITC adjustment (Line 25 * Line 26)		(1,333,185)	GP	0.16285
31	Permanent Differences and AP/DC Equity Tax Adjustment (Line 25 * Line 27)		36,000	DA	1,00000
32	(Excess) Deficient Deferred Income Tax Adjustment (Line 25 * Line 28)		(1,028,754)	DA	1,00000
33	Total Income Taxes	sum Lines 29 through 32	52,492,438		6,134,695
34	RETURN	Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	179,690,234	NA	24,074,582
35	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 9, 14, 22, 33, 34)	355,857,663		66,714,222
36	Plus any increased ROE under incentive NTS	Attachment 20, Line 2 (Note X)	\$ -		-
37	Plus any increased ROE under incentive TEC	Attachment 11, Line 4, col 12 (Note X)	\$ -		-
38	GROSS REV. REQUIREMENT	(sum Lines 35, 36, 37)	355,857,663		66,714,222

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
WEST PENN POWER

SUPPORTING CALCULATIONS AND NOTES

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, Line 2, column 3)					571,983,242
2	Less transmission plant excluded from ISO Rates (Note L)					
3	Less transmission plant included in DATT Ancillary Services (Note M)					
4	Transmission plant included in ISO Rates (Line 1 less Lines 2 & 3)					571,983,242
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP=	1.00000
<b>TRANSMISSION EXPENSES</b>						
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					105,522,986
7	Less transmission expenses included in DATT Ancillary Services (Attachment 20, Line 2 plus Line 3 and 1 line 4, Col. C) (Note K)					831,699
8	Included transmission expenses (Line 6 less Line 7)					104,701,317
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.99212
10	Percentage of transmission plant included in ISO Rates (Line 5)					TP
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE=	0.99212
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>						
12	Production	Form 1 Reference	\$	TP	Proration (Note Z)	Allocation
13	Transmission	354.20.b		0.00		
14	Distribution	354.21.b	2,978,438	1.00		2,978,438 (Note Z)
15	Other	354.21.b	27,734,794	0.00		- W&S Allocator
16	Total (sum Lines 12-15)	354.2a, 354.25, 354.26.b	1,499,180	0.00		(\$ -) Allocator
			3,972,412			2,978,438 = 0.09333 = WS
<b>COMMON PLANT ALLOCATOR (CE) (Note N)</b>						
17	Electric	200.3.c	\$		% Electric (Line 17 / Line 20)	W&S Allocator (Line 16, col. 6)
18	Gas	201.3.d			1.00000 *	0.09333 = CE
19	Water	201.3.e				
20	Total (sum Lines 17 - 19)					
<b>ANNUAL ALLOCATION FACTOR CALCULATION (Note A)</b>						
21	Annual Allocation Factor for Income Taxes and Return (ROE)					
22	Annual Allocation Factor for Income Taxes	Page 3, Line 33, Col. 5 / Page 2, Line 14, Col. 5				0
23	Annual Allocation Factor for Return on Rate Base	Page 3, Line 34, Col. 5 / Page 2, Line 14, Col. 5				0
24	Total Annual Allocation Factor for Income Taxes and Return (ROE) (Line 22 + Line 23)					0
25	Annual Allocation Factor for Income Taxes and Return (scaled basis point adder)					
26	Annual Allocation Factor for Income Taxes	Attach 2a Line 33 / Page 2, Line 14, Col. 5				0
27	Annual Allocation Factor for Return on Rate Base	Attach 2a Line 22 / Page 2, Line 14, Col. 5				0.06995158
28	Total Annual Allocation Factor for Income Taxes and Return (scale Line 26 + Line 27)					0
29	Additional Annual Allocation Factor for Income Taxes and Return	Line 28 - Line 24				0
<b>RETURN (R)</b>						
30	Preferred Dividends (118.26c) (positive number)					\$ -
<b>WEIGHTED AVERAGE COST OF CAPITAL (WACC)</b>						
31	Long Term Debt (112.18-21.c) (Attachment 8, Line 14, Col. 9) (Note BB)		\$	%	Cost (Note O)	Weighted
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 9) (Note BB)		925,000,000	46%	0.0311	0.0138 = WCLTD
33	Common Stock (Attachment 8, Line 14, Col. 8) (Note BB)		1,066,247,040	54%	0.1045	0.0567
34	Total (sum Lines 31-33)		2,021,247,040			0.0703 = R
<b>REVENUE CREDITS (Note AA)</b>						
<b>ACCOUNT 447 (SALES FOR RESALE)</b>						
35	a. Bundled Non-ISO Sales for Resale (311.a.k)			FERC Form No. 1, 310-311 (Note P)		
36	b. Bundled Sales for Resale					
37	Total (a+b)					
<b>ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note R)</b>						
38	Account 451 (Miscellaneous Service Revenue) (Note R)			FERC Form No. 1, 300.17.b		
<b>ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note Q)</b>						
39	Account 454 (Rent from Electric Property) (Note Q)			FERC Form No. 1, 300.19.b		
<b>ACCOUNT 456 (OTHER ELECTRIC PROPERTY) (Note U)</b>						
40	Account 456 (Other Electric Property) (Note U)			FERC Form No. 1, 330.a.a		744,096
40a	Firm Point-to-Point					744,096
40b	Other					
<b>SECTION 30.9 CREDITS</b>						
<b>42 OTHER REVENUE CREDITS</b>						
42a	Labor Related Revenues			W&S		0.09333
42b	Plant Related Revenues			GP		0.16285
42c	Transmission Related Revenues			TP		1.00000
42d	Other			DA		1.00000

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data  
WEST PENN POWER

For the 12 months ended 12/31/2022

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

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

Note  
Letter

- A Annual Allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points added to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.
  - B Prepayments shall exclude prepayments of income taxes.
  - C Transmission-related only.
  - D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. Balance shall not include permanent differences in the income tax allowance calculation (other than Equity AFUDC) unless and until specific Commission approval is obtained to include such differences in a separate 205 proceeding.
  - E Upon enactment of changes in tax law, income tax rates (federal, state) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
  - F The balances in accounts 190.210, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note J, Account 281 is not allocated.
  - G Identified in Form 1 as being only transmission related.
  - H As agreed to as part of the settlement of Docket No. ER21-253 and ER21-265, Cash Working Capital is a challengeable input that is capped at one-eighth of O&M and A&G allocated to transmission at page 3, Line 9, column 5 minus amortization of regulatory assets (page 3, Line 8, col. 5) unless supported by a fully-developed and reliable lead lag study. Interested parties will not challenge the input for the cash working capital allowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input does not exceed the one-eighth cap. It includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
  - I The currently effective income tax rate, where FTI is the Federal 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 STI 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, 266.8f) multiplied by (1-I-T) (page 3, Line 25).
- |       |   |
|-------|---|
| FTI = | 21.00%  |
| STI = | 9.99% (State Income Tax Rate or Composite STI)                |
| p =   | (percent of federal income tax deductible for state purposes) |
- K Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA, and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
  - L 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).
  - M Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
  - N Enter dollar amounts.
  - O Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. The ROE consists of a base ROE of 9.95% and a 10 basis point adder for participation in an RTD as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-010.
  - P Page 4, Line 37 must equal zero since all short-term power sales must be submetered and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
  - Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
  - R Excludes revenues unrelated to transmission services.
  - S The revenues credited on page 1, Lines 2-6 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GRSUs) which are not recovered under this Rate Formula Template. The formula rate is not intended to be used for rate-of-return calculations.
  - T Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. FERC account 405 - Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC.
  - U On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects, unless provision per settlement agreement section 2.23 requires inclusion.
  - V Calculates using a 15-month average balance.
  - W Includes only CWIP authorized by the Commission for inclusion in rate base.
  - X Any actual ROE incentive must be approved by the Commission, therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
  - Y Sub-transmission includes users before 1914V, but which reside in transmission FERC accounts.
  - Z To the extent transmission assets are transferred to KATCO, a rotation factor will be applied on a percent of the transmission gross plant transferred.
  - AA The STCs shall utilize a W-S allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula rate template in the same manner as the underlying associated plant assets or expenses that generate the credits.
  - BB Calculates using a 15-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 56%.
- Actual equity capitalization: 54.2% Equity Cap Not Triggered

**Schedule 1A Rate Calculation**

1	\$	831,669	Attachment H-11A, Page 4, Line 7
2	\$	-	Revenue Credits for Sched 1A - Note A
3	\$	831,669	Net Schedule 1A Expenses (Line 1 - Line 2)
4		49,649,926	Annual MWh in AP Zone - Note B
5	\$	0.0168	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of the AP Zone during the year used to calculate rates under Attachment H-11A
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

Return Calculation		Source Reference	
1	Rate Base	Attachment H-11A, page 2, Line 35, Col. 5	318,928,906
2	Preferred Dividends	enter positive Attachment H-11A, page 4, Line 30, Col. 6	0
Common Stock			
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,099,920,403
4	Less Preferred Stock	Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 6	2,491,076
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill	Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,182,287
7	Common Stock	Attachment 8, Line 14, Col. 8	1,096,247,040
Capitalization			
8	Long Term Debt	Attachment H-11A, page 4, Line 31, Col. 3	925,000,000
9	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock	Attachment H-11A, page 4, Line 33, Col. 3	1,096,247,040
11	Total Capitalization	Attachment H-11A, page 4, Line 34, Col. 3	2,021,247,040
12	Debt %	Total Long-Term Debt Attachment H-11A, page 4, Line 31, Col. 4	45.7638%
13	Preferred %	Preferred Stock Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock Attachment H-11A, page 4, Line 33, Col. 4	54.2362%
15	Debt Cost	Total Long-Term Debt Attachment H-11A, page 4, Line 31, Col. 5	0.0411
16	Preferred Cost	Preferred Stock Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock Attachment H-11A, page 4, Line 33, Col. 5	0.1045
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD) (Line 12 * Line 15)	0.0188
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0567
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0755
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	24,074,582

Income Taxes			
Income Tax Rates			
23	$T = 1 - \frac{((1 - \text{SIT}) * (1 - \text{FIT}))}{(1 - \text{SIT} * \text{FIT} * p)}$	Attachment H-11A, page 3, Line 23, Col. 3	28.89%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R}))$	Calculated	30.51%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 25, Col. 3	1.4063
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-11A, page 3, Line 26, Col. 3	(948,000.00)
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 27, Col. 3	25,598.69
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 28, Col. 3	(731,525.32)
29	Income Tax Calculation	(line 22 * line 24)	7,344,470.09
30	ITC adjustment	Attachment H-11A, page 3, Line-30, Col. 5	(217,110.02)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 31, Col. 5	35,999.78
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 32, Col. 5	(1,028,753.93)
33	Total Income Taxes	Sum lines 29 to 32	6,134,605.93

Return and Taxes			
34	Return and Income taxes with ROE	(Line 22 + Line 33)	30,209,188.38
35	Return with ROE	Attachment H-11A, Page 3, Line 34, Col. 5	24,074,582.45
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 33, Col. 5	6,134,605.93

Notes:

Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Col. 5

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	318,928,906
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
	Common Stock			
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	1,099,920,403
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	2,491,076
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,182,287
7	Common Stock		Attachment 8, Line 14, Col. 8	1,096,247,040
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	925,000,000
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	1,096,247,040
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,021,247,040
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	45.7638%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	54.2362%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0411
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5 plus 100 bps (Note A)	0.1145
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0188
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0621
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0809
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	25,804,331

Income Taxes				
	Income Tax Rates			
23	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$	Attachment H-11A, page 3, Line 23, Col. 3		28.89%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated		31.19%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 25, Col. 3		1.4063
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-11A, page 3, Line 26, Col. 3		(948,000.00)
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 27, Col. 3		25,598.69
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 28, Col. 3		(731,525.32)
29	Income Tax Calculation	(line 22 * line 24)		8,047,290.20
30	ITC adjustment	Attachment H-11A, page 3, Line 30, Col. 5		(217,110.02)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 31, Col. 5		35,999.78
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 32, Col. 5		(1,028,753.93)
33	Total Income Taxes	Sum lines 29 to 32		6,837,426.03

Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder	(Line 22 + Line 33)		32,641,756.81
35	Return with incentive adder	Line 22		25,804,330.78
36	Income Tax with incentive adder	Line 33		6,837,426.03
37	Incremental Return and incomes taxes for increase in ROE	Line 34 minus Attachment 2 Line 34		2,432,568.43
38	Rate Base	Line 1		318,928,906.06
39	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 37 / Line 38		0.00763

Notes:

[A] Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be utilized to calculate additional revenue requirement only in the instance there exists Commission approved ROE incentive projects.

**Incentive ROE NITS Worksheet Support**  
Net Plant Detail

Line No.	Project Name (Note A)	RTEP Project Number	Project Gross Plant (Note B)	Dec-21 (Note C)	Jan-22 (Note C)	Feb-22 (Note C)	Mar-22 (Note C)	Apr-22 (Note C)	May-22 (Note C)	Jun-22 (Note C)	Jul-22 (Note C)	Aug-22 (Note C)	Sep-22 (Note C)	Oct-22 (Note C)	Nov-22 (Note C)	Dec-22 (Note C)
1a			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1b			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1d			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1e			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1f			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Subtotal															

NOTE

[A] Utilize only in the instance there exists Commission approved ROE incentive projects

[C] Company records

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

**Incentive ROE NITS Worksheet Support**  
Net Plant Detail

Accumulated Depreciation													(A)	(B)	(C)	(D)	(E)	
	Dec-21 (Note C)	Jan-22 (Note C)	Feb-22 (Note C)	Mar-22 (Note C)	Apr-22 (Note C)	May-22 (Note C)	Jun-22 (Note C)	Jul-22 (Note C)	Aug-22 (Note C)	Sep-22 (Note C)	Oct-22 (Note C)	Nov-22 (Note C)	Dec-22 (Note C)	Project Net Plant (Note H)	ROE Basis Pts adder (Note D)	Return and income taxes without adder (Note E)	Return and income taxes with ROE adder (Note F)	Incremental return and income taxes (Note G)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		\$0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00

NOTES

[C] Company records

[F] Col. A\*((Attachment H-11A, Page 4, Line 29, Col. 6) \* Col. B/100+Attachment H-11A, Page 4, Line 24, Col. 6)

[D] Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder

[G] Taken to Attachment H-11A, Page 3, Line 36, Col. 3

[E] Col. A \* Attachment H-11A, Page 4, Line 24, Col. 6

[H] Utilizes a 13-month average.

\$0.00

Gross Plant Calculation

			[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total
1	December	2021	-	187,365,933	561,006,836	2,747,054,734	119,837,042	218,394,716	-	3,646,293,329
2	January	2022	-	187,297,724	561,183,211	2,755,104,836	120,236,496	218,525,879	-	3,655,050,422
3	February	2022	-	187,364,249	562,118,381	2,763,332,637	120,389,477	218,755,812	-	3,664,596,307
4	March	2022	-	187,246,175	555,870,037	2,769,949,568	121,182,066	219,561,910	-	3,666,563,581
5	April	2022	-	187,434,828	566,559,176	2,779,824,068	121,084,896	220,248,935	-	3,687,717,076
6	May	2022	-	187,624,888	569,192,288	2,787,242,907	121,111,592	220,338,059	-	3,697,884,846
7	June	2022	-	187,687,799	578,651,565	2,792,503,763	121,200,594	220,528,948	-	3,712,884,870
8	July	2022	-	187,948,049	577,661,096	2,799,527,758	121,349,192	215,843,795	-	3,714,381,840
9	August	2022	-	187,915,930	578,217,511	2,809,868,164	121,473,968	216,341,633	-	3,725,901,276
10	September	2022	-	188,799,469	583,599,924	2,819,274,215	128,369,727	216,065,227	-	3,747,309,094
11	October	2022	-	187,681,165	570,555,570	2,827,082,092	128,162,501	217,166,531	-	3,742,966,695
12	November	2022	-	188,313,678	573,565,426	2,834,492,053	129,018,534	218,187,673	-	3,755,263,687
13	December	2022	-	188,804,538	597,601,127	2,842,439,684	131,444,847	218,186,566	-	3,789,672,225
14	13-month Average	[A] [C]	-	187,806,494	571,983,242	2,794,438,191	123,450,841	218,318,899	-	3,708,191,173
			Production	Transmission	Distribution	Intangible	General	Common		Total
		[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	356.1		
15	December	2021	-	748,374,490	2,559,704,415	119,837,042	219,127,230	-	-	3,647,043,177
16	January	2022	-	748,482,656	2,567,822,724	120,236,496	219,258,393	-	-	3,655,800,270
17	February	2022	-	749,484,350	2,575,984,001	120,389,477	219,488,327	-	-	3,665,346,155
18	March	2022	-	743,117,933	2,582,719,005	121,182,066	220,294,425	-	-	3,667,313,429
19	April	2022	-	753,995,725	2,592,404,853	121,084,896	220,981,449	-	-	3,688,466,924
20	May	2022	-	756,818,897	2,599,633,632	121,111,592	221,070,573	-	-	3,698,634,694
21	June	2022	-	766,341,085	2,604,831,577	121,200,594	221,261,462	-	-	3,713,634,718
22	July	2022	-	765,610,866	2,611,595,321	121,349,192	216,576,309	-	-	3,715,131,688
23	August	2022	-	766,135,162	2,621,967,847	121,473,968	217,074,147	-	-	3,726,651,124
24	September	2022	-	772,401,114	2,630,490,359	128,369,727	216,797,742	-	-	3,748,058,942
25	October	2022	-	758,238,456	2,639,416,540	128,162,501	217,899,046	-	-	3,743,716,543
26	November	2022	-	761,880,825	2,646,193,988	129,018,534	218,920,187	-	-	3,756,013,535
27	December	2022	-	786,407,387	2,653,650,759	131,444,847	218,919,080	-	-	3,790,422,073
28	13-month Average		-	759,791,458	2,606,647,309	123,450,841	219,051,413	-	-	3,708,941,021

Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common
		[B]	205.44.g	207.57.g	207.74.g	company records	207.98.g	company records
29	December	2021	-	1,721	15,613	-	732,514	-
30	January	2022	-	1,721	15,613	-	732,514	-
31	February	2022	-	1,721	15,613	-	732,514	-
32	March	2022	-	1,721	15,613	-	732,514	-
33	April	2022	-	1,721	15,613	-	732,514	-
34	May	2022	-	1,721	15,613	-	732,514	-
35	June	2022	-	1,721	15,613	-	732,514	-
36	July	2022	-	1,721	15,613	-	732,514	-
37	August	2022	-	1,721	15,613	-	732,514	-
38	September	2022	-	1,721	15,613	-	732,514	-
39	October	2022	-	1,721	15,613	-	732,514	-
40	November	2022	-	1,721	15,613	-	732,514	-
41	December	2022	-	1,721	15,613	-	732,514	-
42	13-month Average		-	1,721	15,613	-	732,514	-

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 1-5, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Sub-transmission balance from company records
- [E] Transmission amount excludes sub-transmission
- [F] Distribution amount includes sub-transmission

Accumulated Depreciation Calculation

		[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total	
1	December	2021	-	97,956,497	208,350,684	841,220,412	90,362,855	100,662,082	-	1,240,596,033
2	January	2022	-	98,168,900	209,106,720	844,783,180	91,163,455	101,354,209	-	1,246,407,564
3	February	2022	-	98,321,972	209,641,312	847,519,569	92,075,790	102,045,332	-	1,251,282,002
4	March	2022	-	98,486,750	202,012,331	852,891,958	92,883,111	102,731,056	-	1,250,518,456
5	April	2022	-	98,722,421	202,490,692	856,471,142	93,697,664	103,415,608	-	1,256,075,105
6	May	2022	-	98,962,894	203,203,399	860,430,349	94,511,482	103,582,913	-	1,261,728,143
7	June	2022	-	99,204,597	203,661,211	863,449,984	95,325,064	104,272,751	-	1,266,709,011
8	July	2022	-	99,432,464	201,646,903	867,999,729	96,142,049	100,033,113	-	1,265,821,794
9	August	2022	-	99,617,968	202,461,081	870,691,880	96,959,781	100,707,367	-	1,270,820,109
10	September	2022	-	99,797,019	202,828,929	873,853,000	97,819,362	101,382,255	-	1,275,883,546
11	October	2022	-	100,033,391	197,034,320	880,338,363	98,716,494	102,058,281	-	1,278,147,458
12	November	2022	-	100,213,037	197,793,950	882,038,882	99,611,880	102,917,515	-	1,282,362,228
13	December	2022	-	100,444,864	200,000,635	886,351,562	100,180,299	103,226,774	-	1,289,759,270
14	13-month Average	[A] [C]	-	99,181,752	203,094,782	863,695,385	95,342,253	102,183,789	-	1,264,316,209

		Production	Transmission	Distribution	Intangible	General	Common	Total
15	December	2021	306,308,324	743,276,265	90,362,855	100,991,326	356.1	1,240,938,770
16	January	2022	307,276,765	746,626,708	91,163,455	101,685,025	-	1,246,751,953
17	February	2022	307,964,432	749,210,102	92,075,790	102,377,721	-	1,251,628,045
18	March	2022	300,500,232	754,417,791	92,883,111	103,065,018	-	1,250,866,152
19	April	2022	301,214,267	757,761,382	93,697,664	103,751,142	-	1,256,424,454
20	May	2022	302,167,451	761,480,193	94,511,482	103,920,020	-	1,262,079,145
21	June	2022	302,866,969	764,258,203	95,325,064	104,611,430	-	1,267,061,667
22	July	2022	301,080,530	768,580,159	96,142,049	100,373,365	-	1,266,176,103
23	August	2022	302,080,216	771,086,883	96,959,781	101,049,191	-	1,271,176,071
24	September	2022	302,627,119	774,069,030	97,819,362	101,725,652	-	1,276,241,162
25	October	2022	297,068,884	780,318,099	98,716,494	102,403,250	-	1,278,506,726
26	November	2022	298,008,163	781,839,050	99,611,880	103,264,056	-	1,282,723,150
27	December	2022	300,446,679	785,919,980	100,180,299	103,574,887	-	1,290,121,845
28	13-month Average	-	302,277,695	764,526,450	95,342,253	102,522,468	-	1,264,668,865

Reserve for Depreciation of Asset Retirement Costs		Production	Transmission	Distribution	Intangible	General	Common
29	December	2021	1,142	12,350	-	329,244	-
30	January	2022	1,145	12,428	-	330,817	-
31	February	2022	1,148	12,505	-	332,389	-
32	March	2022	1,151	12,583	-	333,961	-
33	April	2022	1,154	12,661	-	335,534	-
34	May	2022	1,158	12,738	-	337,106	-
35	June	2022	1,161	12,816	-	338,679	-
36	July	2022	1,164	12,894	-	340,251	-
37	August	2022	1,167	12,971	-	341,824	-
38	September	2022	1,170	13,049	-	343,396	-
39	October	2022	1,173	13,127	-	344,969	-
40	November	2022	1,176	13,204	-	346,541	-
41	December	2022	1,179	13,282	-	348,114	-
42	13-month Average	-	1,161	12,816	-	338,679	-

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 7-11, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes reserve for depreciation of asset retirement costs
- [D] Sub-transmission balance from company records
- [E] Transmission amount excludes sub-transmission
- [F] Distribution amount includes sub-transmission

	[1]	[2]	[3]	[4]	[5]	[6]
	ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
	Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
	[B]	[C]	[D]	[E]		
1 December 31 12/31/2022 [A]	-	(64,941,288)	(5,204,794)	4,399,049	-	(65,747,033)
	ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)					
	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
2 December 31 12/31/2022 [G]	-	61,436,876	4,281,854	16,045,986	-	81,764,716

Notes:

[A] Year-end balance with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Attachment H-11A, page 2, Lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively

[B] FERC Account No. 282 is adjusted for the following items.

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
3 12/31/2022			(7,005,994)			3,501,582

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
4 12/31/2022		292,681	(1,496,724)			281,103

[D] FERC Account No. 190 is adjusted for the following items.

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
5 12/31/2022		885,733	(4,775,359)	15,683,543		(146,979)

[E] See Attachment H-11A, page 5, note J; 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).

[F] Sourced from Attachment 5b, page 1, col. O for PTRR & Attachment 5C, page 2, col. O for ATRR

[G] Sourced from Attachment 5a, page 1, Lines 1-5, col. 4

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

Summary of Transmission ADIT (Prior to adjusted items)			
Line	2	3	4
	Transmission Ending (Note F)	End Plant & Labor Related Allocated to Transmission (page 1, Col. K)	Total Transmission Ending (col. 2 + col. 3) (Note E)
1 ADIT- 282 From Account Subtotal Below	61,436,876	-	61,436,876
2 ADIT-283 From Account Subtotal Below	4,281,854	-	4,281,854
3 ADIT-190 From Account Subtotal Below	16,045,986	-	16,045,986
4 ADIT-281 From Account Subtotal Below	-	-	-
5 ADIT-255 From Account Subtotal Below	-	-	-
<b>Total (sum rows 1-5)</b>	<b>81,764,716</b>	<b>-</b>	<b>81,764,716</b>

Summary of Transmission ADIT (Prior to adjusted items)						
Line	A	B	C	D	E	F
	End Plant Related (Note A)	End Labor Related (Note B)	Plant & Labor Subtotal (Col. A + Col. B)	Gross Plant Allocator (Note C)	Wages & Salary Allocator (Note D)	End Plant & Labor Related ADIT (Col. A * Col. D) + (Col. B * Col. E)
1 ADIT- 282 From Account Total Below	-	-	-	16.29%	9.33%	-
2 ADIT-283 From Account Total Below	-	-	-	16.29%	9.33%	-
3 ADIT-190 From Account Total Below	-	-	-	16.29%	9.33%	-
4 ADIT-281 From Account Total Below	-	-	-	16.29%	9.33%	-
5 ADIT-255 From Account Total Below	-	-	-	16.29%	9.33%	-
<b>6 Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes  
A From column F (beginning on page 2)  
B From column G (beginning on page 2)  
C Refers to Attachment H-11A, page 2, line 6, col. 4  
D Refers to Attachment H-11A, page 4, line 16, col. 6  
E Total Transmission Ending taken to Attachment 5, line 2  
F From column E (beginning on page 2) by account

A	B	C	D	E	F	G	
<b>ADIT-190</b>	<b>End of Year Balance p234.18.c</b>	<b>Retail Related</b>	<b>Gas, Prod Or Other Related</b>	<b>Only Transmission Related</b>	<b>Plant Related</b>	<b>Labor Related</b>	<b>JUSTIFICATION</b>
Accrued Taxes	12,426			12,426			
Accum. Prov. For Injuries and Damages	108,611			108,611			
Employee Compensation	109,391			109,391			
FAS 112 - Medical Benefit Accrual	51,440			51,440			
FAS 123R Employee Compensation	16,390			16,390			
Federal Long Term	1,828,582			1,828,582			
FAS109	2,709			2,709			
Pension/OPEB	400,223			400,223			
Post Retirement Benefits FAS 106	885,733			885,733			
Service Company Timing	117,909			117,909			
State Income Tax Deductible	98,855			98,855			
Vacation Accrual	78,304			78,304			
Capitalized Interest	2,651,922			2,651,922			
CAC	15,693,543			15,693,543			
Cost of Removal	(1,221,982)			(1,221,982)			
Property FAS109	(4,778,068)			(4,778,068)			
<b>Subtotal</b>	<b>16,045,986</b>	<b>-</b>	<b>-</b>	<b>16,045,986</b>	<b>-</b>	<b>-</b>	

**Instructions for Account 190:**

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

A	B	C	D	E	F	G	
<b>ADIT- 282</b>	<b>End of Year Balance p275.9.k</b>	<b>Retail Related</b>	<b>Gas, Prod Or Other Related</b>	<b>Only Transmission Related</b>	<b>Plant Related</b>	<b>Labor Related</b>	<b>JUSTIFICATION</b>
A&G Expenses	8,008,170			8,008,170			
Accelerated Tax Depr	48,909,501			48,909,501			
AFLDC Debt	1,708,880			1,708,880			
Capital Vertical Tree Trimming	5,327,342			5,327,342			
Capitalized Pension	(218,430)			(218,430)			
Casualty Loss	432,637			432,637			
FAS123R Items	(13,018)			(13,018)			
Highway Relocations	7,560			7,560			
Meters and Transformers	36,491			36,491			
OPEB	(962,518)			(962,518)			
Other Basis Differences	(9,285,505)			(9,285,505)			
Tax Repairs	14,467,711			14,467,711			
R&D Cost	44,050			44,050			
Property FAS109	(7,005,994)			(7,005,994)			
<b>Subtotal</b>	<b>61,436,876</b>	-	-	<b>61,436,876</b>	-	-	

**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, 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 & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	
<b>ADIT-283</b>	<b>End of Year Balance p277.19.k</b>	<b>Retail Related</b>	<b>Gas, Prod Or Other Related</b>	<b>Only Transmission Related</b>	<b>Plant Related</b>	<b>Labor Related</b>	<b>JUSTIFICATION</b>
Deferred Charge-EIB	158,696			158,696			
Service Company Timing	2,453,079			2,453,079			
Pension OPEB	1,667,825			1,667,825			
Post Retirement Benefits FAS 106	292,681			292,681			
PJM Receivable	580,384			580,384			
Property FAS109 Gross-up	(870,810)			(870,810)			
<b>Subtotal</b>	4,281,854	-	-	4,281,854	-	-	

**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 Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	JUSTIFICATION
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
<b>Subtotal</b>							

**Instructions for Account 281:**

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

A	B	C	D	E	F	G	JUSTIFICATION
ADIT-255	End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
[Redacted Content]							
Subtotal							

**Instructions for Account 255:**

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

Line		A	B	C	D	E	F	G	H	I
		<b>2022 Quarterly Activity and Balances</b>								
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	

		2022 PTRR						
Line	Account	J	K	L	M	N	O	P
		Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Page 1, row 2,4,6 Column A+B+D+F+H	J-L	Attachment 5-ADIT Summary, Lines 3, 4, and 5	M-N	Line 7= J-N-O Lines 8-9= -J+N+O
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate
7	PTRR Total Account 190	16,045,986	0	0	16,045,986	11,793,917	4,252,070	-
8	PTRR Total Account 282	61,436,876	0	0	61,436,876	(7,005,994)	68,442,870	-
9	PTRR Total Account 283	4,281,854	0	0	4,281,854	(1,204,043)	5,485,897	-
10	PTRR Total ADIT Subject to Normalization	(49,672,743)	-	-	(49,672,743)	3,583,880	78,180,837	-

**Notes:**  
1. Attachment 5b will only be populated within the PTRR

Line		A	B	C	D	E	F	G	H	I
2022 Quarterly Activity and Balances										
		<b>Beginning 190 (including adjustments)</b>	<b>Q1 Activity</b>	<b>Ending Q1</b>	<b>Q2 Activity</b>	<b>Ending Q2</b>	<b>Q3 Activity</b>	<b>Ending Q3</b>	<b>Q4 Activity</b>	<b>Ending Q4</b>
1	PTRR	6,442,582	(816,222)	5,626,360	248,510	5,874,869	(198,987)	5,675,883	77,992	5,753,874
2	ATRR	4,830,814	84,420	4,915,234	34,761	4,949,995	(6,059)	4,943,936	(691,866)	4,252,070
		<b>Beginning 190 (including adjustments)</b>	<b>Pro-rated Q1</b>	<b>Pro-rated Q2</b>	<b>Pro-rated Q3</b>	<b>Pro-rated Q4</b>				
3	PTRR	6,442,582	(617,198)	125,957	(50,701)	214				
4	ATRR	4,830,814	63,835	17,619	(1,544)	(1,896)				
		<b>Beginning 282 (including adjustments)</b>	<b>Q1 Activity</b>	<b>Ending Q1</b>	<b>Q2 Activity</b>	<b>Ending Q2</b>	<b>Q3 Activity</b>	<b>Ending Q3</b>	<b>Q4 Activity</b>	<b>Ending Q4</b>
5	PTRR	73,025,442	1,339,240	74,364,682	1,473,533	75,838,215	1,424,215	77,262,430	1,390,832	78,653,262
6	ATRR	66,516,052	(800,514)	65,715,538	(753,655)	64,961,883	678,163	65,640,045	2,802,825	68,442,870
		<b>Beginning 282 (including adjustments)</b>	<b>Pro-rated Q1</b>	<b>Pro-rated Q2</b>	<b>Pro-rated Q3</b>	<b>Pro-rated Q4</b>				
7	PTRR	73,025,442	1,012,686	746,859	362,882	3,810				
8	ATRR	66,516,052	(605,320)	(381,990)	172,792	7,679				
		<b>Beginning 283 (including adjustments)</b>	<b>Q1 Activity</b>	<b>Ending Q1</b>	<b>Q2 Activity</b>	<b>Ending Q2</b>	<b>Q3 Activity</b>	<b>Ending Q3</b>	<b>Q4 Activity</b>	<b>Ending Q4</b>
9	PTRR	3,616,456	207,591	3,824,047	123,568	3,947,615	85,368	4,032,983	106,222	4,139,204
10	ATRR	3,699,581	(104,747)	3,594,834	274,756	3,869,590	(8,470,347)	(4,600,757)	9,460,740	4,859,983
		<b>Beginning 283 (including adjustments)</b>	<b>Pro-rated Q1</b>	<b>Pro-rated Q2</b>	<b>Pro-rated Q3</b>	<b>Pro-rated Q4</b>				
11	PTRR	3,616,456	156,973	62,630	21,751	291				
12	ATRR	3,699,581	(79,206)	139,260	(2,158,198)	25,920				

		2022 PTRR							2022 ATRR								
Line	Account	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate	Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Page 1, row 4, 8, 12 column A+B+D+F+H	H-J	D-K	Attachment 5-ADIT Summary, Lines 3, 4, and 5	E-M	K+L-M-N	Line 5= H-M-O Lines 6-7= -H+M+O
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate							
1	PTRR Total Account 190	16,227,430	(688,707)	5,900,854	10,326,576	10,473,555	(146,979)	5,900,854									
2	PTRR Total Account 282	82,412,590	5,627,820	75,151,680	7,260,911	3,759,328	3,501,582	(75,151,680)									
3	PTRR Total Account 283	5,751,876	522,748	3,858,102	1,893,775	1,612,672	281,103	(3,858,102)									
4	PTRR Total ADIT Subject to Normalization	(71,937,037)	(6,839,276)	(73,108,928)	1,171,891	15,845,555	3,635,706	(73,108,928)									
5	ATRR Total Account 190	16,045,986	(578,744)	4,908,828	11,137,158	(810,582)	11,793,917	(1,320,362)	(146,979)	4,399,049							
6	ATRR Total Account 282	61,436,876	1,926,818	65,709,213	(4,272,337)	11,533,248	(7,005,994)	10,765,322	3,501,582	(64,941,288)							
7	ATRR Total Account 283	4,281,854	1,160,402	1,627,357	2,654,497	(760,723)	(1,204,043)	2,816,715	281,103	(5,204,794)							
8	ATRR Total ADIT Subject to Normalization	(49,672,743)	(3,665,965)	(62,427,741)	12,754,998	9,961,943	3,583,880	12,261,676	3,635,706	(65,747,033)							

**Notes:**  
1. Attachment 5c will only be populated within the ATRR

1 **Calculation of PBOP Expenses**

	<b><u>Amount</u></b>	<b><u>Source</u></b>
2		
3 Total FirstEnergy PBOP expenses	-\$15,646,300	FirstEnergy 2019 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,161,999,525	FirstEnergy 2019 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0072	
6 labor (labor not capitalized) current year, transmission only	4,942,662	WEST PENN POWER Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$35,770	
8 PBOP expense in Account 926 for current year, total company	(4,138,659)	WEST PENN POWER Account 926: Company Records
9 W&S Labor Allocator	9.333%	
10 Allocated Transmission PBOP (line 8 * line 9)	(386,268)	
11 PBOP Adjustment for Attachment H-11A, page 3, line 6 (line 7 - line 10)	350,498	

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

**Taxes Other than Income Calculation**

	[A]	12/31/2022
<b>1 Payroll Taxes</b>		
1a FICA	263.i	2,200,819
1b Federal Unemployment Tax	263.i	32,518
1c PA Unemployment Tax	263.i	127,927
1d	263.i	
1z	<b>Payroll Taxes Total</b>	<b>2,361,264</b>
<b>2 Highway and Vehicle Taxes</b>		
2a Federal Heavy Vehicle Use	263.i	6,976
2b	263.i	
2z	<b>Highway and Vehicle Taxes</b>	<b>6,976</b>
<b>3 Property Taxes</b>		
3a Pennsylvania Local Realty Tax	263.i	210,555
3b WV Local Property Tax	263.i	12,488
3c	263.i	
3z	<b>Property Taxes</b>	<b>223,043</b>
<b>4 Gross Receipts and Taxes Non-Functionalized to Transmission</b>		
<b>Gross Receipts</b>		
4a Gross Receipts Tax	263.i	\$66,253,281.00
<b>Taxes Non-Functionalized to Transmission [B]</b>		
4b	263.i	
4c	263.i	
4z	<b>Gross Receipts and Taxes Non-Functionalized to Transmission</b>	<b>66,253,281</b>
<b>5 Other Taxes</b>		
5a Sales & Use Tax	263.i	50,000
5b Real Estate Tax - PA	263.i	2,255,425
5c	263.i	
5z	<b>Other Taxes</b>	<b>2,305,425</b>
<b>6z Payments in lieu of taxes</b>		
7		
Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		<b>\$71,149,989.00</b>

Notes:

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

[B] Includes items that are not functionalized to transmission

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Proprietary Capital	AGC Investment Equity Adj [B]	Preferred Stock	Account 216.1	Account 216.1 Renaissance Adj [C]	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)	112.18-21.c
1	December 2021	951,546,148			1,196,302		3,327,697		947,022,149	975,000,000
2	January 2022	967,211,381			1,196,302		3,132,936		962,882,143	975,000,000
3	February 2022	980,133,578			1,196,302		3,050,716		975,886,560	975,000,000
4	March 2022	1,114,485,434			1,192,328		2,912,225		1,110,380,881	975,000,000
5	April 2022	1,122,943,224			1,192,328		2,773,735		1,118,977,161	875,000,000
6	May 2022	1,129,518,933			1,192,328		2,635,244		1,125,691,360	875,000,000
7	June 2022	1,140,604,977			1,188,436		2,496,754		1,136,919,787	875,000,000
8	July 2022	1,151,120,775			1,188,436		2,358,264		1,147,574,075	875,000,000
9	August 2022	1,162,663,569			1,188,436		2,219,773		1,159,255,360	875,000,000
10	September 2022	1,161,755,953			1,178,037		2,081,283		1,158,496,633	875,000,000
11	October 2022	1,168,901,003			1,178,037		1,942,792		1,165,780,174	875,000,000
12	November 2022	1,175,884,251			1,178,037		1,804,302		1,172,901,912	875,000,000
13	December 2022	1,072,196,009			1,104,427		1,648,265		1,069,443,317	1,125,000,000
14	13-month Average	1,099,920,403	-	-	1,182,287	-	2,491,076	-	1,096,247,040	925,000,000

Notes:

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

[B] AGC's capital structure adjustment per FERC Docket No. ER84-504-000

[C] Renaissance issued securitized debt in 2007 and the proceeds were distributed up to West Penn Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Stated Value Inputs

Formula Rate Protocols  
Section VIII.A

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

SFC's ROE is set to: 10.45%

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

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

Total FirstEnergy PBOP expenses -\$15,646,300  
Labor dollars (FirstEnergy) \$2,161,999.525  
cost per labor dollar -\$0.0072

3. Depreciation Rates (1)

FERC Account		<u>WPP-Depr %</u> <u>(WV)</u>
350.2	Land and Land Rights - Easements	1.54%
352	Structure and Improvements	1.60%
353.1	Station Equipment - Other	1.53%
353.4	Station Equipment - SCADA	0.09%
354	Towers and Fixtures	1.31%
355	Poles and Fixtures	2.45%
356.1	Overhead Conductors & Devices - Other	1.58%
356.2	Overhead Conductors & Devices - Clearing	1.17%
358	Underground Conductors and devices	2.96%
389.2	Land Rights	1.26%
390.1	Structures and Improvements - Owned	
	Arnold Service Center	2.56%
	Boyce Service Center	3.28%
	Butler Service Center	3.51%
	Charleroi Service Center	2.39%
	Clarion Service Center and Pole Yard	2.10%
	Connellsville Conference Center	1.63%
	Connellsville Hazardous material	2.83%
	Connellsville meter lab and storehouse	0.19%
	Connellsville covered storage and office	3.03%
	Connellsville quonset storehouse	0.00%
	Connellsville general and transformer shop	3.85%
	Connellsville oil storage/water separator	0.00%
	Connellsville garage	2.77%
	Connellsville west side complex	0.23%
	Dunbar Storage Facility	4.11%
	Greenburg Corp Center A Wing	2.00%
	Greenburg Corp Center B Wing	2.83%
	Greenburg Corp Center C Wing	3.00%
	Greenburg Corp Center Main building	2.42%
	Greenburg Corp Center Parking garage	0.00%
	Jeanette Service Center	1.59%
	Jeanette Service Center garage	2.46%
	Jefferson Service Center	2.24%
	Kittanning Service Center	3.82%
	Kittanning Service Center garage	2.13%
	Latrobe Service Center	2.21%
	McConnellsburg Service Center	3.59%
	Pleasant Valley Service Center	2.54%
	St. Marys Service Center	2.89%
	St. Marys Service Center garage	3.07%
	State College Service Center garage	2.47%
	Washington Service Center	2.60%
	Waynesboro Service Center	3.76%
	Waynesboro Service Center garage	2.79%
	Minor Structures	3.31%
391.1	Office Furniture & Equipment - Furniture & Fixtures	5.95%
391.2	Office Furniture & Equipment - Information Systems	15.56%
391.3	Office Furniture & Equipment - Data Handling	4.81%
391.5	Smart Meters Hardware	11.03%
392.1	Transportation Equipment - Autos	13.37%
392.2	Transportation Equipment - Light Trucks	7.84%
392.3	Transportation Equipment - Medium and Heavy Trucks	1.49%
392.4	Transportation Equipment - Trailers	2.08%
392.5	Earth Moving Equipment	0.00%
392.6	Transportation Equipment - ATV	7.08%
393	Storage equipment	4.64%
394	Tools, shop and garage equipment	6.82%
395	Laboratory equipment	1.83%
396	Power operated equipment	2.26%
397	Communication equipment	8.35%
398	Miscellaneous equipment	7.56%

Note: (1) Account 303 amortization period is 7 years. Depreciation/amortization rates listed as agreed to as part of the settlement of Docket No. ER21-253 for transmission formula rate purposes.

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED	12/31/2022										
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Long Term Debt Cost at Year Ended:	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year*	Weighted Outstanding Ratios	Effective Cost Rate (Table 2, Col. kk)	Weighted Debt Cost at t = N (h) * (i)
	12/31/2022			(table 2, col. cc)	(table 2, col. qq)			(col e. * col. f)/12)	(col. q/col. q total)		
<b>First Mortgage Bonds:</b>											
(1) 4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$ 150,000,000	\$ 149,871,802	\$ 149,145,922	12	\$ 149,145,922.40	16.90%	3.43%	0.59%
(2) 3.34%, Senior Unsecured Note		4/16/2012	4/15/2022	\$ 100,000,000	\$ 99,275,256	\$ -	3	\$ -	0.00%	3.88%	0.00%
(3) 3.84%, Senior Unsecured Note		12/15/2016	12/15/2046	\$ 100,000,000	\$ 99,256,827	\$ 99,406,520	12	\$ 99,406,519.69	11.27%	4.13%	0.47%
(4) 4.09%, Senior Unsecured Note		9/15/2017	9/15/2047	\$ 100,000,000	\$ 99,328,505	\$ 99,446,968	12	\$ 99,446,968.07	11.27%	4.18%	0.47%
(5) 4.14%, Senior Unsecured Note		12/15/2017	12/15/2047	\$ 275,000,000	\$ 273,263,238	\$ 273,561,093	12	\$ 273,561,092.78	31.00%	4.26%	1.32%
(6) 4.22%, Senior Unsecured Note		5/21/2019	6/1/2059	\$ 100,000,000	\$ 99,300,973	\$ 99,364,082	12	\$ 99,364,081.93	11.26%	4.25%	0.48%
(7) 4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$ 150,000,000	\$ 149,083,113	\$ 149,160,556	12	\$ 149,160,555.75	16.90%	4.25%	0.72%
(8) 5.29%, Senior Unsecured Note		12/13/2022	1/15/2033	\$ 250,000,000	\$ 249,463,813	\$ 249,466,431	1	\$ 12,302,454.15	1.33%	5.32%	0.02%
<b>TOTALS</b>				\$ 1,225,000,000	\$ 1,225,000,000	\$ 1,119,551,572		\$ 882,397,596	100.000%		4.11% **

t = time  
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.  
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.  
\* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).  
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 0.2650%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.02%).  
\*\* This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

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

YEAR ENDED	12/31/2022											
Long Term Debt Issuances	Affiliate	(aa) Issue Date	(bb) Maturity Date	(cc) Amount Issued	(dd) (Discount) Premium at Issuance	(ee) Issuance Expense	(ff) Loss/Gain on Reacquired Debt	(gg) Net Proceeds	(hh) Net Proceeds Ratio	(ii) Coupon Rate	(jj) Annual Interest	(kk) Effective Cost Rate* (Yield to Maturity at issuance, t = 0)
								(col. cc + col. dd - col. ee - col. ff)	(col. gg/col. cc)*100		(col. cc * col. ii)	
(1) 4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$ 150,000,000	\$ -	\$ 1,128,198	\$ -	\$ 148,871,802	99.2479	0.0445	\$ 6,675,000	4.50%
(2) 3.34%, Senior Unsecured Note		4/16/2012	4/15/2022	\$ 100,000,000	\$ -	\$ 724,744	\$ -	\$ 99,275,256	99.2753	0.0334	\$ 3,340,000	3.43%
(3) 3.84%, Senior Unsecured Note		12/15/2016	12/15/2046	\$ 100,000,000	\$ -	\$ 743,173	\$ -	\$ 99,256,827	99.2568	0.0384	\$ 3,840,000	3.88%
(4) 4.09%, Senior Unsecured Note		9/15/2017	9/15/2047	\$ 100,000,000	\$ -	\$ 671,495	\$ -	\$ 99,328,505	99.3285	0.0409	\$ 4,090,000	4.13%
(5) 4.14%, Senior Unsecured Note		12/15/2017	12/15/2047	\$ 275,000,000	\$ -	\$ 1,716,762	\$ -	\$ 273,283,238	99.3757	0.0414	\$ 11,385,000	4.18%
(6) 4.22%, Senior Unsecured Note		5/21/2019	6/1/2059	\$ 100,000,000	\$ -	\$ 699,027	\$ -	\$ 99,300,973	99.3010	0.0422	\$ 4,220,000	4.26%
(7) 4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$ 150,000,000	\$ -	\$ 916,887	\$ -	\$ 149,083,113	99.3887	0.0422	\$ 6,330,000	4.25%
(8) 5.29%, Senior Unsecured Note		12/13/2022	1/15/2033	\$ 250,000,000	\$ -	\$ 536,187	\$ -	\$ 249,463,813	99.7855	0.0529	\$ 13,225,000	5.32%
<b>TOTALS</b>				\$ 1,225,000,000	\$ -	\$ 7,136,473	\$ -	\$ 1,217,863,527			\$ 53,105,000	

\* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation  
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C<sub>0</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1</sub>, C<sub>2</sub>, ..., C<sub>n</sub>);

Transmission Enhancement Charge (TEC) Worksheet  
To be completed in conjunction with Attachment H-11A

(1) Line No.	(2) Reference	(3) Transmission	(4) Allocater
1	Gross Transmission Plant - Total Attach. H-11A, p. 2, line 2, col. 5 (Row A)	\$ 571,983,242	
2	Net Transmission Plant - Total Attach. H-11A, p. 2, line 14, col. 5 (Row B)	\$ 368,858,460	
<b>QAM EXPENSE</b>			
3	Total QAM Allocated to Transmission Attach. H-11A, p. 3, line 9, col. 5	\$ 25,354,888	4.432768%
4	Annual Allocation Factor for QAM (line 3 divided by line 1, col. 3)		
<b>GENERAL, INTANGIBLE, AND COMMON (G, I, &amp; C) DEPRECIATION EXPENSE</b>			
5	Total G, I, & C depreciation expense Attach. H-11A, p. 3, lines 11 & 13, col. 5	\$ 1,714,221	0.299598%
6	Annual allocation factor for G, I, & C depreciation expense (line 5 divided by line 1, col. 3)		
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes Attach. H-11A, p. 3, line 22, col. 5	\$ 632,794	0.110525%
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)		
9	<b>Annual Allocation Factor for Expense</b> Sum of line 4, 6, & 8		<b>4.843697%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes Attach. H-11A, p. 3, line 33, col. 5	\$ 6,134,606	1.062998%
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)		
<b>RETURN</b>			
12	Return on Rate Base Attach. H-11A, p. 3, line 34, col. 5	\$ 24,074,582	6.526250%
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)		
14	<b>Annual Allocation Factor for Return</b> Sum of line 11 and 13		<b>8.189247%</b>

Transmission Enhancement Charge (TEC) Worksheet  
 To be completed in conjunction with Attachment H-11A

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ROE Basis Plus Adder for Incentive Projects	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
			(Note C & D)	(Page 1, line 9)	(Col. 5 - Col. 4)	(Page D & H)	(Page 1, line 12)	(Col. 8 - Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	(Page 2 Col. 6 / Attachment H-11A, Page 4, line 29 / Page 2, Col. 11/100)	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)
	Install 2 steel poles at the crossing of the Elstama to Woodville 138 KV line and the Peckins to Bethel Park 138 KV line	11022.11	\$ 432,714	4.843097%	\$20,957	\$ 345,071	8.189247%	\$28,259	\$ 9,545	\$58,761			0	\$58,761	\$58,761
1a	Add static capacitors at South Fawcett 138 KV	11022.5	\$ 553,609	4.843097%	\$26,812	\$ 496,134	8.189247%	\$40,548	\$ 8,470	\$75,830			0	\$75,830	\$75,830
1b	Replace four Yukon 500/138 KV transformer with three transformers with higher rating and reconfigure 500 KV bus	13006	\$ 101,276,420	4.843097%	\$4,904,915	\$ 100,407,861	8.189247%	\$8,222,648	\$ 1,567,130	\$14,694,694			0	\$14,694,694	\$14,694,694
1c	Upgrade terminal equipment at Yukon to increase rating on Yukon to Charlevoix #2 138 KV line (New Yukon to Route 51 #4 138 KV line)	13011.2	\$ 784,071	4.843097%	\$37,973	\$ 769,615	8.189247%	\$63,008	\$ 11,996	\$112,995			0	\$112,995	\$112,995
1d	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 KV line	13011.5	\$ 954,195	4.843097%	\$46,213	\$ 936,527	8.189247%	\$76,694	\$ 14,599	\$137,506			0	\$137,506	\$137,506
1e	Reconductor the Charlevoix -AllSPORT 138KV Line with 954 ACSSR Conductor.														
1f	Replace Breaker Risers at Charlevoix and AllSPORT	13065	\$ 9,923,463	4.843097%	\$480,603	\$ 9,560,497	8.189247%	\$782,932	\$ 189,880	\$1,453,216			0	\$1,453,216	\$1,453,216
												\$0.00	\$16,533,001		

3 Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 7, Col. 3  
 4 Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 37, Col. 3

- Notes**
- A Gross Transmission Plant is that identified on page 5 line 2 of Attachment H-11A.
  - B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
  - C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
  - D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
  - E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 10.
  - F Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder.
  - G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative.
  - H Based on a 15-month average.

TEC Worksheet Support  
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-21 (Note D)	Jan-22 (Note D)	Feb-22 (Note D)	Mar-22 (Note D)	Apr-22 (Note D)	May-22 (Note D)	Jun-22 (Note D)	Jul-22 (Note D)	Aug-22 (Note D)	Sep-22 (Note D)	Oct-22 (Note D)	Nov-22 (Note D)	Dec-22 (Note D)
1a	Install a steel pole at the crossing of the Ekrama to Woodsville 138 kV line and the Peters to Bethel Park 138 kV line	b1022.11	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714
1b	Add static capacitors at South Fayette 138 kV transformers with higher rating and reconfigure 500 kV bus	b1022.5	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609
1c	Upgrade terminal equipment at Yukon to increase rating on Yukon to Charleroi #2 138 kV line (New Yukon to Route 51 #4 138 kV line)	b3006	\$ 101,276,420	\$ 100,585,482	\$ 100,895,899	\$ 101,026,658	\$ 101,152,523	\$ 101,175,618	\$ 101,293,047	\$ 101,267,534	\$ 101,253,214	\$ 101,271,251	\$ 101,653,087	\$ 101,666,267	\$ 101,675,047	\$ 101,677,830
1d	on Yukon to Route 51 #3 138 kV line	b3011.2	\$ 784,071	\$ 783,988	\$ 783,999	\$ 783,999	\$ 783,999	\$ 783,999	\$ 783,999	\$ 784,095	\$ 784,094	\$ 784,151	\$ 784,151	\$ 784,151	\$ 784,151	\$ 784,151
1e	Reconductor the Charleroi –Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	b3011.5	\$ 954,195	\$ 954,121	\$ 954,133	\$ 954,133	\$ 954,133	\$ 954,133	\$ 954,133	\$ 954,230	\$ 954,228	\$ 954,257	\$ 954,257	\$ 954,257	\$ 954,257	\$ 954,257
1f		b2965	\$ 9,923,463	\$ 9,933,562	\$ 9,935,593	\$ 9,922,160	\$ 9,921,070	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404

NOTE

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

[D] Company records

TEC Worksheet Support  
Net Plant Detail

Attachment H -11A, Attachment 11a  
page 2 of 2  
For the 12 months ended 12/31/2022

Accumulated Depreciation	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Project Net Plant
(Note B)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note B & C)								
\$ 87,644	\$ 82,871	\$ 83,666	\$ 84,462	\$ 85,257	\$ 86,053	\$ 86,848	\$ 87,644	\$ 88,439	\$ 89,235	\$ 90,030	\$ 90,825	\$ 91,621	\$ 92,416	\$345,071
\$ 58,474	\$ 54,239	\$ 54,945	\$ 55,651	\$ 56,357	\$ 57,063	\$ 57,768	\$ 58,474	\$ 59,180	\$ 59,886	\$ 60,592	\$ 61,298	\$ 62,004	\$ 62,709	\$495,134
\$ 868,559	\$ 86,096	\$ 215,984	\$ 346,156	\$ 476,494	\$ 606,927	\$ 737,452	\$ 868,035	\$ 998,593	\$ 1,129,154	\$ 1,259,972	\$ 1,391,045	\$ 1,522,131	\$ 1,653,226	\$100,407,861
\$ 14,457	\$ 8,459	\$ 9,458	\$ 10,458	\$ 11,457	\$ 12,457	\$ 13,457	\$ 14,456	\$ 15,456	\$ 16,456	\$ 17,456	\$ 18,455	\$ 19,455	\$ 20,455	\$769,615
\$ 17,668	\$ 10,368	\$ 11,585	\$ 12,801	\$ 14,018	\$ 15,234	\$ 16,451	\$ 17,668	\$ 18,884	\$ 20,101	\$ 21,318	\$ 22,534	\$ 23,751	\$ 24,968	\$936,527
\$ 362,972	\$ 268,119	\$ 283,944	\$ 299,760	\$ 315,564	\$ 331,368	\$ 347,172	\$ 362,976	\$ 378,780	\$ 394,584	\$ 410,388	\$ 426,192	\$ 441,996	\$ 457,800	\$9,560,491

NOTE

[B] Utilizing a 13-month average.

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

[D] Company records

**TEC - True-up**

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	Projected Attachment 11 p 2 of 2, col. 15	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. h line 2x / Col. h line 3 * Col. i line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		15,972,957							
1a	Install a steel pole at the crossing of the Elrama to Woodville 138 kV line and the Peters to Bethel Park 138 kV line	b1022.11		56,977	0.00	57,832	58,761	(928)	(63)	(991)
1b	Add static capacitors at South Fayette 138 kV Reconductor the Charleroi -Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	b1022.5		70,028	0.00	71,079	75,830	(4,751)	(322)	(5,072)
1c	Upgrade terminal equipment at Yukon to increase rating on Yukon to Charleroi #2 138 kV line (New Yukon to Route 51 #4 138 kV line)	b2965		1,413,347	0.09	1,434,554	1,453,216	(18,662)	(1,263)	(19,925)
1d	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 kV line	b3011.2		95,633	0.01	97,068	112,995	(15,928)	(1,078)	(17,006)
1e	Replace four Yukon 500/138 kV transformers with three transformers with higher rating and reconfigure 500 kV bus	b3011.5		128,333	0.01	130,258	137,506	(7,248)	(491)	(7,738)
1f		b3006		13,972,519	0.89	14,182,165	14,694,694	(512,528)	(34,690)	(547,218)
3	Subtotal			15,736,837			16,533,001	(560,045)		(597,950)
4	Total Interest (Sourced from Attachment 13a, line 46)									(37,905.69)

NOTE

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

**NITS Revenue Requirement True-up with Interest**

Reconciliation Revenue Requirement For Year 2022 Available June 15, 2023  Note [b] \$49,437,125	-	2022 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2021  Note [b] \$54,063,825	=	True-up Adjustment - Over (Under) Recovery  \$4,626,700
--	---	---	---	---

An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024

Line	(A) Month	(B) 20-Months Average Interest Rate (a)	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-22	0.0027		0.0027	0.0833	0.0002
2	Feb-22	0.0027		0.0027	0.1667	0.0005
3	Mar-22	0.0027		0.0027	0.2500	0.0007
4	Apr-22	0.0027		0.0027	0.3347	0.0009
5	May-22	0.0027		0.0027	0.4180	0.0011
6	Jun-22	0.0027		0.0027	0.5014	0.0014
7	Jul-22	0.0027		0.0027	0.5881	0.0016
8	Aug-22	0.0027		0.0027	0.6715	0.0018
9	Sep-22	0.0027		0.0027	0.7548	0.0021
10	Oct-22	0.0027		0.0027	0.8437	0.0023
11	Nov-22	0.0027		0.0027	0.9270	0.0025
12	Dec-22	0.0027		0.0027	1.0103	0.0028
13			Year 1 True-Up Adjustment + Interest	1.0179		
14	Jan-23	0.0027		0.0027	1.0179	0.0028
15	Feb-23	0.0027		0.0027	1.0179	0.0028
16	Mar-23	0.0027		0.0027	1.0179	0.0028
17	Apr-23	0.0027		0.0027	1.0263	0.0028
18	May-23	0.0027		0.0027	1.0263	0.0028
19	Jun-23	0.0027		0.0027	1.0263	0.0028
20	Jul-23	0.0027		0.0027	1.0347	0.0028
21	Aug-23	0.0027		0.0027	1.0347	0.0028
22	Sep-23	0.0027		0.0027	1.0347	0.0028
23	Oct-23	0.0027		0.0027	1.0433	0.0029
24	Nov-23	0.0027		0.0027	1.0433	0.0029
25	Dec-23	0.0027		0.0027	1.0433	0.0029
26			Year 2 True-Up Adjustment + Interest	1.0518		
27			Principle Amortization	0.08765		
28			Interest Amortization	0.00132	(Found using Excel Solver/Goal Seek/or equivalent) Note [c]	
29			Year 3 Monthly Amortization	0.0890		
30	Jan-24	0.0027		0.0027	0.9629	0.0026
31	Feb-24	0.0027		0.0027	0.8739	0.0024
32	Mar-24	0.0027		0.0027	0.7849	0.0022
33	Apr-24	0.0027		0.0027	0.7031	0.0019
34	May-24	0.0027		0.0027	0.6141	0.0017
35	Jun-24	0.0027		0.0027	0.5252	0.0014
36	Jul-24	0.0027		0.0027	0.4412	0.0012
37	Aug-24	0.0027		0.0027	0.3523	0.0010
38	Sep-24	0.0027		0.0027	0.2633	0.0007
39	Oct-24	0.0027		0.0027	0.1772	0.0005
40	Nov-24	0.0027		0.0027	0.0882	0.0002
41	Dec-24	0.0027		0.0027	(0.0007)	(0.0000)
42			Year 3 True-Up Adjustment + Interest	0.0000		
43			Total Amount Refunded/Surcharged	1.0677		
44			True-Up Before Interest	1.0000		
45			Interest Refunded/Surcharged	0.0677		
46	Base Over (Under) Recovery			\$4,626,700		
47	Interest			\$313,151		
48	Total Over (Under) Recovery plus True-Up with Interest			\$4,939,851		

[a] Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a and published on the FERC website. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.

[b] The ATRR is used to compare against the billed revenue in the true-up calculation. This calculation excludes prior year true-up amounts.

[c] The goal is to determine the value to input in Col. (D), Line 28 such that the value in Col. (D), line 41 becomes zero. For example, using Excel's Goal Seek function, the goal would be to set Excel cell G64 to 0 by changing only Excel cell G48.

TEC Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2022 Available June 15, 2023  Note [b] \$16,533,001	-	2022 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2021  Note [b] \$15,972,957	=	True-up Adjustment - Over (Under) Recovery   (\$560,045)
--	---	---	---	---

An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024

Line	(A) Month	(B) 20-Months Average Interest Rate (a)	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-22	0.0027	0.0027	0.0833	0.0002	-
2	Feb-22	0.0027	0.0027	0.1667	0.0005	-
3	Mar-22	0.0027	0.0027	0.2500	0.0007	0.0014
4	Apr-22	0.0027	0.0027	0.3347	0.0009	-
5	May-22	0.0027	0.0027	0.4180	0.0011	-
6	Jun-22	0.0027	0.0027	0.5014	0.0014	0.0034
7	Jul-22	0.0027	0.0027	0.5881	0.0016	-
8	Aug-22	0.0027	0.0027	0.6715	0.0018	-
9	Sep-22	0.0027	0.0027	0.7548	0.0021	0.0055
10	Oct-22	0.0027	0.0027	0.8437	0.0023	-
11	Nov-22	0.0027	0.0027	0.9270	0.0025	-
12	Dec-22	0.0027	0.0027	1.0103	0.0028	0.0076
13			Year 1 True-Up Adjustment + Interest	1.0179		
14	Jan-23	0.0027	0.0027	1.0179	0.0028	-
15	Feb-23	0.0027	0.0027	1.0179	0.0028	-
16	Mar-23	0.0027	0.0027	1.0179	0.0028	0.0084
17	Apr-23	0.0027	0.0027	1.0263	0.0028	-
18	May-23	0.0027	0.0027	1.0263	0.0028	-
19	Jun-23	0.0027	0.0027	1.0263	0.0028	0.0084
20	Jul-23	0.0027	0.0027	1.0347	0.0028	-
21	Aug-23	0.0027	0.0027	1.0347	0.0028	-
22	Sep-23	0.0027	0.0027	1.0347	0.0028	0.0085
23	Oct-23	0.0027	0.0027	1.0433	0.0029	-
24	Nov-23	0.0027	0.0027	1.0433	0.0029	-
25	Dec-23	0.0027	0.0027	1.0433	0.0029	0.0086
26			Year 2 True-Up Adjustment + Interest	1.0518		
27			Principle Amortization	0.08765		
28			Interest Amortization	0.00132	(Found using Excel Solver/Goal Seek/or equivalent) Note [c]	
29			Year 3 Monthly Amortization	0.0890		
30	Jan-24	0.0027	0.0027	0.9629	0.0026	-
31	Feb-24	0.0027	0.0027	0.8739	0.0024	-
32	Mar-24	0.0027	0.0027	0.7849	0.0022	0.0072
33	Apr-24	0.0027	0.0027	0.7031	0.0019	-
34	May-24	0.0027	0.0027	0.6141	0.0017	-
35	Jun-24	0.0027	0.0027	0.5252	0.0014	0.0050
36	Jul-24	0.0027	0.0027	0.4412	0.0012	-
37	Aug-24	0.0027	0.0027	0.3523	0.0010	-
38	Sep-24	0.0027	0.0027	0.2633	0.0007	0.0029
39	Oct-24	0.0027	0.0027	0.1772	0.0005	-
40	Nov-24	0.0027	0.0027	0.0882	0.0002	-
41	Dec-24	0.0027	0.0027	(0.0007)	(0.0000)	0.0007
42			Year 3 True-Up Adjustment + Interest	0.0000		
43			Total Amount Refunded/Surcharged	1.0677		
44			True-Up Before Interest	1.0000		
45			Interest Refunded/Surcharged	0.0677		
46	Base Over (Under) Recovery			-\$560,045		
47	Interest			-\$37,906		
48	Total Over (Under) Recovery plus True-Up with Interest			-\$597,950		

[a] Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a and published on the FERC website. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.

[b] The ATRR is used to compare against the billed revenue in the true-up calculation. This calculation excludes prior year true-up amounts.

[c] The goal is to determine the value to input in Col. (D), Line 28 such that the value in Col. (D), line 41 becomes zero. For example, using Excel's Goal Seek function, the goal would be to set Excel cell G64 to 0 by changing only Excel cell G48.

Line	(A)	(B)	(C)	(D)	(E)
	Month	<b>PJM Bill</b> NITS Charge Code (A)	True-up (B)	Other (C)	Total
1	January	4,340,155			4,340,155
2	February	3,920,140			3,920,140
3	March	4,340,155			4,340,155
4	April	4,200,150			4,200,150
5	May	4,340,155			4,340,155
6	June	4,200,150			4,200,150
7	July	4,340,155			4,340,155
8	August	4,340,155			4,340,155
9	September	4,200,150			4,200,150
10	October	4,340,155			4,340,155
11	November	4,200,150			4,200,150
12	December	4,340,155			4,340,155
13	Total	51,101,825	-	(2,962,000)	54,063,825

	Month	(B)	(C)	(D)	(E)
		<b>PJM Bill</b> TEC Charge Code (A)	True-up (B)	Other (C)	Total
14	January	1,311,403			1,311,403
15	February	1,311,403			1,311,403
16	March	1,311,403			1,311,403
17	April	1,311,403			1,311,403
18	May	1,311,403			1,311,403
19	June	1,311,403			1,311,403
20	July	1,311,403			1,311,403
21	August	1,311,403			1,311,403
22	September	1,311,403			1,311,403
23	October	1,311,403			1,311,403
24	November	1,311,403			1,311,403
25	December	1,311,403			1,311,403
26	Total	15,736,838	-	(236,119)	15,972,957

**Notes**

(A) Amounts represent a subset of the total PJM bill for the entire AP Zone

(B) The PJM NITS & TEC charges will include a true-up for the (over)/under recovery from a prior rate period. The total without true-up for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.

(C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.

Other Rate Base Items

Ln	Item Description (A)	B	Other Rate Base Items												Average (A)
			(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
		Allocator utilized (F)	2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022
			December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31
1	Prepayments - FERC Account No. 165 (d) (4)														
1.01	Prepayments	GP	60,670	88,362	81,255	78,597	75,794	69,111	47,384	366,088	323,017	286,131	288,023	252,036	216,947
1.02	Sum of Lines 1.01 through 1.02														
2	FERC Form No. 1, p. 11.1.5.7.c & d		60,670	88,362	81,255	78,597	75,794	69,111	47,384	366,088	323,017	286,131	288,023	252,036	216,947
3	Materials & Supplies - FERC Account No. 154 FERC Form No. 1 p. 27.2.a & b. 3(c)														
4	Land held for Future Use - FERC Account No. 195 FERC Form No. 1 a. 2.4.a & d														
5	Unfunded Reserve														
6	FERC Account No. 228.1 (d)														
6.01	Accumulated Provision for Injuries and Damages	W/S	(73,265)	(73,265)	(73,265)	(61,786)	(61,786)	(2,053)	(2,053)	(187)	(8,867)	(14,433)	(187)	-	(13,640)
6.02	Accumulated Provision for workers compensation	W/S	(433,265)	(433,266)	(433,266)	(429,361)	(431,361)	(61,851)	(61,772)	(417,225)	(417,225)	(416,616)	(416,616)	(416,616)	(416,616)
7	Sum of Lines 6.01 through 6.02		(506,531)	(506,531)	(506,531)	(491,147)	(493,147)	(63,904)	(63,825)	(417,412)	(417,692)	(417,051)	(417,203)	(416,616)	(430,256)
8	FERC Account No. 228.2 (d)														
8.01															
8.02															
9	Sum of Lines 8.01 through 8.02														
10	FERC Account No. 228.3 (d)														
10.01															
10.02															
11	Sum of Lines 10.01 through 10.02														
12	FERC Account No. 228.4 (d)														
12.01															
12.02															
13	Sum of Lines 12.01 through 12.02														
14	FERC Account No. 242 (d)														
14.01	Misc current and accrued liability - emp incentive comp award	W/S	(649,506)	(724,560)	(84,841)	(90,638)	(131,059)	(175,481)	(181,680)	(211,960)	(242,240)	(252,594)	(280,659)	(308,725)	(346,159)
14.02	Sum of Lines 14.01 through 14.02		(649,506)	(724,560)	(84,841)	(90,638)	(131,059)	(175,481)	(181,680)	(211,960)	(242,240)	(252,594)	(280,659)	(308,725)	(346,159)
15															
16	Other Reserves (d)														
16.01															
16.02															
17	Sum of Lines 16.01 through 16.02														
18	(c) Total Unfunded Reserve (Line 7 + Line 9 + Line 13 + Line 15 + Line 17)														(730,431)

Notes:

- (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13
- (b) Subline in Col. (A) could be added or removed without a FPA Section 205 filing
- (c) Included as a credit to rate base on Attachment H-11A, page 2, line 24. Enter credit balances as negative.
- (d) Line items listed are either partially or wholly allocated to transmission and monthly amounts includes transmission-related balance only
- (e) Prepayments shall exclude prepayments of income taxes
- (f) Allocator utilized are TC, TP, GP, WS, or ENCL. Any line item allocated by "ENCL" will only show year-end balance

Excess and Deficient ADIT  
Income Tax Adjustments Worksheet

Line No.	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
<b>Non-property (Note A):</b>								
<b>1 Account 190</b>								
1a	Accrued Taxes: FICA on Vacation Accrual - TCJA 2017	955	-	10	5	159	796	N
1b	Accrued Taxes: Tax Audit Reserves - TCJA 2017	4,168	-	10	5	695	3,474	N
1c	Accum Prov For Inj and Damage-Gen Liability - TCJA 2017	117	-	10	5	19	97	N
1d	Accum Prov For Inj and Damage-Workers Comp - TCJA 2017	33,567	-	10	5	5,594	27,972	N
1e	Accum Prov: Asbestos Accrual - TCJA 2017	47,671	-	10	5	7,945	39,726	N
1f	Current Liability: Healthcare IBNR Reserve - TCJA 2017	2,415	-	10	5	402	2,012	N
1g	Deferred Compensation Expense - TCJA 2017	567	-	10	5	94	472	N
1h	Environmental Liability - TCJA 2017	426	-	10	5	71	355	N
1i	FAS 112 - Medical Benefit Accrual - TCJA 2017	6,462	-	10	5	1,077	5,385	N
1j	FAS 123R - Performance Shares - TCJA 2017	165	-	10	5	28	138	N
1k	FAS 123R - Restricted Stock Units - TCJA 2017	421	-	10	5	70	350	N
1l	FAS 158 OPEB OCI Offset - TCJA 2017	(15,362)	-	10	5	(2,560)	(12,802)	N
1m	FE Service Timing Allocation - TCJA 2017	23,023	-	10	5	3,837	19,186	N
1n	Federal Long Term - Unprotected - TCJA 2017	20,718	-	10	5	3,453	17,265	N
1o	Federal Long Term - Protected - TCJA 2017	908,495	-	10	5	151,416	757,079	N
1p	NOL Deferred Tax Asset - LT NY - TCJA 2017	21,827	-	10	5	3,638	18,189	N
1q	NOL Deferred Tax Asset - LT PA - TCJA 2017	(2)	-	10	5	(0)	(2)	N
1r	NOL Deferred Tax Asset - LT WV - TCJA 2017	(185,622)	-	10	5	(30,937)	(154,685)	N
1s	Pension EDCP-SERP Payments - TCJA 2017	(0)	-	10	5	(0)	(0)	N
1t	Pension EDCP-SERP Payments - TCJA 2017	430	-	10	5	72	358	N
1u	Pensions Expense - TCJA 2017	29,855	-	10	5	4,976	24,880	N
1v	SC01 Timing Allocation - TCJA 2017	51,480	-	10	5	8,580	42,900	N
1w	Vacation Pay Accrual - TCJA 2017	9,306	-	10	5	1,551	7,755	N
<b>PA Rate Items:</b>								
1.1a	Accrued Taxes: FICA on Vacation Accrual-PA tax rate change 2022		214	1	1	-	214	N
1.1b	Accrued Taxes: Tax Audit Reserves-PA tax rate change 2022		230	3	3	-	230	N
1.1c	Accum Prov For Inj and Damage-Gen Liability-PA tax rate change 2022		31	1	1	-	31	N
1.1d	Accum Prov For Inj and Damage-Workers Comp-PA tax rate change 2022		3,208	1	1	-	3,208	N
1.1e	Current Liability: Healthcare IBNR Reserve-PA tax rate change 2022		372	1	1	-	372	N
1.1f	Deferred Compensation Expense-PA tax rate change 2022		361	10	10	-	361	N
1.1g	Environmental Liability-PA tax rate change 2022		98	1	1	-	98	N
1.1h	FAS 112 - Medical Benefit Accrual-PA tax rate change 2022		1,534	10	10	-	1,534	N
1.1i	FAS 123R - Performance Shares-PA tax rate change 2022		70	3	3	-	70	N
1.1j	FAS 123R - Restricted Stock Units-PA tax rate change 2022		419	3	3	-	419	N
1.1k	FAS 158 OPEB OCI Offset-PA tax rate change 2022		(2,075)	10	10	-	(2,075)	N
1.1l	FE Service Timing Allocation-PA tax rate change 2022		(107,721)	10	10	-	(107,721)	N
1.1m	Incentive Compensation-PA tax rate change 2022		2,901	1	1	-	2,901	N
1.1n	NOL Deferred Tax Asset - LT PA-PA tax rate change 2022		236,413	5	5	-	236,413	N
1.1o	Pension EDCP-SERP Payments-PA tax rate change 2022		1,622	10	10	-	1,622	N
1.1p	Pensions Expense-PA tax rate change 2022		(49,733)	10	10	-	(49,733)	N
1.1q	SC01 Timing Allocation-PA tax rate change 2022		5,178	10	10	-	5,178	N
1.1r	Vacation Pay Accrual-PA tax rate change 2022		2,335	1	1	-	2,335	N
<b>2 Account 282</b>								
2a								
<b>3 Account 283</b>								
3a	Deferred Charge-EIB- TCJA 2017	(69,772)	-	10	5	(11,629)	(58,143)	N
3b	Feb 2010 Storm Deferrals - LT - TCJA 2017	(82,835)	-	10	5	(13,806)	(69,029)	N
3c	Pension/OPEB : Other Def Cr. or Dr. - TCJA 2017	(7,085)	-	10	5	(1,181)	(5,904)	N
3d	Reverse Capital Gain- TCJA 2017	(11)	-	10	5	(2)	(9)	N
3e	State Income Tax Deductible- TCJA 2017	(32,372)	-	10	5	(5,395)	(26,977)	N
3f	Storm Damage- TCJA 2017	(71,613)	-	10	5	(11,936)	(59,678)	N
<b>PA Rate Items:</b>								
3.1a	Deferred Charge-EIB-PA tax rate change 2022		(6,969)	2	2	-	(6,969)	N
3.1b	Pension/OPEB : Other Def Cr. or Dr.-PA tax rate change 2022		10,443	10	10	-	10,443	N
3.1c	Storm Damage-PA tax rate change 2022		(54,176)	10	10	-	(54,176)	N
<b>4 Non-property gross up for Taxes</b>								
		283,359	6,717			47,245	242,831	N & P
<b>5 Total Non-Property</b>								
		980,750	51,472			163,477	868,745	
Line No.	Description	(Excess)/Deficient ADIT Transmission - Beginning Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
<b>Property (Note A):</b>								
6	Property Book-Tax Timing Difference - Account 190 - TCJA	551,163	(60,744)	ARAM	ARAM	139,832	350,587	N & P
7	Property Book-Tax Timing Difference - Account 282 - TCJA	(30,649,533)	64,470	ARAM	ARAM	(987,589)	(29,597,474)	N & P
8	Property Book-Tax Timing Difference - Account 283 - TCJA			ARAM	ARAM			N & P
9	Property Gross up for Taxes - TCJA	(12,234,194)	1,514	ARAM	ARAM	(344,591)	(11,888,089)	N & P
10	Property Book-Tax Timing Difference - Account 190 -PA Tax Rate Change		61,424	ARAM	ARAM		61,424	N & P
11	Property Book-Tax Timing Difference - Account 282 -PA Tax Rate Change		(1,526,780)	ARAM	ARAM		(1,526,780)	N & P
12	Property Book-Tax Timing Difference - Account 283 -PA Tax Rate Change			ARAM	ARAM			N & P
13	Property Gross up for Taxes - PA Tax Rate Change		(572,751)	ARAM	ARAM		(572,751)	N & P
14	<b>Total Property (Total of lines 6 thru 13)</b>	<b>(42,332,563)</b>	<b>(2,032,867)</b>			<b>(1,192,348)</b>	<b>(43,173,082)</b>	
<b>15 Amortized Excess/Deficient ADITs (Note C)</b>								
<b>16 Total Non-Property &amp; Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 11) (Note G)</b>								
						<b>(731,525)</b>		N & P

Notes:  
A Upon a tax rate change (federal, state), the Company remeasures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERF Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.

B Beginning balance of year is the end of the prior year balance as reflected on FERF Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)  
C In the event the Company amends the data enterable fields, it will support the data entered as last and reasonable in its annual update  
D The amortization periods shall be consistent with the following:  
Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax  
Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above  
E The amortization of the tax rate asset/liability will occur through FERF income statement Accounts 410.1, and 411.1 for property and 410.1 for non-property  
F Ending balance of year is the end of current year balance, as reflected on FERF Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)  
G The amortization gross-up for taxes occurs on Attachment H-11A, page 3, line 32, Col. 3. ARO related EDIT shall not be included within the formula rate.



**Construction Work in Progress**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
		2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	
<u>Ln.</u>	<u>Project ID</u>	<u>Text Description</u>	<u>December 31</u>	<u>January 31</u>	<u>February 28/29</u>	<u>March 31</u>	<u>April 30</u>	<u>May 31</u>	<u>June 30</u>	<u>July 31</u>	<u>August 31</u>	<u>September 30</u>	<u>October 31</u>	<u>November 30</u>	<u>December 31</u>	<u>Average (a)</u>
1		Construction Work in Progress (b)														
2a	[Placeholder 1]															-
2b	[Placeholder 2]															-
3		Total CWIP in Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Notes**

- (a) Average calculated as (Sum of Columns (C) through (O)) ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

**Federal Income Tax Rate**

---

Nominal Federal Income Tax Rate 21.00%  
(entered on Attachment H-11A,  
page 5 of 5, Note J)

**State Income Tax Rate**

---

Pennsylvania Combined Rate

(entered on Attachment H-11A,  
page 5 of 5, Note J)

Nominal State Income Tax Rate	9.99%		
Times Apportionment Percentage	100.00%		
Combined State Income Tax Rate	9.990%	0.000%	0.000%

9.990%

Regulatory Assets

Line No.	Regulatory Asset Name (A)	Amortization Source (B)	Amortization Amount (C)	Amortization Period (months) (D)	Year Began (E)	Beginning of Amortization (F)	Cumulative Months Amortized by end of year (G)	Monthly Amort. Expense (H)	Yearly Amort. Expense (I)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
									December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Amort. (F)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
1.00	Vegetation Management 2015-2020	407.3	Page 222, line 4, Col F	180	1	January 1, 2022	12	12,560	1,046,791	1,061,908	1,077,025	1,092,142	1,107,259	1,122,376	1,137,493	1,152,610	1,167,727	1,182,844	1,197,961	1,213,078	1,228,195	1,243,312	1,258,429	1,273,546	1,288,663	1,303,780	1,318,897	1,334,014	1,349,131	1,364,248	1,379,365	1,394,482	1,409,599	1,424,716	1,439,833	1,454,950	1,470,067	1,485,184	1,500,301	1,515,418	1,530,535	1,545,652	1,560,769	1,575,886	1,591,003	1,606,120	1,621,237	1,636,354	1,651,471	1,666,588	1,681,705	1,696,822	1,711,939	1,727,056	1,742,173	1,757,290	1,772,407	1,787,524	1,802,641	1,817,758	1,832,875	1,847,992	1,863,109	1,878,226	1,893,343	1,908,460	1,923,577	1,938,694	1,953,811	1,968,928	1,984,045	1,999,162	2,014,279	2,029,396	2,044,513	2,059,630	2,074,747	2,089,864	2,104,981	2,120,098	2,135,215	2,150,332	2,165,449	2,180,566	2,195,683	2,210,800	2,225,917	2,241,034	2,256,151	2,271,268	2,286,385	2,301,502	2,316,619	2,331,736	2,346,853	2,361,970	2,377,087	2,392,204	2,407,321	2,422,438	2,437,555	2,452,672	2,467,789	2,482,906	2,498,023	2,513,140	2,528,257	2,543,374	2,558,491	2,573,608	2,588,725	2,603,842	2,618,959	2,634,076	2,649,193	2,664,310	2,679,427	2,694,544	2,709,661	2,724,778	2,739,895	2,755,012	2,770,129	2,785,246	2,800,363	2,815,480	2,830,597	2,845,714	2,860,831	2,875,948	2,891,065	2,906,182	2,921,299	2,936,416	2,951,533	2,966,650	2,981,767	2,996,884	3,012,001	3,027,118	3,042,235	3,057,352	3,072,469	3,087,586	3,102,703	3,117,820	3,132,937	3,148,054	3,163,171	3,178,288	3,193,405	3,208,522	3,223,639	3,238,756	3,253,873	3,268,990	3,284,107	3,299,224	3,314,341	3,329,458	3,344,575	3,359,692	3,374,809	3,389,926	3,405,043	3,420,160	3,435,277	3,450,394	3,465,511	3,480,628	3,495,745	3,510,862	3,525,979	3,541,096	3,556,213	3,571,330	3,586,447	3,601,564	3,616,681	3,631,798	3,646,915	3,662,032	3,677,149	3,692,266	3,707,383	3,722,500	3,737,617	3,752,734	3,767,851	3,782,968	3,798,085	3,813,202	3,828,319	3,843,436	3,858,553	3,873,670	3,888,787	3,903,904	3,919,021	3,934,138	3,949,255	3,964,372	3,979,489	3,994,606	4,009,723	4,024,840	4,039,957	4,055,074	4,070,191	4,085,308	4,100,425	4,115,542	4,130,659	4,145,776	4,160,893	4,176,010	4,191,127	4,206,244	4,221,361	4,236,478	4,251,595	4,266,712	4,281,829	4,296,946	4,312,063	4,327,180	4,342,297	4,357,414	4,372,531	4,387,648	4,402,765	4,417,882	4,432,999	4,448,116	4,463,233	4,478,350	4,493,467	4,508,584	4,523,701	4,538,818	4,553,935	4,569,052	4,584,169	4,599,286	4,614,403	4,629,520	4,644,637	4,659,754	4,674,871	4,689,988	4,705,105	4,720,222	4,735,339	4,750,456	4,765,573	4,780,690	4,795,807	4,810,924	4,826,041	4,841,158	4,856,275	4,871,392	4,886,509	4,901,626	4,916,743	4,931,860	4,946,977	4,962,094	4,977,211	4,992,328	5,007,445	5,022,562	5,037,679	5,052,796	5,067,913	5,083,030	5,098,147	5,113,264	5,128,381	5,143,498	5,158,615	5,173,732	5,188,849	5,203,966	5,219,083	5,234,200	5,249,317	5,264,434	5,279,551	5,294,668	5,309,785	5,324,902	5,340,019	5,355,136	5,370,253	5,385,370	5,400,487	5,415,604	5,430,721	5,445,838	5,460,955	5,476,072	5,491,189	5,506,306	5,521,423	5,536,540	5,551,657	5,566,774	5,581,891	5,597,008	5,612,125	5,627,242	5,642,359	5,657,476	5,672,593	5,687,710	5,702,827	5,717,944	5,733,061	5,748,178	5,763,295	5,778,412	5,793,529	5,808,646	5,823,763	5,838,880	5,853,997	5,869,114	5,884,231	5,899,348	5,914,465	5,929,582	5,944,699	5,959,816	5,974,933	5,990,050	6,005,167	6,020,284	6,035,401	6,050,518	6,065,635	6,080,752	6,095,869	6,110,986	6,126,103	6,141,220	6,156,337	6,171,454	6,186,571	6,201,688	6,216,805	6,231,922	6,247,039	6,262,156	6,277,273	6,292,390	6,307,507	6,322,624	6,337,741	6,352,858	6,367,975	6,383,092	6,398,209	6,413,326	6,428,443	6,443,560	6,458,677	6,473,794	6,488,911	6,504,028	6,519,145	6,534,262	6,549,379	6,564,496	6,579,613	6,594,730	6,609,847	6,624,964	6,640,081	6,655,198	6,670,315	6,685,432	6,700,549	6,715,666	6,730,783	6,745,900	6,761,017	6,776,134	6,791,251	6,806,368	6,821,485	6,836,602	6,851,719	6,866,836	6,881,953	6,897,070	6,912,187	6,927,304	6,942,421	6,957,538	6,972,655	6,987,772	7,002,889	7,018,006	7,033,123	7,048,240	7,063,357	7,078,474	7,093,591	7,108,708	7,123,825	7,138,942	7,154,059	7,169,176	7,184,293	7,199,410	7,214,527	7,229,644	7,244,761	7,259,878	7,274,995	7,290,112	7,305,229	7,320,346	7,335,463	7,350,580	7,365,697	7,380,814	7,395,931	7,411,048	7,426,165	7,441,282	7,456,399	7,471,516	7,486,633	7,501,750	7,516,867	7,531,984	7,547,101	7,562,218	7,577,335	7,592,452	7,607,569	7,622,686	7,637,803	7,652,920	7,668,037	7,683,154	7,698,271	7,713,388	7,728,505	7,743,622	7,758,739	7,773,856	7,788,973	7,804,090	7,819,207	7,834,324	7,849,441	7,864,558	7,879,675	7,894,792	7,909,909	7,925,026	7,940,143	7,955,260	7,970,377	7,985,494	8,000,611	8,015,728	8,030,845	8,045,962	8,061,079	8,076,196	8,091,313	8,106,430	8,121,547	8,136,664	8,151,781	8,166,898	8,182,015	8,197,132	8,212,249	8,227,366	8,242,483	8,257,600	8,272,717	8,287,834	8,302,951	8,318,068	8,333,185	8,348,302	8,363,419	8,378,536	8,393,653	8,408,770	8,423,887	8,439,004	8,454,121	8,469,238	8,484,355	8,499,472	8,514,589	8,529,706	8,544,823	8,559,940	8,575,057	8,590,174	8,605,291	8,620,408	8,635,525	8,650,642	8,665,759	8,680,876	8,695,993	8,711,110	8,726,227	8,741,344	8,756,461	8,771,578	8,786,695	8,801,812	8,816,929	8,832,046	8,847,163	8,862,280	8,877,397	8,892,514	8,907,631	8,922,748	8,937,865	8,952,982	8,968,100	8,983,217	8,998,334	9,013,451	9,028,568	9,043,685	9,058,802	9,073,919	9,089,036	9,104,153	9,119,270	9,134,387	9,149,504	9,164,621	9,179,738	9,194,855	9,209,972	9,225,089	9,240,206	9,255,323	9,270,440	9,285,557	9,300,674	9,315,791	9,330,908	9,346,025	9,361,142	9,376,259	9,391,376	9,406,493	9,421,610	9,436,727	9,451,844	9,466,961	9,482,078	9,497,195	9,512,312	9,527,429	9,542,546	9,557,663	9,572,780	9,587,897	9,603,014	9,618,131	9,633,248	9,648,365	9,663,482	9,678,599	9,693,716	9,708,833	9,723,950	9,739,067	9,754,184	9,769,301	9,784,418	9,799,535	9,814,652	9,829,769	9,844,886	9,860,003	9,875,120	9,890,237	9,905,354	9,920,471	9,935,588	9,950,705	9,965,822	9,980,939	9,996,056	10,011,173	10,026,290	10,041,407	10,056,524	10,071,641	10,086,758	10,101,875	10,116,992	10,132,109	10,147,226	10,162,343	10,177,460	10,192,577	10,207,694	10,222,811	10,237,928	10,253,045	10,268,162	10,283,279	10,298,396	10,313,513	10,328,630	10,343,747	10,358,864	10,373,981	10,389,098	10,404,215	10,419,332	10,434,449	10,449,566	10,464,683	10,479,800	10,494,917	10,510,034	10,525,151	10,540,268	10,555,385	10,570,502	10,585,619	10,600,736	10,615,853	10,630,970	10,646,087	10,661,204	10,676,321	10,691,438	10,706,555	10,721,672	10,736,789	10,751,906	10,767,023	10,782,140	10,797,257	10,812,374	10,827,491	10,842,608	10,857,725	10,872,842	10,887,959	10,903,076	10,918,193	10,933,310	10,948,427	10,963,544	10,978,661	10,993,778	11,008,895	11,024,012	11,039,129	11,054,246	11,069,363	11,084,480	11,099,597	11,114,714	11,129,831	11,144,948	11,160,065	11,175,182	11,190,299	11,205,416	11,220,533	11,235,650	11,250,767	11,265,884	11,281,001	11,296,118	11,311,235	11,326,352	11,341,469	11,356,586	11,371,703	11,386,820	11,401,937	11,417,054	11,432,171	11,447,288	11,462,405	11,477,522	11,492,639	11,507,756	11,522,873	11,537,990	11,553,107	11,568,224	11,583,341	11,598,458	11,613,575	11,628,692	11,643,809	11,658,926	11,674,043	11,689,160	11,704,277	11,719,394	11,734,511	11,749,628	11,764,745	11,779,862	11,794,979	11,810,096	11,825,213	11,840,330	11,855,447	11,870,564	11,885,681	11,900,798	11,915,915	11,931,032	11,946,149	11,961,266	11,976,383	11,991,500	12,006,617	12,021,734	12,036,851	12,051,968	12,067,085	12,082,202	12,097,319	12,112,436	12,127,553	12,142,670	12,157,787	12,172,904	12,188,021	12,203,138	12,218,255	12,233,372	12,248,489	12,263,606	12,278,723	12,293,840	12,308,957	12,324,074	12,339,191	12,354,308	12,369,425	12,384,542	12,399,659	12,414,776	12,429,893	12,445,010	12,460,127	12,475,244	12,490,361	12,505,478	12,520,595	12,535,712	12,550,829	12,565,946	12,581,063	12,596,180	12,611,297	12,626,414	12,641,531	12,656,648	12,671,765	12,686,882	12,702,000	12,717,117	12,732,234</

Line	FERC A/C	(A) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) x TE Allocator	(E) Total Transmission	(F) Transmission Exclusions (a) (d)	(G) = To Revenue Req.	(H)	(I)	(J)	(K)
1	560	Operation Supervision and Engineering	Page 321.83.b	94,110	0.99212	93,368	-	93,368				
2	561.1	Load Dispatch-Reliability	Page 321.85.b	831,669	0.99212	825,115	-	825,115				
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.a	-	0.99212	-	-	-				
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b	-	0.99212	-	-	-				
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	(480)	0.99212	(476)	(476)	-				
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	40,717	0.99212	40,396	-	40,396				
7	561.6	Transmission Service Studies	Page 321.90.b	32,692	0.99212	32,434	-	32,434				
8	561.7	Generation Interconnection Studies	Page 321.91.b	(46,853)	0.99212	(46,484)	-	(46,484)				
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	-	0.99212	-	-	-				
10	562	Station Expenses	Page 321.93.b	780,869	0.99212	774,715	-	774,715				
11	563	Overhead Lines Expense	Page 321.94.b	3,688,700	0.99212	3,659,631	-	3,659,631				
12	564	Underground Lines Expense	Page 321.95.b	-	0.99212	-	-	-				
13	565	Transmission of Electricity by Others	Page 321.96.b	74,162,008	0.99212	73,577,563	73,577,563	-				
14	566	Miscellaneous Transmission Expense	Page 321.97.b	2,384,990	0.99212	2,366,195	-	2,366,195				
15	567	Rents	Page 321.98.b	901,737	0.99212	894,631	-	894,631				
16	568	Maintenance Supervision and Engineering	Page 321.101.b	937,120	0.99212	929,735	-	929,735				
17	569	Maintenance of Structures	Page 321.102.b	-	0.99212	-	-	-				
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	15,150	0.99212	15,011	-	15,011				
19	569.2	Maintenance of Computer Software	Page 321.104.b	15,312	0.99212	15,191	-	15,191				
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	510	0.99212	506	-	506				
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b	-	0.99212	-	-	-				
22	570	Maintenance of Station Equipment	Page 321.107.b	2,805,418	0.99212	2,783,309	-	2,783,309				
23	571	Maintenance of Overhead Lines	Page 321.108.b	18,360,454	0.99212	18,215,762	-	18,215,762				
24	572	Maintenance of Underground Lines	Page 321.109.b	1,880	0.99212	1,865	-	1,865				
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	522,850	0.99212	522,850	-	522,850				
26		Sum of Lines 1 through 25		105,532,986		104,701,317	73,577,087	31,124,230				

Line	FERC A/C	(A) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) 100% Non-Transmission (b)	(E) 100% Transmission (c)	(F) Remaining Total Company excluding 100% Non-Tx and 100% Tx	(G) x Allocator	(H) = Allocated to Transmission	(I) Transmission Exclusions (a) (d)	(J) = To Revenue Req.
27	920	Administrative and General Salaries	Page 323.181.b	18,141,190	188,057	-	17,953,133	0.09333	1,675,596	-	1,675,596
28	921	Office Supplies and Expenses	Page 323.182.b	3,583,754	165,639	-	3,418,115	0.0933	319,018	246,398	72,621
29	Less 922	Administrative Expenses Transferred - Credit	Page 323.183.b	(5,529,402)	-	-	(5,529,402)	0.0933	(516,068)	-	(516,068)
30	923	Outside Services Employed	Page 323.184.b	30,932,785	8,103,404	-	22,829,381	0.0933	2,130,704	(107,376)	2,238,079
31	924	Property Insurance	Page 323.185.b	613,642	-	-	613,642	0.0933	57,272	-	57,272
32	925	Injuries and Damages	Page 323.186.b	3,080,765	-	-	3,080,765	0.0933	287,533	-	287,533
33	926	Employees Pensions and Benefits	Page 323.187.b	(27,690,088)	39,210	-	(27,729,298)	0.0933	(2,588,021)	(3,699)	(2,584,322)
34	927	Franchise Requirements	Page 323.188.b	-	-	-	-	0.0933	-	-	-
35	928	Regulatory Commission Expense	Page 323.189.b	3,316,184	3,316,184	-	-	1,0000	-	-	-
36	Less 929	(Less) Duplicate Charges-Cr.	Page 323.190.b	-	-	-	-	0.0933	-	-	-
37	930.1	General Advertising Expenses	Page 323.191.b	94,818	-	-	94,818	0.0933	8,850	8,849	0
38	930.2	Miscellaneous General Expenses	Page 323.192.b	958,903	2,878,329	-	(1,919,426)	0.0933	(179,143)	(244,167)	65,024
39	931	Rents	Page 323.193.b	380,410	1,194	-	379,216	0.0933	35,393	22,017	13,376
40	935	Maintenance of General Plant	Page 323.196.b	1,762,126	-	-	1,762,126	0.0933	164,462	-	164,462
41		Sum of Lines 27 through 40		29,645,087	14,692,016	-	14,953,071		1,395,595	(77,978)	1,473,573
42										Total OpEx (Line 26 + Line 41)	\$32,597,803

Notes:

- (a) Excluded costs specifically include, but are not limited to any amortization related to Regulatory Assets for which FERC approval has not been granted; EPRI dues; non-safety advertising included within 930.1; Regulatory commission expenses within FERC Account 928 that are directly assigned in total or portions allocated to distribution; FERC Account Nos. 561.4, 561.8, and 575.7 that consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements; FERC Account No. 565 Transmission of Electricity by Others; and the Vegetation Management Surcharge Rider.
- (b) All labor or expenses that are 100% non-transmission related to be excluded from transmission A&G recovery
- (c) All labor or expenses that are 100% transmission related to be included within transmission A&G recovery
- (d) The SFCs shall not seek to recover any O&M and A&G costs associated with cancelled projects without seeking Commission approval.