

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	(3)	(4)	(5)
1	GROSS REVENUE REQUIREMENT [page 3, Line 45, col 5]		WEST PENN POWER		\$ 67,366,747
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 451	(page 4, Line 38)	-	TP 1.00000	-
3	Account No. 454	(page 4, Line 39)	-	TP 1.00000	-
4	Account No. 456	(page 4, Line 40)	527,857	TP 1.00000	527,857
5	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13	15,736,837	DA 1.00000	15,736,837
6	TOTAL REVENUE CREDITS (sum Lines 2-5)		16,264,695		16,264,695
7	True-up Adjustment with Interest	(Attachment 13, Line 28) enter negative			-
8	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 7)			\$ 51,102,052

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	WEST PENN POWER		(5)
			(3)	(4)	
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>RATE BASE:</b>					
<b>GROSS PLANT IN SERVICE</b>					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	-
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes U & X)	610,414,501	TP	1.00000
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes U & X)	2,824,250,621	NA	-
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes U & X)	369,649,599	W/S	0.10122
5	Common	Attachment 3, Line 14, Col. 7 (Notes U & X)	-	CE	0.10122
6	<b>TOTAL GROSS PLANT (sum Lines 1-5)</b>		<b>3,804,314,721</b>	<b>GP=</b>	<b>17.029%</b>
<b>ACCUMULATED DEPRECIATION</b>					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	-
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes U & X)	196,483,195	TP	1.00000
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes U & X)	848,570,773	NA	-
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes U & X)	208,119,161	W/S	0.10122
11	Common	Attachment 4, Line 14, Col. 7 (Notes U & X)	-	CE	0.10122
12	<b>TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)</b>		<b>1,253,173,130</b>		
<b>NET PLANT IN SERVICE</b>					
13	Production	(Line 1 - Line 7)	-		-
14	Transmission	(Line 2 - Line 8)	413,931,306		413,931,306
15	Distribution	(Line 3 - Line 9)	1,975,679,848		-
16	General & Intangible	(Line 4 - Line 10)	161,530,437		16,349,532
17	Common	(Line 5 - Line 11)	-		-
18	<b>TOTAL NET PLANT (sum Lines 13-17)</b>		<b>2,551,141,591</b>		<b>430,280,838</b>
<b>ADJUSTMENTS TO RATE BASE</b>					
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA	-
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	(75,151,680)	DA	1.00000
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	(3,858,102)	DA	1.00000
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	5,900,854	DA	1.00000
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 6, Col. 6 (Notes C & Y)	-	DA	1.00000
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 9, Col. 6 (Notes C & Y)	-	DA	1.00000
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes X & Z)	-	DA	1.00000
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. Y (Note X)	21,436,656	DA	1.00000
28	<b>TOTAL ADJUSTMENTS (sum Lines 19-27)</b>		<b>(51,672,272)</b>		
29	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 3, Col. 1) (Notes G & Y)	-	TP	1.00000
30	WORKING CAPITAL (Note H)				
31	CWC	1/8*(Page 3, Line 16 minus Page 3, Line 15)	2,891,887		2,509,725
32	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 3, Col. 2) (Note Y)	-	TE	0.98910
33	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. 3) (Notes B & Y)	360,113	GP	0.17029
34	<b>TOTAL WORKING CAPITAL (sum Lines 31 - 35)</b>		<b>3,252,000</b>		<b>2,571,048</b>
35	<b>RATE BASE (sum Lines 18, 28, 29, &amp; 34)</b>		<b>2,502,721,319</b>		<b>381,175,613</b>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>O&amp;M and A&amp;G</b>					
1	Transmission O&M Expense	321.112.b (Attachment 20, page 1, Line 112)	82,615,810	TE	0.98910
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		-	DA	1.00000
3	Less Account 565	321.96.b (Attachment 20, page 1, Line 96)	57,143,173	DA	1.00000
4	Less Sub-Transmission O&M	(Company records, Note DD)	5,042,767	DA	1.00000
5	Less Vegetation Management Surcharge Rider	(Company records, Note CC)	-	DA	1.00000
6	A&G Expense	323.197.b (Attachment 20, page 2, Line 197)	20,881,777	W/S	0.10122
7	Less A&G specific	(Company records, Note BB)	11,636,587	W/S	0.10122
8	Less FERC Annual Fees		-	W/S	0.10122
9	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note D)		3,609,097	W/S	0.10122
10	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE	0.98910
11	Sub-Transmission A&G reduction percent	Line 4 / Line 1	6%	DA	1.00000
12	Less Sub-Transmission A&G	Line 11 * (Line 6 minus Line 7)	564,315	W/S	0.10122
13	PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	305,290	DA	1.00000
14	Common	356.1	-	CE	0.10122
15	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	1,099,316	DA	1.00000
16	TOTAL O&M and A&G (sum Lines 1, 6, 10, 13, 14, 15 less 2, 3, 4, 5, 7, 8, 9, 12)		26,906,253		21,447,548
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
17	Transmission	336.7.b (Note U)	8,483,630	TP	1.00000
18	General & Intangible	336.1.f & 336.10.f (Note U)	22,166,329	W/S	0.10122
19	Sub-Transmission	(Company records, Note DD)	1,977,771	DA	1.00000
20	Common	336.11.b (Note U)	-	CE	0.10122
21	TOTAL DEPRECIATION (sum Lines 17, 18, 20 less 19)		28,672,188		8,749,455
<b>TAXES OTHER THAN INCOME TAXES (Note J)</b>					
<b>LABOR RELATED</b>					
22	Payroll	263.i (Attachment 7, Line 1z)	2,517,535	W/S	0.10122
23	Highway and vehicle	263.i (Attachment 7, Line 2z)	118	W/S	0.10122
<b>PLANT RELATED</b>					
24	Property	263.i (Attachment 7, Line 3z)	188,594	GP	0.17029
25	Gross Receipts and Taxes Non-Functionalized to Transmission	263.i (Attachment 7, Line 4z)	58,059,496	NA	-
26	Other	263.i (Attachment 7, Line 5z)	2,301,486	GP	0.17029
27	Payments in lieu of taxes	Attachment 7, Line 6z	-	GP	0.17029
28			-		-
29	TOTAL OTHER TAXES (sum Lines 22 - 28)		63,067,229		678,858
<b>INCOME TAXES (Note K)</b>					
30	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		28.89%		
31	$CF = (T(1-T)) * (1 - (WCLTD/R)) =$ where WCLTD=(page 4, Line 31) and R=(page 4, Line 34) and FIT, SIT & p are as given in footnote K.		29.28%		
32	$1 / (1 - T)$ (from Line 30)		1.4063		
33	Amortized Investment Tax Credit (266.8.f) (enter negative)		-		
34	Tax Effect of Permanent Differences and AFUDC Equity	(Notes C & D)	17,225		
35	(Excess)Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	(686,472)		
36	Income Tax Calculation = Line 31 * Line 41		55,657,611	NA	8,476,991
37	ITC adjustment (Line 32 * Line 33)		-	GP	0.17029
38	Permanent Differences and AFUDC Equity Tax Adjustment (Line 32 * Line 34)		24,224	DA	1.00000
39	(Excess)Deficient Deferred Income Tax Adjustment (Line 32 * Line 35)		(965,394)	DA	1.00000
40	Total Income Taxes	sum Lines 36 through 39	54,716,441		7,535,821
41	RETURN	Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	190,111,050.32	NA	28,955,064
42	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 16, 21, 29, 40, 41)	363,473,161		67,366,747
43	Plus any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note AA)	\$ -		-
44	Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note AA)	\$ -		-
45	GROSS REV. REQUIREMENT	(sum Lines 42, 43, 44)	363,473,161		67,366,747

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2022

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>SUPPORTING CALCULATIONS AND NOTES</b>						
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, Line 2, column 3)					610,414,501
2	Less transmission plant excluded from ISO rates (Note M)					
3	Less transmission plant included in OATT Ancillary Services (Note N)					900,274
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					610,414,501
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 (page 3, Line 1, column 3)					82,615,810
7	Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 85 plus Line 86 and Line 87) (Note L)					900,274
8	Included transmission expenses (Line 6 less Line 7)					81,715,536
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.98910
10	Percentage of transmission plant included in ISO Rates (Line 5)				TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)				TE=	0.98910
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>						
	<b>Form 1 Reference</b>	<b>\$</b>	<b>TP</b>	<b>Proration (Note EE)</b>	<b>Allocation</b>	
12	Production	354.20.b	0.00			
13	Transmission	354.21.b	3,012,846	1.00	3,012,846	(Note EE)
14	Distribution	354.23.b	25,560,997	0.00	-	W&S Allocator
15	Other	354.24, 354.25, 354.26.b	1,192,534	0.00	-	(S / Allocation)
16	Total (sum Lines 12-15)		29,766,377		3,012,846	= 0.10122 = WS
<b>COMMON PLANT ALLOCATOR (CE) (Note O)</b>						
		<b>\$</b>			<b>% Electric</b>	<b>W&amp;S Allocator</b>
17	Electric	200.3.c			(Line 17 / Line 20)	(Line 16, col. 6)
18	Gas	201.3.d			1.00000 *	0.10122
19	Water	201.3.e				
20	Total (sum Lines 17 - 19)					= CE 0.10122
<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 40, Col. 5 / Page 2, Line 14, Col. 5				0
23	Annual Allocation Factor for Return on Rate Base	Page 3, Line 41, 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 points 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				0.074392126
28	Total Annual Allocation Factor for Income Taxes and Return (scaled basis points)	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 (118.29c) (positive number)					\$
<b>Cost (Note P)</b>						
		<b>\$</b>	<b>%</b>		<b>Weighted</b>	
31	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 9) (Note X)	1,044,230,769	52%	0.0410	0.0212	=WCLTD
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note X)	-	0%	0.0000	0.0000	
33	Common Stock Attachment 8, Line 14, Col. 8) (Note X)	972,557,384	48%	0.1135	0.0547	
34	Total (sum Lines 31-33)	2,016,788,153			0.0760	=R
<b>REVENUE CREDITS</b>						
<b>ACCOUNT 447 (SALES FOR RESALE)</b>						
35	a. Bundled Non-RQ Sales for Resale (311.x.b)	(310.311)	(Note Q)			
36	b. Bundled Sales for Resale					
37	Total of (a)-(b)					
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)	(300.17.b)				
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	(300.19.b)				
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)	(330.x.n)				527,857

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 formulary rate are indicated as: (page#, Line#, col.#)  
References to data from FERC Form 1 are indicated as: #.x.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 adder 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
  - E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
  - F The balances in accounts 190, 281, 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 K. Account 281 is not allocated.
  - G Identified in Form 1 as being only transmission related.
  - H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, Line 16, column 5 minus amortization of regulatory assets (page 3, Line 15, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
  - I Line 9 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 10 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
  - J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
  - K The currently effective income tax rate, where FT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (page 3, Line 32).
- |                  |       |   |
|------------------|-------|---|
| Inputs Required: | FT =  | 21.00%  |
|                  | SIT = | 9.99% (State Income Tax Rate or Composite SIT)                |
|                  | p =   | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
  - M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
  - N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
  - O Enter dollar amounts
  - P Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
  - Q Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
  - R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
  - S Excludes revenues unrelated to transmission services.
  - T The revenues credited on page 1, Lines 2-4 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 5 is supported by its own reference.
  - U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC
  - V On Page 4, Line 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.
  - W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
  - X Calculate using a 13-month average balance.
  - Y Calculate using average of beginning and end of year balance.
  - Z Includes only CWP authorized by the Commission for inclusion in rate base.
  - AA Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
  - BB A&G adjustment to address specific assignment to distribution or transmission
  - CC Vegetation Management Surcharge rider specific to West Virginia
  - DD Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
  - EE To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred

**Schedule 1A Rate Calculation**

1	\$	900,274	Attachment H-11A, Page 4, Line 7
2			Revenue Credits for Sched 1A - Note A
3	\$	900,274	Net Schedule 1A Expenses (Line 1 - Line 2)
4		53,609,653	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	381,179,613
2	Preferred Dividends	enter positive	0
	Common Stock		
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	976,799,101
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	2,489,044
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill	Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,752,674
7	Common Stock	Attachment 8, Line 14, Col. 8	972,557,384
	Capitalization		
8	Long Term Debt	Attachment H-11A, page 4, Line 31, Col. 3	1,044,230,769
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	972,557,384
11	Total Capitalization	Attachment H-11A, page 4, Line 34, Col. 3	2,016,788,153
12	Debt %	Total Long-Term Debt	51.7769%
13	Preferred %	Preferred Stock	0.0000%
14	Common %	Common Stock	48.2231%
15	Debt Cost	Total Long-Term Debt	0.0410
16	Preferred Cost	Preferred Stock	0.0000
17	Common Cost	Common Stock	0.1135
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15) 0.0212
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16) 0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17) 0.0547
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0760
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	28,955,064

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 30, Col. 3	28.89%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated	29.28%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 32, Col. 3	1.4063
26	Amortized Investment Tax Credit (266.8f) (enter negative)	Attachment H-11A, page 3, Line 33, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 34, Col. 3	17,225.35
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 35, Col. 3	(686,471.63)
29	Income Tax Calculation	(line 22 * line 24)	8,476,991.29
30	ITC adjustment	Attachment H-11A, page 3, Line 37, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 38, Col. 5	24,224.24
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 39, Col. 5	(965,394.33)
33	Total Income Taxes	Sum lines 29 to 32	7,535,821.21

Return and Taxes			
34	Return and Income taxes with ROE	(Line 22 + Line 33)	36,490,885.50
35	Return with ROE	Attachment H-11A, Page 3, Line 41, Col. 5	28,955,064.29
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 40, Col. 5	7,535,821.21

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	381,179,613
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
<b>Common Stock</b>				
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	976,799,101
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	2,489,044
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,752,674
7	Common Stock		Attachment 8, Line 14, Col. 8	972,557,384
<b>Capitalization</b>				
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,044,230,769
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	972,557,384
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,016,788,153
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	51.7769%
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	48.2231%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0410
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)	0.1235
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0212
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0596
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0808
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	30,793,230

Income Taxes				
<b>Income Tax Rates</b>				
23	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$		Attachment H-11A, page 3, Line 30, Col. 3	28.89%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated		29.95%
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 32, Col. 3	1.4063
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 33, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 34, Col. 3	17,225.35
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 35, Col. 3	(686,471.63)
29	Income Tax Calculation		(line 22 * line 24)	9,223,862.77
30	ITC adjustment		Attachment H-11A, page 3, Line 37, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 38, Col. 5	24,224.24
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5	(965,394.33)
33	Total Income Taxes		Sum lines 29 to 32	8,282,692.69

Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	39,075,922.51
35	Return with incentive adder		Line 22	30,793,229.82
36	Income Tax with incentive adder		Line 33	8,282,692.69
37	Incremental Return and incomes taxes for increase in ROE		Line 34 minus Attachment 2 Line 34	2,585,037.02
38	Rate Base		Line 1	381,179,613.47
39	Incremental Return and incomes taxes for increase in ROE divided by rate base		Line 37 / Line 38	0.00678

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

\$0.00

NOTES

- [C] Company records
- [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
- [E] Col. A \* Attachment H-11A, Page 4, Line 24, Col. 6
- [F] Col. A\*((Attachment H-11A, Page 4, Line 29, Col. 6) \* Col. B/100+Attachment H-11A, Page 4, Line 24, Col. 6)
- [G] Taken to Attachment H-11A, Page 3, Line 43, Col. 3
- [H] Utilizes a 13-month average.



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	-	76,529,847	197,186,187	822,526,450	90,485,801	107,499,510	-	1,217,697,949
2	January	2022	-	76,745,257	197,347,777	827,071,508	91,298,677	108,321,134	-	1,224,039,096
3	February	2022	-	76,960,667	197,478,317	831,718,959	92,116,112	109,149,561	-	1,230,462,948
4	March	2022	-	77,176,077	197,622,982	836,342,147	92,938,252	110,004,122	-	1,236,907,503
5	April	2022	-	77,391,487	196,906,172	840,215,012	93,769,521	110,869,177	-	1,241,759,883
6	May	2022	-	77,606,896	196,522,169	844,314,733	94,602,948	111,721,142	-	1,247,160,993
7	June	2022	-	77,822,306	196,319,690	848,412,431	95,450,052	112,566,958	-	1,252,749,130
8	July	2022	-	78,037,716	196,477,757	852,807,875	96,332,995	113,436,377	-	1,259,055,003
9	August	2022	-	78,253,126	196,547,633	857,217,770	97,224,720	114,267,525	-	1,265,257,647
10	September	2022	-	78,468,536	196,233,306	861,318,575	98,122,765	115,109,408	-	1,270,784,053
11	October	2022	-	78,683,945	195,671,979	865,760,876	99,017,447	116,025,601	-	1,276,475,902
12	November	2022	-	78,899,355	195,228,193	869,799,032	99,876,968	116,918,146	-	1,281,822,340
13	December	2022	-	79,114,765	194,739,378	873,914,687	100,681,439	117,742,740	-	1,287,078,244
14	13-month Average	[A] [C]	-	77,822,306	196,483,195	848,570,773	95,532,130	112,587,031	-	1,253,173,130

		[B]	Production	Transmission	Distribution	Intangible	General	Common	Total	
15	December	2021	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	-	1,218,040,686
16	January	2022								1,224,383,486
17	February	2022								1,230,808,992
18	March	2022								1,237,255,200
19	April	2022								1,242,109,233
20	May	2022								1,247,511,996
21	June	2022								1,253,101,787
22	July	2022								1,259,409,313
23	August	2022								1,265,613,610
24	September	2022								1,271,141,670
25	October	2022								1,276,835,172
26	November	2022								1,282,183,263
27	December	2022								1,287,440,821
28	13-month Average		-	274,306,663	770,761,284	95,532,130	112,925,710	-	-	1,253,525,787

Reserve for Depreciation of Asset Retirement Costs

		Production	Transmission	Distribution	Intangible	General	Common				
29	December	2021	Company Records	1,142	12,350	329,244	-				
30	January	2022						1,146	12,428	330,817	-
31	February	2022						1,149	12,506	332,389	-
32	March	2022						1,152	12,583	333,962	-
33	April	2022						1,155	12,661	335,534	-
34	May	2022						1,158	12,739	337,107	-
35	June	2022						1,161	12,817	338,679	-
36	July	2022						1,164	12,894	340,252	-
37	August	2022						1,167	12,972	341,824	-
38	September	2022						1,170	13,050	343,397	-
39	October	2022						1,174	13,127	344,969	-
40	November	2022						1,177	13,205	346,542	-
41	December	2022						1,180	13,283	348,114	-
42	13-month Average		-	1,161	12,817	-	-	-	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]	-	(75,151,680)	(3,858,102)	5,900,854	(73,108,928)
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]	-	82,412,590	5,751,876	16,227,430	104,391,896

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	456		3,758,872			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	119,136		1,493,536			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		431,140	(1,925,975)		11,968,391	(146,979)

[E] See Attachment H-11A, page 5, note K; A utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f).

[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.

Line	Summary of Transmission ADIT (Prior to adjusted items)		
	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	82,412,590	-
2	ADIT-283 From Account Subtotal Below	5,751,876	-
3	ADIT-190 From Account Subtotal Below	16,227,430	-
4	ADIT-281 From Account Subtotal Below	-	-
5	ADIT-255 From Account Subtotal Below	-	-
	<b>Total (sum rows 1-5)</b>	104,391,896	-

Line	Summary of Transmission ADIT (Prior to adjusted items)					
	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	-	-	17.03%	10.12%	-
2	ADIT-283 From Account Total Below	-	-	17.03%	10.12%	-
3	ADIT-190 From Account Total Below	-	-	17.03%	10.12%	-
4	ADIT-281 From Account Total Below	-	-	17.03%	10.12%	-
5	ADIT-255 From Account Total Below	-	-	17.03%	10.12%	-
6	<b>Subtotal</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. 8
  - 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	11,590			11,590			
Accum Prov: Asbestos Accrual	203,832			203,832			
Accum. Prov. For Injuries and Damages	268,907			268,907			
General Business Credit Carryforward	357,947			357,947			
Capital gain/loss	277			277			
Employee Compensation	175,737			175,737			
FAS 112 - Medical Benefit Accrual	36,548			36,548			
FAS 123R Employee Compensation	25,853			25,853			
FAS109	2,945			2,945			
Federal Long Term	1,244,269			1,244,269			
Other liability	959,380			959,380			
Post Retirement Benefits FAS 106	431,140			431,140			
Revenue Deferral	296,571			296,571			
State Income Tax Deductible	145,647			145,647			
Vacation Accrual	157,784			157,784			
Capitalized Interest	1,869,532			1,869,532			
CIAC	11,968,391			11,968,391			
Property FAS109	(1,928,920)			(1,928,920)			
<b>Subtotal</b>	<b>16,227,430</b>	-	-	<b>16,227,430</b>	-	-	

**Instructions for Account 190:**

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	
ADIT- 282	End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses	5,004,983			5,004,983			
Accelerated Tax Depr	51,106,867			51,106,867			
AFUDC Debt	1,327,526			1,327,526			
ARD	456			456			
Capital Vertical Tree Trimming	5,917,077			5,917,077			
Capitalized Pension	(205,754)			(205,754)			
Casualty Loss	173,896			173,896			
FAS123R Items	15,169			15,169			
Highway Relocations	1,381			1,381			
Life Insurance	(2,463)			(2,463)			
Meters and Transformers	42,258			42,258			
OPEB	(333,418)			(333,418)			
Other Basis Differences	(803,422)			(803,422)			
Tax Repairs	16,409,161			16,409,161			
Property FAS109	3,758,872			3,758,872			
<b>Subtotal</b>	<b>82,412,590</b>	-	-	<b>82,412,590</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>
Asset Retirement Obligation	119,136			119,136			
Deferred Charge-EB	201,898			201,898			
FAS 158 Pension/OPEB	57,399			57,399			
Lease ROU	48,508			48,508			
Pension/OPEB	534,080			534,080			
Service Company Timing	2,479,828			2,479,828			
Property FAS109 Gross-up	2,311,027			2,311,027			
<b>Subtotal</b>	<b>5,751,876</b>	-	-	<b>5,751,876</b>	-	-	

**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	
Subtotal							

**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	
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	<b>Beginning 190 (including adjustments)</b> 6,442,582	Q1 Activity (816,222)	<b>Ending Q1</b> 5,626,360	Q2 Activity 248,510	<b>Ending Q2</b> 5,874,869	Q3 Activity (198,987)	<b>Ending Q3</b> 5,675,883	Q4 Activity 77,992	<b>Ending Q4</b> 5,753,874
2	PTRR	<b>Beginning 190 (including adjustments)</b> 6,442,582	<b>Pro-rated Q1</b> (617,198)		<b>Pro-rated Q2</b> 125,957		<b>Pro-rated Q3</b> (50,701)		<b>Pro-rated Q4</b> 214	
3	PTRR	<b>Beginning 282 (including adjustments)</b> 73,025,442	Q1 Activity 1,339,240	<b>Ending Q1</b> 74,364,682	Q2 Activity 1,473,533	<b>Ending Q2</b> 75,838,215	Q3 Activity 1,424,215	<b>Ending Q3</b> 77,262,430	Q4 Activity 1,390,832	<b>Ending Q4</b> 78,653,262
4	PTRR	<b>Beginning 282 (including adjustments)</b> 73,025,442	<b>Pro-rated Q1</b> 1,012,686		<b>Pro-rated Q2</b> 746,859		<b>Pro-rated Q3</b> 362,882		<b>Pro-rated Q4</b> 3,810	
5	PTRR	<b>Beginning 283 Including adjustments)</b> 3,616,456	Q1 Activity 207,591	<b>Ending Q1</b> 3,824,047	Q2 Activity 123,568	<b>Ending Q2</b> 3,947,615	Q3 Activity 85,368	<b>Ending Q3</b> 4,032,983	Q4 Activity 106,222	<b>Ending Q4</b> 4,139,204
6	PTRR	<b>Beginning 283 Including adjustments)</b> 3,616,456	<b>Pro-rated Q1</b> 156,973		<b>Pro-rated Q2</b> 62,630		<b>Pro-rated Q3</b> 21,751		<b>Pro-rated Q4</b> 291	

Line	Account	J	K	L	M	N	O	P
		<b>2022 PTRR</b>						
				Page 1, row 2,4,6 Column A+B+D+F+H	J-L		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	16,227,430	(688,707)	5,900,854	10,326,576	10,473,555	(146,979)	5,900,854
8	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)
9	PTRR Total Account 283	5,751,876	522,748	3,858,102	1,893,775	1,612,672	281,103	(3,858,102)
10	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)

**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										
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	ATRR			0		0		0		5,756,819
				0		0		0		0
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR	0	0		0		0		0	0
		0	0		0		0		0	0
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	ATRR			0		0		0		78,635,746
				0		0		0		0
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8	ATRR	0	0		0		0		0	0
		0	0		0		0		0	0
9	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
10	ATRR			0		0		0		4,139,204
				0		0		0		0
11	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
12	ATRR	0	0		0		0		0	0
		0	0		0		0		0	0

		2022 PTRR									
		A	B	C Page 1, row 3,7,11 Column A+B+D+F+H		D	E	F	G Line 1= A-E-F Lines 2-3= -A+E+F		
		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			
Line	Account										
1	PTRR Total Account 190		0	0	-		-				
2	PTRR Total Account 282		0	0	-		-				
3	PTRR Total Account 283		0	0	-		-				
4	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-	-

  

		2022 ATRR									
		H	I	J Page 1, row 4,8,12 column A+B+D+F+H		K	L	M	N	O	P
		Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate Line 5= H-M-O Lines 6-7= -H+M+O	
Account											
5	ATRR Total Account 190		0	0	-	-		-	-	-	-
6	ATRR Total Account 282		0	0	-	-		-	-	-	-
7	ATRR Total Account 283		0	0	-	-		-	-	-	-
8	ATRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-	-

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

1 **Calculation of PBOP Expenses**

	<u>Amount</u>	<u>Source</u>
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	4,563,703	WEST PENN POWER Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$33,027	
8 PBOP expense in Account 926 for current year, total company	(3,342,514)	WEST PENN POWER Account 926: Company Records
9 W&S Labor Allocator	10.122%	
10 Allocated Transmission PBOP (line 8 * line 9)	(338,317)	
11 PBOP Adjustment for Attachment H-11A, page 3, line 13 (line 7 - line 10)	305,290	

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	2,484,156
1b Federal Unemployment Tax	263.i	33,379
1c Ohio Unemployment Tax	263.i	-
1d	263.i	
1z	<b>Payroll Taxes Total</b>	<b>2,517,535</b>
<b>2 Highway and Vehicle Taxes</b>		
2a Federal Heavy Vehicle Use	263.i	118
2z	<b>Highway and Vehicle Taxes</b>	<b>118</b>
<b>3 Property Taxes</b>		
3a Pennsylvania Local Realty Tax	263.i	176,877
3b WV Local Property Tax	263.i	11,717
3c	263.i	
3d	263.i	
3z	<b>Property Taxes</b>	<b>188,594</b>
<b>4 Gross Receipts and Taxes Non-Functionalized to Transmission</b>		
<b>Gross Receipts</b>		
4a Gross Receipts Tax	263.i	58,059,496
4b	263.i	
<b>Taxes Non-Functionalized to Transmission [B]</b>		
4c	263.i	
4d	263.i	
4z	<b>Gross Receipts and Taxes Non-Functionalized to Transmission</b>	<b>58,059,496</b>
<b>5 Other Taxes</b>		
5a Sales & Use Tax	263.i	(1)
5b Federal Excise Tax	263.i	1,486
5c PURTA	263.i	2,300,000
5d Franchise Tax and Foreign Tax	263.i	-
5z	<b>Other Taxes</b>	<b>2,301,486</b>
6z	<b>Payments in lieu of taxes</b>	
7	<b>Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z)</b>	
		<b>\$63,067,228.90</b>
		[tie to 114.14c]

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	946,854,667			1,752,674		3,321,718		941,780,275	975,000,000
2	January 2022	962,231,479			1,752,674		3,182,939		957,295,866	975,000,000
3	February 2022	975,713,063			1,752,674		3,044,160		970,916,230	975,000,000
4	March 2022	956,868,591			1,752,674		2,905,381		952,210,537	975,000,000
5	April 2022	967,292,391			1,752,674		2,766,602		962,773,115	1,075,000,000
6	May 2022	976,061,080			1,752,674		2,627,823		971,680,583	1,075,000,000
7	June 2022	956,911,154			1,752,674		2,489,044		952,669,436	1,075,000,000
8	July 2022	971,537,064			1,752,674		2,350,265		967,434,125	1,075,000,000
9	August 2022	985,025,987			1,752,674		2,211,486		981,061,827	1,075,000,000
10	September 2022	966,711,387			1,752,674		2,072,707		962,886,006	1,075,000,000
11	October 2022	975,572,681			1,752,674		1,933,928		971,886,079	1,075,000,000
12	November 2022	986,172,961			1,752,674		1,795,150		982,625,138	1,075,000,000
13	December 2022	1,071,435,815			1,752,674		1,656,371		1,068,026,771	1,075,000,000
14	13-month Average	976,799,101	-	-	1,752,674	-	2,489,044	-	972,557,384	1,044,230,769

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 Mon 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: 11.35%

**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	WPP Depr %
350.2	1.54%
352	1.60%
353.1	1.53%
353.4	0.09%
354	1.31%
355	2.45%
356.1	1.58%
356.2	1.17%
358	2.96%
389.2	1.26%
390.1 (2)	0.19% to 4.11%
391.1	5.95%
391.2	15.56%
391.3	4.81%
391.5	11.03%
392.1	13.37%
392.2	7.84%
392.3	1.49%
392.4	2.08%
392.5	0.00%
392.6	7.08%
393	4.64%
394	6.82%
395	1.83%
396	2.26%
397	8.35%
398	7.56%

Note: (1) Account 303 amortization period is 7 years.  
(2) Account 390.1 contains asset-specific depreciation rates; these rates are within the range listed

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: 12/31/2022	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z' ((col e.* col. F)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. II)	Weighted Debt Cost at t = N (h) * (i)
<b>First Mortgage Bonds:</b>											
(1) 3.34%, Senior Unsecured Note		4/16/2012	4/15/2022	\$ 100,000,000	\$ 99,275,256	\$ -	3.5	\$ -	0.00%	3.43%	0.00%
(2) 4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$ 150,000,000	\$ 148,871,802	\$ 149,145,922	12	\$ 149,145,922.40	14.76%	4.50%	0.66%
(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	9.84%	3.88%	0.38%
(4) 4.09%, Senior Unsecured Note		9/15/2017	9/15/2047	\$ 100,000,000	\$ 99,328,505	\$ 99,446,868	12	\$ 99,446,868.07	9.84%	4.13%	0.41%
(5) 4.14%, Senior Unsecured Note		12/15/2017	12/15/2047	\$ 275,000,000	\$ 273,253,238	\$ 273,341,819	12	\$ 273,341,818.98	27.05%	4.18%	1.13%
(6) 4.22%, Senior Unsecured Note		5/21/2019	6/1/2059	\$ 100,000,000	\$ 99,415,973	\$ 99,468,700	12	\$ 99,468,699.60	9.84%	4.25%	0.42%
(7) 4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$ 150,000,000	\$ 149,198,113	\$ 149,265,843	12	\$ 149,265,842.54	14.77%	4.25%	0.63%
(8) 3.25%, Senior Unsecured Note - Planned		4/15/2022	4/15/2032	\$ 200,000,000	\$ 198,000,000	\$ 198,142,349	8.5	\$ 140,350,830.37	13.69%	3.37%	0.47%
<b>TOTALS</b>				\$ 1,175,000,000	\$ 1,168,218,120	\$ 1,010,426,602		\$ 1,010,426,602	100.000%		<u>4.10%</u> **

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.)  
Innum (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2602%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).  
\*\* This Total Weighted Average Debt Cost will be shown on page 4, line 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) Less Related ADIT	(hh) Net Proceeds (col. cc + col. dd - col. ee - col. ff)	(ii) Net Proceeds Ratio ((col. hh / col. cc)*100)	(jj) Coupon Rate	(kk) Annual Interest (col. cc * col. jj)	(ll) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 3.34%, Senior Unsecured Note		4/16/2012	4/15/2022	\$ 100,000,000	\$ -	\$ 724,744	-	\$ 99,275,256	99.2753	3.340%	\$ 3,340,000	3.43%	
(2) 4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$ 150,000,000	\$ -	\$ 1,128,198	-	\$ 148,871,802	99.2479	4.450%	\$ 6,675,000	4.50%	
(3) 3.84%, Senior Unsecured Note		12/15/2016	12/15/2046	\$ 100,000,000	\$ -	\$ 743,173	-	\$ 99,256,827	99.2568	3.840%	\$ 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	4.090%	\$ 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	4.140%	\$ 11,385,000	4.18%	
(6) 4.22%, Senior Unsecured Note		5/21/2019	6/1/2059	\$ 100,000,000	\$ -	\$ 584,027	-	\$ 99,415,973	99.4160	4.220%	\$ 4,220,000	4.25%	
(7) 4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$ 150,000,000	\$ -	\$ 801,887	-	\$ 149,198,113	99.4654	4.220%	\$ 6,330,000	4.25%	
(8) 3.25%, Senior Unsecured Note - Planned		4/15/2022	4/15/2032	\$ 200,000,000	\$ -	\$ 2,000,000	-	\$ 198,000,000	99.0000	3.250%	\$ 6,500,000	3.37%	
<b>TOTALS</b>				\$ 1,175,000,000	\$ -	\$ 6,370,286	-	\$ 1,166,629,714			\$ 46,380,000		

\* 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>, etc.)

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

Line No.	(1)	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)	\$ 610,414,501	
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)	\$ 413,931,306	
<b>O&amp;M EXPENSE</b>				
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line 16, col. 5 (line 3 divided by line 1, col. 3)	\$ 21,447,548	3.513604%
4	Annual Allocation Factor for O&M		3.513604%	
<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 18 & 20, col. 5 (line 5 divided by line 1, col. 3)	\$ 2,243,596	0.367553%
6	Annual allocation factor for G, I, & C depreciation expense		0.367553%	
<b>TAXES OTHER THAN INCOME TAXES</b>				
7	Total Other Taxes	Attach. H-11A, p. 3, line 29, col. 5 (line 7 divided by line 1, col. 3)	\$ 678,858	0.111213%
8	Annual Allocation Factor for Other Taxes		0.111213%	
9	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, &amp; 8</b>		<b>3.992370%</b>
<b>INCOME TAXES</b>				
10	Total Income Taxes	Attach. H-11A, p. 3, line 40, col. 5	\$ 7,535,821	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	1.820549%	
<b>RETURN</b>				
12	Return on Rate Base	Attach. H-11A, p. 3, line 41, col. 5	\$ 28,955,064	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.995138%	
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>		<b>8.815686%</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 & H) (Page 1, line 6)	(Col. 3 - Col. 4)	(Note D & H) Page 1, line 14	(Col. 6 - 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. 15/100)	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)		
1	Install a steel pole at the crossing of the Etamora to Woodville 138 kV line and the Peters to Bethel Park 138 kV line	b1022.11	\$ 431,187	3.992370%	\$ 17,215	\$ 343,044	8.815686%	\$ 30,242	\$ 9,521	\$ 56,977			0	\$ 56,977	\$ 56,977
1a	Add static capacitors at South Fayette 138 kV	b1022.5	\$ 553,609	3.992370%	\$ 22,102	\$ 447,566	8.815686%	\$ 39,456	\$ 8,470	\$ 70,028			0	\$ 70,028	\$ 70,028
1b	Reconductor the Charlevoix-Allerport 138kV Line with 954 ACSR Conductor														
1c	Replace Breaker Risers at Charlevoix and Allerport	b2965	\$ 9,797,360	3.992370%	\$ 391,147	\$ 9,471,053	8.815686%	\$ 834,938	\$ 187,262	\$ 1,413,347			0	\$ 1,413,347	\$ 1,413,347
1d	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)	b3011.2	\$ 653,690	3.992370%	\$ 26,098	\$ 675,314	8.815686%	\$ 59,534	\$ 10,001	\$ 95,633			0	\$ 95,633	\$ 95,633
1e	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 kV line	b3011.5	\$ 889,601	3.992370%	\$ 35,516	\$ 898,466	8.815686%	\$ 79,206	\$ 13,611	\$ 128,333			0	\$ 128,333	\$ 128,333
1f	Replace four Yukon 500/138 kV transformers with three transformers with higher ratio and reconfigure 500 kV bus	b3006	\$ 95,982,514	3.992370%	\$ 3,816,007	\$ 94,598,293	8.815686%	\$ 8,339,489	\$ 1,817,023	\$ 13,972,519			0	\$ 13,972,519	\$ 13,972,519
3	Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 5, Col. 3														
4	Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 44, Col. 3											\$0.00		\$15,736,837	

Notes

- A Gross Transmission Plant is that identified on page 2 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 17.
- 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 13-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 Elrama to Woodville 138 kV line and the Peters to Bethel Park 138 kV line	b1022.11	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187	\$ 431,187
1b	Add static capacitors at South Fayette 138 kV	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	Reconductor the Charleroi –Allenport 138kV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	b2965	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360	\$ 9,797,360
1d	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)	b3011.2	\$ 653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690	\$653,690
1e	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 kV line	b3011.5	\$ 889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601	\$889,601
1f	Replace four Yukon 500/138 kV transformers with three transformers with higher rating and reconfigure 500 kV bus	b3006	\$ 95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514	\$95,582,514

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 (Note B)	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)	Project Net Plant (Note B & C)
\$ 88,143	\$ 83,382	\$ 84,176	\$ 84,969	\$ 85,763	\$ 86,556	\$ 87,350	\$ 88,143	\$ 88,936	\$ 89,730	\$ 90,523	\$ 91,317	\$ 92,110	\$ 92,904	\$343,044
\$ 106,043	\$ 101,808	\$ 102,514	\$ 103,220	\$ 103,925	\$ 104,631	\$ 105,337	\$ 106,043	\$ 106,749	\$ 107,455	\$ 108,161	\$ 108,866	\$ 109,572	\$ 110,278	\$447,566
\$ 326,306	\$ 232,675	\$ 248,280	\$ 263,886	\$ 279,491	\$ 295,096	\$ 310,701	\$ 326,306	\$ 341,912	\$ 357,517	\$ 373,122	\$ 388,727	\$ 404,332	\$ 419,938	\$9,471,053
\$ (21,624)	-\$26,624	-\$25,791	-\$24,957	-\$24,124	-\$23,290	-\$22,457	-\$21,624	-\$20,790	-\$19,957	-\$19,123	-\$18,290	-\$17,456	-\$16,623	\$675,314
\$ (8,865)	-\$15,670	-\$14,536	-\$13,402	-\$12,268	-\$11,133	-\$9,999	-\$8,865	-\$7,731	-\$6,596	-\$5,462	-\$4,328	-\$3,194	-\$2,060	\$898,466
\$ 984,221	\$75,709	\$227,128	\$378,546	\$529,965	\$681,383	\$832,802	\$984,221	\$1,135,639	\$1,287,058	\$1,438,476	\$1,589,895	\$1,741,313	\$1,892,732	\$94,598,293

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. j line 4 Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		0							
2a	Project 1				-	-		-	#DIV/0!	#DIV/0!
2b	Project 2				-	-		-	#DIV/0!	#DIV/0!
2c	Project 3				-	-		-	#DIV/0!	#DIV/0!
3	Subtotal				-	-		-		#DIV/0!
4	Total Interest (Sourced from Attachment 13a, line 30)									-

NOTE

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

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

Reconciliation Revenue Requirement For Year 20XX Available June 15, 20XX \$0	20XX Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 20XX \$0	True-up Adjustment - Over (Under) Recovery \$0
---	--	---

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund)
2 Interest Rate on Amount of Refunds or Surcharges <sup>[A]</sup>		0.0000%				

An over or under collection will be recovered prorata over 20XX, held for 20XX and returned prorata over 20XX

Calculation of Interest				Monthly		
3	January	Year 2019	-	0.0000%	-	-
4	February	Year 2019	-	0.0000%	-	-
5	March	Year 2019	-	0.0000%	-	-
6	April	Year 2019	-	0.0000%	-	-
7	May	Year 2019	-	0.0000%	-	-
8	June	Year 2019	-	0.0000%	-	-
9	July	Year 2019	-	0.0000%	-	-
10	August	Year 2019	-	0.0000%	-	-
11	September	Year 2019	-	0.0000%	-	-
12	October	Year 2019	-	0.0000%	-	-
13	November	Year 2019	-	0.0000%	-	-
14	December	Year 2019	-	0.0000%	-	-

15	January through December	Year 2020	-	0.0000%	12	-	-
----	--------------------------	-----------	---	---------	----	---	---

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly		
16	January	Year 2021	-	0.0000%	-	-
17	February	Year 2021	-	0.0000%	-	-
18	March	Year 2021	-	0.0000%	-	-
19	April	Year 2021	-	0.0000%	-	-
20	May	Year 2021	-	0.0000%	-	-
21	June	Year 2021	-	0.0000%	-	-
22	July	Year 2021	-	0.0000%	-	-
23	August	Year 2021	-	0.0000%	-	-
24	September	Year 2021	-	0.0000%	-	-
25	October	Year 2021	-	0.0000%	-	-
26	November	Year 2021	-	0.0000%	-	-
27	December	Year 2021	-	0.0000%	-	-

28	True-Up with Interest				\$	-
29	Less Over (Under) Recovery				\$	-
30	Total Interest				\$	-

[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

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

TEC Reconciliation Revenue Requirement For Year 20XX Available June 15, 20XX	-	TEC 20XX Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 20XX	=	True-up Adjustment - Over (Under) Recovery
\$0		\$0		\$0

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges <sup>[A]</sup>		0.0000%				

An over or under collection will be recovered prorata over 20XX, held for 20XX and returned prorata over 20XX

<u>Calculation of Interest</u>				<u>Monthly</u>		
3	January	Year 2019	-	0.0000%	-	-
4	February	Year 2019	-	0.0000%	-	-
5	March	Year 2019	-	0.0000%	-	-
6	April	Year 2019	-	0.0000%	-	-
7	May	Year 2019	-	0.0000%	-	-
8	June	Year 2019	-	0.0000%	-	-
9	July	Year 2019	-	0.0000%	-	-
10	August	Year 2019	-	0.0000%	-	-
11	September	Year 2019	-	0.0000%	-	-
12	October	Year 2019	-	0.0000%	-	-
13	November	Year 2019	-	0.0000%	-	-
14	December	Year 2019	-	0.0000%	-	-

15	January through December	Year 2020	-	0.0000%	12	-	-
----	--------------------------	-----------	---	---------	----	---	---

<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				<u>Monthly</u>		
16	January	Year 2021	-	0.0000%	-	-
17	February	Year 2021	-	0.0000%	-	-
18	March	Year 2021	-	0.0000%	-	-
19	April	Year 2021	-	0.0000%	-	-
20	May	Year 2021	-	0.0000%	-	-
21	June	Year 2021	-	0.0000%	-	-
22	July	Year 2021	-	0.0000%	-	-
23	August	Year 2021	-	0.0000%	-	-
24	September	Year 2021	-	0.0000%	-	-
25	October	Year 2021	-	0.0000%	-	-
26	November	Year 2021	-	0.0000%	-	-
27	December	Year 2021	-	0.0000%	-	-

28	True-Up with Interest				\$	-
29	Less Over (Under) Recovery				\$	-
30	Total Interest				\$	-

[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

(A)	(B)	(C)	(D)	(E)	
<b>Line</b>	<b>Month</b>	<b>PJM Bill</b> <b>NITS Charge Code (A)</b>	<b>True-up (B)</b>	<b>Other</b>	<b>Total</b>
1	January	-			-
2	February	-			-
3	March	-			-
4	April	-			-
5	May	-			-
6	June	-			-
7	July	-			-
8	August	-			-
9	September	-			-
10	October	-			-
11	November	-			-
12	December	-			-
13	Total	-	-	-	-

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

**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.

**Other Rate Base Items**

		[1]	[2]	[3]	[4]	[5]	[6]
		Land Held for Future Use	Materials & Supplies	Prepayments (Account 165)		Total	
	[A]	214.x.d	227.8.c & .16.c	111.57.c [B]			
1	December 31 2021			360,113		360,113	
2	December 31 2022			360,113		360,113	
3	Begin/End Average	-	-	360,113		360,113	
<b>Unfunded Reserve - Plant Related</b>							<b>Total</b>
	FERC Acct No.	228.1	228.2	228.3	228.4	242	
	[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c	
4	December 31 2021						-
5	December 31 2022						-
6	Begin/End Average	-	-	-	-	-	-
<b>Unfunded Reserve - Labor Related</b>							<b>Total</b>
	FERC Acct No.	228.1	228.2	228.3	228.4	242	
	[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c	
7	December 31 2021						-
8	December 31 2022						-
9	Begin/End Average	-	-	-	-	-	-

Notes:

- [A] Reference for December balances as would be reported in FERC Form 1.
- [B] Prepayments shall exclude prepayments of income taxes.
- [C] Includes transmission-related balance only

Excess and Deficient ADIT  
Income Tax Adjustments Worksheet

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
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>Account 190</b>								
1	Accrued Taxes: FICA on Vacation Accrual	2,174	-	10	5	362	1,812	N
1a	Accrued Taxes: Tax Audit Reserves	4,431	-	10	5	739	3,693	N
1c	Accum Prov For Inj and Damage-Gen Liability	265	-	10	5	44	221	N
1d	Accum Prov For Inj and Damage-Workers Comp	76,394	-	10	5	12,732	63,662	N
1e	Accum Prov: Asbestos Accrual	50,675	-	10	5	8,446	42,229	N
1f	Bad Debt Expense	77,752	-	10	5	12,959	64,793	N
1g	Current Liab: Line Protection Dfd Revenue	5,241	-	10	5	874	4,368	N
1h	Current Liability: Healthcare IBNR Reserve	5,496	-	10	5	916	4,580	N
1i	Deferred Compensation Expense	1,290	-	10	5	215	1,075	N
1j	DSSR Deferral and Interest	(131,460)	-	10	5	(21,910)	(109,550)	N
1k	EDCP OCI Offset	142	-	10	5	24	118	N
1l	Energy Efficiency Conservation Phase 2	(1,265)	-	10	5	(211)	(1,054)	N
1m	Energy Efficiency Conservation Phase 3	282	-	10	5	47	235	N
1n	Environmental Liability	453	-	10	5	75	377	N
1o	FAS 112 - Medical Benefit Accrual	14,706	-	10	5	2,451	12,255	N
1p	FAS 123R - Performance Shares	2,339	-	10	5	390	1,949	N
1q	FAS 123R - Restricted Stock Units	5,945	-	10	5	991	4,954	N
1r	FAS 133 - Hedging Transactions OCI	(2)	-	10	5	(0)	(2)	N
1s	FAS 158 OPEB OCI Offset	(217,163)	-	10	5	(36,194)	(180,969)	N
1t	FE Service Timing Allocation	24,473	-	10	5	4,079	20,395	N
1u	Federal Long Term - Unprotected	22,024	-	10	5	3,671	18,353	N
1v	Federal Long Term - Protected	965,742	-	10	5	160,957	804,785	P
1w	Incentive Compensation	49,676	-	10	5	8,279	41,396	N
1x	NOL Deferred Tax Asset - LT NY	(16)	-	10	5	(3)	(13)	N
1y	NOL Deferred Tax Asset - LT PA	(197,319)	-	10	5	(32,887)	(164,433)	N
1z	NOL Deferred Tax Asset - LT WV	(3)	-	10	5	(1)	(3)	N
1aa	PAA - Purch Power Amort	21,017	-	10	5	3,503	17,514	N
1ab	Pension EDCP-SERP Payments	6,073	-	10	5	1,012	5,061	N
1ac	Pensions Expense	422,034	-	10	5	70,339	351,695	N
1ad	Price to Compare Rider	74,046	-	10	5	12,341	61,705	N
1ae	REG LIAB PA ACT129 - LT	105,507	-	10	5	17,584	87,922	N
1af	SC01 Timing Allocation	54,724	-	10	5	9,121	45,603	N
1ag	Vacation Pay Accrual	21,179	-	10	5	3,530	17,649	N
<b>2</b>	<b>Account 282</b>							
2a	FAS 123R - Stock Options Capital Portion	1,619	-	10	5	270	1,349	N
<b>3</b>	<b>Account 283</b>							
3a	Customer Acquisition Fees - Surge Protection	(694)	-	10	5	(116)	(578)	N
3b	Customer Advances for Construction Refundable	6,193	-	10	5	1,032	5,161	N
3c	Deferred Charge-FIB	(74,169)	-	10	5	(12,361)	(61,807)	N
3d	Distribution System Impr Charge (DSIC)	(75)	-	10	5	(12)	(62)	N
3e	Feb 2010 Storm Deferrals - LT	(88,054)	-	10	5	(14,676)	(73,379)	N
3f	PA Act 129 SMIP-CIS	(5,368)	-	10	5	(895)	(4,474)	N
3g	PAA - Aband IT Proj Estab	(99,502)	-	10	5	(16,584)	(82,918)	N
3h	PAA - Unamort Loss Amort	1,371	-	10	5	229	1,143	N
3i	Pension/OPEB : Other Def Cr. or Dr.	(100,158)	-	10	5	(16,693)	(83,465)	N
3j	Reverse Capital Gain	(12)	-	10	5	(2)	(10)	N
3k	State Income Tax Deductible	(34,412)	-	10	5	(5,735)	(28,676)	N
3l	Storm Damage	(76,126)	-	10	5	(12,688)	(63,438)	N
3m	Universal Service Fund	(22,778)	-	10	5	(3,796)	(18,982)	N
3n	Universal Service Fund (Interest)	6,283	-	10	5	1,047	5,236	N
3o	Valuation Allowance NOL NY	16	-	10	5	3	13	N
3p	Valuation Allowance NOL WV	3	-	10	5	1	3	N
<b>4</b>	<b>Non-property gross up for Taxes</b>	<b>398,589</b>	<b>-</b>			<b>66,432</b>	<b>\$332,157.68</b>	<b>N &amp; P</b>
<b>5</b>	<b>Total Non-Property</b>	<b>1,379,579</b>	<b>-</b>			<b>229,930</b>	<b>1,149,649</b>	

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	3,578,051	-	ARAM	ARAM	125,532	3,452,520	N & P
7	Property Book-Tax Timing Difference - Account 282	(30,768,354)	-	ARAM	ARAM	(975,502)	(29,792,853)	N & P
8	Property Book-Tax Timing Difference - Account 283	-	-	ARAM	ARAM	-	-	N & P
9	Property Gross up for Taxes	(11,047,787)	-			(345,354)	(10,702,433)	N & P
10	<b>Total Property (Total of lines 6 thru 9)</b>	<b>(8,238,090)</b>	<b>-</b>			<b>(1,195,324)</b>	<b>(37,042,766)</b>	
<b>11</b>	<b>Amortized Excess/Deficient ADITs (Note C)</b>					<b>-</b>		
<b>12</b>	<b>Total Non-Property &amp; Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 11) (Note G)</b>					<b>(686,472)</b>		<b>N &amp; P</b>

Notes:

A Upon a tax rate change (federal, state and/or, if applicable, state apportionments), 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 FERC 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 income tax rate change.

B Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

C In the event the Company populates the data enterable fields, it will support the data entered as just 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 reg asset/liability will occur through FERC 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 FERC 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 39, Col. 3



**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		
Ln.	Project ID	Text Description	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	Average (a)
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 K)

**State Income Tax Rate**

---

	Pennsylvania		Combined Rate
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%

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



**Operation and Maintenance Expenses**

FF1 Page 321

Line No.	Account Reference	Description	Account Balance [A]
82		<b>Operation</b>	
83	560	Operation Supervision and Engineering	\$53,803
84			
85	561.1	Load Dispatch-Reliability	\$900,274
86	561.2	Load Dispatch-Monitor and Operate Transmission System	
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	
89	561.5	Reliability, Planning and Standards Development	\$50,704
90	561.6	Transmission Service Studies	
91	561.7	Generation Interconnection Studies	\$84,745
92	561.8	Reliability, Planning and Standards Development Services	
93	562	Station Expenses	\$1,270,231
94	563	Overhead Lines Expense	\$10,220
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	\$57,143,173
97	566	Miscellaneous Transmission Expense	\$991,771
98	567	Rents	\$818,838
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$61,323,760
100		<b>Maintenance</b>	
101	568	Maintenance Supervision and Engineering	\$814,168
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$13,285
104	569.2	Maintenance of Computer Software	\$13,445
105	569.3	Maintenance of Communication Equipment	
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$4,081,527
108	571	Maintenance of Overhead Lines	\$16,034,636
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$334,989
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$21,292,050
112		<b>TOTAL Transmission Expenses (Total of lines 99 and 111)</b>	<b>\$82,615,810</b>

Notes:

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

**Administrative and General (A&G) Expenses**

FF1 Page 323  
Line No.

Account Reference

Description

Account Balance [B]

180		<i>Operation</i>	
181	920	Administrative and General Salaries	\$2,094,641
182	921	Office Supplies and Expenses	\$2,090,757
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$34,382,207
185	924	Property Insurance	\$107,938
186	925	Injuries and Damages	\$2,883,644
187	926	Employee Pensions and Benefits	-\$25,260,544
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	\$3,536,747
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$72,350
192	930.2	Miscellaneous General Expenses	\$12,768
193	931	Rents	\$375,371
194		<b>Total Operation (Enter Total of lines 181 thru 193)</b>	\$20,295,879
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$585,898
197		<b>TOTAL A&amp;G Expenses (Total of lines 194 and 196)</b>	<b>\$20,881,777</b>

Notes:

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