

ALSTON & BIRD

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June 1, 2020

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

**Re: Mid-Atlantic Interstate Transmission, LLC
Docket No. ER20-1959-000
2020 PTRR Informational Filing**

Dear Secretary Bose:

Pursuant to section VI of the Mid-Atlantic Interstate Transmission, LLC (“MAIT”), Formula Rate Implementation Protocols (Annual True-Up, Information Exchange, and Challenge Procedures)¹ (“Protocols”), MAIT submits this informational filing of its Projected Transmission Revenue Requirement (“PTRR”) for Rate Year 2020 (“2020 PTRR”).²

I. Background

On October 7, 2019, MAIT submitted its 2020 PTRR to PJM for posting. MAIT held an open meeting on the 2020 PTRR with interested parties on November 20, 2019. Subsequent to the open meeting, MAIT and interested parties engaged in discovery following the information exchange provisions of section III of the Protocols.

Under section VI of the Protocols, on June 1 of each Rate Year, MAIT is required to submit to the Commission in a new docket an informational filing of its PTRR for that Rate Year (“Informational Filing”). The Informational Filing must include MAIT’s Actual Transmission Revenue Requirement (“ATRR”) and True-up (defined below) reflected in the PTRR for that Rate Year. The Informational Filing also must include information sufficient to determine:

1. that input data under the Formula Rate are properly recorded in any underlying workpapers;

¹ PJM Open Access Transmission Tariff, Attachment H-28B.

² Coincident with this filing, as required under section II(B) of the Protocols, MAIT is providing its Annual Update for Rate Year 2018 to PJM for posting on the PJM website.

2. that MAIT has properly applied the Formula Rate and these procedures;
3. the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review;
4. the extent of Accounting Changes that affect Formula Rate inputs; and
5. the reasonableness of projected costs and the prudence of actual costs.

The Informational Filing also must describe any corrections or adjustments, and must describe all aspects of the Formula Rate or its inputs that are the subject of an ongoing dispute under the Preliminary or Formal Challenge procedures.

Finally, the Informational Filing shall include for the applicable Rate Year the following information related to affiliate cost allocation: a detailed description of the methodologies used to allocate and directly assign costs between MAIT and its affiliates by service category or function, including any changes to such cost allocation methodologies from the prior year, and the reasons and justification for those changes; the magnitude of such costs that have been allocated or directly assigned between MAIT and each affiliate by service category or function; and a copy of any service agreement between MAIT and any MAIT affiliate that went into effect during the Rate Year.

II. Description of Filing

As required under section VI of the Protocols, this Informational Filing includes the following information.

A. ATRR and True-up reflected in the 2020 PTRR

Under the Protocols, the ATRR is defined as:

the actual net transmission revenue requirement calculated and posted on the PJM website no later than June 1 of each year subsequent to calendar year 2017 for the immediately preceding calendar year in accordance with MAIT's Formula Rate and based upon MAIT's actual costs and expenditures.

Under the Protocols, "True-up" means the difference between the revenues collected by PJM based on the PTRR (net of the True-up from the prior year) and the ATRR for the same Rate Year. The True-up is defined as a component of the PTRR.

The ATRR for Rate Year 2018 and True-up for Rate Year 2018, both posted on June 3, 2019, are attached hereto as Attachment A. The True-up for Rate Year 2018 was included as a component of the 2020 PTRR.

B. 2020 PTRR

The 2020 PTRR included sufficient information to determine: (i) that input data under the Formula Rate are properly recorded in any underlying workpapers; (ii) that MAIT has properly applied the Formula Rate and the Protocols; (iii) the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review; (iv) the extent of Accounting Changes that affect Formula Rate inputs; and (iv) the reasonableness and prudence of actual or projected costs.

The 2020 PTRR, as posted, is attached as Attachment B to this Informational Filing.

C. Corrections or Adjustments

There have not been any corrections or adjustments made to the 2020 PTRR since the October 7, 2019 posting.

D. Ongoing Disputes

There are no ongoing disputes concerning the 2020 PTRR.

E. Affiliate Cost Allocation

Under the Protocols, “Rate Year” is defined as “the twelve consecutive month period that begins on January 1 and continues through December 31.” For this provision of the Protocols, MAIT is utilizing the most recent complete calendar year as the “Rate Year” – i.e., 2019.

A detailed description of the methodologies used to allocate and directly assign costs between MAIT and its affiliates by service category or function may be found in the cost allocation methodologies set forth in the Service Agreement entered into between FirstEnergy Service Company and each of the associate companies listed therein. There were no changes to the methodologies in the Rate Year. A copy of the Service Agreement is attached as Attachment C to this Informational Filing.

The magnitude of such costs that have been allocated or directly assigned between MAIT and each affiliate by service category or function may be found on Pages 429, 429.1, 429.2, 450.1, 450.2, 450.3, 450.4, and 450.5 of MAIT’s most recent FERC Form 1. The relevant pages are attached as Attachment D to this Informational Filing.

The Protocols also require copies of any service agreement between MAIT and any MAIT affiliate that went into effect during the Rate Year. There were no such service agreements for the Rate Year.

F. Informational Purposes Only

As specified in section VI of the Protocols, this filing is informational only. Any challenges to the implementation of the MAIT Formula Rate must be made through the challenge procedures described in Section IV of the Protocols or in a separate complaint proceeding, and not in response to this Informational Filing.

III. Communications

Communications with respect to the Information Filing should be directed to the following individuals whose names should be entered on the official service list for this docket.³

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IV. Notice and Service

As required by section VI of the Protocols, within five (5) days of the submission of this Informational Filing, MAIT shall coordinate with PJM to provide notice of the Informational Filing via an email exploder list and by posting the docket number assigned to this Informational Filing on the PJM website.⁴

MAIT has served a copy of this Informational Filing on the parties listed on the Commission's official service list for Docket No. ER17-211.

³ MAIT requests waiver of 18 C.F.R. § 385.203(b)(3) (2020) to the extent necessary to include more than two names on the official service list.

⁴ This notice is subject to the protection of any confidential information contained in the Informational Filing, as needed, under non-disclosure agreements that are based on the Commission's Model Protective Order.

Honorable Kimberly D. Bose

June 1, 2020

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V. Conclusion

Please contact the undersigned with any questions regarding this matter.

Respectfully submitted,

/s/ **Kenneth G. Jaffe**

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Attachment A

**ATRR and True-Up
For Rate Year 2018**

**Mid-Atlantic Interstate Transmission, LLC
June 1, 2020**

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2018

Line No.	(1)	(2)	(3)	(4)	(5)
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 150,690,767
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 451	(page 4, line 29)	20,900	TP 1.00000	20,900
3	Account No. 454	(page 4, line 30)	3,761,087	TP 1.00000	3,761,087
4	Account No. 456	(page 4, line 31)	1,122,382	TP 1.00000	1,122,382
5	Revenues from Grandfathered Interzonal Transactions		-	TP 1.00000	-
6	Revenues from service provided by the ISO at a discount		-	TP 1.00000	-
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	11,218,048	TP 1.00000	11,218,048
8	TOTAL REVENUE CREDITS (sum lines 2-7)		16,122,417		16,122,417
9	True-up Adjustment with Interest	Attachment 13, Line 28			-
10	NET REVENUE REQUIREMENT (Line 1 - Line 8 + Line 9)				\$ 134,568,349
	DIVISOR				<u>Total</u>
11	1 Coincident Peak (CP) (MW)			(Note A)	5,786.9
12	Average 12 CPs (MW)			(Note CC)	5,094.3
13	Annual Rate (\$/MW/Yr)	(line 10 / line 11)	<u>Total</u> 23,253.96		
			<u>Peak Rate</u>		<u>Off-Peak Rate</u>
14	Point-to-Point Rate (\$/MW/Year)	(line 10 / line 12)	26,415.47		26,415.47
15	Point-to-Point Rate (\$/MW/Month)	(line 14/12)	2,201.29		2,201.29
16	Point-to-Point Rate (\$/MW/Week)	(line 14/52)	507.99		507.99
17	Point-to-Point Rate (\$/MW/Day)	(line 16/5; line 16/7)	101.60		72.57
18	Point-to-Point Rate (\$/MWh)	(line 14/4,160; line 14/8,760)	6.35		3.02

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2018

Line No.	(1)	(2)	Mid-Atlantic Interstate Transmission, LLC (3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
RATE BASE:					
GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	-
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes U & X)	1,255,320,056	TP	1,255,320,056
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes U & X)	-	NA	-
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes U & X)	22,295,981	W/S	22,295,981
5	Common	Attachment 3, Line 14, Col. 6 (Notes U & X)	-	CE	-
6	TOTAL GROSS PLANT (sum lines 1-5)		<u>1,277,616,037</u>	GP=	<u>1,277,616,037</u>
ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	-
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes U & X)	350,996,742	TP	350,996,742
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes U & X)	-	NA	-
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes U & X)	8,412,960	W/S	8,412,960
11	Common	Attachment 4, Line 14, Col. 6 (Notes U & X)	-	CE	-
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		<u>359,409,702</u>		<u>359,409,702</u>
NET PLANT IN SERVICE					
13	Production	(line 1 - line 7)	-		-
14	Transmission	(line 2 - line 8)	904,323,314		904,323,314
15	Distribution	(line 3 - line 9)	-		-
16	General & Intangible	(line 4 - line 10)	13,883,021		13,883,021
17	Common	(line 5 - line 11)	-		-
18	TOTAL NET PLANT (sum lines 13-17)		<u>918,206,335</u>	NP=	<u>918,206,335</u>
ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 3, Col. 1 (Notes F & Y & DD)	-	NA	-
20	Account No. 282 (enter negative)	Attachment 5, Line 3, Col. 2 (Notes F & Y & DD)	(243,516,367)	NP	(243,516,367)
21	Account No. 283 (enter negative)	Attachment 5, Line 3, Col. 3 (Notes F & Y & DD)	(33,567,468)	NP	(33,567,468)
22	Account No. 190	Attachment 5, Line 3, Col. 4 (Notes F & Y & DD)	44,591,838	NP	44,591,838
23	Account No. 255 (enter negative)	Attachment 5, Line 3, Col. 5 (Notes F & Y & DD)	-	NP	-
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 9, Col. G (Note Y)	-	DA	-
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 10, Col. G (Note Y)	-	DA	-
26	CWIP	216.b (Notes X & Z)	-	DA	-
27	Unamortized Regulatory Asset	Attachment 16a, 16b, 16c, line 15, Col. 7 (Notes X)	5,397,056	DA	5,397,056
28	Unamortized Abandoned Plant	Attachment 17, Line 15, Col. 7 (Notes X & BB)	-	DA	-
29	TOTAL ADJUSTMENTS (sum lines 19-28)		<u>(227,094,941)</u>		<u>(227,094,941)</u>
30	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y)	-	TP	-
31	WORKING CAPITAL (Note H)				
32	CWC	1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12)	7,174,581		7,009,096
33	Materials & Supplies (Note G)	227.8.c & 16.c (Attachment 14, Line 2, Col. D) (Note Y)	-	TE	-
34	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y)	469,380	GP	469,380
35	TOTAL WORKING CAPITAL (sum lines 32 - 34)		<u>7,643,961</u>		<u>7,478,476</u>
36	RATE BASE (sum lines 18, 29, 30, & 35)		<u><u>698,755,355</u></u>		<u><u>698,589,870</u></u>

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2018

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
O&M					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	52,210,142	TE 0.97464	50,886,261
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		75,986	DA 1.00000	75,986
3	Less Account 565	321.96.b	-	DA 1.00000	-
4	Less Account 566	321.97.b	7,095,907	DA 1.00000	7,095,907
5	A&G	323.197.b (Attachment 20, page 2, line 197)	3,925,712	W/S 1.00000	3,925,712
6	Less FERC Annual Fees		-	W/S 1.00000	-
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		162,964	W/S 1.00000	162,964
8	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE 0.97464	-
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	1,499,743	DA 1.00000	1,499,743
10	Common	356.1	-	CE 1.00000	-
11	Account 407.3 Amortization of Regulatory Assets	Attachment 16a, 16b, 16c, Line 15, Col. 5	2,574,514	DA 1.00000	2,574,514
12	Account 566 Amortization of Regulatory Assets	321.97.b (notes)	-	DA 1.00000	-
13	Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset)	321.97.b - line 12	7,095,907	DA 1.00000	7,095,907
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		7,095,907		7,095,907
15	TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		59,971,160		58,647,279
DEPRECIATION AND AMORTIZATION EXPENSE					
16	Transmission	336.7.b (Note U)	27,065,907	TP 1.00000	27,065,907
17	General & Intangible	336.1.f & 336.10.f (Note U)	423,023	W/S 1.00000	423,023
18	Common	336.11.b (Note U)	-	CE 1.00000	-
19	Amortization of Abandoned Plan	Attachment 17, Line 15, Col. 5 (Note BB)	-	DA 1.00000	-
20	TOTAL DEPRECIATION (sum lines 16 -19)		27,488,930		27,488,930
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
21	Payroll	263.i (Attachment 7, line 1z)	527,931	W/S 1.00000	527,931
22	Highway and vehicle	263.i (Attachment 7, line 2z)	-	W/S 1.00000	-
PLANT RELATED					
24	Property	263.i (Attachment 7, line 3z)	79,764	GP 1.00000	79,764
25	Gross Receipts	263.i (Attachment 7, line 4z)	-	NA	-
26	Other	263.i (Attachment 7, line 5z)	36	GP 1.00000	36
27	Payments in lieu of tax:	Attachment 7, line 6z	-	GP 1.00000	-
28	TOTAL OTHER TAXES (sum lines 21 - 27)		607,731		607,731
INCOME TAXES (Note K)					
29	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		28.89%		
30	CIT=(T/1-T) * (1-(WCLTD/R)) =		28.84%		
where WCLTD=(page 4, line 22) and R=(page 4, line 25) and FIT, SIT & p are as given in footnote K.					
31	1 / (1 - T) = (from line 29)		1.4063		
32	Amortized Investment Tax Credit (266.8.f) (enter negative)		(99,685)		
33	Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y]		87,273		
34	(Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(950,363)		
35	Income Tax Calculation = line 30 * line 40		14,621,557	NA	14,618,095
36	ITC adjustment (line 31 * line 32)		(140,188)	NP 1.00000	(140,188)
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		122,733	DA 1.00000	122,733
38	(Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(1,336,508)	DA 1.00000	(1,336,508)
39	Total Income Taxes	sum lines 35 through 38	13,267,594		13,264,131
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	50,694,701.00	NA	50,682,695
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)					
41		(sum lines 15, 20, 28, 39, 40)	152,030,116		150,690,767
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	152,030,116		150,690,767

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2018

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
SUPPORTING CALCULATIONS AND NOTES						
TRANSMISSION PLANT INCLUDED IN ISO RATES						
1	Total transmission plant (page 2, line 2, column 3)					1,255,320,056
2	Less transmission plant excluded from ISO rates (Note M)					-
3	Less transmission plant included in OATT Ancillary Services (Note N)					-
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					1,255,320,056
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
TRANSMISSION EXPENSES						
6	Total transmission expenses (page 3, line 1, column 3)					52,210,142
7	Less transmission expenses included in OATT Ancillary Services (Note L)					1,323,881
8	Included transmission expenses (line 6 less line 7)					50,886,261
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.97464
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=	0.97464
WAGES & SALARY ALLOCATOR (W&S)						
	Form 1 Reference	\$	TP		Allocation	
12	Production 354.20.b	-	0.00		-	
13	Transmission 354.21.b	-	1.00		-	
14	Distribution 354.23.b	-	0.00		-	W&S Allocator
15	Other 354.24,25,26.b	-	0.00		-	(\$ / Allocation)
16	Total (sum lines 12-15)	-	-		-	= 1.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)						
		\$			% Electric	W&S Allocator
17	Electric 200.3.c	1,066,760,573.00			(line 17 / line 20)	(line 16)
18	Gas 201.3.d	-			1.00000 *	1.00000
19	Water 201.3.e	-				=
20	Total (sum lines 17 - 19)	1,066,760,573.00				CE 1.00000
RETURN (R)						
21	Preferred Dividends (118.29c) (positive number)					-
REVENUE CREDITS						
ACCOUNT 447 (SALES FOR RESALE)						
26	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)	(Note Q)			-
27	b. Bundled Sales for Resale included in Divisor on page					-
28	Total of (a)-(b)					-
29	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)			(300.17.b) (Attachment 21, line 1z)		20,900
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			(300.19.b) (Attachment 21, line 2z)		3,761,087
31	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)			(330.x.n) (Attachment 21, line 3z)		1,122,382

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2018

Mid-Atlantic Interstate Transmission, LLC

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

Note
Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
- B Prepayments shall exclude prepayments of income taxes.
- C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P 51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction.
- E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.
- F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 7 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 8 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 31).
- | | | |
|------------------|-------|---|
| Inputs Required: | FIT = | 21.00% |
| | SIT = | 9.99% |
| | p = | (State Income Tax Rate or Composite SIT
percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts
- P Debt cost rate will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8% base ROE plus 50 basis point adder for RTO participation).
- Q Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on line 7 is supported by its own reference.
- U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- V On Page 4, Line 31, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Met-Ed's and Penelec's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13 month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Includes only CWIP authorized by the Commission for inclusion in rate base.
- AA Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
- BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
- DD Includes transmission-related balance only.

Schedule 1A Rate Calculation

1	\$ 1,323,881	Attachment H-28A, Page 4, Line 7
2	84,728	Revenue Credits for Sched 1A - Note A
3	\$ 1,239,153	Net Schedule 1A Expenses (Line 1 - Line 2)
4	34,107,219	Annual MWh in Met-Ed and Penelec Zones - Note I
5	\$ 0.0363	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

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

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base	Attachment H-28A, page 2, Line 36, Col. 5	698,589,870	
2	Preferred Dividends	enter positive	0	
3	Common Stock			
4	Proprietary Capital	Attachment 8, Line 14, Col. 1	820,732,519	
5	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0	
6	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	0	
7	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	223,591,970	
	Common Stock	Attachment 8, Line 14, Col. 6	597,140,549	
Capitalization				
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	276,856,266	
9	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 3	0	
10	Common Stock	Attachment H-28A, page 4, Line 24, Col. 3	597,140,549	
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	873,996,815	
12	Debt %	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 4	50.0000%
13	Preferred %	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-28A, page 4, Line 24, Col. 4	50.0000%
15	Debt Cost	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 5	0.0421
16	Preferred Cost	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-28A, page 4, Line 24, Col. 5	10.30% 0.1030
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 12 * Line 15)	0.0211
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0515
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0726
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	50,682,695

Income Taxes			
Income Tax Rates			
23	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	Attachment H-28A, page 3, Line 29, Col. 3	28.89%
24	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$	Calculated	28.84%
25	$1 / (1 - T) =$ (from line 23)	Attachment H-28A, page 3, Line 31, Col.3	1.4063
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-28A, page 3, Line 32, Col. 3	(99,685.00)
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-28A, page 3, Line 33, Col. 3	87,273.00
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 34, Col. 3	(950,363.00)
29	Income Tax Calculation	(line 22 * line 24)	14,618,094.63
30	ITC adjustment	(line 25 * line 26)	(140,188.36)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-28A, page 3, Line 37, Col. 3	122,733.20
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-28A, page 3, Line 38, Col. 3	(1,336,508.32)
33	Total Income Taxes	Sum lines 29 to 32	13,264,131.15

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	63,946,826.20
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	50,682,695.05
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	13,264,131.15
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	63,946,826.20
38	Return and Income taxes with increase in ROE	Line 34	63,946,826.20
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	698,589,869.80
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-

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

Gross Plant Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2017	-	1,116,317,736	-	6,883	18,595,145	-	1,134,919,764
2	January	2018	-	1,117,693,084	-	9,280	18,493,936	-	1,136,196,301
3	February	2018	-	1,124,432,595	-	117,436	18,954,970	-	1,143,505,001
4	March	2018	-	1,130,891,371	-	131,431	19,391,258	-	1,150,414,059
5	April	2018	-	1,145,543,187	-	131,481	19,376,716	-	1,165,051,384
6	May	2018	-	1,223,720,027	-	142,080	20,335,493	-	1,244,197,600
7	June	2018	-	1,256,319,905	-	325,086	20,263,589	-	1,276,908,580
8	July	2018	-	1,328,578,250	-	340,335	20,196,365	-	1,349,114,950
9	August	2018	-	1,335,193,275	-	349,203	20,225,946	-	1,355,768,424
10	September	2018	-	1,340,511,376	-	350,222	20,868,133	-	1,361,729,731
11	October	2018	-	1,384,012,744	-	350,986	21,925,112	-	1,406,288,842
12	November	2018	-	1,389,049,875	-	352,403	25,376,985	-	1,414,779,264
13	December	2018	-	1,426,897,300	-	16,674,359	26,562,926	-	1,470,134,584
14	13-month Average	[A] [C]	-	1,255,320,055.71	-	1,483,168.11	20,812,813.36	-	1,277,616,037.17
			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	2017	-	1,116,321,836	-	6,883	18,595,145	-	1,134,923,864
16	January	2018	-	1,117,697,185	-	9,280	18,493,936	-	1,136,200,401
17	February	2018	-	1,124,436,695	-	117,436	18,954,970	-	1,143,509,101
18	March	2018	-	1,130,895,471	-	131,431	19,391,258	-	1,150,418,160
19	April	2018	-	1,145,547,288	-	131,481	19,376,716	-	1,165,055,485
20	May	2018	-	1,223,724,127	-	142,080	20,335,493	-	1,244,201,700
21	June	2018	-	1,256,324,005	-	325,086	20,263,589	-	1,276,912,681
22	July	2018	-	1,328,582,351	-	340,335	20,196,365	-	1,349,119,050
23	August	2018	-	1,335,204,929	-	349,203	20,225,946	-	1,355,780,078
24	September	2018	-	1,340,523,030	-	350,222	20,868,133	-	1,361,741,385
25	October	2018	-	1,384,024,399	-	350,986	21,925,112	-	1,406,300,497
26	November	2018	-	1,389,061,530	-	352,403	25,376,985	-	1,414,790,918
27	December	2018	-	1,426,908,954	-	16,674,359	26,562,926	-	1,470,146,239
28	13-month Average		-	1,255,327,061.55	-	1,483,168.11	20,812,813.36	-	1,277,623,043.02

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	2017	-	4,100	-	-	-	-
30	January	2018	-	4,100	-	-	-	-
31	February	2018	-	4,100	-	-	-	-
32	March	2018	-	4,100	-	-	-	-
33	April	2018	-	4,100	-	-	-	-
34	May	2018	-	4,100	-	-	-	-
35	June	2018	-	4,100	-	-	-	-
36	July	2018	-	4,100	-	-	-	-
37	August	2018	-	11,654	-	-	-	-
38	September	2018	-	11,654	-	-	-	-
39	October	2018	-	11,654	-	-	-	-
40	November	2018	-	11,654	-	-	-	-
41	December	2018	-	11,654	-	-	-	-
42	13-month Average		-	7,005.84	-	-	-	-

Notes:

[A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3

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

[C] Balance excludes Asset Retirements Costs

[D] Met-Ed retained 34.5kV lines

Accumulated Depreciation Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Production	Transmission	Distribution	Intangible	General	Common	Total
1	December 2017	-	357,620,360	-	41	8,215,668	-	365,836,069
2	January 2018	-	352,418,238	-	137	8,244,876	-	360,663,251
3	February 2018	-	352,719,735	-	892	8,274,372	-	360,994,998
4	March 2018	-	352,154,793	-	2,374	8,303,669	-	360,460,836
5	April 2018	-	351,674,485	-	3,939	8,333,815	-	360,012,239
6	May 2018	-	350,424,111	-	5,568	8,364,850	-	358,794,529
7	June 2018	-	350,686,132	-	8,349	8,396,733	-	359,091,214
8	July 2018	-	348,953,857	-	12,311	8,428,562	-	357,394,730
9	August 2018	-	349,120,817	-	16,417	8,460,408	-	357,597,641
10	September 2018	-	349,586,053	-	20,581	8,492,794	-	358,099,428
11	October 2018	-	351,463,920	-	24,757	8,526,451	-	360,015,127
12	November 2018	-	348,199,749	-	28,945	8,563,751	-	356,792,445
13	December 2018	-	347,935,391	-	33,148	8,605,076	-	356,573,616
14	13-month Average [A] [C]	-	350,996,741.52	-	12,112.20	8,400,848.02	-	359,409,701.75
		Production	Transmission	Distribution	Intangible	General	Common	Total
	[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	
15	December 2017		357,620,564		41	8,215,668		365,836,273
16	January 2018		352,418,461		137	8,244,876		360,663,474
17	February 2018		352,719,977		892	8,274,372		360,995,240
18	March 2018		352,155,054		2,374	8,303,669		360,461,097
19	April 2018		351,674,764		3,939	8,333,815		360,012,519
20	May 2018		350,424,410		5,568	8,364,850		358,794,828
21	June 2018		350,686,449		8,349	8,396,733		359,091,532
22	July 2018		348,954,194		12,311	8,428,562		357,395,067
23	August 2018		349,128,727		16,417	8,460,408		357,605,551
24	September 2018		349,593,982		20,581	8,492,794		358,107,357
25	October 2018		351,471,868		24,757	8,526,451		360,023,075
26	November 2018		348,207,716		28,945	8,563,751		356,800,411
27	December 2018		347,943,377		33,148	8,605,076		356,581,601
28	13-month Average	-	350,999,964.78	-	12,112.20	8,400,848.02	-	359,412,925.01

Reserve for Depreciation of Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common	
	[B]		Company Records						
29	December 2017			204					
30	January 2018			223					
31	February 2018			242					
32	March 2018			261					
33	April 2018			280					
34	May 2018			299					
35	June 2018			318					
36	July 2018			337					
37	August 2018			7,910					
38	September 2018			7,929					
39	October 2018			7,948					
40	November 2018			7,967					
41	December 2018			7,986					
42	13-month Average			3,223.26	-	-	-	-	

Notes:

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

ADIT Calculation

	[1]	[2]	[3]	[4]	[5]	[6]
	ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
	Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
		[C]	[D]	[E]	[F]	
1 December 31 2017	-	(240,734,465)	(41,645,960)	50,801,463	-	(231,578,962)
2 December 31 2018	-	(246,298,269)	(25,488,976)	38,382,212	-	(233,405,033)
3 Begin/End Average [A]	-	(243,516,367)	(33,567,468)	44,591,838	-	(232,491,998)

	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
	ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)					
	[B]	273.8.k	275.2.k	277.9.k	234.8.c	267.h
4 December 31 2017		167,874,441	16,297,693	54,451,568	2,429,155	241,052,857
5 December 31 2018		212,122,136	43,826,983	86,661,969	2,329,470	344,940,558
6 Begin/End Average	-	189,998,289	30,062,338	70,556,769	2,379,313	292,996,708

Notes:

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2017	1,617	(7,850,708)	(65,010,933)		-	-	-
2018	836	(7,746,429)	(63,233,157)		-	-	36,802,617

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2017	222	243,338	(24,777,448)	(814,379)	-	-	-
2018	-	-	15,579,472	3,465,733	-	-	(707,198)

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2017	1,792	243,338	(5,046,743)	8,451,718	-	-	-
2018	3,391	-	34,618,127	13,457,856	-	-	200,383

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

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

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

ADIT Normalization Calculation

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
	2018 Quarterly Activity and Balances							
Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
50,801,463	67,572	50,869,035	82,324	50,951,359	35,965	50,987,324	116,827	51,104,151
Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
50,801,463	51,096		41,726		9,164		320	
Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
240,734,465	13,123,446	253,857,911	15,988,411	269,846,323	6,984,895	276,831,217	22,689,297	299,520,514
Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
240,734,465	9,923,483		8,103,715		1,779,713		62,162	
Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
41,645,960	(238,478)	41,407,482	(290,540)	41,116,941	(126,929)	40,990,012	(412,308)	40,577,704
Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
41,645,960	(180,329)		(147,260)		(32,341)		(1,130)	

ADIT Normalization Calculation

	[1]	[2]	[3]	[4]	[5]
	FERC Form 1 - Year-End (sourced from Attachment 5, page 1, line 5)	Prorated year-end less FERC Form 1 Year-end	Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes	Total Normalization to Attachment 5 (col. 2 - col. 3)	Ending Balance for formula rate (col. 1 - col. 3. - col. 4)
2018 Activity					
<hr/>					
Pro-rated Total Pro-rated Ending 190 102,305 50,903,768	86,661,969	48,279,757	48,079,374	200,383	38,382,212
<hr/>					
Pro-rated Total Pro-rated Ending 282 19,869,073 260,603,538	212,122,136	(34,176,133)	(70,978,750)	36,802,617	246,298,269
<hr/>					
Pro-rated Total Pro-rated Ending 283 (361,059) 41,284,901	43,826,983	18,338,007	19,045,205	(707,198)	25,488,976

ADIT Detail

For the 12 months ended 12/31/2018

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-17</u>	BALANCE AS <u>OF 12-31-18</u>	AVERAGE <u>BALANCE</u>
ACCOUNT 255:			
Accumulated Deferred Investment Tax Credits	2,429,155	2,329,470	2,379,313
1 TOTAL ACCOUNT 255	<u>2,429,155</u>	<u>2,329,470</u>	
ACCOUNT 282:			
263A MSC-Fed-Norm	1,086,256	965,381	1,025,819
263A MSC-PA-Norm	408,231	362,804	385,517
263A-Fed-Norm	10,570,080	10,434,742	10,502,411
263A-PA-Norm	4,109,317	4,041,357	4,075,337
Accelerated Tax Depr-Fed-FT	6,974,011	6,366,207	6,670,109
Accelerated Tax Depr-Fed-Norm	97,828,778	122,813,693	110,321,236
Accelerated Tax Depr-PA-FT	3,625,284	3,338,131	3,481,707
Accelerated Tax Depr-PA-Norm	21,124,704	24,215,805	22,670,255
AFUDC Debt-Fed-Norm	1,743,959	1,704,787	1,724,373
AFUDC Debt-Fed-Norm-Incurred-CWIP	327,011	388,904	357,958
AFUDC Debt-Fed-Norm-Reversal-CWIP	(150,855)	(133,632)	(142,243)
AFUDC Debt-PA-Norm	655,405	640,683	648,044
AFUDC Debt-PA-Norm-Incurred-CWIP	122,895	146,156	134,526
AFUDC Debt-PA-Norm-Reversal-CWIP	(56,693)	(50,221)	(53,457)
AFUDC Equity/FAS 43-Fed-FT	880,049	2,907,132	1,893,590
AFUDC Equity/FAS 43-Fed-FT-Incurred-CWIP	1,773,150	5,651,392	3,712,271
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	(350,282)	(2,396,582)	(1,373,432)
AFUDC Equity/FAS 43-PA-FT	330,735	1,092,542	711,638
AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	666,375	2,123,874	1,395,124
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	(131,641)	(900,670)	(516,155)
ARO-Fed-Norm	818	608	713
ARO-PA-Norm	307	228	268
Cap Vertical Tree Trimming-Fed-Norm	2,856,010	3,963,510	3,409,760
Cap Vertical Tree Trimming-PA-Norm	1,933,503	2,284,868	2,109,185
Casualty Loss-Fed-Norm	974,271	478,266	726,269
Casualty Loss-PA-Norm	1,468,980	1,293,935	1,381,458
FAS 123R - Performance Shares-Fed-Norm	2,710	2,674	2,692
FAS 123R - Performance Shares-PA-Norm	1,018	1,005	1,012
FAS 123R - Restricted Stock-Fed-Norm	(3,007)	(2,973)	(2,990)
FAS 123R - Restricted Stock-PA-Norm	(1,130)	(1,117)	(1,124)
FAS 123R - RSU Capital-Fed-Norm	49,523	48,873	49,198
FAS 123R - RSU Capital-PA-Norm	18,612	18,367	18,489
G Overheads-Fed-Norm	3,500,882	3,465,351	3,483,116
G Overheads-PA-Norm	1,315,681	1,302,328	1,309,005
Life Insurance-Fed-Norm	(34,838)	(31,693)	(33,266)
Life Insurance-PA-Norm	(14,816)	(13,929)	(14,372)
OPEBs-Fed-Norm	(3,974,029)	(3,921,244)	(3,947,636)
OPEBs-PA-Norm	(1,493,497)	(1,473,659)	(1,483,578)
Other Basis Differences-Fed-Norm	(5,023,746)	(4,821,777)	(4,922,761)
Other Basis Differences-PA-Norm	(1,877,272)	(1,800,043)	(1,838,658)
Pensions-Fed-Norm	(825,115)	(814,384)	(819,749)
Pensions-PA-Norm	(310,090)	(306,057)	(308,074)
PT Rebal-Add'l Property RTA-All-Norm	0	(593,623)	(296,812)
Sale of Property - Book Gain or (Loss)	(13,484)	(26,805)	(20,144)
Tax Depreciation Adjustment - PA	0	(17)	(9)
Tax UoP Repair Exp-Fed-Norm	12,204,850	18,976,180	15,590,515
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	8,568,000	17,299,772	12,933,886
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	(7,191,927)	(14,272,239)	(10,732,083)
Tax UoP Repair Exp-PA-FT	(772,414)	(828,985)	(800,699)
Tax UoP Repair Exp-PA-Norm	4,460,725	7,044,442	5,752,583
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	3,219,977	6,501,501	4,860,739
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	(2,702,829)	(5,363,711)	(4,033,270)
2 TOTAL ACCOUNT 282	<u>167,874,441</u>	<u>212,122,136</u>	

ADIT Detail

For the 12 months ended 12/31/2018

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-17</u>	BALANCE AS <u>OF 12-31-18</u>	AVERAGE BALANCE
ACCOUNT 283:			
263A MSC-PA-Norm	29,395	26,124	27,760
263A-PA-Norm	302,596	297,616	300,106
Accelerated Tax Depr-Fed-FT	2,833,635	2,586,676	2,710,156
Accelerated Tax Depr-PA-FT	1,473,002	1,356,327	1,414,665
Accelerated Tax Depr-Fed-Norm	1,523,954	1,463,638	1,493,796
AFUDC debt-Fed-Norm-reversal-CWIP	40,863	18,475	29,669
AFUDC debt-PA-Norm	47,332	44,509	45,921
AFUDC debt-Fed-Norm-incurred-CWIP	8,849	8,849	8,849
AFUDC Equity/FAS 43-Fed-FT	357,576	1,181,208	769,392
AFUDC Equity/FAS 43-Fed-FT-incurred-CWIP	720,455	2,296,237	1,508,346
AFUDC Equity/FAS 43-PA-FT	134,382	443,914	289,148
AFUDC Equity/FAS 43-PA-FT-incurred-CWIP	270,757	862,958	566,858
ARO-PA-Norm	22	0	11
Cap Vertical Tree Trimming-PA-Norm	140,063	151,723	145,893
Casualty Loss PA-Norm	106,039	92,924	99,482
CIAC-Fed-Norm-reversal-CWIP	193,684	1,787,956	990,820
CIAC-PA-Norm-reversal-CWIP	107,019	805,183	456,101
Deferred Charge-EIB	5,801	15,577	10,689
FAS109 Gross-up on Non-property Items	737,802	485,334	611,568
FAS123R - Performance Shares-PA-Norm	75	74	75
FAS123R - Restricted Stock-Fed-Norm	815	806	811
FAS123R - RSU Capital-PA-Norm	1,349	1,331	1,340
G Overheads-PA-Norm	94,763	93,801	94,282
Life Insurance-Fed-Norm	9,437	8,585	9,011
OPEBs-Fed-Norm	1,076,468	1,062,170	1,069,319
Other Basis Differences-Fed-Norm	1,045,014	1,005,410	1,025,212
Pensions-Fed-Norm	223,504	220,597	222,051
Pension/OPEB : Other Deferred Credit or Debit	0	1,706,983	853,492
PJM Receivable	495,242	20,938,146	10,716,694
State Income Tax Deductible	0	206,640	103,320
Storm Damage	228,096	152,064	190,080
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	245,442	307,692	276,567
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	135,618	127,305	131,462
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	1,948,118	2,359,622	2,153,870
Tax UoP Repair Exp-PA-Norm	320,772	357,070	338,921
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	231,854	318,116	274,985
Vegetation Management	1,207,900	1,035,343	1,121,622
3 TOTAL ACCOUNT 283	16,297,693	43,826,983	

ADIT Detail

For the 12 months ended 12/31/2018

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-17</u>	BALANCE AS <u>OF 12-31-18</u>	AVERAGE BALANCE
ACCOUNT 190:			
263A MSC-PA-Norm	294,240	261,498	277,869
263A-PA-Norm	2,863,177	2,826,518	2,844,848
Accelerated Tax Depr-Fed-Norm	26,818,855	26,743,637	26,781,246
AFUDC Debt-Fed-Norm	472,396	444,151	458,274
AFUDC debt-Fed-Norm-incurred-CWIP	88,579	88,579	88,579
AFUDC debt-PA-Norm-reversal-CWIP	4,082	1,846	2,964
AFUDC Equity/FAS 43-Fed-FT-reversal-CWIP	142,324	973,764	558,044
AFUDC Equity/FAS 43-PA-FT-reversal-CWIP	53,488	365,954	209,721
ARO-Fed-Norm	222	0	111
Asset Retirement Obligation Liability	1,571	3,391	2,481
Cap Vertical Tree Trimming-Fed-Norm	1,393,611	1,510,440	1,452,026
Casualty Loss Fed-Norm	263,906	124,637	194,272
CIAC-Fed-Norm	2,633,612	3,694,067	3,163,840
CIAC-Fed-Norm-Incurred-CWIP	931,845	2,179,096	1,555,471
CIAC-PA-Norm	1,626,983	2,172,189	1,899,586
CIAC-PA-Norm-Incurred-CWIP	514,887	1,021,306	768,097
Federal NOL	0	1,324,923	662,462
FAS123R - Performance Shares-Fed-Norm	734	724	729
FAS123R - Restricted Stock-PA-Norm	81	80	81
FAS123R - RSU Capital-Fed-Norm	13,415	13,239	13,327
G Overheads-Fed-Norm	948,304	938,679	943,492
ITC FAS 109	986,998	946,495	966,747
Life Insurance-PA-Norm	1,067	1,003	1,035
NOL Deferred Tax Asset - LT PA	0	75,908	37,954
OPEBs-PA-Norm	108,149	106,713	107,431
Other Basis Differences-PA-Norm	135,189	129,628	132,409
Pensions-PA-Norm	22,328	22,038	22,183
PJM Payable	3,713,948	26,856,534	15,285,241
Tax Interest Capitalized-Fed-Norm	1,185,752	1,124,158	1,154,955
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	956,240	1,521,154	1,238,697
Tax Interest Capitalized-PA-Norm	701,606	646,712	674,159
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	528,367	740,514	634,441
Tax UoP Repair Exp-Fed-Norm	3,305,997	3,641,211	3,473,604
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	2,320,863	3,184,353	2,752,608
Tax UoP Repair Exp-PA-Norm	313,842	336,828	325,335
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	194,617	235,726	215,172
Vegetation Management	910,290	2,404,276	1,657,283
4 TOTAL ACCOUNT 190	54,451,568	86,661,969	70,556,768

1 **Calculation of PBOP Expenses**

2	<u>MAIT</u>	<u>Amount</u>	<u>Source</u>
3	Total FirstEnergy PBOP expenses	(108,686,300)	FirstEnergy 2015 Actuarial Study
4	Labor dollars (FirstEnergy)	2,024,261,894	FirstEnergy 2015 Actual: Company Records
5	cost per labor dollar (line 3 / line 4)	-\$0.0537	
6	labor (labor not capitalized) current year	16,976,483	MAIT Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	(911,498)	
8	PBOP expense in Account 926 for current year	(2,411,241)	MAIT Account 926: Company Records
9	PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	1,499,743	

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

Taxes Other than Income Calculation

		[A]	Dec 31, 2018
1	Payroll Taxes		
1a	Federal - Other	263.i	527,931
1b		263.i	-
1c		263.i	-
1z	Payroll Taxes Total		527,931
2	Highway and Vehicle Taxes		
2a		263.i	-
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a	Property Tax	263.i	79,764
3b			-
3c			-
3z	Property Taxes		79,764
4	Gross Receipts Tax		
4a		263.i	-
4z	Gross Receipts Tax		-
5	Other Taxes		
5a	Sales & Use Tax	263.i	36
5b		263.i	-
5c			-
5z	Other Taxes		36
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$607,731

Notes:

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

Capital Structure Calculation

For the 12 months ended 12/31/2018

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary Capital	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	112.3.d	112.12.c	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5)	112.24.c
1	December	2017	787,726,289			223,591,970	564,134,319	-
2	January	2018	791,645,264			223,591,970	568,053,294	-
3	February	2018	795,705,493			223,591,970	572,113,523	-
4	March	2018	800,207,660			223,591,970	576,615,690	-
5	April	2018	804,827,396			223,591,970	581,235,426	-
6	May	2018	809,604,331			223,591,970	586,012,361	449,888,155
7	June	2018	814,251,223			223,591,970	590,659,253	449,889,092
8	July	2018	819,844,692			223,591,970	596,252,722	449,890,028
9	August	2018	823,766,166			223,591,970	600,174,196	449,890,964
10	September	2018	827,297,520			223,591,970	603,705,550	449,891,900
11	October	2018	831,792,191			223,591,970	608,200,221	449,892,836
12	November	2018	835,825,995			223,591,970	612,234,025	449,893,773
13	December	2018	927,028,530	-	-	223,591,970	703,436,560	449,894,709
14	13-month Average		820,732,519	-	-	223,591,970	597,140,549	276,856,266

Notes:

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

TEC Worksheet Support
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
			(Note A)													
2a	Install 230Kv series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215	\$	12,637,431	\$	12,637,431	\$	12,637,431	\$	12,637,431	\$	12,637,431	\$	12,637,431	\$	12,637,431
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$	3,207,134	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25	\$3,207,134.25
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551	\$	1,380,393	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10	\$1,380,393.10
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552	\$	1,038,335	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66	\$1,038,334.66
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553	\$	927,947	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84	\$927,946.84
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	\$	2,177,814	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37	\$2,177,814.37
2g	Relocate the Erie South 345 kV line terminal Convert Lewis Run-Farmers Valley to 230 kV using 1033.4 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1993	\$	10,675,225	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33	\$10,675,225.33
2h	Portland-Kittatinny 230kv Terminal Upgrade	b0132.3	\$	130,995	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06	\$130,995.06
2i	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal	b1364	\$	87,275	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76	\$87,274.76
2j	Facilities	b1362	\$	52,365	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25	\$52,365.25
2k	Middletown Sub - 69 kv Capacitor Bank	b1816.4	\$	65,539	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14	\$65,539.14
2l	Germantown r p 138 115kV #1 Bl. Xfmr + Upgrade 138kV	b2688.1	\$	4,164,536	\$0.00	\$0.00	\$0.00	\$576,814.73	\$5,842,977.10	\$5,871,585.54	\$5,936,557.91	\$5,949,344.67	\$5,963,708.89	\$5,967,800.91	\$6,004,614.87	\$6,008,619.87
2m	999L & 115kV 998L components	b2006.1.1_DFAX_Allocat	\$	2,214,731	\$2,221,147.59	\$2,214,598.33	\$2,213,025.98	\$2,213,210.76	\$2,213,441.45	\$2,213,440.89	\$2,213,457.40	\$2,213,457.48	\$2,213,457.48	\$2,213,482.44	\$2,213,482.56	\$2,221,692.65
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_Load_Ratio_Sh	\$	2,214,731	\$2,221,147.59	\$2,214,598.33	\$2,213,025.98	\$2,213,210.76	\$2,213,441.45	\$2,213,440.89	\$2,213,457.40	\$2,213,457.48	\$2,213,457.48	\$2,213,482.44	\$2,213,482.56	\$2,221,692.65
2o	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2452	\$	6,022,813	\$6,021,812.88	\$6,021,924.68	\$6,022,760.28	\$6,022,875.09	\$6,022,874.66	\$6,022,939.81	\$6,022,939.81	\$6,022,939.81	\$6,023,053.48	\$6,023,054.77	\$6,023,167.87	\$6,023,169.07
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452.1	\$	2,727,268	\$2,726,872.02	\$2,795,064.76	\$2,720,065.82	\$2,720,254.55	\$2,720,333.80	\$2,721,383.98	\$2,721,381.82	\$2,721,381.82	\$2,721,544.46	\$2,721,552.96	\$2,721,552.96	\$2,721,714.79
2q	Reconductor Hunterstown - Oxford 115 kV line		\$													

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

TEC Worksheet Support
Net Plant Detail

Attachment H-28A, Attachment 11a
page 2 of 2
For the 12 months ended 12/31/2018

Accumulated Depreciation (Note B)	Dec-17 (Note D)	Jan-18 (Note D)	Feb-18 (Note D)	Mar-18 (Note D)	Apr-18 (Note D)	May-18 (Note D)	Jun-18 (Note D)	Jul-18 (Note D)	Aug-18 (Note D)	Sep-18 (Note D)	Oct-18 (Note D)	Nov-18 (Note D)	Dec-18 (Note D)	Project Net Plant (Note B & C)
\$2,217,710.87	\$ 2,121,035	\$ 2,137,147	\$ 2,153,260	\$ 2,169,373	\$ 2,185,485	\$ 2,201,598	\$ 2,217,711	\$ 2,233,824	\$ 2,249,936	\$ 2,266,049	\$ 2,282,162	\$ 2,298,274	\$ 2,314,387	\$10,419,720.60
\$329,560.65	\$307,431.42	\$311,119.63	\$314,807.83	\$318,496.04	\$322,184.24	\$325,872.44	\$329,560.65	\$333,248.85	\$336,937.06	\$340,625.26	\$344,313.47	\$348,001.67	\$351,689.88	\$2,877,573.60
\$247,718.22	\$238,248.26	\$239,826.59	\$241,404.91	\$242,983.24	\$244,561.56	\$246,139.89	\$247,718.22	\$249,296.54	\$250,874.87	\$252,453.19	\$254,031.52	\$255,609.84	\$257,188.17	\$1,132,674.88
\$80,287.60	\$73,123.09	\$74,317.17	\$75,511.26	\$76,705.34	\$77,899.43	\$79,093.51	\$80,287.60	\$81,481.68	\$82,675.77	\$83,869.85	\$85,063.94	\$86,258.02	\$87,452.11	\$958,047.06
\$95,696.96	\$89,294.13	\$90,361.27	\$91,428.40	\$92,495.54	\$93,562.68	\$94,629.82	\$95,696.96	\$96,764.10	\$97,831.24	\$98,898.38	\$99,965.52	\$101,032.65	\$102,099.79	\$832,249.88
\$224,429.83	\$209,496.24	\$211,985.17	\$214,474.10	\$216,963.03	\$219,451.97	\$221,940.90	\$224,429.83	\$226,918.76	\$229,407.69	\$231,896.63	\$234,385.56	\$236,874.49	\$239,363.42	\$1,953,384.54
\$504,035.69	\$430,491.15	\$442,748.57	\$455,006.00	\$467,263.42	\$479,520.84	\$491,778.27	\$504,035.69	\$516,293.11	\$528,550.54	\$540,807.96	\$553,065.38	\$565,322.80	\$577,580.23	\$10,171,189.64
\$170,406.11	\$807.72	\$1,028.65	\$1,246.49	\$1,467.00	\$1,689.54	\$3,946.95	\$99,796.62	\$167,930.96	\$237,759.99	\$309,100.19	\$381,189.61	\$453,494.94	\$525,820.73	\$35,843,831.94
\$16,950.94	\$15,608.24	\$15,832.02	\$16,055.81	\$16,279.59	\$16,503.37	\$16,727.15	\$16,950.94	\$17,174.72	\$17,398.50	\$17,622.29	\$17,846.07	\$18,069.85	\$18,293.64	\$114,044.12
\$10,057.38	\$9,162.81	\$9,311.91	\$9,461.00	\$9,610.10	\$9,759.19	\$9,908.29	\$10,057.38	\$10,206.47	\$10,355.57	\$10,504.66	\$10,653.76	\$10,802.85	\$10,951.95	\$77,217.38
\$4,559.20	\$4,224.07	\$4,279.92	\$4,335.78	\$4,391.63	\$4,447.49	\$4,503.35	\$4,559.20	\$4,615.06	\$4,670.92	\$4,726.77	\$4,782.63	\$4,838.48	\$4,894.34	\$47,806.05
\$9,358.97	\$8,687.20	\$8,799.16	\$8,911.12	\$9,023.09	\$9,135.05	\$9,247.01	\$9,358.97	\$9,470.94	\$9,582.90	\$9,694.86	\$9,806.82	\$9,918.79	\$10,030.75	\$56,180.17
\$32,228.09	\$0.00	\$0.00	\$0.00	\$492.70	\$5,976.27	\$15,982.46	\$26,068.58	\$36,221.12	\$46,396.85	\$56,588.35	\$66,814.79	\$77,076.10	\$87,347.93	\$4,132,308.18
\$60,063.34	\$32,827.61	\$37,374.25	\$41,912.57	\$46,449.46	\$50,986.78	\$55,524.33	\$60,061.90	\$64,599.49	\$69,137.08	\$73,674.69	\$78,212.33	\$82,758.39	\$87,304.57	\$2,154,668.06
\$60,063.34	\$32,827.61	\$37,374.25	\$41,912.57	\$46,449.46	\$50,986.78	\$55,524.33	\$60,061.90	\$64,599.49	\$69,137.08	\$73,674.69	\$78,212.33	\$82,758.39	\$87,304.57	\$2,154,668.06
\$138,261.16	\$72,011.62	\$83,051.71	\$94,092.67	\$105,134.50	\$116,176.44	\$127,218.44	\$138,260.49	\$149,302.55	\$160,344.71	\$171,386.98	\$182,429.24	\$193,471.62	\$204,514.09	\$5,884,551.69
\$64,516.66	\$34,523.98	\$39,579.51	\$44,566.48	\$49,553.68	\$54,541.92	\$59,531.12	\$64,520.32	\$69,509.52	\$74,498.87	\$79,488.38	\$84,477.89	\$89,467.56	\$94,457.37	\$2,662,751.46

NOTE [B] Utilizing a 13-month average. [C] Taken to Attachment 11, Page 2, Col. 6 [D] Company records

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

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

MAIT's stated ROE is set to: 10.3%

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

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

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

3. Depreciation Rates

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

4. Net Plant Allocator

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

5. Land Rights

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

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2018

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z* ((col e. * col. F)/12)	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. II)	Weighted Debt Cost at t = N (h) * (i)
Long Term Debt, 12/31/2018										
First Mortgage Bonds:										
(1) 4.10%, Senior Unsecured Notes	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,906,699	\$ 446,155,601	7.68	\$ 285,443,637	100.00%	4.21%	4.21%
Total			<u>\$ 450,000,000</u>		<u>\$ 446,155,601</u>		<u>\$ 285,443,637</u>	<u>100.000%</u>		<u>4.21%</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).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on page 4, line 22, column 5 of formula rate Attachment H-28A.

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

YEAR ENDED 12/31/2018

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)
	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT	Net Proceeds (col. cc + col. dd + col. ee + col. ff)	Net Proceeds Ratio ((col. cc / col. hh)*100)	Coupon Rate	Annual Interest (col. cc * col. jj)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 4.10%, Senior Unsecured Notes	5/10/2018	5/15/2028	\$ 450,000,000	\$ (112,500)	\$ 3,980,801	-	xxx	\$ 445,906,699	99.0904	0.04100	\$ 18,450,000	4.21%
TOTALS			<u>\$ 450,000,000</u>	<u>(112,500)</u>	<u>\$ 3,980,801</u>	<u>-</u>	<u>xxx</u>	<u>\$ 445,906,699</u>			<u>\$ 18,450,000</u>	

* 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 Equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C, C₂, etc.).

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

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total Attach. H-28A, p. 2, line 2, col. 5 (Note A)	\$ 1,255,320,056	
2	Net Transmission Plant - Total Attach. H-28A, p. 2, line 14, col. 5 (Note B)	\$ 904,323,314	
O&M EXPENSE			
3	Total O&M Allocated to Transmission Attach. H-28A, p. 3, line 15, col. 5	\$ 58,647,279	
4	Annual Allocation Factor for O&M (line 3 divided by line 1, col. 3)	4.671899%	4.671899%
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE			
5	Total G, I, & C depreciation expense Attach. H-28A, p. 3, lines 17 & 18, col. 5	\$ 423,023	
6	Annual allocation factor for G, I, & C depreciation expense (line 5 divided by line 1, col. 3)	0.033698%	0.033698%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes Attach. H-28A, p. 3, line 20, col. 5	\$ 607,731	
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)	0.048412%	0.048412%
9	Annual Allocation Factor for Expense Sum of line 4, 6, & 8		4.754099%
INCOME TAXES			
10	Total Income Taxes Attach. H-28A, p. 3, line 30, col. 5	\$ 13,264,131	
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)	1.466747%	1.466747%
RETURN			
12	Return on Rate Base Attach. H-28A, p. 3, line 40, col. 5	\$ 50,682,695	
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)	5.604488%	5.604488%
14	Annual Allocation Factor for Return Sum of line 11 and 13		7.071235%

Columns 5-9 (page 1) only applies with incentive ROE project(s) (Note F)				
(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
INCOME TAXES				
10b	Total Income Taxes Attachment 2, line 33	\$ 13,264,131		
11b	Annual Allocation Factor for Income Taxes (line 10b divided by line 2, col. 3)	1.466747%		1.466747%
RETURN				
12b	Return on Rate Base Attachment 2, line 22	\$ 50,682,695		
13b	Annual Allocation Factor for Return on Rate Base (line 12b divided by line 2, col. 3)	5.604488%		5.604488%
14b	Annual Allocation Factor for Return Sum of line 11b and 13b			7.071235%
15	Additional Annual Allocation Factor for Return Line 14 b, col. 9 less line 14, col. 4			0.00000%

Transmission Enhancement Charge (TEC) Worksheet
 To be completed in conjunction with Attachment H-2BA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expenses	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Requirement	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 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)
2a	Install 230KV series reactor and 2-100MVAR PLC switched capacitors at Huntersdown	b0215	\$ 12,637,431	4.754009%	\$600,785	\$ 10,419,721	7.071235%	\$736,803	\$ 193,353	\$1,530,940	-	\$1,530,940		\$1,530,940
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	4.754009%	\$152,467	\$ 2,877,574	7.071235%	\$203,483	\$ 44,258	\$400,206	-	\$400,206		\$400,206
2c	Install 25 MVAR capacitor at Sutton 115 kV substation	b0551	\$ 1,380,393	4.754009%	\$65,624	\$ 1,132,675	7.071235%	\$80,094	\$ 19,940	\$164,656	-	\$164,656		\$164,656
2d	Install 50 MVAR capacitor at Altona 230 kV substation	b0552	\$ 1,038,335	4.754009%	\$49,363	\$ 956,047	7.071235%	\$67,746	\$ 14,329	\$131,437	-	\$131,437		\$131,437
2e	Install 50 MVAR capacitor at Raytown 230 kV substation	b0553	\$ 927,947	4.754009%	\$44,115	\$ 832,250	7.071235%	\$58,850	\$ 12,806	\$115,771	-	\$115,771		\$115,771
2f	Install 75 MVAR capacitor at East Townsend 230 kV substation	b0557	\$ 2,177,814	4.754009%	\$103,533	\$ 1,953,385	7.071235%	\$138,128	\$ 29,857	\$271,526	-	\$271,526		\$271,526
2g	Relocate the Erie South 345 kV line terminal	b1993	\$ 10,675,225	4.754009%	\$507,501	\$ 10,171,190	7.071235%	\$719,229	\$ 147,089	\$1,373,819	-	\$1,373,819		\$1,373,819
2h	Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV substation	b1994	\$ 36,014,238	4.754009%	\$1,712,120	\$ 35,843,832	7.071235%	\$2,534,602	\$ 525,013	\$4,771,735	-	\$4,771,735		\$4,771,735
2i	Portland-Kittanning 230kv Terminal Upgrade	b0132.3	\$ 130,995	4.754009%	\$6,228	\$ 114,044	7.071235%	\$8,064	\$ 2,685	\$16,977	-	\$16,977		\$16,977
2j	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364	\$ 87,275	4.754009%	\$4,149	\$ 77,217	7.071235%	\$5,450	\$ 1,789	\$11,398	-	\$11,398		\$11,398
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 52,365	4.754009%	\$2,469	\$ 47,896	7.071235%	\$3,382	\$ 870	\$6,540	-	\$6,540		\$6,540
2l	Germanstown - 138kv Reactor Removal (replacement by 138 kv Reactor Upgrade) (138kv Reactor, 2 x 138kv Reactor components)	b2688.1	\$ 4,164,536	4.754009%	\$197,982	\$ 4,132,308	7.071235%	\$292,205	\$ 87,348	\$577,536	-	\$577,536		\$577,536
2m	Loop the 2026 (TM) - Hosensack 500 kV line in to the Laushtown substation and upgrade relay at TM 500 kV	b2006.1_1_DFAX_All	\$ 2,214,731	4.754009%	\$105,289	\$ 2,154,668	7.071235%	\$152,362	\$ 54,477	\$312,127	-	\$312,127		\$312,127
2n	Loop the 2026 (TM) - Hosensack 500 kV line in to the Laushtown substation and upgrade relay at TM 500 kV	b2006.1_1_Load_Ratio_Share_Allocation	\$ 2,214,731	4.754009%	\$105,289	\$ 2,154,668	7.071235%	\$152,362	\$ 54,477	\$312,127	-	\$312,127		\$312,127
2p	Install 2nd Huntersdown 230/115 kV transformer	b2452	\$ 6,022,813	4.754009%	\$289,325	\$ 5,864,552	7.071235%	\$418,110	\$ 132,502	\$834,938	-	\$834,938		\$834,938
2q	Reconductor Huntersdown - Oxford 115 kV line	b2452.1	\$ 2,727,268	4.754009%	\$129,655	\$ 2,662,751	7.071235%	\$188,289	\$ 59,933	\$377,877	-	\$377,877		\$377,877
3	Transmission Enhancement Credit taken to Attachment H-2BA Page 1, Line 7										\$11,218,048			
4	Additional Incentive Revenue taken to Attachment H-2BA Page 3, Line 42										\$0.00			

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-2BA.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-2BA.
- 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-2BA, page 3, line 16.
- F Any actual ROE incentive must be approved by the Commission
- G True-up adjustment is calculated on the project true-up schedule, attachment 12, column j
- H Based on a 13-month average

TEC - 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 Appendix D	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 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 * Col. J line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		6,591,186							
2a	Install 230Kv series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215		1,756,497	0.27	1,756,497	1,530,940	225,556	23,837	249,394
2b	Install 250 MVAR capacitor at Keystone 500 kv	b0549		465,842	0.07	465,842	400,206	65,636	6,936	72,572
2c	Install 25 MVAR capacitor at Lewis Run 115 kv substation	b0550		-	-	-	-	-	-	-
2d	Install 25 MVAR capacitor at Saxton 115 kv substation	b0551		190,968	0.03	190,968	164,658	26,310	2,781	29,091
2e	Install 50 MVAR capacitor at Altoona 230 kv substation	b0552		153,133	0.02	153,133	131,437	21,696	2,293	23,989
2f	Install 50 MVAR capacitor at Raystown 230 kv substation	b0553		134,756	0.02	134,756	115,771	18,985	2,006	20,992
2g	Install 75 MVAR capacitor at East Towanda 230 kv subst	b0557		315,858	0.05	315,858	271,529	44,329	4,685	49,013
2h	Relocate the Erie South 345 kv line terminal Convert Lewis Run-Farmers valley to 230 kv using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kv transformation	b1993		1,603,497	0.24	1,603,497	1,373,819	229,678	24,273	253,950
2i	Portland-Kittatinny 230kv Terminal Upgrade	b1994		15,735	0.00	15,735	4,771,735	(4,755,999)	(502,621)	(5,258,621)
2i	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b0132.3		-	-	-	16,977	(16,977)	(1,794)	(18,771)
2j	Middletown Sub - 69 kv Capacitor Bank	b1364		-	-	-	11,398	(11,398)	(1,205)	(12,603)
2k	Germantown - 138kv Reactor Removal	b1362		-	-	-	6,540	(6,540)	(691)	(7,231)
2l	Germantown r p 138 115kv #1 Bk Xfmr + Upgrade 138kv 999L & 115kv 998L components	b1816.4		-	-	-	8,432	(8,432)	(891)	(9,323)
2m	Loop the 2026 (TMI - Hosensack 500 kv) line in to the Lauschtown substation and upgrade relay at TMI 500 kv	b2688.1		-	-	-	577,536	(577,536)	(61,035)	(638,570)
2j	Loop the 2026 (TMI - Hosensack 500 kv) line in to the Lauschtown substation and upgrade relay at TMI 500 kv	b2006.1.1_DFA_X_Allocation		309,289	0.05	309,289	312,127	(2,838)	(300)	(3,138)
2k	Loop the 2026 (TMI - Hosensack 500 kv) line in to the Lauschtown substation and upgrade relay at TMI 500 kv	b2006.1.1_Load_Ratio_Share_A		265,709	0.04	265,709	312,127	(46,418)	(4,906)	(51,324)
2l	Install 2nd Hunterstown 230/115 kv transformer	b2452		935,156	0.14	935,156	834,938	100,218	10,591	110,809
2m	Reconductor Hunterstown - Oxford 115 kv line	b2452.1		444,746	0.07	444,746	377,877	66,869	7,067	73,936
3	Subtotal			6,591,186			11,218,048	(4,626,862)		(5,115,836)
4	Total Interest (Sourced from Attachment 13a, line 30)									(488,974)

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 2018 filed on June 3, 2019	2018 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 13, 2017	True-up Adjustment - Over (Under) Recovery
\$134,568,349	\$148,125,094	\$13,556,745

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.4085%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

Calculation of Interest

		Monthly					
3	January	Year 2018	1,129,729	0.4085%	12	(55,379)	(1,185,108)
4	February	Year 2018	1,129,729	0.4085%	11	(50,764)	(1,180,493)
5	March	Year 2018	1,129,729	0.4085%	10	(46,149)	(1,175,878)
6	April	Year 2018	1,129,729	0.4085%	9	(41,534)	(1,171,263)
7	May	Year 2018	1,129,729	0.4085%	8	(36,920)	(1,166,648)
8	June	Year 2018	1,129,729	0.4085%	7	(32,305)	(1,162,033)
9	July	Year 2018	1,129,729	0.4085%	6	(27,690)	(1,157,418)
10	August	Year 2018	1,129,729	0.4085%	5	(23,075)	(1,152,803)
11	September	Year 2018	1,129,729	0.4085%	4	(18,460)	(1,148,189)
12	October	Year 2018	1,129,729	0.4085%	3	(13,845)	(1,143,574)
13	November	Year 2018	1,129,729	0.4085%	2	(9,230)	(1,138,959)
14	December	Year 2018	1,129,729	0.4085%	1	(4,615)	(1,134,344)
						(359,965)	(13,916,711)

		Annual					
15	January through December	Year 2019	(13,916,711)	0.4085%	12	(682,197)	(14,598,908)

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

		Monthly						
16	January	Year 2020	14,598,908	0.4085%		(59,637)	1,249,120	(13,409,424)
17	February	Year 2020	13,409,424	0.4085%		(54,777)	1,249,120	(12,215,081)
18	March	Year 2020	12,215,081	0.4085%		(49,899)	1,249,120	(11,015,860)
19	April	Year 2020	11,015,860	0.4085%		(45,000)	1,249,120	(9,811,739)
20	May	Year 2020	9,811,739	0.4085%		(40,081)	1,249,120	(8,602,700)
21	June	Year 2020	8,602,700	0.4085%		(35,142)	1,249,120	(7,388,722)
22	July	Year 2020	7,388,722	0.4085%		(30,183)	1,249,120	(6,169,785)
23	August	Year 2020	6,169,785	0.4085%		(25,204)	1,249,120	(4,945,868)
24	September	Year 2020	4,945,868	0.4085%		(20,204)	1,249,120	(3,716,952)
25	October	Year 2020	3,716,952	0.4085%		(15,184)	1,249,120	(2,483,015)
26	November	Year 2020	2,483,015	0.4085%		(10,143)	1,249,120	(1,244,038)
27	December	Year 2020	1,244,038	0.4085%		(5,082)	1,249,120	(0)
						(390,535)		

28	True-Up with Interest	\$	14,989,442
29	Less Over (Under) Recovery	\$	13,556,745
30	Total Interest	\$	1,432,697

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

TEC Revenue Requirement True-up with Interest

TEC Reconciliation Revenue Requirement For Year 2018 Available June 3, 2019	-	TEC 2018 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 13, 2017	=	True-up Adjustment - Over (Under) Recovery
\$11,218,048		\$6,591,186		(\$4,626,862)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.4085%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

Calculation of Interest					Monthly		
3	January	Year 2018	(385,572)	0.4085%	12	18,901	404,473
4	February	Year 2018	(385,572)	0.4085%	11	17,326	402,898
5	March	Year 2018	(385,572)	0.4085%	10	15,751	401,322
6	April	Year 2018	(385,572)	0.4085%	9	14,176	399,747
7	May	Year 2018	(385,572)	0.4085%	8	12,600	398,172
8	June	Year 2018	(385,572)	0.4085%	7	11,025	396,597
9	July	Year 2018	(385,572)	0.4085%	6	9,450	395,022
10	August	Year 2018	(385,572)	0.4085%	5	7,875	393,447
11	September	Year 2018	(385,572)	0.4085%	4	6,300	391,872
12	October	Year 2018	(385,572)	0.4085%	3	4,725	390,297
13	November	Year 2018	(385,572)	0.4085%	2	3,150	388,722
14	December	Year 2018	(385,572)	0.4085%	1	1,575	387,147
						122,855	4,749,717
15	January through December	Year 2019	4,749,717	0.4085%	12	232,831	4,982,548
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						Monthly	
16	January	Year 2020	(4,982,548)	0.4085%		20,354	4,576,582
17	February	Year 2020	(4,576,582)	0.4085%		18,695	4,168,958
18	March	Year 2020	(4,168,958)	0.4085%		17,030	3,759,668
19	April	Year 2020	(3,759,668)	0.4085%		15,358	3,348,707
20	May	Year 2020	(3,348,707)	0.4085%		13,679	2,936,067
21	June	Year 2020	(2,936,067)	0.4085%		11,994	2,521,741
22	July	Year 2020	(2,521,741)	0.4085%		10,301	2,105,723
23	August	Year 2020	(2,105,723)	0.4085%		8,602	1,688,005
24	September	Year 2020	(1,688,005)	0.4085%		6,895	1,268,581
25	October	Year 2020	(1,268,581)	0.4085%		5,182	847,443
26	November	Year 2020	(847,443)	0.4085%		3,462	424,585
27	December	Year 2020	(424,585)	0.4085%		1,734	0
						133,288	
28	True-Up with Interest					\$ (5,115,836)	
29	Less Over (Under) Recovery					\$ (4,626,862)	
30	Total Interest					\$ (488,974)	

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

Other Rate Base Items

Line No.	Description	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
		BALANCE AS OF 12-31-17	BALANCE AS OF 12-31-18	AVERAGE BALANCE			
1	Land Held for Future Use (214.x.d)	0	0	-			
2	Materials & Supplies (227.8.c & .16.c)	0	0	-			
3	Prepayments: Account 165 (111.57.c) - Note [A]	398,668	540,092	469,380			

Unfunded Reserves

Line No.	Description	BALANCE AS OF 12-31-17	BALANCE AS OF 12-31-18	AVERAGE BALANCE	ALLOCATION FACTOR	TRANSMISSION TOTAL (Col D times Col F)
Account 228.1						
4a	Property Insurance (Self insurance not covered by property insurance)	0	0	0 GP	1.00	0
4b	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0
4c	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0
4z	Total Account 228.1 (112.27.c)	0	0			0
Account 228.2						
5a	Workman's Compensation	0	0	0 W/S	1.00	0
5b	Probable liabilities not covered by insurance for death or injuries to employees and others	0	0	0 W/S	1.00	0
5c	Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility	0	0	0 GP	1.00	0
5d	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0
5e	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0
5z	Total Account 228.2 (112.28.c)	0	0			0
Account 228.3						
6a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0
6b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0
6c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0
6d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0
6e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0
6f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0
6g	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0
6h	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0
6z	Total Account 228.3 (112.29.c)	0	0			0
Account 228.4						
7a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0
7b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0
7c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0
7d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0
7e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0
7f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0
7g	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0
7h	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0
7z	Total Account 228.4 (112.30.c)	0	0			0
Account 242						
8a	Year-End Vacation Pay Accrual	0	0	- W/S	1.00	-
8b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	-
8c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	-
8d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	-
8e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	-
8f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	-
8g	Commitment Fees (Short-term debt revolving credit facilities)	205,563	172,454	189,009 Other	0	-
8h	[Insert Item Included in Account 242 that are not allocated to transmission]	0	0	0 Other	0	-
8z	Total Account 242 (113.48.c)	205,563	172,454			-
9	Total Unfunded Reserves Plant-related (items with GP allocator) - Note [B]	0	0	0 GP	1.00	-
10	Total Unfunded Reserves Labor-related (items with W/S allocator) - Note [C]	0	-	- W/S	1.00	-

Notes:

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

[1]	Income Tax Adjustments					[6]
	[2]	[3]	[4]	[5]		
			Dec 31,	Dec 31,		
		<u>Beg/End Average [C]</u>	<u>2018</u>	<u>2018</u>	<u>Reference</u>	
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$87,273	\$87,273	\$87,273	MAIT Company Records	
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(950,363)	(950,363)	(950,363)	MAIT Company Records	
3 Amortized Deficient Deferred Taxes	[B]	-	-	\$0	MAIT Company Records	

Notes:

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

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

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

		Regulatory Asset - Deferred Storms				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	Monthly Balance	Source				
2	December 2017	p232 (and Notes)	37			789,476
3	January	FERC Account 182.3	36	789,476	21,930	767,546
4	February	FERC Account 182.3	35	767,546	21,930	745,616
5	March	FERC Account 182.3	34	745,616	21,930	723,686
6	April	FERC Account 182.3	33	723,686	21,930	701,756
7	May	FERC Account 182.3	32	701,756	21,930	679,826
8	June	FERC Account 182.3	31	679,826	21,930	657,896
9	July	FERC Account 182.3	30	657,896	21,930	635,967
10	August	FERC Account 182.3	29	635,967	21,930	614,037
11	September	FERC Account 182.3	28	614,037	21,930	592,107
12	October	FERC Account 182.3	27	592,107	21,930	570,177
13	November	FERC Account 182.3	26	570,177	21,930	548,247
14	December 2018	p232 (and Notes)	25	548,247	21,930	526,317
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>263,159</u>		<u>657,896</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Vegetation Management					
[1]	[2]	[3] Months	[4]	[5]	[6]	[7]	
		Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance	
1	Monthly Balance	Source					
2	December 2017	p232 (and Notes)	85			4,180,729	
3	January	FERC Account 182.3	84	4,180,729	49,771	4,130,959	
4	February	FERC Account 182.3	83	4,130,959	49,771	4,081,188	
5	March	FERC Account 182.3	82	4,081,188	49,771	4,031,417	
6	April	FERC Account 182.3	81	4,031,417	49,771	3,981,647	
7	May	FERC Account 182.3	80	3,981,647	49,771	3,931,876	
8	June	FERC Account 182.3	79	3,931,876	49,771	3,882,106	
9	July	FERC Account 182.3	78	3,882,106	49,771	3,832,335	
10	August	FERC Account 182.3	77	3,832,335	49,771	3,782,565	
11	September	FERC Account 182.3	76	3,782,565	49,771	3,732,794	
12	October	FERC Account 182.3	75	3,732,794	49,771	3,683,023	
13	November	FERC Account 182.3	74	3,683,023	49,771	3,633,253	
14	December 2018	p232 (and Notes)	73	3,633,253	49,771	3,583,482	
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$597,247</u>		<u>3,882,106</u>	

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Start-up Costs				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	Monthly Balance	Source				
2	December 2017	p232 (and Notes)	13			1,714,108
3	January	FERC Account 182.3	12	1,714,108	142,842	1,571,266
4	February	FERC Account 182.3	11	1,571,266	142,842	1,428,423
5	March	FERC Account 182.3	10	1,428,423	142,842	1,285,581
6	April	FERC Account 182.3	9	1,285,581	142,842	1,142,739
7	May	FERC Account 182.3	8	1,142,739	142,842	999,896
8	June	FERC Account 182.3	7	999,896	142,842	857,054
9	July	FERC Account 182.3	6	857,054	142,842	714,212
10	August	FERC Account 182.3	5	714,212	142,842	571,369
11	September	FERC Account 182.3	4	571,369	142,842	428,527
12	October	FERC Account 182.3	3	428,527	142,842	285,685
13	November	FERC Account 182.3	2	285,685	142,842	142,842
14	December 2018	p232 (and Notes)	1	142,842	142,842	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$1,714,108</u>		<u>857,054</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

[1]	[2]	Abandoned Plant					
		[3] Months	[4]	[5]	[6]	[7]	
		Remaining In	Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance
1	Monthly Balance	Source					
2	December 2017	p111.71.d (and Notes)	13				-
3	January	FERC Account 182.2	12	-	-	-	-
4	February	FERC Account 182.2	11	-	-	-	-
5	March	FERC Account 182.2	10	-	-	-	-
6	April	FERC Account 182.2	9	-	-	-	-
7	May	FERC Account 182.2	8	-	-	-	-
8	June	FERC Account 182.2	7	-	-	-	-
9	July	FERC Account 182.2	6	-	-	-	-
10	August	FERC Account 182.2	5	-	-	-	-
11	September	FERC Account 182.2	4	-	-	-	-
12	October	FERC Account 182.2	3	-	-	-	-
13	November	FERC Account 182.2	2	-	-	-	-
14	December 2018	p111.71.c (and Notes) Detail on p230b	1	-	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13			<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-28A, page 3, Line 19

Attachment H-28A, page 2, Line 28

Note:

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

			CWIP
			[A]
			216.b
1	December	2017	
2	January	2018	
3	February	2018	
4	March	2018	
5	April	2018	
6	May	2018	
7	June	2018	
8	July	2018	
9	August	2018	
10	September	2018	
11	October	2018	
12	November	2018	
13	December	2018	
14	13-month Average		-

Notes:

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

Federal Income Tax Rate

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

State Income Tax Rate

	Pennsylvania	Combined Rate (entered on Attachment H-28A, page 5 of 5, Note K)
Nominal State Income Tax Rate	9.99%	
Times Apportionment Percentage	100.00%	
Combined State Income Tax Rate	<u>9.990%</u>	<u>9.990%</u>

Operation and Maintenance Expenses

Line No. [a]	Account Reference	Description	Account Balance [b]
82		<i>Operation</i>	
83	560	Operation Supervision and Engineering	\$82,585
84			
85	561.1	Load Dispatch-Reliability	\$1,004,153
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$319,728
87	561.3	Load-Dispatch-Transmission Service and Scheduling	\$0
88	561.4	Scheduling, System Control and Dispatch Services	\$75,986
89	561.5	Reliability, Planning and Standards Development	\$227,429
90	561.6	Transmission Service Studies	\$1,027
91	561.7	Generation Interconnection Studies	-\$29,415
92	561.8	Reliability, Planning and Standards Development Services	
93	562	Station Expenses	\$292,228
94	563	Overhead Lines Expense	\$782,672
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	
97	566	Miscellaneous Transmission Expense	\$7,095,907
98	567	Rents	\$6,397,337
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$16,249,637
100		<i>Maintenance</i>	
101	568	Maintenance Supervision and Engineering	\$3,138,113
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$11,217
104	569.2	Maintenance of Computer Software	\$63,652
105	569.3	Maintenance of Communication Equipment	\$4,509
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$6,071,508
108	571	Maintenance of Overhead Lines	\$26,413,355
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$258,151
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$35,960,505
112		TOTAL Transmission Expenses (Total of lines 99 and 111) [c]	\$52,210,142

Notes:

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

Administrative and General (A&G) Expenses

Line No. [d]	Account Reference	Description	Account Balance [e]
180		<i>Operation</i>	
181	920	Administrative and General Salaries	
182	921	Office Supplies and Expenses	\$485
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$4,758,210
185	924	Property Insurance	\$79,664
186	925	Injuries and Damages	\$557,548
187	926	Employee Pensions and Benefits	-\$3,404,539
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$162,964
192	930.2	Miscellaneous General Expenses	\$11,221
193	931	Rents	\$11,341
194		Total Operation (Enter Total of lines 181 thru 193)	\$2,176,894
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$1,809,272
197		TOTAL A&G Expenses (Total of lines 194 and 196) [f]	<u><u>\$3,986,166</u></u>

Notes:

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

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

		December 31, 2018	
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data	Note S, page 5
		<u>Amount</u>	
1a	Reimbursable Project Work	\$ 20,900	
1z	Account 451 Total	\$20,900	
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429	Note R, page 5
2a	Transmission Charge - TMI Unit 1	\$ 1,998,563	
2b	Transmission Investment - Power Pool Agreement	\$ 1,762,524	
2z	Account 454 Total	\$3,761,087	
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data	Note V, page 5
3a	Point-to-point Revenues	\$ 856,382	
3b	Seneca Transmission Facilities Charges	\$ 266,000	
3z	Account 456 Total	\$1,122,382	

Attachment B

2020 PTRR

Mid-Atlantic Interstate Transmission, LLC
June 1, 2020

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)
			Total	Allocator	Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 257,681,663
	REVENUE CREDITS	(Note T)			
2	Account No. 451	(page 4, line 29)	-	TP 1.00000	-
3	Account No. 454	(page 4, line 30)	3,761,088	TP 1.00000	3,761,088
4	Account No. 456	(page 4, line 31)	910,157	TP 1.00000	910,157
5	Revenues from Grandfathered Interzonal Transactions		-	TP 1.00000	-
6	Revenues from service provided by the ISO at a discount		-	TP 1.00000	-
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	15,935,929	TP 1.00000	15,935,929
8	TOTAL REVENUE CREDITS (sum lines 2-7)		20,607,175		20,607,175
9	True-up Adjustment with Interest	Attachment 13, Line 28			(14,793,106)
10	NET REVENUE REQUIREMENT (Line 1 - Line 8 + Line 9)				\$ 222,281,382
	DIVISOR				Total
11	1 Coincident Peak (CP) (MW)			(Note A)	5,994.1
12	Average 12 CPs (MW)			(Note CC)	5,262.3
13	Annual Rate (\$/MW/Yr)	(line 10 / line 11)	Total 37,083.18		
			Peak Rate		Off-Peak Rate
			Total		Total
14	Point-to-Point Rate (\$/MW/Year)	(line 10 / line 12)	42,240.11		42,240.11
15	Point-to-Point Rate (\$/MW/Month)	(line 14/12)	3,520.01		3,520.01
16	Point-to-Point Rate (\$/MW/Week)	(line 14/52)	812.31		812.31
17	Point-to-Point Rate (\$/MW/Day)	(line 16/5; line 16/7)	162.46		116.04
18	Point-to-Point Rate (\$/MWh)	(line 14/4,160; line 14/8,760)	10.15		4.82

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		For the 12 months ended 12/31/2020	
(1)	(2)	(3)	(4)	(5)	
Line No.	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
RATE BASE:					
GROSS PLANT IN SERVICE					
1	Production	-	NA		
2	Transmission	1,906,484,203	TP	1.00000	1,906,484,203
3	Distribution	-	NA		
4	General & Intangible	77,949,383	W/S	1.00000	77,949,383
5	Common	-	CE	1.00000	-
6	TOTAL GROSS PLANT (sum lines 1-5)	1,984,433,586	GP=	100.000%	1,984,433,586
ACCUMULATED DEPRECIATION					
7	Production	-	NA		
8	Transmission	351,881,732	TP	1.00000	351,881,732
9	Distribution	-	NA		
10	General & Intangible	12,102,725	W/S	1.00000	12,102,725
11	Common	-	CE	1.00000	-
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)	363,984,457			363,984,457
NET PLANT IN SERVICE					
13	Production	-			
14	Transmission	1,554,602,471			1,554,602,471
15	Distribution	-			
16	General & Intangible	65,846,658			65,846,658
17	Common	-			
18	TOTAL NET PLANT (sum lines 13-17)	1,620,449,129	NP=	100.000%	1,620,449,129
ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	-	NA		
20	Account No. 282 (enter negative)	(316,827,382)	NP	1.00000	(316,827,382)
21	Account No. 283 (enter negative)	(3,562,930)	NP	1.00000	(3,562,930)
22	Account No. 190	8,005,046	NP	1.00000	8,005,046
23	Account No. 255 (enter negative)	-	NP	1.00000	-
24	Unfunded Reserve Plant-related (enter negative)	-	DA	1.00000	-
25	Unfunded Reserve Labor-related (enter negative)	-	DA	1.00000	-
26	CWIP	-	DA	1.00000	-
27	Unamortized Regulatory Asset	2,819,191	DA	1.00000	2,819,191
28	Unamortized Abandoned Plant	-	DA	1.00000	-
29	TOTAL ADJUSTMENTS (sum lines 19-28)	(309,566,075)			(309,566,075)
30	LAND HELD FOR FUTURE USE	-	TP	1.00000	-
31	WORKING CAPITAL (Note H)				
32	CWC	9,510,158			9,276,322
33	Materials & Supplies (Note G)	-	TE	0.97620	-
34	Prepayments (Account 165)	673,477	GP	1.00000	673,477
35	TOTAL WORKING CAPITAL (sum lines 32 - 34)	10,183,634			9,949,798
36	RATE BASE (sum lines 18, 29, 30, & 35)	1,321,066,688			1,320,832,852

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
O&M					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	78,603,308	TE	0.97620
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		228,660	DA	1.00000
3	Less Account 565	321.96.b	-	DA	1.00000
4	Less Account 566	321.97.b	6,973,026	DA	1.00000
5	A&G	323.197.b (Attachment 20, page 2, line 197)	(1,203,979)	W/S	1.00000
6	Less FERC Annual Fees		-	W/S	1.00000
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		243,238	W/S	1.00000
8	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE	0.97620
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	(846,168)	DA	1.00000
10	Common	356.1	-	CE	1.00000
11	Account 407.3 Amortization of Regulatory Assets	Attachment 16a, 16b, 16c, Line 15, Col. 5	860,406	DA	1.00000
12	Account 566 Amortization of Regulatory Assets	321.97.b (notes)	-	DA	1.00000
13	Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset)	321.97.b - line 12	6,973,026	DA	1.00000
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		6,973,026		
15	TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		76,941,667		75,070,980
DEPRECIATION AND AMORTIZATION EXPENSE					
16	Transmission	336.7.b (Note U)	41,996,782	TP	1.00000
17	General & Intangible	336.1.f & 336.10.f (Note U)	4,741,303	W/S	1.00000
18	Common	336.11.b (Note U)	-	CE	1.00000
19	Amortization of Abandoned Plan	Attachment 17, Line 15, Col. 5 (Note BB)	-	DA	1.00000
20	TOTAL DEPRECIATION (sum lines 16 - 19)		46,738,085		46,738,085
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
21	Payroll	263.i (Attachment 7, line 1z)	468,257	W/S	1.00000
22	Highway and vehicle	263.i (Attachment 7, line 2z)	-	W/S	1.00000
23	PLANT RELATED				
24	Property	263.i (Attachment 7, line 3z)	77,040	GP	1.00000
25	Gross Receipts	263.i (Attachment 7, line 4z)	-	NA	-
26	Other	263.i (Attachment 7, line 5z)	-	GP	1.00000
27	Payments in lieu of taxes	Attachment 7, line 6z	-	GP	1.00000
28	TOTAL OTHER TAXES (sum lines 21 - 27)		545,297		545,297
INCOME TAXES (Note K)					
29	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p)$		28.89%		
30	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R}))$ where WCLTD=(page 4, line 22) and R=(page 4, line 25) and FIT, SIT & p are as given in footnote K.		32.08%		
31	$1 / (1 - T)$ = (from line 29)		1.4063		
32	Amortized Investment Tax Credit (266.8.f) (enter negative)		(140,188)		
33	Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y]		946,688		
34	(Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(1,210,716)		
35	Income Tax Calculation = line 30 * line 40		33,010,967	NA	33,005,124
36	ITC adjustment (line 31 * line 32)		(197,148)	NP	1.00000
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		1,331,340	DA	1.00000
38	(Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(1,702,646)	DA	1.00000
39	Total Income Taxes	sum lines 35 through 38	32,442,513		32,436,670
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	102,908,846.89	NA	102,890,631
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)					
41		(sum lines 15, 20, 28, 39, 40)	259,576,408		257,681,663
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	259,576,408		257,681,663

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	
SUPPORTING CALCULATIONS AND NOTES							
TRANSMISSION PLANT INCLUDED IN ISO RATES							
1	Total transmission plant (page 2, line 2, column 3)					1,906,484,203	
2	Less transmission plant excluded from ISO rates (Note M)					-	
3	Less transmission plant included in OATT Ancillary Services (Note N)					-	
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					1,906,484,203	
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000	
TRANSMISSION EXPENSES							
6	Total transmission expenses (page 3, line 1, column 3)					78,603,308	
7	Less transmission expenses included in OATT Ancillary Services (Note L)					1,870,687	
8	Included transmission expenses (line 6 less line 7)					76,732,621	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.97620	
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=	0.97620	
WAGES & SALARY ALLOCATOR (W&S)							
	Form 1 Reference		\$	TP		Allocation	
12	Production 354.20.b		-	0.00		-	
13	Transmission 354.21.b		-	1.00		-	
14	Distribution 354.23.b		-	0.00		-	W&S Allocator
15	Other 354.24,25,26.b		-	0.00		-	(\$ / Allocation)
16	Total (sum lines 12-15)		-			-	= 1.00000 = WS
COMMON PLANT ALLOCATOR (CE) (Note O)							
			\$		% Electric	W&S Allocator	
17	Electric 200.3.c		-		(line 17 / line 20)	(line 16)	CE
18	Gas 201.3.d		-		1.00000 *	1.00000	= 1.00000
19	Water 201.3.e		-				
20	Total (sum lines 17 - 19)		-				
RETURN (R)							
21	Preferred Dividends (118.29c) (positive number)					-	
WEIGHTED COST OF CAPITAL							
			\$	(Note C)	Cost	Weighted	
22	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 7) (Note X)		676,834,634	40%	0.0407	0.0164	=WCLTD
23	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note X)		-	0%	0.0000	0.0000	
24	Common Stock (Attachment 8, Line 14, Col. 6) (Note X)		1,003,003,578	60%	0.1030	0.0615	
25	Total (sum lines 22-24)		1,679,838,212			0.0779	=R
REVENUE CREDITS							
ACCOUNT 447 (SALES FOR RESALE)							
26	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)		(Note Q)		-	
27	b. Bundled Sales for Resale included in Divisor on page 1					-	
28	Total of (a)-(b)					-	
29	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)			(300.17.b) (Attachment 21, line 1z)		-	
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			(300.19.b) (Attachment 21, line 2z)		3,761,088	
31	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)			(330.x.n) (Attachment 21, line 3z)		910,157	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Mid-Atlantic Interstate Transmission, LLC

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

Note
Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
 - B Prepayments shall exclude prepayments of income taxes.
 - C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P 51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
 - D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction.
 - E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.
 - F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
 - G Identified in Form 1 as being only transmission related
 - H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
 - I Line 7 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 8 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
 - J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
 - K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (page 3, line 31).
- | | | |
|------------------|-------|--|
| Inputs Required: | FIT = | 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 service For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
 - M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
 - N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
 - O Enter dollar amounts
 - P Debt cost rate will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8 base ROE plus 50 basis point adder for RTO participation).
 - Q Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
 - R Includes income related only to transmission facilities, such as pole attachments, rentals and special use
 - S Excludes revenues unrelated to transmission services.
 - T The revenues credited on page 1, lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on line 7 is supported by its own reference.
 - U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FER
 - V On Page 4, Line 31, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Met-Ed's and Penelec's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
 - W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirement
 - X Calculate using a 13 month average balance
 - Y Calculate using average of beginning and end of year balance
 - Z Includes only CWIP authorized by the Commission for inclusion in rate base.
 - AA Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive add
 - BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
 - CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
 - DD Includes transmission-related balance only.

Schedule 1A Rate Calculation

1	\$	1,870,687	Attachment H-28A, Page 4, Line 7
2		105,237	Revenue Credits for Sched 1A - Note A
3	\$	1,765,450	Net Schedule 1A Expenses (Line 1 - Line 2)
4		32,084,029	Annual MWh in Met-Ed and Penelec Zones - Note I
5	\$	0.0550	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

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

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base	Attachment H-28A, page 2, Line 36, Col. 5	1,320,832,852	
2	Preferred Dividends	enter positive	Attachment H-28A, page 4, Line 21, Col. 6	0
3	Common Stock			
4	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,226,595,548	
5	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0	
6	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	0	
7	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	223,591,970	
	Common Stock	Attachment 8, Line 14, Col. 6	1,003,003,578	
Capitalization				
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	676,834,634	
9	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 3	0	
10	Common Stock	Attachment H-28A, page 4, Line 24, Col. 3	1,003,003,578	
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	1,679,838,212	
12	Debt %	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 4	40.2917%
13	Preferred %	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-28A, page 4, Line 24, Col. 4	59.7083%
15	Debt Cost	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 5	0.0407
16	Preferred Cost	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-28A, page 4, Line 24, Col. 5	10.30% 0.1030
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 12 * Line 15)	0.0164
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0615
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0779
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	102,890,631
Income Taxes				
Income Tax Rates				
23	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	Attachment H-28A, page 3, Line 29, Col. 3	28.89%	
24	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$	Calculated	32.08%	
25	$1 / (1 - T) =$ (from line 23)	Attachment H-28A, page 3, Line 31, Col.3	1.4063	
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-28A, page 3, Line 32, Col. 3	(140,188.00)	
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-28A, page 3, Line 33, Col. 3	946,688.00	
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 34, Col. 3	(1,210,716.00)	
29	Income Tax Calculation	(line 22 * line 24)	33,005,124.04	
30	ITC adjustment	(line 25 * line 26)	(197,148.28)	
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-28A, page 3, Line 37, Col. 3	1,331,340.12	
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-28A, page 3, Line 38, Col. 3	(1,702,646.26)	
33	Total Income Taxes	Sum lines 29 to 32	32,436,669.62	
Increased Return and Taxes				
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	135,327,301.10	
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	102,890,631.48	
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	32,436,669.62	
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	135,327,301.10	
38	Return and Income taxes with increase in ROE	Line 34	135,327,301.10	
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-	
40	Rate Base	Line 1	1,320,832,851.73	
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-	

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

Gross Plant Calculation

For the 12 months ended 12/31/2020

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2019	-	1,788,041,456	-	18,290,526	51,222,280	-	1,857,554,263
2	January	2020	-	1,795,860,107	-	18,290,526	54,084,974	-	1,868,235,608
3	February	2020	-	1,808,416,736	-	18,290,526	54,657,430	-	1,881,364,692
4	March	2020	-	1,823,136,274	-	18,290,526	54,950,438	-	1,896,377,238
5	April	2020	-	1,841,369,120	-	18,290,526	55,100,111	-	1,914,759,758
6	May	2020	-	1,872,088,837	-	18,290,526	55,106,272	-	1,945,485,636
7	June	2020	-	1,894,706,805	-	18,290,526	55,110,527	-	1,968,107,859
8	July	2020	-	1,897,864,909	-	18,290,526	57,763,410	-	1,973,918,845
9	August	2020	-	1,922,112,646	-	18,290,526	57,982,261	-	1,998,385,433
10	September	2020	-	1,981,237,637	-	18,290,526	69,474,530	-	2,069,002,693
11	October	2020	-	2,004,678,704	-	18,290,526	69,476,019	-	2,092,445,250
12	November	2020	-	2,027,162,158	-	18,290,526	69,477,467	-	2,114,930,151
13	December	2020	-	2,127,619,250	-	18,290,526	71,159,418	-	2,217,069,194
14	13-month Average	[A] [C]	-	1,906,484,203	-	18,290,526	59,658,857	-	1,984,433,586
			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	2019	-	1,788,053,111	-	18,290,526	51,222,280	-	1,857,565,918
16	January	2020	-	1,795,871,762	-	18,290,526	54,084,974	-	1,868,247,262
17	February	2020	-	1,808,428,391	-	18,290,526	54,657,430	-	1,881,376,347
18	March	2020	-	1,823,147,928	-	18,290,526	54,950,438	-	1,896,388,893
19	April	2020	-	1,841,380,775	-	18,290,526	55,100,111	-	1,914,771,412
20	May	2020	-	1,872,100,491	-	18,290,526	55,106,272	-	1,945,497,290
21	June	2020	-	1,894,718,460	-	18,290,526	55,110,527	-	1,968,119,513
22	July	2020	-	1,897,876,563	-	18,290,526	57,763,410	-	1,973,930,500
23	August	2020	-	1,922,124,300	-	18,290,526	57,982,261	-	1,998,397,088
24	September	2020	-	1,981,249,291	-	18,290,526	69,474,530	-	2,069,014,347
25	October	2020	-	2,004,690,358	-	18,290,526	69,476,019	-	2,092,456,904
26	November	2020	-	2,027,173,812	-	18,290,526	69,477,467	-	2,114,941,806
27	December	2020	-	2,127,630,904	-	18,290,526	71,159,418	-	2,217,080,848
28	13-month Average		-	1,906,495,857	-	18,290,526	59,658,857	-	1,984,445,241

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	2019	-	11,654	-	-	-	-
30	January	2020	-	11,654	-	-	-	-
31	February	2020	-	11,654	-	-	-	-
32	March	2020	-	11,654	-	-	-	-
33	April	2020	-	11,654	-	-	-	-
34	May	2020	-	11,654	-	-	-	-
35	June	2020	-	11,654	-	-	-	-
36	July	2020	-	11,654	-	-	-	-
37	August	2020	-	11,654	-	-	-	-
38	September	2020	-	11,654	-	-	-	-
39	October	2020	-	11,654	-	-	-	-
40	November	2020	-	11,654	-	-	-	-
41	December	2020	-	11,654	-	-	-	-
42	13-month Average		-	11,654	-	-	-	-

Notes:

[A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3

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

[C] Balance excludes Asset Retirements Costs

[D] Met-Ed retained 34.5kV lines

Accumulated Depreciation Calculation

			[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Production	Transmission	Distribution	Intangible	General	Common	Total
1	December	2019	-	346,139,163	-	2,482,084	7,891,288	-	356,512,535
2	January	2020	-	347,857,759	-	2,699,894	7,846,433	-	358,404,086
3	February	2020	-	349,297,945	-	2,917,704	7,955,927	-	360,171,575
4	March	2020	-	350,485,558	-	3,135,513	8,086,864	-	361,707,935
5	April	2020	-	351,357,773	-	3,353,323	8,227,323	-	362,938,418
6	May	2020	-	351,606,636	-	3,571,133	8,377,106	-	363,554,875
7	June	2020	-	352,918,344	-	3,788,942	8,527,066	-	365,234,352
8	July	2020	-	355,593,477	-	4,006,752	8,528,774	-	368,129,003
9	August	2020	-	356,472,507	-	4,224,562	8,706,887	-	369,403,955
10	September	2020	-	354,318,975	-	4,442,371	8,179,494	-	366,940,840
11	October	2020	-	354,159,176	-	4,660,181	8,399,379	-	367,218,736
12	November	2020	-	354,401,885	-	4,877,991	8,619,271	-	367,899,146
13	December	2020	-	349,853,324	-	5,095,801	8,733,365	-	363,682,489
14	13-month Average	[A] [C]	-	351,881,732	-	3,788,942	8,313,783	-	363,984,457.50
			Production	Transmission	Distribution	Intangible	General	Common	Total
		[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	
15	December	2019		346,147,377		2,482,084	7,891,288		356,520,749
16	January	2020		347,865,992		2,699,894	7,846,433		358,412,319
17	February	2020		349,306,197		2,917,704	7,955,927		360,179,827
18	March	2020		350,493,829		3,135,513	8,086,864		361,716,206
19	April	2020		351,366,063		3,353,323	8,227,323		362,946,708
20	May	2020		351,614,945		3,571,133	8,377,106		363,563,184
21	June	2020		352,926,671		3,788,942	8,527,066		365,242,680
22	July	2020		355,601,824		4,006,752	8,528,774		368,137,350
23	August	2020		356,480,873		4,224,562	8,706,887		369,412,321
24	September	2020		354,327,360		4,442,371	8,179,494		366,949,225
25	October	2020		354,167,580		4,660,181	8,399,379		367,227,140
26	November	2020		354,410,308		4,877,991	8,619,271		367,907,569
27	December	2020		349,861,765		5,095,801	8,733,365		363,690,931
28	13-month Average		-	351,890,060	-	3,788,942	8,313,783	-	363,992,785

Reserve for Depreciation of Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common
		[B]	Company Records					
29	December	2019		8,214				
30	January	2020		8,233				
31	February	2020		8,252				
32	March	2020		8,271				
33	April	2020		8,290				
34	May	2020		8,309				
35	June	2020		8,328				
36	July	2020		8,347				
37	August	2020		8,366				
38	September	2020		8,385				
39	October	2020		8,404				
40	November	2020		8,423				
41	December	2020		8,442				
42	13-month Average			8,328	-	-	-	-

Notes:

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

ADIT Calculation

	[1]	[2]	[3]	[4]	[5]	[6]
	ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
	Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
		[C]	[D]	[E]	[F]	
1 December 31 2019	-	(312,263,916)	(3,609,374)	8,403,921	-	(307,469,369)
2 December 31 2020	-	(321,390,848)	(3,516,487)	7,606,171	-	(317,301,164)
3 Begin/End Average	[A] -	(316,827,382)	(3,562,930)	8,005,046	-	(312,385,266)

	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
	ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)					
	[B]					
	273.8.k	275.2.k	277.9.k	234.8.c	267.h	
4 December 31 2019		244,280,262	(19,881,356)	15,740,021	2,216,284	242,355,212
5 December 31 2020		273,962,566	(18,200,889)	16,103,938	2,076,096	273,941,711
6 Begin/End Average	-	259,121,414	(19,041,122)	15,921,980	2,146,190	258,148,462

Notes:

[A] Beginning/Ending Average with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Appendix H-28A, page 2, lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively

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

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2019	-	(7,593,654)	(60,390,000)	-	-	-	-
2020	-	(7,414,495)	(55,312,689)	-	-	-	15,298,902

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2019	-	-	(23,490,730)	-	-	-	-
2020	-	-	(21,561,674)	-	-	-	(155,702)

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2019	-	-	(2,575,701)	9,911,801	-	-	-
2020	-	-	(2,246,096)	12,081,081	-	-	(1,337,218)

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

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

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

ADIT Normalization Calculation

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
	2020 Quarterly Activity and Balances							
Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
8,403,921	(522,002)	7,881,919	(526,842)	7,355,078	(527,764)	6,827,313	(558,360)	6,268,954
Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
8,403,921	(394,719)		(267,029)		(134,471)		(1,530)	
Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
312,263,916	5,972,145	318,236,061	6,027,513	324,263,574	6,038,068	330,301,642	6,388,108	336,689,750
Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
312,263,916	4,515,923		3,055,041		1,538,467		17,502	
Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
3,609,374	(60,780)	3,548,594	(61,344)	3,487,250	(61,451)	3,425,799	(65,014)	3,360,785
Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
3,609,374	(45,960)		(31,092)		(15,657)		(178)	

ADIT Normalization Calculation

	[1]	[2]	[3]	[4]	[5]
	FERC Form 1 - Year-End (sourced from Attachment 5, page 1, line 5)	Prorated year-end less FERC Form 1 Year-end	Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes	Total Normalization to Attachment 5 (col. 2 - col. 3)	Ending Balance for formula rate (col. 1 - col. 3. - col. 4)
2020 Activity					
<hr/>					
Pro-rated Total (797,750) Pro-rated Ending 190 7,606,171	16,103,938	8,497,767	9,834,985	(1,337,218)	7,606,171
<hr/>					
Pro-rated Total 9,126,932 Pro-rated Ending 282 321,390,848	273,962,566	(47,428,283)	(62,727,184)	15,298,902	321,390,848
<hr/>					
Pro-rated Total (92,888) Pro-rated Ending 283 3,516,487	(18,200,889)	(21,717,375)	(21,561,674)	(155,702)	3,516,487

ADIT Detail

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	<u>BALANCE AS OF 12-31-19</u>	<u>BALANCE AS OF 12-31-20</u>	<u>AVERAGE BALANCE</u>
ACCOUNT 255:			
Investment Tax Credit	2,216,284	2,076,096	2,146,190
1 TOTAL ACCOUNT 255	<u>2,216,284</u>	<u>2,076,096</u>	
ACCOUNT 282:			
263A Capitalized Overheads	21,981,810	21,288,359	21,635,085
Accelerated Depreciation	237,574,192	258,308,435	247,941,313
AFUDC	3,351,179	3,355,865	3,353,522
AFUDC Equity	9,348,077	14,500,996	11,924,536
Capitalized Benefits	5,315,776	5,190,423	5,253,100
Capitalized Tree Trimming	6,983,159	7,528,426	7,255,792
Casualty Loss	991,493	167,248	579,371
OPEBs	(7,593,654)	(7,414,495)	(7,504,074)
Other	(3,720,372)	(3,798,428)	(3,759,400)
Repairs	39,786,679	44,649,421	42,218,050
FAS109 Related to Property	(69,738,077)	(69,813,685)	(69,775,881)
2 TOTAL ACCOUNT 282	<u>244,280,262</u>	<u>273,962,566</u>	

ADIT Detail

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS OF 12-31-19	BALANCE AS OF 12-31-20	AVERAGE BALANCE
ACCOUNT 283:			
PJM Receivable	2,670,556	2,670,556	2,670,556
Storm Damage	76,032	0	38,016
Vegetation Management	862,786	690,229	776,507
AFUDC Equity Flow Thru (Gross up)	3,798,250	5,891,950	4,845,100
Property FAS109	(27,288,980)	(27,453,624)	(27,371,302)
3 TOTAL ACCOUNT 283	<u>(19,881,356)</u>	<u>(18,200,889)</u>	

ADIT Detail

For the 12 months ended 12/31/2020

COLUMN ACOLUMN BCOLUMN CCOLUMN D

BALANCE AS	BALANCE AS	AVERAGE
<u>OF 12-31-19</u>	<u>OF 12-31-20</u>	BALANCE

ACCOUNT 190:

Federal Long Term	1,722,581	1,722,581	1,722,581
Investment Tax Credit	905,992	865,488	885,740
PJM Payable	2,523,947	0	1,261,973
Capitalized Interest	3,251,402	3,680,885	3,466,143
Contribution in Aid of Construction	9,911,801	12,081,081	10,996,441
FAS109 Related to Property	(2,575,701)	(2,246,096)	(2,410,898)

4 TOTAL ACCOUNT 190

15,740,021	16,103,938	15,921,980
------------	------------	------------

1 **Calculation of PBOP Expenses**

2	<u>MAIT</u>	<u>Amount</u>	<u>Source</u>
3	Total FirstEnergy PBOP expenses	(108,686,300)	FirstEnergy 2015 Actuarial Study
4	Labor dollars (FirstEnergy)	2,024,261,894	FirstEnergy 2015 Actual: Company Records
5	cost per labor dollar (line 3 / line 4)	-\$0.0537	
6	labor (labor not capitalized) current year	21,785,239	MAIT Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-\$1,169,689	
8	PBOP expense in Account 926 for current year	(323,521)	MAIT Account 926: Company Records
9	PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	(846,168)	

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

Taxes Other than Income Calculation

		[A]	Dec 31, 2020
1	Payroll Taxes		
1a	Federal - Other	263.i	468,257
1b		263.i	-
1c		263.i	-
1z	Payroll Taxes Total		468,257
2	Highway and Vehicle Taxes		
2a		263.i	-
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a	Property Tax	263.i	77,040
3b			-
3c			-
3z	Property Taxes		77,040
4	Gross Receipts Tax		
4a		263.i	-
4z	Gross Receipts Tax		-
5	Other Taxes		
5a		263.i	-
5b		263.i	-
5c			-
5z	Other Taxes		-
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$545,297

Notes:

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

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Proprietary Capital	Preferred Stock	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	112.3.d	112.12.c	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5)	112.24.c
1	December 2019	1,025,305,425				223,591,970	801,713,455	599,905,942
2	January 2020	1,207,572,914				223,591,970	983,980,944	599,906,878
3	February 2020	1,215,153,945				223,591,970	991,561,975	599,907,814
4	March 2020	1,222,846,816				223,591,970	999,254,846	699,908,750
5	April 2020	1,230,675,322				223,591,970	1,007,083,352	699,909,686
6	May 2020	1,238,872,565				223,591,970	1,015,280,595	699,910,622
7	June 2020	1,246,984,325				223,591,970	1,023,392,355	699,911,558
8	July 2020	1,254,797,640				223,591,970	1,031,205,670	699,912,493
9	August 2020	1,263,024,674				223,591,970	1,039,432,704	699,913,429
10	September 2020	1,272,033,948				223,591,970	1,048,441,978	699,914,365
11	October 2020	1,280,097,944				223,591,970	1,056,505,974	699,915,301
12	November 2020	1,288,076,358				223,591,970	1,064,484,388	699,916,237
13	December 2020	1,200,300,247	-	-	-	223,591,970	976,708,277	699,917,173
14	13-month Average	1,226,595,548	-	-	-	223,591,970	1,003,003,578	676,834,634

Notes:

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

Stated Value Inputs

**Formula Rate Protocols
Section VIII.A**

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

MAIT's stated ROE is set to: 10.3%

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

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

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

3. Depreciation Rates

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

4. Net Plant Allocator

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

5. Land Rights

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

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt											
CALCULATION OF COST OF DEBT											
(YEAR ENDED 12/31/2020)											
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Long Term Debt	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 2 ^z (col e. * col. F)/12)	Weighted Cost Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. i)	Weighted Debt Cost at t = N (h * i)
First Mortgage Bonds:											
(1) 4.10%, Senior Unsecured Notes	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,907,666	\$ 446,875,832	12	\$ 446,875,832	68.30%	4.21%	2.79%	
(2) 3.75%, Senior Unsecured Notes - Planned	11/15/2019	11/15/2029	\$ 150,000,000	\$ -	\$ 148,698,727	12	\$ 148,698,727	22.86%	3.87%	0.85%	
(3) 3.50%, Senior Unsecured Notes - Planned	3/15/2020	3/15/2030	\$ 100,000,000	\$ 99,000,000	\$ 99,179,953	9.5	\$ 78,516,917	11.65%	3.62%	0.42%	
Total			\$ 700,000,000		\$ 694,723,622		\$ 674,091,476	100.000%		4.07%	**

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).
Interest (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.200%, 5.200%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on page 4, line 22, column 5 of formula rate Attachment H-28A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:													
(YEAR ENDED 12/31/2020)													
Long Term Debt	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(i)	(j)	(kk)	(ll)	(mm)
 Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Recquired Debt	Less Related ADIT	Net Proceeds (col. cc + col. dd + col. ee + col. ff)	Net Proceeds Ratio (col. cc / col. hh)*100)	Coupon Rate	Annual Interest (col. cc * col. jj)	Effective Cost Rate (Yield to Maturity at Issuance, t = 0)	
(1) 4.10%, Senior Unsecured Notes	5/10/2018	5/15/2028	\$ 450,000,000	\$ (112,500)	\$ 3,979,834	-	xxx	\$ 446,907,666	99.0906	0.04100	\$ 18,450,000	4.21%	
(2) 3.75%, Senior Unsecured Notes - Planned	11/15/2019	11/15/2029	\$ 150,000,000	\$ -	\$ 1,500,000	-	xxx	\$ 148,500,000	99.0000	0.03750	\$ 5,625,000	3.87%	
(3) 3.50%, Senior Unsecured Notes - Planned	3/15/2020	3/15/2030	\$ 100,000,000	\$ -	\$ 1,000,000	-	xxx	\$ 99,000,000	99.0000	0.03500	\$ 3,500,000	3.62%	
TOTALS			\$ 700,000,000	(112,500)	\$ 6,479,834	-	xxx	\$ 693,407,666			\$ 27,575,000		

* 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=N Cashflow Equals Net Proceeds column (gg). Semi-annual (or other) interest cashflows (C, C₂, etc.).

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

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total Attach. H-28A, p. 2, line 2, col. 5 (Note A)	\$ 1,906,484,203	
2	Net Transmission Plant - Total Attach. H-28A, p. 2, line 14, col. 5 (Note B)	\$ 1,554,602,471	
O&M EXPENSE			
3	Total O&M Allocated to Transmission Attach. H-28A, p. 3, line 15, col. 5	\$ 75,070,980	
4	Annual Allocation Factor for O&M (line 3 divided by line 1, col. 3)	3.937666%	3.937666%
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE			
5	Total G, I, & C depreciation expense Attach. H-28A, p. 3, lines 17 & 18, col. 5	\$ 4,741,303	
6	Annual allocation factor for G, I, & C depreciation expense (line 5 divided by line 1, col. 3)	0.248694%	0.248694%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes Attach. H-28A, p. 3, line 20, col. 5	\$ 545,297	
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)	0.028602%	0.028602%
9	Annual Allocation Factor for Expense Sum of line 4, 6, & 8		4.214962%
INCOME TAXES			
10	Total Income Taxes Attach. H-28A, p. 3, line 30, col. 5	\$ 32,436,870	
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)	2.086493%	2.086493%
RETURN			
12	Return on Rate Base Attach. H-28A, p. 3, line 40, col. 5	\$ 102,890,631	
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)	6.618453%	6.618453%
14	Annual Allocation Factor for Return Sum of line 11 and 13		8.704946%

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

(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
INCOME TAXES				
10b	Total Income Taxes Attachment 2, line 33	\$ 32,436,870		
11b	Annual Allocation Factor for Income Taxes (line 10b divided by line 2, col. 3)	2.086493%		2.086493%
RETURN				
12b	Return on Rate Base Attachment 2, line 22	\$ 102,890,631		
13b	Annual Allocation Factor for Return on Rate Base (line 12b divided by line 2, col. 3)	6.618453%		6.618453%
14b	Annual Allocation Factor for Return Sum of line 11b and 13b			8.704946%
15	Additional Annual Allocation Factor for Return Line 14 b, col. 9 less line 14, col. 4			0.00000%

Transmission Enhancement Charge (TEC) Worksheet
 To be completed in conjunction with Attachment H-2BA

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expenses	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Requirement	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 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)
2a	Install 230kV series reactor and 2-100MVAR PLC switched capacitors at Huntersdown	b0215	\$ 12,637,437	4.214962%	\$532,663	\$ 10,033,021	8.704946%	\$873,369	\$ 193,353	\$1,599,385	-	\$1,599,385	(248,938)	\$1,350,447
2b	Install 250 MVAR capacitor at Keystone 500 kv	b0549	\$ 3,207,134	4.214962%	\$135,173	\$ 2,789,057	8.704946%	\$242,788	\$ 44,258	\$422,224	-	\$422,224	(72,074)	\$350,150
2c	Install 25 MVAR capacitor at Saxon 115 kv substation	b0551	\$ 1,380,393	4.214962%	\$58,183	\$ 1,094,795	8.704946%	\$95,301	\$ 18,940	\$172,424	-	\$172,424	(29,047)	\$143,377
2d	Install 50 MVAR capacitor at Altona 230 kv substation	b0552	\$ 1,038,335	4.214962%	\$43,765	\$ 923,389	8.704946%	\$80,903	\$ 14,329	\$138,997	-	\$138,997	(23,783)	\$115,214
2e	Install 50 MVAR capacitor at Raytown 230 kv substation	b0553	\$ 927,947	4.214962%	\$39,113	\$ 806,639	8.704946%	\$70,217	\$ 12,806	\$122,136	-	\$122,136	(20,848)	\$101,288
2f	Install 75 MVAR capacitor at East Townsend 230 kv substation	b0557	\$ 2,177,814	4.214962%	\$91,794	\$ 1,893,650	8.704946%	\$164,841	\$ 29,867	\$266,502	-	\$266,502	(48,668)	\$227,833
2g	Relocate the Erie South 345 kv line terminal	b1993	\$ 10,675,225	4.214962%	\$449,957	\$ 9,877,011	8.704946%	\$859,788	\$ 147,089	\$1,456,834	-	\$1,456,834	(251,326)	\$1,205,508
2h	Convert Lewis Run-Farmers Valley to 230 kv using 1033.5 ACSSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kv transmission	b1994	\$ 61,645,506	4.214962%	\$2,598,332	\$ 59,793,468	8.704946%	\$5,204,989	\$ 886,860	\$8,690,183	-	\$8,690,183	5,266,091	\$13,956,274
2i	Portland-Kittanning 230kv Terminal Upgrade	b0132.3	\$ 130,995	4.214962%	\$5,521	\$ 108,673	8.704946%	\$9,460	\$ 2,685	\$17,667	-	\$17,667	18,798	\$36,465
2j	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364	\$ 87,275	4.214962%	\$3,679	\$ 73,639	8.704946%	\$6,410	\$ 1,789	\$11,878	-	\$11,878	12,621	\$24,499
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 52,365	4.214962%	\$2,207	\$ 46,465	8.704946%	\$4,043	\$ 870	\$6,922	-	\$6,922	7,242	\$14,164
2l	Germanstown - 138kv Reactor Removal	b1816.4	\$ 5,837	4.214962%	\$246	\$ (5,139)	8.704946%	-\$447	\$ 120	-\$82	-	-\$82	9,337	\$9,255
2m	Germanstown I p 138 115kv #1 Bk XIII - Upgrade 138kv 999L & 115kv 998L components RTEP 32088, 32088.1, 32088.2	b2688.1	\$ 5,923,777	4.214962%	\$249,685	\$ 5,653,390	8.704946%	\$492,125	\$ 121,437	\$863,247	-	\$863,247	639,440	\$1,502,687
2n	Loop the 2026 (TM - Hosensack 500 kv) line in to the Laushtown substation and upgrade relay at TMI 500 kv	b2006.1_1_DFAX_All	\$ 2,215,749	4.214962%	\$93,383	\$ 2,046,702	8.704946%	\$178,164	\$ 54,507	\$326,065	-	\$326,065	3,584	\$329,649
2o	Loop the 2026 (TM - Hosensack 500 kv) line in to the Laushtown substation and upgrade relay at TMI 500 kv	b2006.1_1_Load_Rat	\$ 2,215,749	4.214962%	\$93,383	\$ 2,046,702	8.704946%	\$178,164	\$ 54,507	\$326,065	-	\$326,065	51,769	\$377,834
2p	Tie in new Rice substation to Conemaugh-Hunterstown 500 kv	b2743.2	\$ 1,291,021	4.214962%	\$54,416	\$ 1,288,729	8.704946%	\$112,183	\$ 22,343	\$188,942	-	\$188,942	-	\$188,942
2q	Upgrade terminal equipment at Conemaugh 500 kv on the Conemaugh - Hunterstown kv circuit	b2743.3	\$ 178,147	4.214962%	\$7,509	\$ 176,929	8.704946%	\$15,402	\$ 3,708	\$26,619	-	\$26,619	-	\$26,619
2r	500 kv circuit	b2743.4	\$ 59,988	4.214962%	\$2,528	\$ 59,834	8.704946%	\$5,208	\$ 1,110	\$8,847	-	\$8,847	-	\$8,847
2s	Install 2nd Hunterstown 230/115 kv transformer	b2452	\$ 6,023,189	4.214962%	\$253,874	\$ 5,619,890	8.704946%	\$489,208	\$ 132,510	\$675,592	-	\$675,592	(109,206)	\$766,387
2t	Reconductor Hunterstown - Oxford 115 kv line	b2452.1	\$ 2,721,723	4.214962%	\$114,702	\$ 2,537,448	8.704946%	\$203,894	\$ 59,878	\$395,481	-	\$395,481	(73,203)	\$322,278
3	Transmission Enhancement Credit taken to Attachment H-2BA Page 1, Line 7											15,935,929.30		
4	Additional Incentive Revenue taken to Attachment H-2BA Page 3, Line 42										6.00			

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-2BA.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-2BA.
- 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-2BA, page 3, line 16.
- F Any actual ROE incentive must be approved by the Commission
- G True-up adjustment is calculated on the project true-up schedule, attachment 12, column j
- H Based on a 13-month average

TEC Worksheet Support
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215	\$ 12,637,437	\$ 12,637,431	\$ 12,637,432	\$ 12,637,433	\$ 12,637,434	\$ 12,637,435	\$ 12,637,436	\$ 12,637,437	\$ 12,637,438	\$ 12,637,439	\$ 12,637,440	\$ 12,637,441	\$ 12,637,442	\$ 12,637,443
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134	\$3,207,134
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551	\$ 1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393	\$1,380,393
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552	\$ 1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335	\$1,038,335
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553	\$ 927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947	\$927,947
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	\$ 2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814	\$2,177,814
2g	Relocate the Eric South 345 kV line terminal Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1993	\$ 10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225	\$10,675,225
2h	Portland-Kittatinny 230kV Terminal Upgrade	b1994	\$ 61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506	\$61,645,506
2i	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal	b0132.3	\$ 130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995	\$130,995
2j	Facilities	b1364	\$ 87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275	\$87,275
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365	\$52,365
2l	Germantown - 138kv Reactor Removal	b1816.4	\$ 5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837	\$5,837
2m	Germantown r p 138 115kV #1 Bk Xfmr + Upgrade 138kV 999L & 115kV 998L components RTEP b2688, b2688.1, b2688.2	b2688.1 & b2888.2	\$ 5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777	\$5,923,777
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFAX_Allocation	\$ 2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749
2o	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_Load_Ratio_Share_Allocation	\$ 2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749	\$2,215,749
2p	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$ 1,291,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,391,634	\$8,391,634
2q	Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.3	\$ 178,147	\$0	\$0	\$0	\$0	\$0	\$289,488	\$289,488	\$289,488	\$289,488	\$289,488	\$289,488	\$289,488	\$289,488
2r	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.4	\$ 59,988	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,947	\$259,947	\$259,947
2s	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$ 6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169	\$6,023,169
2t	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$ 2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723	\$2,721,723

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

TEC Worksheet Support
Net Plant Detail

Attachment H-28A, Attachment 11a
page 2 of 2
For the 12 months ended 12/31/2020

Accumulated Depreciation (Note B)	Dec-19 (Note D)	Jan-20 (Note D)	Feb-20 (Note D)	Mar-20 (Note D)	Apr-20 (Note D)	May-20 (Note D)	Jun-20 (Note D)	Jul-20 (Note D)	Aug-20 (Note D)	Sep-20 (Note D)	Oct-20 (Note D)	Nov-20 (Note D)	Dec-20 (Note D)	Project Net Plant (Note B & C)
\$2,604,416	\$ 2,507,740	\$ 2,523,853	\$ 2,539,965	\$ 2,556,078	\$ 2,572,191	\$ 2,588,304	\$ 2,604,416	\$ 2,620,529	\$ 2,636,642	\$ 2,652,754	\$ 2,668,867	\$ 2,684,980	\$ 2,701,093	\$10,033,021
\$418,078	\$395,948	\$399,637	\$403,325	\$407,013	\$410,701	\$414,389	\$418,078	\$421,766	\$425,454	\$429,142	\$432,830	\$436,519	\$440,207	\$2,789,057
\$285,598	\$276,128	\$277,706	\$279,285	\$280,863	\$282,441	\$284,020	\$285,598	\$287,176	\$288,755	\$290,333	\$291,911	\$293,490	\$295,068	\$1,094,795
\$108,946	\$101,781	\$102,975	\$104,169	\$105,363	\$106,557	\$107,752	\$108,946	\$110,140	\$111,334	\$112,528	\$113,722	\$114,916	\$116,110	\$929,389
\$121,308	\$114,905	\$115,973	\$117,040	\$118,107	\$119,174	\$120,241	\$121,308	\$122,375	\$123,443	\$124,510	\$125,577	\$126,644	\$127,711	\$806,639
\$284,164	\$269,231	\$271,720	\$274,208	\$276,697	\$279,186	\$281,675	\$284,164	\$286,653	\$289,142	\$291,631	\$294,120	\$296,609	\$299,098	\$1,893,650
\$798,214	\$724,669	\$736,927	\$749,184	\$761,442	\$773,699	\$785,956	\$798,214	\$810,471	\$822,729	\$834,986	\$847,244	\$859,501	\$871,758	\$9,877,011
\$1,852,039	\$1,408,609	\$1,482,514	\$1,556,419	\$1,630,324	\$1,704,229	\$1,778,134	\$1,852,039	\$1,925,944	\$1,999,849	\$2,073,754	\$2,147,659	\$2,221,564	\$2,295,469	\$59,793,468
\$22,322	\$20,979	\$21,203	\$21,427	\$21,650	\$21,874	\$22,098	\$22,322	\$22,546	\$22,769	\$22,993	\$23,217	\$23,441	\$23,664	\$108,673
\$13,636	\$12,741	\$12,890	\$13,039	\$13,188	\$13,337	\$13,487	\$13,636	\$13,785	\$13,934	\$14,083	\$14,232	\$14,381	\$14,530	\$73,639
\$5,900	\$5,565	\$5,620	\$5,676	\$5,732	\$5,788	\$5,844	\$5,900	\$5,956	\$6,011	\$6,067	\$6,123	\$6,179	\$6,235	\$46,465
\$10,975	\$10,915	\$10,925	\$10,935	\$10,945	\$10,955	\$10,965	\$10,975	\$10,985	\$10,995	\$11,005	\$11,015	\$11,025	\$11,035	-\$5,139
\$270,388	\$209,669	\$219,789	\$229,908	\$240,028	\$250,148	\$260,268	\$270,388	\$280,507	\$290,627	\$300,747	\$310,867	\$320,987	\$331,106	\$5,653,390
\$169,046	\$141,792	\$146,335	\$150,877	\$155,419	\$159,962	\$164,504	\$169,046	\$173,588	\$178,131	\$182,673	\$187,215	\$191,758	\$196,300	\$2,046,702
\$169,046	\$141,792	\$146,335	\$150,877	\$155,419	\$159,962	\$164,504	\$169,046	\$173,588	\$178,131	\$182,673	\$187,215	\$191,758	\$196,300	\$2,046,702
\$2,292	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,448	\$22,343	\$1,288,729
\$1,217	\$0	\$0	\$0	\$0	\$0	\$247	\$742	\$1,236	\$1,731	\$2,225	\$2,720	\$3,215	\$3,709	\$176,929
\$154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222	\$666	\$1,110	\$59,834	
\$403,279	\$337,024	\$348,066	\$359,109	\$370,151	\$381,194	\$392,236	\$403,279	\$414,321	\$425,364	\$436,406	\$447,449	\$458,491	\$469,534	\$5,619,890
\$184,274	\$154,335	\$159,325	\$164,315	\$169,305	\$174,295	\$179,284	\$184,274	\$189,264	\$194,254	\$199,244	\$204,234	\$209,223	\$214,213	\$2,537,448

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 Appendix D	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)
			Projected Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 * Col. J line 4	Col. h + Col. i	
1	[A] Actual RTEP Credit Revenues for true-up year		6,591,186							
2a	b0215			\$1,722,473	0.27	1,757,987.88	\$1,532,898	225,090	23,848	248,938
2b	b0549			\$456,461	0.07	465,872.77	\$400,703	65,170	6,905	72,074
2c	b0551			\$187,275	0.03	191,136.25	\$164,872	26,264	2,783	29,047
2d	b0552			\$150,010	0.02	153,102.92	\$131,598	21,505	2,278	23,783
2e	b0553			\$132,043	0.02	134,765.37	\$115,915	18,851	1,997	20,848
2f	b0557			\$309,489	0.05	315,870.51	\$271,867	44,004	4,662	48,666
2g	b1993			\$1,570,347	0.24	1,602,725.30	\$1,375,476	227,249	24,077	251,326
2h	b1994			\$15,407	0.00	15,724.55	\$4,777,328	(4,761,604)	(504,487)	(5,266,091)
2i	b0132.3			\$0	-	-	\$16,998	(16,998)	(1,801)	(18,798)
2j	b1364			\$0	-	-	\$11,412	(11,412)	(1,209)	(12,621)
2k	b1362			\$0	-	-	\$6,548	(6,548)	(694)	(7,242)
2l	b1816.4			\$0	-	-	\$8,442	(8,442)	(894)	(9,337)
2m	b2688.1			\$0	-	-	\$578,182	(578,182)	(61,258)	(639,440)
2n	b2006.1.1_DFAX_Allocation			\$302,983	0.05	309,230.31	\$312,471	(3,241)	(343)	(3,584)
2o	b2006.1.1_Load_Ratio_Share_Allocation			\$260,294	0.04	265,661.04	\$312,471	(46,810)	(4,959)	(51,769)
2p	b2452			\$915,736	0.14	934,617.20	\$835,873	98,744	10,462	109,206
2q	b2452.1			\$435,512	0.07	444,491.48	\$378,301	66,191	7,013	73,203
3	Subtotal			6,458,031			11,231,355	(4,640,170)		(5,131,791)
4	Total Interest (Sourced from Attachment 13a, line 30)									(491,622)

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 2018 Available June 3, 2019 \$134,749,156	-	2018 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 13, 2017 \$148,125,094	=	True-up Adjustment - Over (Under) Recovery \$13,375,938
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	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.4095%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

Calculation of Interest				Monthly		
3 January	Year 2018	1,114,662	0.4095%	12	(54,774)	(1,169,436)
4 February	Year 2018	1,114,662	0.4095%	11	(50,210)	(1,164,871)
5 March	Year 2018	1,114,662	0.4095%	10	(45,645)	(1,160,307)
6 April	Year 2018	1,114,662	0.4095%	9	(41,081)	(1,155,742)
7 May	Year 2018	1,114,662	0.4095%	8	(36,516)	(1,151,178)
8 June	Year 2018	1,114,662	0.4095%	7	(31,952)	(1,146,613)
9 July	Year 2018	1,114,662	0.4095%	6	(27,387)	(1,142,049)
10 August	Year 2018	1,114,662	0.4095%	5	(22,823)	(1,137,484)
11 September	Year 2018	1,114,662	0.4095%	4	(18,258)	(1,132,920)
12 October	Year 2018	1,114,662	0.4095%	3	(13,694)	(1,128,355)
13 November	Year 2018	1,114,662	0.4095%	2	(9,129)	(1,123,791)
14 December	Year 2018	1,114,662	0.4095%	1	(4,565)	(1,119,226)
					(356,034)	(13,731,972)
				Annual		
15 January through December	Year 2019	(13,731,972)	0.4095%	12	(674,789)	(14,406,761)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months				Monthly		
16 January	Year 2020	14,406,761	0.4095%		(58,996)	1,232,759
17 February	Year 2020	13,232,998	0.4095%		(54,189)	1,232,759
18 March	Year 2020	12,054,428	0.4095%		(49,363)	1,232,759
19 April	Year 2020	10,871,032	0.4095%		(44,517)	1,232,759
20 May	Year 2020	9,682,790	0.4095%		(39,651)	1,232,759
21 June	Year 2020	8,489,683	0.4095%		(34,765)	1,232,759
22 July	Year 2020	7,291,689	0.4095%		(29,859)	1,232,759
23 August	Year 2020	6,088,790	0.4095%		(24,934)	1,232,759
24 September	Year 2020	4,880,964	0.4095%		(19,988)	1,232,759
25 October	Year 2020	3,668,193	0.4095%		(15,021)	1,232,759
26 November	Year 2020	2,450,456	0.4095%		(10,035)	1,232,759
27 December	Year 2020	1,227,731	0.4095%		(5,028)	1,232,759
					(386,345)	0
28 True-Up with Interest						\$ 14,793,106
29 Less Over (Under) Recovery						\$ 13,375,938
30 Total Interest						\$ 1,417,168

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

TEC Revenue Requirement True-up with Interest

TEC Reconciliation Revenue Requirement For Year 2018 Available June 3, 2019	TEC 2018 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 13, 2017	True-up Adjustment - Over (Under) Recovery
\$11,231,355	\$6,591,186	(\$4,640,170)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges ^[A]		0.4095%				

An over or under collection will be recovered prorata over 2018, held for 2019 and returned prorata over 2020

<u>Calculation of Interest</u>						
					Monthly	
3 January	Year 2018	(386,681)	0.4095%	12	19,001	405,682
4 February	Year 2018	(386,681)	0.4095%	11	17,418	404,099
5 March	Year 2018	(386,681)	0.4095%	10	15,835	402,515
6 April	Year 2018	(386,681)	0.4095%	9	14,251	400,932
7 May	Year 2018	(386,681)	0.4095%	8	12,668	399,348
8 June	Year 2018	(386,681)	0.4095%	7	11,084	397,765
9 July	Year 2018	(386,681)	0.4095%	6	9,501	396,182
10 August	Year 2018	(386,681)	0.4095%	5	7,917	394,598
11 September	Year 2018	(386,681)	0.4095%	4	6,334	393,015
12 October	Year 2018	(386,681)	0.4095%	3	4,750	391,431
13 November	Year 2018	(386,681)	0.4095%	2	3,167	389,848
14 December	Year 2018	(386,681)	0.4095%	1	1,583	388,264
					123,510	4,763,679
					Annual	
15 January through December	Year 2019	4,763,679	0.4095%	12	234,087	4,997,766
					Monthly	
16 January	Year 2020	(4,997,766)	0.4095%		20,466	4,590,583
17 February	Year 2020	(4,590,583)	0.4095%		18,798	4,181,732
18 March	Year 2020	(4,181,732)	0.4095%		17,124	3,771,207
19 April	Year 2020	(3,771,207)	0.4095%		15,443	3,359,001
20 May	Year 2020	(3,359,001)	0.4095%		13,755	2,945,107
21 June	Year 2020	(2,945,107)	0.4095%		12,060	2,529,518
22 July	Year 2020	(2,529,518)	0.4095%		10,358	2,112,227
23 August	Year 2020	(2,112,227)	0.4095%		8,650	1,693,227
24 September	Year 2020	(1,693,227)	0.4095%		6,934	1,272,512
25 October	Year 2020	(1,272,512)	0.4095%		5,211	850,073
26 November	Year 2020	(850,073)	0.4095%		3,481	425,905
27 December	Year 2020	(425,905)	0.4095%		1,744	0
					134,025	
28 True-Up with Interest					\$	(5,131,791)
29 Less Over (Under) Recovery					\$	(4,640,170)
30 Total Interest					\$	(491,622)

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

Other Rate Base Items

Line No.	Description	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
			BALANCE AS OF 12-31-19	BALANCE AS OF 12-31-20	AVERAGE BALANCE			
1	Land Held for Future Use (214.x.d)		0	0	-			
2	Materials & Supplies (227.8.c & .16.c)		0	0				
3	Prepayments: Account 165 (111.57.c) - Note [A]		673,477	673,477	673,477			

Unfunded Reserves

Line No.	Description	Account	BALANCE AS	BALANCE AS	AVERAGE	ALLOCATION FACTOR	TRANSMISSION TOTAL (Col D times Col F)
			OF 12-31-19	OF 12-31-20	BALANCE		
Account 228.1							
4a	Property Insurance (Self insurance not covered by property insurance)		0	0	0 GP	1.00	0
4b	[Insert Item Included in Account 228.1 that are not allocated to transmission]		0	0	0 Other	0	0
4c	[Insert Item Included in Account 228.1 that are not allocated to transmission]		0	0	0 Other	0	0
4z	Total Account 228.1 (112.27.c)		0	0			0
Account 228.2							
5a	Workman's Compensation		0	0	0 W/S	1.00	0
5b	Probable liabilities not covered by insurance for death or injuries to employees and others		0	0	0 W/S	1.00	0
5c	Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility		0	0	0 GP	1.00	0
5d	[Insert Item Included in Account 228.2 that are not allocated to transmission]		0	0	0 Other	0	0
5e	[Insert Item Included in Account 228.2 that are not allocated to transmission]		0	0	0 Other	0	0
5z	Total Account 228.2 (112.28.c)		0	0			0
Account 228.3							
6a	Year-End Vacation Pay Accrual		0	0	0 W/S	1.00	0
6b	Year-End Deferred Compensation Accrual		0	0	0 W/S	1.00	0
6c	Year-End Sick Pay Accrual		0	0	0 W/S	1.00	0
6d	Year-End Incentive Compensation Accrual		0	0	0 W/S	1.00	0
6e	Year-End Severance Pay Accrual		0	0	0 W/S	1.00	0
6f	Year-End PBOP/OPEB Accrual not included in established trusts		0	0	0 W/S	1.00	0
6g	[Insert Item Included in Account 228.3 that are not allocated to transmission]		0	0	0 Other	0	0
6h	[Insert Item Included in Account 228.3 that are not allocated to transmission]		0	0	0 Other	0	0
6z	Total Account 228.3 (112.29.c)		0	0			0
Account 228.4							
7a	Year-End Vacation Pay Accrual		0	0	0 W/S	1.00	0
7b	Year-End Deferred Compensation Accrual		0	0	0 W/S	1.00	0
7c	Year-End Sick Pay Accrual		0	0	0 W/S	1.00	0
7d	Year-End Incentive Compensation Accrual		0	0	0 W/S	1.00	0
7e	Year-End Severance Pay Accrual		0	0	0 W/S	1.00	0
7f	Year-End PBOP/OPEB Accrual not included in established trusts		0	0	0 W/S	1.00	0
7g	[Insert Item Included in Account 228.4 that are not allocated to transmission]		0	0	0 Other	0	0
7h	[Insert Item Included in Account 228.4 that are not allocated to transmission]		0	0	0 Other	0	0
7z	Total Account 228.4 (112.30.c)		0	0			0
Account 242							
8a	Year-End Vacation Pay Accrual		0	0	- W/S	1.00	-
8b	Year-End Deferred Compensation Accrual		0	0	0 W/S	1.00	-
8c	Year-End Sick Pay Accrual		0	0	0 W/S	1.00	-
8d	Year-End Incentive Compensation Accrual		0	0	0 W/S	1.00	-
8e	Year-End Severance Pay Accrual		0	0	0 W/S	1.00	-
8f	Year-End PBOP/OPEB Accrual not included in established trusts		0	0	0 W/S	1.00	-
8g	[Insert Item Included in Account 242 that are not allocated to transmission]		0	-	- Other	0	-
8h	[Insert Item Included in Account 242 that are not allocated to transmission]		0	0	0 Other	0	-
8z	Total Account 242 (113.48.c)		0	-			-
9	Total Unfunded Reserves Plant-related (items with GP allocator) - Note [B]		0	0	0 GP	1.00	-
10	Total Unfunded Reserves Labor-related (items with W/S allocator) - Note [C]		0	-	- W/S	1.00	-

Notes:

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

[1]	Income Tax Adjustments			[4]	[5]	[6]
	[2]	[3]	Dec 31,	Dec 31,		
		<u>Beg/End Average [C]</u>	<u>2020</u>	<u>2020</u>	<u>Reference</u>	
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$946,688	\$946,688	\$946,688	MAIT Company Records	
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(1,210,716)	(1,210,716)	(1,210,716)	MAIT Company Records	
3 Amortized Deficient Deferred Taxes	[B]	-	-	\$0	MAIT Company Records	

Notes:

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

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

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

		Regulatory Asset - Deferred Storms				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	Monthly Balance	Source				
2	December 2019	p232 (and Notes)	13			263,159
3	January	FERC Account 182.3	12	263,159	21,930	241,229
4	February	FERC Account 182.3	11	241,229	21,930	219,299
5	March	FERC Account 182.3	10	219,299	21,930	197,369
6	April	FERC Account 182.3	9	197,369	21,930	175,439
7	May	FERC Account 182.3	8	175,439	21,930	153,509
8	June	FERC Account 182.3	7	153,509	21,930	131,579
9	July	FERC Account 182.3	6	131,579	21,930	109,649
10	August	FERC Account 182.3	5	109,649	21,930	87,720
11	September	FERC Account 182.3	4	87,720	21,930	65,790
12	October	FERC Account 182.3	3	65,790	21,930	43,860
13	November	FERC Account 182.3	2	43,860	21,930	21,930
14	December 2020	p232 (and Notes)	1	21,930	21,930	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>263,159</u>		<u>131,579</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Vegetation Management				
[1]	[2]	[3] Months	[4]	[5]	[6]	[7]
		Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	Monthly Balance	Source				
2	December 2019	p232 (and Notes)	61			2,986,235
3	January	FERC Account 182.3	60	2,986,235	49,771	2,936,465
4	February	FERC Account 182.3	59	2,936,465	49,771	2,886,694
5	March	FERC Account 182.3	58	2,886,694	49,771	2,836,923
6	April	FERC Account 182.3	57	2,836,923	49,771	2,787,153
7	May	FERC Account 182.3	56	2,787,153	49,771	2,737,382
8	June	FERC Account 182.3	55	2,737,382	49,771	2,687,612
9	July	FERC Account 182.3	54	2,687,612	49,771	2,637,841
10	August	FERC Account 182.3	53	2,637,841	49,771	2,588,070
11	September	FERC Account 182.3	52	2,588,070	49,771	2,538,300
12	October	FERC Account 182.3	51	2,538,300	49,771	2,488,529
13	November	FERC Account 182.3	50	2,488,529	49,771	2,438,759
14	December 2020	p232 (and Notes)	49	2,438,759	49,771	2,388,988
15	Ending Balance 13-Month Average	(sum lines 2-14) /13			<u>\$597,247</u>	<u>2,687,612</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Start-up Costs				
[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	Monthly Balance	Source				
2	December 2019	p232 (and Notes)	13			-
3	January	FERC Account 182.3	12	-	-	-
4	February	FERC Account 182.3	11	-	-	-
5	March	FERC Account 182.3	10	-	-	-
6	April	FERC Account 182.3	9	-	-	-
7	May	FERC Account 182.3	8	-	-	-
8	June	FERC Account 182.3	7	-	-	-
9	July	FERC Account 182.3	6	-	-	-
10	August	FERC Account 182.3	5	-	-	-
11	September	FERC Account 182.3	4	-	-	-
12	October	FERC Account 182.3	3	-	-	-
13	November	FERC Account 182.3	2	-	-	-
14	December 2020	p232 (and Notes)	1	-	-	-
15	Ending Balance 13-Month Average	(sum lines 2-14) /13		<u>\$0.00</u>		<u>-</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

[1]	[2]	Abandoned Plant				
		[3] Months	[4]	[5]	[6]	[7]
		Remaining In				
	Source	Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions)	Ending Balance
1	Monthly Balance					
2	December 2019	13				-
3	January	12	-	-	-	-
4	February	11	-	-	-	-
5	March	10	-	-	-	-
6	April	9	-	-	-	-
7	May	8	-	-	-	-
8	June	7	-	-	-	-
9	July	6	-	-	-	-
10	August	5	-	-	-	-
11	September	4	-	-	-	-
12	October	3	-	-	-	-
13	November	2	-	-	-	-
14	December 2020	1	-	-	-	-
15	Ending Balance 13-Month Average (sum lines 2-14) /13			<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-28A, page 3, Line 19

Attachment H-28A, page 2, Line 28

Note:

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

			CWIP
			[A]
			216.b
1	December	2019	
2	January	2020	
3	February	2020	
4	March	2020	
5	April	2020	
6	May	2020	
7	June	2020	
8	July	2020	
9	August	2020	
10	September	2020	
11	October	2020	
12	November	2020	
13	December	2020	
14	13-month Average		-

Notes:

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

Federal Income Tax Rate

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

State Income Tax Rate

	Pennsylvania	Combined Rate (entered on Attachment H-28A, page 5 of 5, Note K)
Nominal State Income Tax Rate	9.99%	
Times Apportionment Percentage	100.00%	
Combined State Income Tax Rate	<u>9.990%</u>	<u>9.990%</u>

Operation and Maintenance Expenses

Line No. [a]	Account Reference	Description	Account Balance [b]
82		<i>Operation</i>	
83	560	Operation Supervision and Engineering	\$287,841
84			
85	561.1	Load Dispatch-Reliability	\$1,061,431
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$809,255
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	\$228,660
89	561.5	Reliability, Planning and Standards Development	\$193,003
90	561.6	Transmission Service Studies	
91	561.7	Generation Interconnection Studies	
92	561.8	Reliability, Planning and Standards Development Services	
93	562	Station Expenses	\$733,346
94	563	Overhead Lines Expense	\$14,711
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	
97	566	Miscellaneous Transmission Expense	\$6,973,026
98	567	Rents	\$7,054,468
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$17,355,742
100		<i>Maintenance</i>	
101	568	Maintenance Supervision and Engineering	\$3,748,423
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$1,612
104	569.2	Maintenance of Computer Software	\$28,642
105	569.3	Maintenance of Communication Equipment	
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$5,755,494
108	571	Maintenance of Overhead Lines	\$51,508,732
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$204,661
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$61,247,566
112		TOTAL Transmission Expenses (Total of lines 99 and 111) [c]	\$78,603,308

Notes:

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

Administrative and General (A&G) Expenses

Line No. [d]	Account Reference	Description	Account Balance [e]
180		<i>Operation</i>	
181	920	Administrative and General Salaries	
182	921	Office Supplies and Expenses	\$273,500
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$3,012,108
185	924	Property Insurance	\$100,173
186	925	Injuries and Damages	\$692,155
187	926	Employee Pensions and Benefits	-\$6,463,934
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$243,238
192	930.2	Miscellaneous General Expenses	\$32,000
193	931	Rents	
194		Total Operation (Enter Total of lines 181 thru 193)	-\$2,110,759
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$906,779
197		TOTAL A&G Expenses (Total of lines 194 and 196) [f]	-\$1,203,979

Notes:

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

Revenue Credit Worksheet

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

		December 31, 2019	
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data	Note S, page 5
		<u>Amount</u>	
1a			\$ -
1z	Account 451 Total		\$0
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429	Note R, page 5
2a	Transmission Charge - TMI Unit 1		\$ 1,998,563
2b	Transmission Investment - Power Pool Agreement		\$ 1,762,525
2z	Account 454 Total		\$3,761,088
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data	Note V, page 5
3a	Point-to-point Revenues		\$ 644,157
3b	Facility Maintenance Charges		\$ 266,000
3z	Account 456 Total		\$910,157

Attachment C

Service Agreement

**Mid-Atlantic Interstate Transmission, LLC
June 1, 2020**

Service Company Agreement-Utility Execution Copy

SERVICE AGREEMENT

This Service Agreement ("Agreement") is entered into as of the 31st day of January, 2017, by and between each of the associate companies listed on the signature page hereto (each a "Client Company"), and FirstEnergy Service Company, an Ohio corporation ("Service Company").

WHEREAS, Service Company is a direct wholly-owned subsidiary of FirstEnergy Corp., a holding company under the Public Utility Holding Company Act of 2005, as amended (the "Act");

WHEREAS, Service Company has been formed for the purpose of providing administrative, management and other services to FirstEnergy Corp. and its associate companies, including Client Company (together, the "Client Companies"); and

WHEREAS, Client Company believes that it is in its interest to enter into an arrangement whereby Client Company may agree to purchase such administrative, management and other services from Service Company as Client Company may choose at cost as determined in accordance with this Agreement and the Act;

NOW, THEREFORE, in consideration of the mutual covenants contained herein and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION OF SERVICES.

Service Company agrees to provide certain administrative, management or other services (the "Services") to Client Company similar to those supplied to other Client Companies of Service Company. Such services are and will be provided to Client Company only at the request of Client Company. Exhibit A hereto lists and describes all of the Services that are available from Service Company.

2. PERSONNEL.

In order to provide the Services, Service Company will employ executive officers, accountants, financial advisers, technical advisers, attorneys and other persons with the necessary qualifications. If necessary, Service Company may also arrange for the services of nonaffiliated experts, consultants and attorneys in connection with the performance of any of the Services provided under this Agreement.

3. COMPENSATION AND ALLOCATION.

As and to the extent required by law, Service Company provides and will provide such services at fully allocated cost, determined in accordance with the Act. Exhibit A hereof contains rules for determining and allocating such costs.

4. TERMINATION AND MODIFICATION.

Either party to this Agreement may terminate this Agreement by providing 60 days written notice of such termination to the other party. This Agreement is subject to termination or modification at any time to the extent its performance may conflict with the provisions of the Act or with any rule, regulation or order of the Federal Regulatory Energy Commission (the "Commission") adopted before or after the making of this Agreement. This Agreement shall be subject to the approval of any state commission or other state regulatory body whose approval is, by the laws of said state, a legal prerequisite to the execution and delivery or the performance of this Agreement.

5. SERVICE REQUESTS.

Client Company and Service Company will prepare a Service Request on or before September 30th of each year listing Services to be provided to Client Company by Service Company and any special arrangements related to the provision of such Services for the coming year, based on Services provided during the preceding year. Client Company and Service Company may supplement the Service Request during the year to reflect any additional or special Services that Client Company wishes to obtain from Service Company, and the arrangements relating thereto.

6. BILLING AND PAYMENT.

Unless otherwise set forth in a Service Request, payment for Services provided by Service Company shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of Client Company and Service Company. Billing will be made on a monthly basis, with the bill to be rendered as soon as practicable after the close of the month, and remittance or accounting entries completed within 30 days of billing. Any amount remaining unpaid after 30 days following receipt of the bill shall bear interest thereon from the due date of the bill until payment at a rate equal to the prime rate on the due date.

7. NOTICE.

Where written notice is required by this Agreement, all notices, consents, certificates, or other communications hereunder shall be in writing and shall be deemed given when mailed by United States registered or certified mail, postage prepaid, return receipt requested, addressed as follows:

To Client Company: c/o President
76 South Main St.
Akron, Ohio 44308

To Service Company: c/o Vice President and Controller
76 South Main Street
Akron, Ohio 44308

8. GOVERNING LAW.

This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio, without regard to its conflict of law's provisions.

9. MODIFICATION.

No amendment, change or modification to this Agreement shall be valid, unless made in writing and signed by both parties hereto.

10. ENTIRE AGREEMENT.

This Agreement, together with its exhibits, constitutes the entire understanding and agreement of the parties with respect to its subject matter, and effective upon the execution of this Agreement by the respective parties hereof, any and all prior agreements, understandings or representations with respect to this subject matter are hereby terminated and canceled in their entirety and are of no further force and effect, except to the extent transactions thereunder have taken place prior to such effective date in which case such agreements will govern the terms of such transactions.

11. WAIVER.

No waiver by either party hereto of a breach of any provision of this Agreement shall constitute a waiver of any preceding or succeeding breach of the same or any other provision hereof.

12. ASSIGNMENT.

This Agreement shall inure to the benefit and shall be binding upon the parties and their respective successors and assigns. No assignment of this Agreement or either party's rights, interests or obligations hereunder may be made without the other party's consent, which shall not be unreasonably withheld, delayed or conditioned.

13. SEVERABILITY.

If any provision or provisions of this Agreement shall be held by a court of competent jurisdiction to be invalid, illegal, or unenforceable, the validity, legality, and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

[Remainder of this page intentionally left blank.]

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed effective as of the 31st day of January, 2017. This Agreement supersedes any previous agreement between the Service Company and the Client Companies.

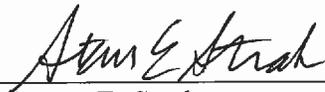
FirstEnergy Service Company

By: 
Steven R. Staub
Vice President and Treasurer

[Remainder of this page intentionally left blank.]

Client Companies:

**Ohio Edison Company
The Cleveland Electric Illuminating
Company
The Toledo Edison Company
Pennsylvania Power Company
American Transmission Systems,
Incorporated
Pennsylvania Electric Company
Waverly Electric Power & Light
Company
Metropolitan Edison Company
Monongahela Power Company
The Potomac Edison Company
West Penn Power Company
PATH-Allegheny Land Acquisition
Company
PATH-Allegheny Maryland
Transmission Company, LLC
PATH Allegheny Transmission
Company, LLC
PATH Allegheny Virginia
Transmission Corporation
AYE Series, Potomac-Appalachian
Transmission Highline, LLC
Trans-Allegheny Interstate Line
Company
Mid-Atlantic Interstate Transmission,
LLC**

By: 
Steven E. Strah
President

[Remainder of this page intentionally left blank.]

**Jersey Central Power & Light
Company**

By:  _____
James V. Fakult
President

EXHIBIT A
DESCRIPTION OF SERVICES AND ALLOCATION METHODOLOGY

1. Description Of Services

Overview

This Exhibit provides a description of all services provided by Service Company departments and the cost allocation methodologies to be used in connection therewith. All products and services are subject to Service Level Standards as negotiated between the Service Company department and Client Company. Each Client Company is classified as either a "Utility Subsidiary" or a "Non-Utility Subsidiary".

2. Cost Allocation Methodology

Overview

The costs of services provided by Service Company will be directly assigned, distributed or allocated by activity, project, program, work order or other appropriate basis. The primary basis for charges to affiliates is the direct charge method. The methodologies listed below pertain to all other costs which are not directly assigned but which make up the fully allocated cost of providing the product or service. The costs of product and services provided by the ServeCo that cannot be charged directly to the Subsidiary receiving the product or service will be allocated among the associate companies by utilizing one of the methods described below that most accurately distributes the costs. The method of cost allocation varies based on the department rendering the service. The allocation methods used by Service Company are as follows:

a. **"Multiple Factor – All"** - For the Indirect Costs for products or services benefiting the entire FirstEnergy system, FirstEnergy and all Subsidiaries will bear a fair and equitable portion of such costs. FirstEnergy will bear 5% of these Indirect Costs. The remaining Indirect Costs will be allocated among the Utility Subsidiaries and the Non-Utility Subsidiaries benefiting from the services provided based on FirstEnergy's equity investment in the respective groups. A subsequent allocation step will then occur. Among the Utility Subsidiaries, allocations will be based upon the **"Multiple Factor - Utility"** method. Among the Non-Utility Subsidiaries, allocations will be based upon the **"Multiple Factor - Non-Utility"** method.

b. **"Multiple Factor – Utility"** - For the Indirect Costs for a product or service solely benefiting one or more of the Utility Subsidiaries, each such Utility Subsidiary so benefiting will be charged a portion of the Indirect Costs based on the sum of the weighted averages of the following factors:

1. Gross transmission and/or distribution plant
2. Operating and maintenance expense excluding purchase power and fuel costs

3. Transmission and/or distribution revenues, excluding transactions with affiliates

These three (3) factors have been determined to be the most appropriate for the Utility Subsidiaries in the FirstEnergy system. Each factor will be weighted equally so that no one facet of the electric utility operations inordinately influences the distribution of Indirect Costs.

c. **“Multiple Factor - Non-Utility”** - For the Indirect Costs for products or services solely benefiting the Non-Utility Subsidiaries, each Non-Utility Subsidiary so benefiting receiving the product or service will be charged a proportion of the Indirect Costs based upon the total assets of each Non-Utility Subsidiary, including the generating assets under operating leases from the Utility Subsidiaries.

d. **“Multiple Factor - Utility and Non-Utility”** - For the Indirect Costs for a product or service benefiting one or more of the Utility and Non-Utility Subsidiaries, each such Subsidiary so benefiting is first assigned a distribution ratio that is in proportion to the Indirect Costs based on FirstEnergy’s equity investment in such Subsidiaries. Following this distribution, a subsequent allocation step will then occur. Among the Utility Subsidiaries, allocations will be based upon the **“Multiple Factor-Utility.”** Among the Non-Utility Subsidiaries, allocations will be based upon **“Multiple Factor - Non-Utility”**

e. **“Direct Charge Ratio”** - The ratio of direct charges for a particular product or service to an individual Subsidiary as a percentage of the total direct charges for a particular product or service to all Subsidiaries benefiting from such services. Indirect Costs are then allocated to each Subsidiary based on the calculated ratios.

f. **“Number of Customers Ratio”** - For costs of products and services driven by the number of Utility customers, the allocation method that will be used will be the number of Utility customers for the respective Utility Subsidiary receiving the product or service divided by the total number of utility customers.

g. **“Number of Shopping Customers Ratio”** - A “shopping customer” is defined as a Utility customer who has selected a competitive electric generation supplier. For costs of products and services driven by the number of shopping customers, the allocation method that will be used will be the number of shopping customers for the respective Utility Subsidiary receiving the product or service divided by the total number of shopping customers.

h. “Number of Participating Employees – General” - For costs of products and services driven by all participating employees within the FirstEnergy system, the allocation method that will be used will be the number of participating employees for the respective Subsidiary receiving the product or service divided by the total number of participating employees.

i. “Number of Participating Employees - Utility and Non-Utility” - For costs of products and services driven by participating employees who work for the Utility and Non-Utility Subsidiaries, the Subsidiaries receiving the product or service are first assigned a distribution ratio that is in proportion to the Indirect Costs based on FirstEnergy’s equity investment in the respective groups. Costs are further allocated by using the number of participating employees for the respective Subsidiary divided by the total number of participating FirstEnergy employees.

j. “Gigabytes Used Ratio” - Number of gigabytes utilized by a Subsidiary receiving the product or service divided by the total number of gigabytes used by the FirstEnergy system companies applicable to that respective product or service.

k. “Number of Computer Workstations Ratio” - Number of computer workstations utilized by a Subsidiary receiving the product or service divided by the total number of computer workstations in use by the FirstEnergy system companies applicable to that respective product or service.

l. “Number of Billing Inserts Ratio” - Number of billing inserts performed for a Subsidiary receiving the product or service divided by the total number of billing inserts performed for the FirstEnergy system companies applicable to that respective product or service.

m. “Number of Invoices Ratio” - Number of invoices processed for a Subsidiary receiving the product or service divided by the total number of invoices processed for the FirstEnergy system companies applicable to that respective product or service.

n. “Number of Payments Ratio” - Number of monthly payments processed for a Subsidiary divided by the total monthly number of payments processed for the FirstEnergy system companies applicable to that respective product or service. This will not be utilized until some historical information is available out of our new automated system.

o. “Daily Print Volume” - Average daily print volume performed for a Subsidiary receiving the service divided by the total average daily print volume performed for the entire FirstEnergy system.

p. “Number of Intel Servers” - Number of Intel servers utilized by a Subsidiary receiving the product or service divided by the total number of Intel servers utilized by the FirstEnergy system.

q. “Application Development Ratio” - Number of application development hours budgeted for a Subsidiary receiving the service divided by the total number of budgeted application development hours for the year.

r. “Server Support Composite” - The average ratio of unix gigabytes, SAP gigabytes and Intel number of servers for a Subsidiary receiving the service.

3. Descriptions of Products and Services

CALL CENTER

Product or Service	Product / Service Description	Indirect Allocation Methods
Field All Inbound Regulated Calls	Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities.	Multiple Factor – Utility and Non-Utility
Field All Inbound Unregulated Calls	Field calls related to billing, credit, new service, service order completion, outages, and other miscellaneous activities.	Multiple Factor – Utility and Non-Utility

CUSTOMER SERVICE

Product or Service	Product / Service Description	Indirect Allocation Methods
Supplier Services	Provide customer services support to electric generation suppliers, administer and maintain Electronic Data Interface (EDI) functions and invoice suppliers.	Number of Shopping Customers Ratio
Regulatory Interface and Process Improvement: Supplier	Liaison to ensure Customer Choice requirements and develop and execute plans to improve supplier services processes.	Number of Shopping Customers Ratio
Market Support Generation (MSG) Administration	Administer and support MSG supplier functions.	Number of Shopping Customers Ratio
Regulatory Interface and Process Improvement: Regulatory	Respond to regulatory complaints from customers and develop and execute plans to improve regulatory compliance processes.	Number of Customers Ratio
Compliance	Work with regions to communicate and ensure regulatory requirements.	Multiple Factor – Utility
Power Billing	Provide billing functions for large commercial/industrial contract customers.	Number of Customers Ratio
Revenue Reporting	Perform and manage revenue reporting functions.	Number of Customers Ratio
Billing Exception Processing	Process billing exceptions.	Number of Customers Ratio
Remittance Processing	Process customer payments and deposit funds.	Number of Payments Ratio
Human Services	Coordinate and administer the various social services programs.	Number of Customers Ratio

Arrears Management/ Outsourcing Services Incorporated (OSI) Administration	Coordinate and perform arrears, credit and bankruptcy functions. Manage outside collections agencies' performance and OSI credit activities.	Number of Customers Ratio
Revenue Protection Administration	Perform revenue reporting and compliance functions.	Number of Customers Ratio
Metrics and Budget/ Customer Satisfaction Measurement	Manage Customer Services and Call Center Departments' budgets and measure performance and customer satisfaction results.	Number of Customers Ratio
Policy/Procedures Development and Documentation	Develop, document and communicate Customer Services policies and procedures.	Number of Customers Ratio
Bill Administration/ Forms Administration	Design standardized customer bills, envelopes, and forms.	Number of Customers Ratio
Meter Reading Support	Coordinate Meter Reading schedules and routing activities.	Number of Customers Ratio
Customer Information System (CIS) Control	Operate and maintain CIS.	Number of Customers Ratio

ECONOMIC DEVELOPMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Economic Development Services	Foster economic development to encourage capital investment in FirstEnergy's service areas.	Multiple Factor – Utility

TRANSMISSION & DISTRIBUTION TECHNICAL SERVICES

Product or Service	Product / Service Description	Indirect Allocation Methods
Forestry	Provide forestry services.	Multiple Factor – Utility
Distribution Reliability and Asset Records	Services include Joint User contracts, public works coordination, reliability reporting to regions and Public Utility Commissions, mutual assistance coordination, PowerOn support, cable locate ticket screening and tariff support.	Multiple Factor – Utility

Design Standards	Services include line material and construction standards, distribution line and underground maintenance practices and support, new business process support, and service practices.	Multiple Factor – Utility
Substation Services Support	Services include Substation maintenance plan coordination, practices and support, mobile substation administration and planning, and environmental compliance support.	Multiple Factor – Utility
Equipment Repair/Testing Services	Services include the maintenance, installation, maintenance, testing and repair of utility equipment.	Multiple Factor – Utility
Fleet Services	Develop fleet strategy, and perform fleet maintenance practices and support.	Multiple Factor – Utility
Financial Services	Identify revenue enhancements and cost reductions.	Multiple Factor – Utility
Substation Design and Transmission-Line Maintenance Support	Perform substation and transmission line design and project management and transmission line and substation design and material standards, right-of-way and survey services, transmission line maintenance plan coordination, practices and support, FAA activity coordination.	Multiple Factor – Utility
Planning and Protection	Perform planning and protection support for subtransmission system and overall radial system capacity planning overview, and interconnection coordination for distributed technology applications on distribution system.	Multiple Factor – Utility
Capital Budget and Equipment Support	Capital budget development and support, and major equipment specifications and procurement/repair activities for major equipment.	Multiple Factor – Utility

WORKFORCE DEVELOPMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Transmission and Distribution Skills Training	Develop and facilitate technical and safety training for workers associated with distribution activities, including line, substation, meter, fleet, warehouse, field engineering, and dispatch. Provide support through equipment evaluation, training analyses, job assessments, and project coordination.	Number of Participating Employees – General
Customer Service Skills Training	Develop and facilitate skills training for customer service groups.	Multiple Factor – Utility
External Learning Opportunities Through the Power Systems Institute	Develop educational partnerships with colleges to offer two-year degrees in electric utility technology.	Multiple Factor – Utility

ADMINISTRATIVE SERVICES

Product or Service	Product / Service Description	Indirect Allocation Methods
Provide Administrative Support Services	Provides services in production printing, document imaging, graphic services, food services, corporate mailroom and corporate courier.	Multiple Factor – Utility and Non-Utility or Multiple Factor Utility*
Provide Records Management Services	Provides services in records storage, records retrieval, records retention, records planning and engineering records.	Multiple Factor – Utility and Non-Utility or Multiple Factor Utility*
Provide Business Services	Provides services in convenience copiers, fax machines, pagers, printers, and business information center.	Multiple Factor – Utility and Non-Utility or Multiple Factor Utility*

* For services rendered only to the utilities.

EXECUTIVE

Product or Service	Product / Service Description	Indirect Allocation Methods
Executive Management	Consultation and services in management and administration of all aspects of the business.	Multiple Factor – All

COMMUNICATIONS

Product or Service	Product / Service Description	Indirect Allocation Methods
Public Relations	Provides services in media relations, financial communications, annual reports, executive presentation, public relations counsel, corporate writing, internet support and special projects.	Multiple Factor – All
Employee Communications	Provides services with update, retirees, satellite broadcast, human resource-related communications and special projects.	Number of Participating Employees – Utility and Non-Utility
Production	Provides services related to display, photography, Corporate ID, video and employee merchandise.	Multiple Factor – All
Sponsorship	Provides services related to sports marketing, university support and special projects.	Multiple Factor – All
Non-Utility Advertising	Provides services related to broadcast/print, collateral, direct mail, internet/intranet, display/merchandise, yellow/white pages, production/agency support and special projects.	Multiple Factor – Non-Utility
Utility Advertising	Provides services related to TV, radio, print, outdoors, Internet/Intranet, special projects, production, agency support and creative media placement.	Multiple Factor – Utility
Utility Bill Inserts	Provides services developing regulated bill service to Ohio, Pennsylvania and New Jersey.	Multiple Factor – Utility
Utility : Yellow / White Pages	Provides services with regulated yellow/white pages.	Multiple Factor – Utility
Utility: Research	Provides research services.	Multiple Factor – Utility
Ohio Consumer Education	Provides services related to Ohio Consumer Education statewide and locally.	Multiple Factor – Utility
Ohio Deregulation Education	Provides service related to Deregulation Education.	Multiple Factor – Utility

CORPORATE AFFAIRS AND COMMUNITY INVOLVEMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Corporate Affairs Activities	Provide administrative support through oversight of the business practices and planning and implementation of staff, senior management and related meetings. Serves as community liaison.	Multiple Factor – Utility
Direct Community Involvement Initiatives	Provides direction in employee volunteerism, supports viable community partnerships and educational initiatives.	Multiple Factor – Utility
Energy Efficiency Programs	Directing and coordinating Ohio Weatherization and Energy Efficiency Programs for Low Income Customers.	Multiple Factor – Utility
Community Initiatives Consulting Services	Consults to regional operations and other business units and client managers for the various community programs.	Multiple Factor – Utility
Contributions Management	Directs, coordinates, monitors, and manages contributions.	Multiple Factor – Utility

CORPORATE

Product or Service	Product / Service Description	Indirect Allocation Methods
Investor Services	Stock administration, perform recordkeeping, transfer agent, registrar, paying agent, reinvestment plan administration and other services for shareholders.	None (All Direct Charge to Holding Co.)
Board of Directors Support	Support and administration of Board of Directors meetings and director compensation.	None (All Direct Charge to Holding Co.)
Annual Meeting Coordination	Coordinate the Annual Meeting of Shareholders, including the preparation and mailing of proxy materials and annual reports and the tabulation of proxies.	None (All Direct Charge to Holding Co.).
Indenture Compliance	Administer the company's indentures	Multiple Factor – Utility

HUMAN RESOURCES

Product or Service	Product / Service Description	Indirect Allocation Methods
Manage Employee Executive Compensation and Benefits	Provide management and supervision for employee and executive compensation and benefits.	Number of Participating Employees – General
Manage Workers Compensation and Disability Management	Provide management and supervision for workers compensation and disability programs.	Number of Participating Employees – General
Provide and Coordinate Human Resources Training	Design, prepare and conduct training.	Number of Participating Employees – General
Provide Employment Services	Provide staffing, relocation and employment expertise.	Number of Participating Employees – General
Provide HRIS Services	Provide and maintain Human Resources information.	Number of Participating Employees – General
Provide Diversity Management Services	Manage Affirmative Action programs, provide EEO/AA consulting services, and respond to charges.	Number of Participating Employees – General
Manage/ Administer Medical Services and Wellness Programs	Establish compliance, develop, implement, and administer medical and wellness programs.	Number of Participating Employees – General

INDUSTRIAL RELATIONS

Product or Service	Product / Service Description	Indirect Allocation Methods
Provide Labor Contract Negotiations	Provide contract negotiation services for all labor agreements.	Number of Participating Employees – General
Provide Labor Consulting Services	Provide labor consulting services.	Number of Participating Employees – General
Manage/Administer Safety Programs	Develop, implement and administer occupational safety programs.	Number of Participating Employees – General

REAL ESTATE

Product or Service	Product / Service Description	Indirect Allocation Methods
Facilities Management	Management and maintenance of office facilities.	Multiple Factor – All or Multiple Factor Utility*
Facilities Planning and Project Management	Manage office design services, furniture, project management and other capital improvements.	Multiple Factor – All or Multiple Factor Utility*
Management of Real Estate Assets	Support internal and external inquiries regarding the acquisition, divestiture and management of real estate assets	Multiple Factor – All or Multiple Factor Utility*
Manage/Administer Security Programs	Administer physical security, special investigations, security audits, security consultation and contract guard services.	Multiple Factor – All or Multiple Factor Utility*

* For services rendered only to the utilities.

FIRSTENERGY TECHNOLOGIES

Product or Service	Product / Service Description	Indirect Allocation Methods
Strategic Technologies	Develop, support and implement EPRI programs, industry initiatives, research and development programs collaboratives and activities with universities, labs and the Department of Energy.	Multiple Factor – Utility
New Technology Assessment	Perform assessment activities for strategic technology pilots, technology assessments, marketing tests, customer pilots and due diligence reviews.	Multiple Factor – Utility and Non-Utility
Technical Application and Product Innovation	Develop, analyze and support strategic alliances, joint ventures, strategic startups, direct investments and Portfolio initiatives.	Multiple Factor – Utility and Non-Utility
New Technology and Product Market Deployment	Develop, support and implement the following initiatives: tailored solutions with existing products, commercial packages, operational efficiencies and business area solutions.	Multiple Factor – Utility and Non-Utility
Demand Response Initiatives	Provide support for corporate demand response initiatives.	Multiple Factor – Utility and Non-Utility
Renewable Energy Program and Strategy	Provide support for various corporate and regulatory initiatives to develop and implement renewable energy programs and products.	Multiple Factor – Utility

Regulated Programs and Services	Develop, support and implement programs and strategies to meet corporate initiatives and regulatory mandates and commitments related to Comprehensive Resource Assessment(CRA), customer end-use technology, distributed generation and load management.	Multiple Factor – Utility
Project Implementation Management Services	Develop and implement end-use and distributed generation technology-based products and services.	Multiple Factor – Utility and Non-Utility

TECHNOLOGY & SUPPORT SERVICES

Product or Service	Product / Service Description	Indirect Allocation Methods
Provide Network Services	Provide Internal Network Services.	Multiple Factor – Utility and Non-Utility
Maintain wireless cell sites and fiber optics network	Maintain internal wireless cell sites and fiber optic network; provide engineering, procurement, and installation services.	Multiple Factor – Utility and Non-Utility

INFORMATION TECHNOLOGY

Product or Service	Product / Service Description	Indirect Allocation Methods
Application Development	Create new or enhance existing applications; including analysis design coding, testing, system integration, and implementation, as well as any required technical writing or project manual development.	Directly Billed
Development Supervision and Tool Support	Supervision of application development employees and the support of development software tools.	Application Development Ratio
Server Support (Unix, SAP)	Create and support the network and server infrastructure to accommodate unix and SAP client server applications.	Gigabytes Used Ratio
Client Server Storage Support	Support of storage requirements for all server applications.	Server Support Composite Ratio
Server Support (Intel)	Create and support the network and server infrastructure to accommodate windows and NT client server applications.	Number of Intel Servers Ratio
Mainframe Processing and Storage Support	Execute mainframe applications, including an appropriate portion of support, started tasks, mainframe backups and microfiche services.	Gigabytes Used Ratio

Desktop Support	Help desk email and end-user tools, remote access, repair services, and general workstation support.	Number of Computer Workstations Ratio
Network Services	Includes voice, data, EMS and radio access.	Direct Charge Ratio
Inserting Services	Provide document bursting, inserting and mailing.	Number of Billing Inserts Ratio
Printing Services	Provide mainframe and client server printing services at the data center.	Daily Print Volume Ratio
Technical Consulting	Provide consulting support to departments and end-users to enable them to leverage their IT capabilities. Provide advice and consultation regarding desktop setups and configurations.	Directly Billed
Training	Provide IT training.	Multiple Factor – Utility and Non-Utility
Business Application Support	Support business application related software licenses and / or hardware maintenance provided by an outside vendor.	Directly Billed
Data Security	Disaster recovery and data security services.	Multiple Factor – Utility and Non-Utility
Project Management Office	Oversee technology projects through benefit.	Multiple Factor – Utility and Non-Utility
Provide Telecommunication Services	Provide telecommunication services and equipment.	Direct Charge Ratio
Portal Support	Support the infrastructure to accommodate internet and intranet application access.	Multiple Factor – Utility and Non-Utility

PERFORMANCE PLANNING

Product or Service	Product / Service Description	Indirect Allocation Methods
Performance Planning Services	Develop, support and execute performance planning services.	Multiple Factor – All

SUPPLY CHAIN

Product or Service	Product / Service Description	Indirect Allocation Methods
Strategic Planning, Demand management and Procurement Projects	Provide assistance in materials and services planning (demand management) and performs special procurement projects.	Multiple Factor – Utility and Non-Utility
Goods and services procurement	Procure material, equipment and contractor services. Establish, manage and administer programs, which allow internal customers to obtain goods without having to process the need through Procurement. Develop specifications, construction standards, schedules, and bills of materials.	Multiple Factor – Utility and Non-Utility
Materials Management Support	Maintain the computerized purchasing and materials management systems, and material related modules; maintain and/or modify select management reports. Analyze Supply Chain processes and measure performance. Monitor and forecast demand to ensure a continuous supply of materials.	Multiple Factor – Utility and Non-Utility
Investment Recovery Projects	Develop and implement plans for disposition of surplus assets.	Multiple Factor – Utility and Non-Utility
Process, Refurbish and Sell Materials	Perform recovery processing, investment recovery processing, refurbishing and selling materials.	Multiple Factor – Utility and Non-Utility
Provide Warehousing Services - Non-nuclear	Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock.	Multiple Factor – Utility and Non-Utility
Provide Warehousing Services - Nuclear	Receive and place material into stock, insure quality requirements are met at receipt, maintain inventory counts, and update information systems. Fill customer requests for material from stock.	None (All direct charged)
Warehousing Space Charge	Provide warehousing space to internal customers.	Multiple Factor – Utility and Non-Utility

CONTROLLERS

Product or Service	Product / Service Description	Indirect Allocation Methods
Accounting Research	Provide accounting research and consulting to ensure compliance with existing and proposed financial reporting, and regulatory accounting requirements.	Multiple Factor - All
Accounts Payable	Nonpayroll corporate disbursement services including account distribution to the general ledger. Resolve problems associated with invoice processing and maintain the accounts payable system.	Multiple Factor - All
Billing Services	Prepare non-retail electric billings.	Multiple Factor Utility
Infrastructure and Corporate Reporting, Accounting and Budgeting	Prepare Corporate Sustaining reports, subsidiary accounting and corporate budgeting, which includes reporting and support of the ledger, property records and SAP system.	Multiple Factor - All
Due Diligence	Assist value centers to determine whether proposed business acquisitions/combinations and similar transactions are desirable from a financial perspective; extensive review/analysis following preliminary review and firm intent to proceed with transaction through commitment and closing phases.	None (All direct charged)
Value Center Accounting and Budgeting	Maintain the property accounting system and provide value center accounting such as management reporting.	Multiple Factor – Utility and Non-Utility
Property Record Maintenance	Maintain corporate continuing property records.	Multiple Factor – Utility and Non-Utility or Multiple Factor Utility*
Tax Consulting and Research	Conduct tax research and tax consulting to assure compliance with statutes, while evaluating alternative tax strategies within the constraints of regulations that provide additional shareholder value to the company. In addition, provide tax-consulting advice to the value centers on tax compliance and reporting issues, which includes business “start-up” support to organizations requiring assistance.	Multiple Factor – All

* For services rendered only to the utilities.

Tax Compliance	Prepare and process all schedules and information associated with corporate and subsidiary tax returns, audits, and tax litigation, assuring compliance with tax regulations and statues.	Multiple Factor – All or Multiple Factor Utility*
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* For services rendered only to the utilities.

CREDIT MANAGEMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Credit Analysis and Supporting Functions	Provide detailed written credit analysis issuing recommendations on counterparty creditworthiness and assigning credit limits.	Multiple Factor – Utility and Non-Utility
Credit Policies and Procedures	Develop and support credit policies and procedures for managing credit risk. Implement and support standardized credit approval processes.	Multiple Factor – Utility and Non-Utility
Credit Management Information System	Develop and support credit management reports and calculate credit exposure on a corporate wide basis.	Multiple Factor - All

ENTERPRISE RISK MANAGEMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
General Risk Management	Develop and maintain an enterprise risk management system.	Multiple Factor - All

INSURANCE SERVICES

Product or Service	Product / Service Description	Indirect Allocation Methods
Insurance Policies	Manage and support insurance policies for all the business units .	Multiple Factor – Utility and Non-Utility
Loss Control Services	Manage and support property inspections to prevent losses.	Multiple Factor – Utility and Non-Utility
Surety Bonds	Manage and support Surety Bonds.	Multiple Factor– Utility and Non-Utility
Risk Transfer and Risk Mitigation Services	Manage and support risk transfer and risk mitigation services.	Multiple Factor – Utility and Non-Utility
Ancillary Coverages	Manage and support ancillary coverages.	None (All direct charged)

INTERNAL AUDIT

Product or Service	Product / Service Description	Indirect Allocation Methods
Audit Services	Perform the following internal audit services based on risk levels and / or requests: financial, performance analysis, safeguarding of assets, computer- related and fraud investigations.	Multiple Factor – All or Multiple Factor – Utility*

INVESTMENT MANAGEMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Qualified and Non-qualified Pension and Savings Plan	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Number of Participating Employees – Utility and Non-Utility
FirstEnergy Foundation	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Multiple Factor - All
Voluntary Employee Benefit Association (VEBA) Trust	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Number of Participating Employees – Utility and Non-Utility
Nuclear Decommissioning	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	None (All direct charged)
Non-Utility Generator Trust	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Multiple Factor – Non-Utility
Spent Nuclear Fuel	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	None (All direct charged)
Low-Income Housing Tax Credit Partnership	Establish and implement investment policy and asset allocation strategy and monitor investment performance.	Multiple Factor - All

INVESTOR RELATIONS

Product or Service	Product / Service Description	Indiregct Allocation Methods
Investor Information	Compile and communicate information to investors.	Multiple Factor – Utility* or Direct Charge to Holding Co.
Investor Education	Target and educate potential investors to promote FirstEnergy's valuation characteristics and business strategy.	None (All Direct Charge to Holding Co.)

* For services rendered only to the utilities.

Regulations Compliance	Ensure compliance with SEC Fair Disclosure regulations.	Multiple Factor - All
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FirstEnergy Management Education	Provide education to management of business concerns and valuation issues of analyst/investors	Multiple Factor – All
FirstEnergy Employee Education	Actively promote understanding of financial and investor relations' issues.	Multiple Factor – All

RATES AND REGULATORY AFFAIRS

Product or Service	Product / Service Description	Indirect Allocation Methods
Regulatory Activities and Consulting	Manage regulatory activities and interfaces, including tariff development and interpretation. Monitor and participate in regulatory affairs at the local, state and federal levels.	Multiple Factor – Utility
Customer Pricing and Contracting	Develop pricing programs for regulated electric service for retail and wholesale customers, including “unbundled” costs and prices for generation, transmission and distribution service and support justification to regulators. Provide support in developing pricing for special-purpose customer programs and non-regulated energy services (e.g. prepayment, economic development, interruptible load, conjunctive-billing electric service programs).	Multiple Factor – Utility
Billing Support	Provide assistance calculating customer (external and internal) invoices and operate and maintain systems to render, collect and account for these invoices.	Multiple Factor – Utility
Sales and Load Forecasting	Develop short-term and long-term sales forecast, peak load projections and customer counts	Multiple Factor – Utility and Non-Utility

TREASURY

Product or Service	Product / Service Description	Indirect Allocation Methods
Capital Structure Management and Administration	Perform all activities related to acquiring capital and establish and administer funding, legal documentation, and record-keeping activities associated with finance programs	Multiple Factor – All
Corporate Funds Management	Plan, manage, and operate the corporate “cash-flow-cycle.”	Multiple Factor – All
Corporate Forecasting	Provide regulatory support, strategy support, financial modeling and forecasting, financial and economic analysis and development of annual corporate KPI target.	Multiple Factor – All

Capital Project Evaluation and Support	Provide analytical support in the areas of financing, profitability, capital structure and cash flow.	Multiple Factor – Utility and Non-Utility
Investor Relations Activities	Provide institutional and retail security holder, buy and sell-side analysts, rating agencies, and other key members of the financial community with qualitative and quantitative information.	Multiple Factor – All

BUSINESS DEVELOPMENT

Product or Service	Product / Service Description	Indirect Allocation Methods
Mergers and Acquisitions Support	Support, evaluate and assist in the management of merger, asset acquisition and asset disposition activities.	None (All direct charged)
Internal Consulting	Perform strategic analysis/business fit, and economic analysis. Provide integration and transitional management services as needed.	None (All direct charged)

GOVERNMENTAL AFFAIRS

Product or Service	Product / Service Description	Indirect Allocation Methods
Federal Governmental Affairs Support	Activities associated with developing and maintaining relationships with federal government institutions; includes lobbying, and other support activities.	None (All direct charged)
State Governmental Affairs Support	Activities associated with developing and maintaining relationships with state government institutions; includes lobbying, and other support activities.	None (All direct charged)

LEGAL

Product or Service	Product / Service Description	Indirect Allocation Methods
Provide Governmental Affairs Support	Activities associated with developing and maintaining relationships with government institutions; includes lobbying, litigation, and other support activities.	None (All direct charged)
Nuclear Legal Consultation and Case Management	Provide legal advice for federal and state nuclear matters.	None (All direct charged)
Human Resources Legal Consultation & Case Management	Provide legal advice for human resource matters (including workers compensation, union negotiations, arbitrations, class action lawsuits, etc.).	Multiple Factor – Utility and Non-Utility

Product or Service	Product / Service Description	Indirect Allocation Methods
Employee Benefits Legal Consultation & Case Management	Provide legal advice for employee benefits matters (including health and welfare benefits, tax-qualified and non-tax qualified benefit plans and programs, pension administration, etc.).	Number of Participating Employees – Utility and Non-Utility
Tax Legal Consultation & Case Management	Provide legal advice for tax matters including federal, state & local tax matters (land tax, sales & use tax, IRS, etc.).	Multiple Factor – All
Bankruptcy Legal Consultation & Case Management	Provide legal advice for bankruptcy matters.	Multiple Factor – Utility and Non-Utility
International Legal Consultation & Case Management	Provide legal advice for international matters– contract negotiations, sale/lease agreements.	None (All direct charged)
Non-Utility Legal Consultation & Case Management	Provide legal advice on federal and state matters to Non-Utility Subsidiaries.	Multiple Factor – Non-Utilities
Regulatory Legal Consultation & Case Management	Provide legal advice for federal and state regulatory matters.	Multiple Factor – Utility
Environmental Legal Consultation & Case Management	Provide legal advice for environmental matters (other than PCB – related matters) - federal (EPA) and state (EPA), regulatory/legislative compliance issues.	None (All direct charged)
PCB Environmental Legal Consultation & Case Management	Provide legal advice for PCB-related matters - federal (EPA) and state (EPA), regulatory/legislative compliance issues.	Multiple Factor – Utility
Real Estate Legal Consultation & Case Management	Provide legal advice for real estate matters.	Multiple Factor – Utility and Non-Utility
Corporate Legal Consultation & Case Management	Provide legal advice for general corporate and transactional matters (including SEC filings, Board of Directors matters, PUHCA, Financings, Securities Matters, Intellectual Property, Technology, General Counsel matters, etc.).	Multiple Factor – All
Claims Legal Consultation & Case Management	Provide legal advice for Claims matters.	Multiple Factor - All

CLAIMS

Product or Service	Product / Service Description	Indirect Allocation Methods
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Process Receivable Claims	Provide management, supervision, and performance of tasks associated with the resolution and chargeback of receivable claims.	Multiple Factor - All
Provide Corporate Support	Claims support in evaluating claims, and procuring appropriate external/internal legal resources.	Multiple Factor - All

Attachment D

Pages from MAIT's FERC Form 1

**Mid-Atlantic Interstate Transmission, LLC
June 1, 2020**

Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Provide Chairman of the Board Support	FirstEnergy Service Company	923	141
3	Provide Chief Executive Officer Support	FirstEnergy Service Company	923	57,003
4	Provide President of FirstEnergy Utilities Support	FirstEnergy Service Company	Various	107,794
5	Provide Transmission & Distribution Support	FirstEnergy Service Company	Various	30,388,666
6	Provide Utility Operations Support	FirstEnergy Service Company	Various	150,223
7	Provide Compliance & Regulated Services Support	FirstEnergy Service Company	Various	702,700
8	Provide Customer Service Support	FirstEnergy Service Company	107	1,435
9	Provide Energy Efficiency Support	FirstEnergy Service Company	107	3,201
10	Provide Environmental Support	FirstEnergy Service Company	Various	374,692
11	Provide Chief Financial Officer Support	FirstEnergy Service Company	923	35,510
12	Provide Corporate Services &			
13	Chief Information Officer Support	FirstEnergy Service Company	Various	4,640,789
14	Provide Supply Chain Support	FirstEnergy Service Company	Various	675,397
15	Provide Accounting Support	FirstEnergy Service Company	Various	1,331,305
16	Provide Treasury Support	FirstEnergy Service Company	923	52,010
17	Provide Business Development Support	FirstEnergy Service Company	923	89,703
18	Provide Integrated System Planning Support	FirstEnergy Service Company	Various	84,694
19				
20	Non-power Goods or Services Provided for Affiliate			
21	Transmission Charge - TMI Unit 1	Jersey Central Power & Light Company	454	-1,998,563
22	Transmission Investment Power Pool Agreement	Jersey Central Power & Light Company	454	-1,762,524
23				
24				
25				
26				
27				
28				
29				
30				
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37				
38				
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41				
42				
1	Non-power Goods or Services Provided by Affiliated			
2	Provide Corporate Risk Support	FirstEnergy Service Company	923	105,523

Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

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- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
3	Provide Internal Audit Support	FirstEnergy Service Company	923	111,407
4	Provide Legal Support	FirstEnergy Service Company	Various	515,977
5	Provide Rates & Regulatory Affairs Support	FirstEnergy Service Company	923	76,352
6	Provide Corp/Real Estate Record Management Support	FirstEnergy Service Company	Various	749,455
7	Provide Corporate Affairs Support	FirstEnergy Service Company	923	217,586
8	Provide External Affairs & Communication Support	FirstEnergy Service Company	Various	580,102
9	Provide Federal Affairs & Energy Policy Support	FirstEnergy Service Company	923	43,762
10	Provide Local Affairs &			
11	Economic Development Support	FirstEnergy Service Company	Various	4,347
12	Provide State Affairs Support	FirstEnergy Service Company	426.5	10,118
13	Provide Human Resources Support	FirstEnergy Service Company	Various	21,311
14	Provide Marketing & Branding Support	FirstEnergy Service Company	923	16,157
15	Provide FE Generation - Transmission Support	FirstEnergy Service Company	Various	317,823
16	Inventory Carrying Charges on			
17	Service Company Assets	FirstEnergy Service Company	923	142,045
18				
19				
20	Non-power Goods or Services Provided for Affiliate			
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42				
1	Non-power Goods or Services Provided by Affiliated			
2	Interest Expense - Regulated Money Pool	FirstEnergy Corp.	430	2,182,259
3	Rent - Wadsworth Facility	American Transmission Systems, Inc.	567	537,650
4	Rent - Akron Control Facility	American Transmission Systems, Inc.	567	1,422,442

Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2019/Q4
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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

- Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
- The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
- Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
5	Rent - MetEd Facilities Use	Metropolitan Edison Company	566	2,309,529
6	Rent - Penelec Facilities Use	Pennsylvania Electric Company	566	2,055,327
7	Ground Lease	Metropolitan Edison Company	567	2,632,143
8	Ground Lease	Pennsylvania Electric Company	567	1,435,776
9				
10				
11				
12	Allocation Factors			
13				
14				
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18				
19				
20	Non-power Goods or Services Provided for Affiliate			
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Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 2 Column: c

	Account		Amount
Provide Chairman of the Board Support	923	\$	141
Cost Allocation Factors Used - MA			

Schedule Page: 429 Line No.: 3 Column: c

	Account		Amount
Provide Chief Executive Officer Support	923	\$	57,003
Cost Allocation Factors Used - Direct, MA			

Schedule Page: 429 Line No.: 4 Column: c

	Account		Amount
Provide President of FirstEnergy Utilities Support	923	\$	106,402
Cost Allocation Factors Used - MU	107		<u>1,392</u>
		\$	107,794

Schedule Page: 429 Line No.: 5 Column: c

	Account		Amount
Provide Transmission & Distribution Support	560	\$	114,032
Cost Allocation Factors Used - Direct, MT, MU, ST, TX	561		7,073
	561.1		379,681
	561.2		550,779
	561.5		182,168
	566		1,192,298
	568		5,525,267
	905		5,002
	923		165,622
	107		21,581,770
	108		685,203
	243		<u>(229)</u>
		\$	30,388,666

Schedule Page: 429 Line No.: 6 Column: c

	Account		Amount
Provide Utility Operations Support	566	\$	107,318
Cost Allocation Factors Used - MU	923		37,717
	107		<u>5,188</u>
		\$	150,223

Schedule Page: 429 Line No.: 7 Column: c

	Account		Amount
Provide Compliance & Regulated Services Support	566	\$	342,178
Cost Allocation Factors Used - Direct, MT, MU, TX	568		331,100
	923		10,356
	107		18,525
	108		<u>541</u>
		\$	702,700

Schedule Page: 429 Line No.: 8 Column: c

	Account		Amount
Provide Customer Service Support	107	\$	1,435
Cost Allocation Factors Used - Direct, CR, MU, SH			

Schedule Page: 429 Line No.: 9 Column: c

	Account		Amount
Provide Energy Efficiency Support	107	\$	3,201
Cost Allocation Factors Used - Direct, CR, MU			

Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 10 Column: c

	Account	Amount
Provide Environmental Support	923	\$ 250,879
Cost Allocation Factors Used - Direct, ENV, MT, MU	107	109,364
	108	<u>14,449</u>
		\$ 374,692

Schedule Page: 429 Line No.: 11 Column: c

	Account	Amount
Provide Chief Financial Officer Support	923	\$ 35,510
Cost Allocation Factors Used - MA		

Schedule Page: 429 Line No.: 13 Column: c

	Account	Amount
Provide Corporate Services & Chief Information Officer Support	560	\$ 306,650
Cost Allocation Factors Used - Direct, CR, DW, GUS,	566	20,118
MA, MT, MU, NIS, NS	569.10	2,136
PV, SSC, TX, WS	569.20	37,943
	569.30	3,823
	923	2,184,115
	107	2,035,058
	108	48,432
	243	<u>2,514</u>
		\$ 4,640,789

Schedule Page: 429 Line No.: 14 Column: c

	Account	Amount
Provide Supply Chain Support	566	\$ 3
Cost Allocation Factors Used -Mega Hours, MT, MU	923	85,793
	107	579,028
	108	<u>10,573</u>
		\$ 675,397

Schedule Page: 429 Line No.: 15 Column: c

	Account	Amount
Provide Accounting Support	426.5	\$ 337
Cost Allocation Factors Used - Direct, HC, MA, MT, MU	560	16,854
	561	294
	561.1	16,391
	561.2	22,656
	561.5	5,669
	566	66,358
	568	235,284
	573	1,851
	905	195
	923	932,765
	107	32,192
	108	<u>459</u>
		\$ 1,331,305

Schedule Page: 429 Line No.: 16 Column: c

	Account	Amount
Provide Treasury Support	923	\$ 52,010
Cost Allocation Factors Used - MA, PE		

Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 17 Column: c

	Account		Amount
Provide Business Development Support	923	\$	89,703
Cost Allocation Factors Used -MA, MU			

Schedule Page: 429 Line No.: 18 Column: c

	Account		Amount
Provide Integrated System Planning Support	923	\$	84,114
Cost Allocation Factors Used -MA	107		569
	108		11
		\$	84,694

Schedule Page: 429.1 Line No.: 2 Column: c

	Account		Amount
Provide Corporate Risk Support	923	\$	105,523
Cost Allocation Factors Used - MA, MT, MU			

Schedule Page: 429.1 Line No.: 3 Column: c

	Account		Amount
Provide Internal Audit Support	923	\$	111,407
Cost Allocation Factors Used - Direct, MA, MU, TX			

Schedule Page: 429.1 Line No.: 4 Column: c

	Account		Amount
Provide Legal Support	568	\$	665
Cost Allocation Factors Used - Direct, MA, MT, MU, TX	923		515,312
		\$	515,977

Schedule Page: 429.1 Line No.: 5 Column: c

	Account		Amount
Provide Rates & Regulatory Affairs Support	923	\$	76,352
Cost Allocation Factors Used - Direct, CR, MU			

Schedule Page: 429.1 Line No.: 6 Column: c

	Account		Amount
Provide Corp/Real Estate Record Management Support	566	\$	5,810
Cost Allocation Factors Used - Direct, DCR, MA, MT, MU,SF	573		40,843
	923		430,684
	107		255,027
	108		17,091
		\$	749,455

Schedule Page: 429.1 Line No.: 7 Column: c

	Account		Amount
Provide Corporate Affairs Support	923	\$	217,586
Cost Allocation Factors Used - MA, MT, MU			

Schedule Page: 429.1 Line No.: 8 Column: c

	Account		Amount
Provide External Affairs & Communication Support	426.5	\$	427,807
Cost Allocation Factors Used - Direct, MA, MU	923		151,720
	107		570
	108		5
		\$	580,102

Name of Respondent Mid-Atlantic Interstate Transmission, LLC	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2019/Q4
FOOTNOTE DATA			

Schedule Page: 429.1 Line No.: 9 Column: c

	Account		Amount
Provide Federal Affairs & Energy Policy Support	923	\$	43,762
Cost Allocation Factors Used - MA			

Schedule Page: 429.1 Line No.: 11 Column: c

	Account		Amount
Provide Local Affairs & Economic Development Support	923	\$	770
Cost Allocation Factors Used - Direct, MT, MU, SH	107		2,941
	108		636
		\$	4,347

Schedule Page: 429.1 Line No.: 12 Column: c

	Account		Amount
Provide State Affairs Support	426.5	\$	10,118
Cost Allocation Factors Used - Direct, MU			

Schedule Page: 429.1 Line No.: 13 Column: c

	Account		Amount
Provide Human Resources Support	426.2	\$	(850)
Cost Allocation Factors Used - Direct, HC, MA, MU	426.5		12
	431		590
	560		584
	561		10
	561.1		562
	561.2		775
	561.5		196
	566		1,999
	568		7,970
	573		50
	905		7
	923		10,907
	926		(1,501)
		\$	21,311

Schedule Page: 429.1 Line No.: 14 Column: c

	Account		Amount
Provide Marketing & Branding Support	923	\$	16,157
Cost Allocation Factors Used -CR, MA, MT, MU			

Schedule Page: 429.1 Line No.: 15 Column: c

	Account		Amount
Provide FE Generation - Transmission Support	107	\$	287,497
Cost Allocation Factors Used - Direct, DCR, MN, MT, MU	108		30,326
		\$	317,823

Schedule Page: 429.1 Line No.: 17 Column: c

	Account		Amount
Inventory Carrying Charges on Service Company Assets	923	\$	142,045
Cost Allocation Factors Used - Direct			

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2019/Q4
Mid-Atlantic Interstate Transmission, LLC			
FOOTNOTE DATA			

Schedule Page: 429.2 Line No.: 12 Column: a

Factor Abbreviations

MA	Multiple Factor – All
MN	Multiple Factor Non-Utility
MT	Multiple Factor Utility & Non-Utility
MU	Multiple Factor Utility
TX	Multiple Factor Utility - Transmission
CR	Customer Ratio
DCR	Direct Charge Ratio
DW	Development Work
ENV	Environmental Factor
GS	Gigabytes SAP
GUS	Gigabytes Unix
HC	Head Count
IS	Inserting Service
NIS	Number of Intel Servers
NS	Network Services
PE	Participating Employees
PV	Print Volume
SF	Square Footage
SH	Shopping Customers
SSC	Server Support Composite
ST	Stores Factor
TMI	Three Mile Island Ownership
WS	Workstation Support

'Direct' indicates that 100% of the costs assess to one legal entity

MA – Each Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs. The FirstEnergy Holding Co bears 5% of the product or service costs being allocated. The remaining 95% of the costs will be allocated between the Utility and Non-Utility Subsidiaries based on FirstEnergy's equity investment in the respective groups. A subsequent step then allocates among the Utility Subsidiaries based upon the "Multiple Factor - Utility" (MU) method and among the Non-Utility Subsidiaries based upon the "Multiple Factor - Non-Utility" (MN) method, both explained below.

MN – Each Non-Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the total assets of each Non-Utility Subsidiary, including the generating assets under operating leases to the Utility Subsidiaries.

MT – The product or service costs being charged are allocated 100% between Utility and Non-Utility Subsidiaries in the same manner as MA above. Unlike MA, FirstEnergy Holding Co does not bear any of the allocation.

MU – Each Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the sum of the weighted averages of (1) Gross transmission and/or distribution plant; (2) Operating and maintenance expense excluding purchase power and fuel costs; and (3) Transmission and/or distribution revenues, excluding transactions with affiliates. Each of the 3 components is weighted equally.

TX – Each Utility Subsidiary benefiting from receiving the product or service will be charged a proportion of the Indirect Costs based upon the sum of the weighted averages of (1) Gross transmission plant; (2) Transmission operating and maintenance expense excluding transmission by others (FERC 565) and (3) Transmission revenues, excluding transactions with affiliates. Each of the 3 components is weighted equally