Morgan Lewis

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June 1, 2018

VIA EFILING

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

Re: UGI Utilities, Inc., Docket Nos. ER06-1445-000 and ER06-1445-001

Errata to Formula Rate Informational Filing: 2018 Transmission Revenue Requirement

Dear Ms. Bose:

On May 15, 2018, in the above-captioned docket, UGI Utilities, Inc. ("UGI Utilities") filed an annual informational filing of its updated annual transmission revenue requirement, which is recovered through a cost-of-service formula rate under Attachment H-8 of the open access transmission tariff ("Tariff") of PJM Interconnection, LLC ("PJM"). The updated annual transmission revenue requirement is used in the determination for transmission service charges in the PPL Group Zone of PJM.

Subsequent to the May 15 filing, UGI Utilities discovered that there was an error in the coincident peak value used to determine the network zonal service rate. Specifically, line 172 of UGI Utilities' updated annual transmission revenue requirement included a "1 CP Peak" value of 7,025 MW. The correct coincident peak value, which UGI Utilities has confirmed with PJM, is 7,401.1 MW. Using the correct coincident peak value results in a lowering of the network zonal transmission service rate (shown on lines 173 and 174) from \$1,107/MW-Year to \$1,051/MW-Year.

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The Honorable Kimberly D. Bose June 1, 2018 Page 2

In the enclosed revised Attachment A, the coincident peak value has been corrected. The only two changes are to the coincident peak value and the resulting network zonal transmission service rate. UGI Utilities has provided PJM with a revised Attachment A for posting.¹

Respectfully submitted,

/s/ Joseph W. Lowell
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Attorneys for UGI Utilities, Inc.

Enclosures

cc: PJM Interconnection, LLC

¹ The updated annual transmission revenue requirement for UGI Utilities goes into effect on June 1, 2018, the date of this filing. It is UGI Utilities' understanding that the correction to the data will be reflected in bills rendered later this month for service in June.

CERTIFICATE OF SERVICE

Pursuant to Rule 2010 of the Federal Energy Regulatory Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.2010, I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated at Washington, D.C., this 1st day of June, 2018.

/s/ Arjun P. Ramadevanahalli

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ATTACHMENT H-8C

IGI Utilitie	es, Inc.			Estimate
ormula F	Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2017
ocators				
Wages (& Salary Allocation Factor			
	ansmission Wages Expense		p354.21.b	1,124,6
2 To	otal Wages Expense		Attachment 5	6,038,
	ess A&G Wages Expense otal		Attachment 5 (Line 2 - 3)	1,242, 4,795,
5 Wages 8	9 Oslan Alleston		. ,	
vages o	& Salary Allocator		(Line 1 / 4)	23.451
	Ilocation Factors ectric Plant in Service	(Note B)	p207.104.g	189,114,
	ommon Plant In Service - Electric	(Note B)	(Line 24)	9,938,
8 To	otal Plant In Service		(Sum Lines 6 & 7)	199,053,
9 Ac	ccumulated Depreciation (Total Electric Plant)		p219.19.c	72,902,
	ccumulated Intangible Amortization	(Note A)	p200.21.c	569,
	ccumulated Common Amortization - Electric	(Note A)	Attachment 5	4 000
_	ccumulated Common Plant Depreciation - Electric otal Accumulated Depreciation	(Note A)	Attachment 5 (Sum Lines 9 to 12)	1,600, 75,072,
	et Plant		(Line 8 - Line 13)	123,981,
			(Line 6 - Line 13)	123,901,
	ransmission Gross Plant		(Line 29 - Line 28)	50,671,
6 Gross P	Plant Allocator		(Line 15 / Line 8)	25.45
7 Tra	ansmission Net Plant		(Line 39 - Line 28)	32,987
-	nt Allocator		(Line 17 / Line 14)	26.606
nt Calculatio	ons Service	(Note R)	(Line 17 / Line 14)	26.606
Plant In	Service ansmission Plant In Service	(Note B)	(Line 17 / Line 14)	26.606
Plant In 9 Tra	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note B) For Reconciliation Only	(Line 17 / Line 14)	26.60t 46,766,
Plant In 9 Tra 20 Fo	Service ansmission Plant In Service		(Line 17 / Line 14) p207.58.g Attachment 6	26.60 46,766 524
Plant In 9 Tra 0 Fo 11 Ne 2 To	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year		(Line 17 / Line 14) p207.58.g Attachment 6 Attachment 6	26.600 46,766, 524, 47,291,
Plant In 9 Tra 20 Fo 11 Ne 12 To 23 Ge 24 Co	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) total Transmission Plant In Service eneral & Intangible common Plant (Electric Only)		(Line 17 / Line 14) p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5	26.60 46,766, 524, 47,291, 4,473, 9,938,
Plant In 19 Tra 20 Fo 21 Ne 22 To 23 Ge 24 Co 25 To	Service cansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible common Plant (Electric Only) otal General & Common	For Reconciliation Only	(Line 17 / Line 14) p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24)	26.606 46,766, 524, 47,291, 4,473, 9,938, 14,412,
Plant In 9 Tr 10 Fo 11 Ne 12 To 13 Ge 14 Co 15 To 16 W6	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) total Transmission Plant In Service eneral & Intangible common Plant (Electric Only)	For Reconciliation Only	(Line 17 / Line 14) p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5	46,766, 524, 47,291, 4,473, 9,938, 14,412, 23,451;
Plant In 19 Tra 20 Fo 21 Ne 22 To 23 Ge 24 Co 25 To 26 W27 Ge 27 Ge	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible common Plant (Electric Only) otal General & Common age & Salary Allocation Factor	For Reconciliation Only	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 5)	46,766, 524, 47,291, 4,473, 9,938, 14,412, 23,451;
Plant In 9	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible common Plant (Electric Only) otal General & Common age & Salary Allocation Factor eneral & Common Plant Allocated to Transmission	For Reconciliation Only (Notes A & B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 5) (Line 25 * Line 26)	46,766 524 47,291 4,473 9,938 14,412 23,451 3,380
Plant In 9 Tra 10 10 10 10 10 10 10 1	Service ransmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible eneral & Intangible eneral & Common age & Salary Allocation Factor eneral & Common Plant Allocated to Transmission ant Held for Future Use (Including Land)	For Reconciliation Only (Notes A & B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 5) (Line 25 * Line 26) Attachment 5	46,766 524 47,291 4,473 9,938 14,412 23,451 3,380
Plant in Plant in	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ow Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible ommon Plant (Electric Only) otal General & Common lage & Salary Allocation Factor eneral & Common Plant Allocated to Transmission ant Held for Future Use (Including Land)	For Reconciliation Only (Notes A & B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 5) (Line 25 * Line 26) Attachment 5	26.60 46,766 524 47,291 4,473 9,938 14,412 23,451 3,380
Plant in Plant in	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible eneman Plant (Electric Only) otal General & Common age & Salary Allocation Factor eneral & Common Plant Allocated to Transmission ant Held for Future Use (Including Land) Plant In Service ulated Depreciation enemals and accumulated Depreciation	For Reconciliation Only (Notes A & B) (Note C)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 25 * Line 26) Attachment 5 (Line 22 + Line 27 + Line 28)	26.60 46,766 524 47,291 4,473 9,938 14,412 23,451 3,380
Plant In Plant In	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible common Plant (Electric Only) otal General & Common age & Salary Allocation Factor eneral & Common Plant Allocated to Transmission ant Held for Future Use (Including Land) Plant In Service ulated Depreciation ansmission Accumulated Depreciation	For Reconciliation Only (Notes A & B) (Note C)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5 g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 5) (Line 25 * Line 26) Attachment 5 (Line 22 + Line 27 + Line 28) Attachment 5	26.600 46,766, 524, 47,291, 4,473, 9,938, 14,412, 23,451; 3,380, 50,671,
Plant In Plant In	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible eneman Plant (Electric Only) otal General & Common age & Salary Allocation Factor eneral & Common Plant Allocated to Transmission ant Held for Future Use (Including Land) Plant In Service ulated Depreciation enemals and accumulated Depreciation	For Reconciliation Only (Notes A & B) (Note C)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 25 * Line 26) Attachment 5 (Line 22 + Line 27 + Line 28)	26.606 46,766, 524, 47,291, 4,473, 9,938, 14,412, 23,4517, 3,380, 50,671,
Plant In 19	Service constraints on Plant In Service constraints on Plant In Service constraints on Plant Additions for Current Calendar Year constraints on Plant Additions for Current Calendar Year (weighted by months in service) contail Transmission Plant In Service constraints on Plant (Electric Only) constraints on Plant (Electric Only) constraints on Plant (Electric Only) constraints on Plant Allocated to Transmission constraints on Plant In Service constraints on Accumulated Depreciation constraints on Accumulated Depreciation constraints on Plant In Service constraints on Accumulated Depreciation constraints on Accumulated Depreciation constraints on Accumulated Depreciation constraints on Accumulated Depreciation constraints on Accumulated Intangible Amortization	For Reconciliation Only (Notes A & B) (Note C)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 5) (Line 25 * Line 26) Attachment 5 (Line 22 + Line 27 + Line 28) Attachment 5	26.606 46,766, 524, 47,291, 4,473, 9,938, 14,412, 23.4517 3,380, 50,671,
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Plant In 19 Tra 20 Fo 21 Ne 22 To 23 Ge 25 To 26 Wa 27 Ge 28 Pla 29 TOTAL I Accumu 30 Tra 31 Ac 33 Ac 34 Co 35 To 36 Wa	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ew Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible common Plant (Electric Only) otal General & Common age & Salary Allocation Factor eneral & Common Plant Allocated to Transmission ant Held for Future Use (Including Land) Plant In Service ulated Depreciation communated General Depreciation common Plant Accumulated Depreciation common Plant Accumulated Depreciation (Electric Only) otal Accumulated Common Amortization - Electric common Plant Accumulated Depreciation (Electric Only) otal Accumulated Depreciation age & Salary Allocation Factor	For Reconciliation Only (Notes A & B) (Note C)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 25 * Line 26) Attachment 5 (Line 22 + Line 27 + Line 28) Attachment 5 Attachment 5 (Line 10) (Line 11) (Line 12) (Sum Lines 31 to 34) (Line 5)	26.606 46,766, 524, 47,291, 4,473, 9,934, 14,412, 23,4517 3,380, 50,671, 16,627, 2,331, 569, 1,600, 4,501, 23,4517
Plant In 19	Service ansmission Plant In Service or Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year ow Transmission Plant Additions for Current Calendar Year (weighted by months in service) otal Transmission Plant In Service eneral & Intangible ommon Plant (Electric Only) otal General & Common age & Salary Allocation Factor eneral & Common Plant Allocated to Transmission ant Held for Future Use (Including Land) Plant In Service ulated Depreciation communicated Intangible Amortization communicated Intangible Amortization - Electric ommon Plant Accumulated Depreciation (Electric Only) otal Accumulated Depreciation (Electric Only) otal Accumulated Depreciation (Electric Only)	For Reconciliation Only (Notes A & B) (Note C)	p207.58.g Attachment 6 Attachment 6 (Line 19 - Line 20 + Line 21) p205.5.g & p207.99.g Attachment 5 (Line 23 + Line 24) (Line 5) (Line 25 * Line 26) Attachment 5 (Line 22 + Line 27 + Line 28) Attachment 5 (Line 10) (Line 11) (Line 12) (Sum Lines 31 to 34)	
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	Accumulated Deferred Income Taxes			
40	ADIT net of FASB 106 and 109		Attachment 1	-3,703,
11	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	Attachment 5	2,. 22,
12	Net Plant Allocation Factor	· · · · · · · · · · · · · · · · · · ·	(Line 18)	26.6
13	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * Line 42) + Line 40	-3,703,
	Prepayments			
14	Prepayments (Account 165)	(Note A)	Attachment 5	1,052,
5	Net Plant Allocation Factor		(Line 18)	26.6
6	Total Prepayments Allocated to Transmission		(Line 44 * Line 45)	279,
-	Materials and Supplies	(NI-t- A)	Attack was and E	404
17 18	Undistributed Stores Exp	(Note A)	Attachment 5	184, 23.4
•0 19	Wage & Salary Allocation Factor Total Transmission Allocated		(Line 5) (Line 47 * Line 48)	43,
50	Transmission Materials & Supplies		Attachment 5	288,
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + Line 50)	331,
	Cash Working Capital			
52	Operation & Maintenance Expense		(Line 84)	4,237,
53 54	1/8th Rule Total Cash Working Capital Allocated to Transmission		x 1/8 (Line 52 * Line 53)	12. 529 ,
	Network Credits			
55	Outstanding Network Credits	(Note N)	From PJM	
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	
57	Net Outstanding Credits	(**************************************	(Line 55 - Line 56)	
58	TOTAL Adjustment to Rate Base		(1540 - 40 - 54 - 54 - 57)	-2.561.
			(Lines 43 + 46 + 51 + 54 - 57)	-2,361,
	Rate Base		(Line 39 + Line 58)	30,425,6
M	Rate Base Transmission O&M		(Line 39 + Line 58)	30,425,
& M	Rate Base Transmission O&M Transmission O&M		(Line 39 + Line 58)	30,425,
60 61	Transmission O&M Transmission O&M Less extraordinary property loss		(Line 39 + Line 58) p321.112.b Attachment 5	30,425,
60 61 62	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss		(Line 39 + Line 58)	30,425, 6,934,
60 61 62 63	Transmission O&M Transmission O&M Less extraordinary property loss	(Note O)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5	30,425, 6,934,
60 61 62 63	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses	(Note O) (Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5	30,425, 6,934,
60 61 62 63 64 65	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data	30,425, 6,934, 4,801,
60 61 62 63 64 65 66	Transmission O&M Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses	(Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65)	30,425, 6,934, 4,801, 2,132,
60 61 62 63 64 65 66	Transmission O&M Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M		p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5	30,425, 6,934, 4,801, 2,132,
60 61 62 63 64 65 66 67 68	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G	(Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b	30,425, 6,934, 4,801, 2,132,
600 611 632 633 634 635 636 637 638 639	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924	(Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b	30,425, 6,934, 4,801, 2,132,
60 61 62 63 64 65 66 67 68 69 70	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5	30,425, 6,934, 4,801, 2,132,
60 61 62 63 64 65 66 67 68 69 70	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924	(Note A) (Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	30,425, 6,934, 4,801, 2,132,
60 61 62 63 64 65 66 67 68 69 70 71	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5	30,425, 6,934, 4,801, 2,132, 437, 8,537,
60 61 62 63 64 65 66 67 70 71 72	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note A) (Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5	30,425, 6,934, 4,801, 2,132, 437, 8,537,
60 61 62 63 64 65 66 67 70 71 72 73	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A) (Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 CLINES 60 - 61 - 62 - 63 + 64 + 65)	,,,,
60 61 62 63 64 65 66 67 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G	(Note A) (Note A) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5) (Line 73 * Line 74)	30,425, 6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451
60 61 62 63 64 65 66 67 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note A) (Note A) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5) (Line 73 * Line 74)	30,425, 6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451
60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G	(Note A) (Note A) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5) (Line 73 * Line 74)	30,425, 6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451
60 61 62 63 64 65 66 67 68 69 70 71 77 77 77	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General ACCOMMON Expenses Allocated to Transmission	(Note A) (Note A) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 73 * Line 74) Attachment 5 Attachment 5 (Line 76 + Line 77)	30,425, 6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451
60 61 63 64 65 66 66 67 77 77 77 77 77	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General & Common Expenses Allocated to Transmission	(Note A) (Note A) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5) (Line 73 * Line 74) Attachment 5 Attachment 5	30,425, 6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451
60 61 62 63 64 65 66 67 77 77 77 77 77 77 77 77 77 77 77	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924	(Note A) (Note E) (Note D) (Note G) (Note K)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 73 * Line 74) Attachment 5 Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 69)	30,425, 6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451
59 3M 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 80 81 82	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Accommon Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note A) (Note E) (Note D) (Note G) (Note K)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 73 * Line 74) Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 69) Attachment 5	30,425, 6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451 2,104,
60 61 62 63 64 65 66 67 77 77 77 77 77 77 77 77 78	Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note E) (Note D) (Note G) (Note K)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 73 * Line 74) Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 69) Attachment 5 (Line 79 + Line 80)	30,425, 6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451

	Depreciation Expense			
5	Transmission Depreciation Expense		Attachment 5	748
3	General Depreciation		Attachment 5	17
7	Intangible Amortization	(Note A)		17
3	Total	(Hote 7)	(Line 86 + Line 87)	17
9	Wage & Salary Allocation Factor		(Line 5)	23.45
0	General Depreciation Allocated to Transmission		(Line 88 * Line 89)	4
1	Common Depreciation - Electric Only	(Note A)	Attachment 5	350
2	Common Amortization - Electric Only	(Note A)		26
3	Total		(Line 91 + Line 92)	62:
4	Wage & Salary Allocation Factor		(Line 5)	23.45
5	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * Line 94)	14
	Total Transmission Depreciation & Amortization		(Line 85 + Line 90 + Line 95)	93
es (Other than Income			
7	Taxes Other than Income		Attachment 2	35
3	Total Taxes Other than Income		(Line 97)	3
ırn	/ Capitalization Calculations			
	Long Term Interest			
9	Long Term Interest		p117.62.c through 67.c	39,97
0	Less LTD Interest on Securitization Bonds	(Note P)		
1	Long Term Interest		(Line 99 - Line 100)	39,972
2	Preferred Dividends	enter posit	ive p118.29.c	
	Common Stock			
3	Proprietary Capital		p112.16.c	1,042,020
4	Less Preferred Stock	enter negat		
5	Less Account 216.1	enter negat		-201,10
6	Common Stock		(Sum Lines 103 to 105)	840,91
	Capitalization			000.00
7 8	Long Term Debt Less Loss on Reacquired Debt	enter negat	p112.18.c through 21.c	860,00
9	Plus Gain on Reacquired Debt	enter negal	·	
0	Less ADIT associated with Gain or Loss	enter positi	·	
1	Less ADIT associated with Gain of Loss Less LTD on Securitization Bonds	(Note P) enter negati		
2	Total Long Term Debt	(Note 1) enter negar	(Sum Lines 107 to 111)	860,000
3	Preferred Stock		p112.3.c	000,000
4	Common Stock		(Line 106)	840,91
5	Total Capitalization		(Sum Lines 112 to 114)	1,700,91
6	Debt %	Total Long Term Debt	(Line 112 / Line 115)	5
7	Preferred %	Preferred Stock	(Line 113 / Line 115)	
8	Common %	Common Stock	(Line 114 / Line 115)	4
9	Debt Cost	Total Long Term Debt	(Line 101 / Line 112)	0.
0	Preferred Cost	Preferred Stock	(Line 102 / Line 113)	0.
1	Common Cost	Common Stock (Note J)	Fixed	0.
2	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 116 * Line 119)	0
3	Weighted Cost of Preferred	Preferred Stock	(Line 117 * Line 120)	0
	Weighted Cost of Common	Common Stock	(Line 118 * Line 121)	0.
4		-		
	Total Return (R)		(Sum Lines 122 to 124)	0

172 173	1 CP Peak Rate (\$/MW-Year)	(Note L) (Note L)	7401.1 (Line 171 / Line 172)	7,401 1,051
		(Note I.)	7404 4	7 404
	Network Zonal Service Rate			
171	Net Zonal Revenue Requirement		(Sum Lines 167 to 170)	7,778,6
169 170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 13	2 projects	Attachment 7 Attachment 5	-
168			Attachment 6	811,6
167	Net Revenue Requirement		(Line 155)	6,966,9
166			(Line 163 / Line 164) (Line 162 - Line 85) / Line 164	25.802
164 165	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 19 - Line 30) (Line 163 / Line 164)	30,138,6 28.286
163	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 161 + Line 162)	8,525,0
162			Attachment 4	3,316,9
161	Gross Revenue Requirement Less Return and Taxes		(Line 146 - Line 144 - Line 145)	5,208,1
	Net Plant Carrying Charge with 100 Basis Point ROE Increment			
100	not i lant can ying charge willout Depreciation, Return, nor income Taxes		(EIII69 100 - 00 - 120 - 13/)/ LIII6 13/	14./9
159 160	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - Line 85) / Line 157 (Lines 156 - 85 - 126 - 137) / Line 157	25.10 14.79
158 159	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation		(Line 156 / Line 157) (Line 156 - Line 85) / Line 157	27.58- 25.10
57	Net Plant Coming Charge		(Line 19 - Line 30)	30,138,
56	·		(Line 146)	8,313,
	Net Plant Carrying Charge without ROE Increment			
-	not nevenue requirement		(Eine 102 - Line 103 + Line 104)	0,300,
55	Net Revenue Requirement		(Line 152 - Line 153 + Line 154)	6,966,
154	Interest on Network Credits	(Note N)	PJM Data	43
153	Revenue Credits & Interest on Network Credits Revenue Credits		Attachment 3	45
51 52	Gross Revenue Requirement Adjusted Gross Revenue Requirement		(Line 146) (Line 150 x Line 151)	8,313 7,012
150	Inclusion Ratio		(Line 149 / Line 147)	84.3
149	Included Transmission Facilities		(Line 147 - Line 148)	39,446,
48	Excluded Transmission Facilities	(Note M)	Attachment 5	7,320
147	Transmission Plant In Service		(Line 19)	46,766,
	Adjustment to Remove Revenue Requirements Associated with Excluded Tra	ansmission Facilities		
146	Gross Revenue Requirement		(Sum Lines 141 to 145)	8,313,
145			(Line 137)	690
44	Investment Return		(Line 36)	2,414
142 143	Depreciation & Amortization Taxes Other than Income		(Line 96) (Line 98)	934 35
141	O&M		(Line 84)	4,237
140			(Line 59)	30,425,
138 139	Net Property, Plant & Equipment Adjustment to Rate Base		(Line 39) (Line 58)	32,987, -2,561,
120	Summary Not Property Plant & Equipment		(Line 20)	00.007
EVE	NUE REQUIREMENT			
137	Total Income Taxes		(Line 135 + Line 136)	690,6
136	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WC	CLTI[Line 131 * 126 * (1-(122 / 125))]	690,6
135	ITC Adjustment Allocated to Transmission		(Line 132 * Line 133 * Line 134)	
134	Net Plant Allocation Factor		(Line 18)	26.606
133	1/(1-T)	Ç	1 / (1-T)	140.6
132	Amortized Investment Tax Credit	enter negative	p266.6.f	
	ITC Adjustment	(Note I)		
131	T/ (1-T)		.,	40.6
130	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT		28.8
129	SIT=State Income Tax Rate or Composite p	(Note I)	SIT for Year ne tax deductible for state purposes)	9.9
127 128	FIT=Federal Income Tax Rate		FIT for Year	21.

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included in the PJM Regional
 Transmission Expansion Plan which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service.
 For the true-up, new transmission plant which was included in the PJM RTEP actually placed in service weighted by the number of months it was actually in service
- C Transmission Portion Only
- D EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
 "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a
 work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that
 elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce
 rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)
 multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- ${\sf J} \quad {\sf ROE} \ {\sf will} \ {\sf be} \ {\sf supported} \ {\sf in} \ {\sf the} \ {\sf original} \ {\sf filing} \ {\sf and} \ {\sf no} \ {\sf change} \ {\sf in} \ {\sf ROE} \ {\sf may} \ {\sf be} \ {\sf made} \ {\sf absent} \ {\sf a} \ {\sf filing} \ {\sf with} \ {\sf FERC}.$
- K Education and outreach expenses relating to transmission, for example siting or billing
- L The Network Zonal Rate is calculated by PJM Interconnection for the PPL Group Zone.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

 Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.
- O Payments made under Schedule 12 of the PJM OATT are excluded in Transmission O&M on line 64 since they are already assessed under Schedule 12
- P Securitization bonds may be included in the capital structure.

¹The reconciliation amount of \$811,694 represents the true-up of the prior years forecast plus interest as calculated in Step 9 of "Attachment 6 - Estimate and Reconciliation Worksheet".

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Attachment 1 - Accumulated Deferred Income To	axes (ADIT) Wo	rksheet	_		
		Only		Page 1 of 2		
		Transmission	Plant	Labor	Total	
		Related	Related	Related	ADIT	
	ADIT 202	(4.007.422)	(40,005,550)	0		
1 2	ADIT- 282 ADIT-283	(1,087,133) 0	(12,865,552) 0	0 (62,495)		
3 4	ADIT-190 Subtotal	0 (1,087,133)	0 (12,865,552)	2,872,076 2,809,581		
5	Wages & Salary Allocator	(1,007,100)		23.4518%		
6 7	Gross Plant Allocator ADIT	(1,087,133)	25.4561% (3,275,065)	658,897	(3,703,301)	
8		() / /	(-, -,,		(, , , , , ,	
9 10						
11	ADIT-190	Con Bread	0-4-			
12 13	ADI1-190	Gas, Prod Or Other	Only Transmission	Plant	Labor	
14 15		Related	Related	Related	Related	
16	RESERVE FOR BAD DEBT - FIT	190,470				
17 18	RESERVE FOR BAD DEBT - STATE FIXED TRANSMISSION RIGHTS (FTR) - FIT	100,666				
19	FIXED TRANSMISSION RIGHTS (FTR) - STATE					
20 21	FV DERIVATIVES - GAS FUTURES - FIT FV DERIVATIVES - GAS FUTURES - STATE					
22 23	INJURIES & DAMAGES - FIT INJURIES & DAMAGES - STATE					
24	SFAS 112 WORKERS COMPENSATION/LTD CURRENT - FIT				37,317	
25 26	SFAS 112 WORKERS COMPENSATION/LTD CURRENT - STATE SFAS 112 LTD/STD (NON CURRENT) - FIT				19,722 31,814	
27	SFAS 112 LTD/STD (NON CURRENT) - STATE				16,814	
28 29	SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - FIT SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - STATE				1,564,626 826,925	
30	SFAS 106 POST RETIREMENT BENEFIT (CURRENT) - FIT				5==,5==	
31 32	SFAS 106 POST RETIREMENT BENEFIT (CURRENT) - STATE PREPAID RETIREMENT INCOME COSTS (PRE-SFAS 158) - FIT					
33	PREPAID RETIREMENT INCOME COSTS (PRE-SFAS 158) - STATE					
34 35	EXEC RETIREMENT PLAN - FIT EXEC RETIREMENT PLAN - STATE					
36	ANNUAL BONUS PLAN (EXEMPT) - FIT				28,420 15,021	
37 38	ANNUAL BONUS PLAN (EXEMPT) - STATE ANNUAL BONUS PLAN (EXECUTIVE) - FIT				11,841	
39 40	ANNUAL BONUS PLAN (EXECUTIVE) - STATE SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - FIT				6,258	
41	SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - STATE					
42 43	AOCI - OPEB - FIT AOCI - OPEB - STATE					
44	RESTRICTED STOCK AWARDS - FIT				63,192	
45 46	RESTRICTED STOCK AWARDS - STATE VACATION ACCRUAL - FIT				33,398 50,186	
47 48	VACATION ACCRUAL - STATE TAX CUSHION - FIT				26,524	
49	TAX CUSHION - FIT					
50 51	VEBA - FIT VEBA - STATE					
52	FAS 143 ASSET RETIREMENT OBLIG - FIT					
53 54	FAS 143 ASSET RETIREMENT OBLIG- STATE CIAC RECEIPTS - NET REFUNDS - FIT	356,059				
55	CIAC RECEIPTS - NET REFUNDS - STATE	191,554				
56 57	IRPA - FIT IRPA - STATE	735,351 388,642				
58 59	FAS 158 - FIT FAS 158 - STATE					
60	MARK TO MARKET ENERGY PURCHASES- ST - FIT	12,467				
61 62	MARK TO MARKET ENERGY PURCHASES- ST - STATE NET OPERATING LOSS - FIT	6,589				
63	NET OPERATING LOSS - STATE	/=== ===				
64 65	UNDER/OVER RECOVERED BILLED ENERGY COSTS - FIT UNDER/OVER RECOVERED BILLED ENERGY COSTS - STATE	(528,693) (279,421)				
66 67	UNDER/OVER RECOVERED UNBILLED ENERGY COSTS - FIT UNDER/OVER RECOVERED UNBILLED ENERGY COSTS - STATE	573,639 303,176				
68	DERIVATIVE INSTRUMENT ASSETS - NATURAL GAS OPTIONS - FIT	(5,484)				
69 70	DERIVATIVE INSTRUMENT ASSETS - NATURAL GAS OPTIONS - STATE OCI ALLOCATION ADJUSTMENT - FIT	(2,898) 15,116,803				
71	LOSS ON REACQUIRED DEBT - FIT	(108)				
72 73	LOSS ON REACQUIRED DEBT - STATE REG LIABILITY - WEATHERIZATION - FEDERAL	(57)				
74	REG LIABILITY - WEATHERIZATION - STATE					
75 76	TAX CAPITALIZED PENSION - FEDERAL TAX CAPITALIZED PENSION - STATE					
77 78	AOCI - IRPA - FIT AOCI - IRPA - STATE	284,863 150,553				
79	AOCI - PENSION - FIT	100,000				
80 81	AOCI - PENSION - STATE FAS 146 - FIT					
82	FAS 146 - SIT					
83 84	T&D AMORTIZATION - FIT T&D AMORTIZATION - SIT	192,117 101,536				
85	OTHER REGULATORY ASSETS - FIT					
86 87	OTHER REGULATORY ASSETS - SIT INVENTORY RESERVE - FIT	2,911				
88 89	INVENTORY RESERVE - SIT	1,539				
90	SFAS 158 PENSION - FIT SFAS 158 PENSION - SIT	2,505,309 1,324,087				
91 92	EXECUTIVE RETIREMENT PLAN - FIT EXECUTIVE RETIREMENT PLAN - SIT				91,604 48,414	
93	OTHER MISC ADIT - FIT				40,414	
94 95	OTHER MISC ADIT - STATE Subtotal - p234	21,721,670	-	-	2,872,076	
96	Less FASB 109 Above	_1,1_1,010				
97 98	Less FASB 106 Above Total	21,721,670		-	2,391,551 480,525	
99						
100 101	Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to C	Column A				

¹⁰⁰¹ Instructions for Account 190:

1. ADT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
102 2. ADT items related only to Transmission are directly assigned to Column B
103 3. ADT items related Plant and not in Columns A & B are directly assigned to Column C
104 4. ADT items related to labor and not in Columns A & B are directly assigned to Column D

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

108	OGI Otilities, Inc.				
109				P	age 2 of 2
110					
111					
112	ADIT OOG	(A)	(B)	(C)	(D)
113 114	ADIT- 282	Gas, Prod Or Other	Only Transmission	Plant	Labor
115		Related	Related	Related	Related
116		Nelateu	Neiateu	Nelateu	Kelateu
117	SFAS 109 RECOVERABLE UTILITY COSTS - FIT	897,970			
118	SFAS 109 RECOVERABLE UTILITY COSTS - STATE	(7,585,133)			
119	LIB. TAX DEPRECIATION ADR - FIT	(, ,			
120	LIB. TAX DEPRECIATION ADR - STATE				
121	LIB. TAX DEPRECIATION - FIT - ACRS/MACRS			(12,865,552)	
122	LIB. TAX DEPRECIATION - STATE - ACRS/MACRS		(1,087,133)		
123					
124					
125					
126 127					
127					
129					
130					
131					
132	Subtotal - p275 (Form 1-F filer: see note 6 below)	(6,687,163)	(1,087,133)	(12,865,552)	0
133	Less FASB 109 Above	(6,687,163)			
134	Less FASB 106 Above			0	
135	Total	0	(1,087,133)	(12,865,552)	0

136 137 Instructions for Account 282:

146 147

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
 2. ADIT items related only to Transmission are directly assigned to Column B
 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- 142 5. Since deferred income taxes arise when items are included in taxable income in different periods than they are included in rates - therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded 144 145

147 148 149 150 151 152	ADIT-283	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related
153	LOSS OF REACQUIRED DEBT - FIT				
154	LOSS OF REACQUIRED DEBT - STATE				
155	INSURANCE RECEIVABLE - FIT				(40,886)
156	INSURANCE RECEIVABLE - STATE				(21,609)
157	ANNUAL BONUS PLAN (EXECUTIVE) - FIT				
158	ANNUAL BONUS PLAN (EXECUTIVE) - STATE				
159	OTHER CURRENT MISC. REG ASSETS - FIT				
160	OTHER CURRENT MISC. REG ASSETS - STATE	(00.047)			
161 162	OTHER MISC. REG ASSETS - FIT	(22,017)			
163	OTHER MISC. REG ASSETS - STATE REG. LIABILITY - WEATHERIZATION - FIT	(11,636) (40,999)			
164	REG. LIABILITY - WEATHERIZATION - FIT	(21,668)			
165	OTH REG ASSETS - ELEC DEFD COSTS - FIT	(6,114)			
166	OTH REG ASSETS - ELEC DEFD COSTS - STATE	(3,231)			
167	REG ASSET - EEC - FIT	67,758			
168	REG ASSET - EEC - STATE	35,811			
169	MARK TO MARKET ENERGY PURCHASES- ST - FIT	00,011			
170	MARK TO MARKET ENERGY PURCHASES- ST - STATE				
171	REG LIABILITY - ENVIRONMENTAL - FIT				
172	REG LIABILITY - ENVIRONMENTAL - SIT				
173	SFAS 112 LTD/STD (NON CURRENT) - FIT				
174	SFAS 112 LTD/STD (NON CURRENT) - STATE				
175	SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - FIT				
176	SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - STATE				
177	CAP PROGRAM OVER/UNDER - FIT	76,334			
178	CAP PROGRAM OVER/UNDER - STATE	40,344			
179	OTHER MISC ADIT - FIT	(199,250)			
180	OTHER MISC ADIT - STATE	(105,306)			
181	REG ASSET - HURRICANE IRENE - FIT	(83,698)			
182	REG ASSET - HURRICANE IRENE - STATE	(44,235)			
183	REGULATORY ASSET - PENSION - FIT	(2,546,552)			
184	REGULATORY ASSET - PENSION - STATE	(1,345,885)			
185	AOCI - PENSION - FIT				
186	AOCI - PENSION - STATE				
187	AOCI - IRPA - FIT				
188	AOCI - IRPA - STATE				
189	OTHER REG ASSETS - RATE CASE - FIT	(9,359)			
190	OTHER REG ASSETS - RATE CASE - STATE	(4,947)			
191	CIAC GROSS UP - FIT	(95,646)			
192	0.44.44 -077	(4 220 200)			(00.405)
193	Subtotal - p277	(4,320,296)	-	-	(62,495)
194 195	Less FASB 109 Above Less FASB 106 Above				
195	Total	(4,320,296)			(62,495)
190	I VIGI	(4,320,290)	-	-	(02,495)

197 198 Instructions for Account 283:

- 199 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
 200 2. ADIT items related only to Transmission are directly assigned to Column B
 201 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
 202 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- 5. Since deferred income taxes arise when items are included in taxable income in different periods than they are included in rates therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded 204 205

Attachment 2 - Taxes Other Than Income Worksheet

Source: Ferc Form 1 Allocated Other Taxes Pages 262-263 Allocator Amount Plant Related Gross Plant Allocator Real property (State, Municipal or Local) 24,314 1 2 Personal property 3 Capital Stock Tax 4,643 4 Gross Premium (Insurance) Tax 7,239 5 **PURTA** 45,804 6 Corp License 9 Total Plant Related 82,000 25.4561% 20,874 10 11 12 Labor Related Wages & Salary Allocator 13 14 41,541 Federal FICA & Unemployment 15 16 State Unemployment 20,699 Healthcare Tax Premium - PCORI 17 850 18 Payroll Tax Adjustment 1,168 19 20 Total Labor Related 64,258 23.4518% 15,070 21 22 23 Other Included **Gross Plant Allocator** 24 25 Miscellaneous 26 27 28 Total Other Included 0 25.4561% 0 29 30 31 Total Included Sum lines 9+20+29 146,258 35,944 32 33 34 Currently Excluded 35 36 Gross Receipts Tax (GRT) 4,634,161 37 **Ultiity Regulatory Assessment** 318,570 38 39 40 41 Total Excluded 4,952,731 42 Grand Total = Included + Excluded (line 31 + 41) 5,098,989 43 44 45 Total "Taxes Other Than Income Taxes" Acct. 408.1 (p115.14.g) 5,098,989 46 47 Difference

Attachment 3 - Revenue Credit Workpaper

1 2	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues Account 456 - Other Electric Revenues (Note 1)	(Line 1)	29,202 29,202
3	Schedule 1A		
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		30,693
5	Point to Point Service revenues received by the Transmission Owner for which the load is not included in the divisor		
6	PJM Transitional Revenue Neutrality (Note 1)		
7	PJM Transitional Market Expansion (Note 1)		
8	Professional Services (Note 3)		
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		
11	Gross Revenue Credits	(Sum Lines 2 through 10)	59,895
12	Line 17g		14,601
13	Total Revenue Credits	(Line 11 - Line 12)	45,294

Revenue Adjustment to determine Revenue Credit

- 14 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or the associated load will be included in the peak on line 173 of Appendix A.
- 15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		29,202
17b	Costs associated with revenues in line 17a		
17c	Net Revenues (17a - 17b)		29,202
17d	50% Share of Net Revenues (17c / 2)		14,601
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered		
	through the formula times the allocator used to functionalize the amounts in the FERC		
	account to the transmission service at issue.		
17f	Net Revenue Credit (17d + 17e)		14,601
17g	Line 17a less line 17f		14,601
18	Note 4: If the facilities associated with the revenues are not included in the formula, the		
	revenue is shown here but not included in the total above and is explained in the Cost		
	Support; for example, revenues associated with distribution facilities. In addition, Revenues		
	from Schedule 12 are not included in the total above to the extent they are credited under		
	Schedule 12.		
19	Amount offset in line 4 above		
20	Tatal Assessment 4FA annul 4FC	(Linna 44 + 40 + 40)	FO 00F
20	Total Account 454 and 456	(Lines 11+ 18 + 19)	59,895

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Α	Return and Taxes with 100 Basis Point Increa 100 Basis Point increase in ROE and			(Line 126 + Line 138)	3,316,954
В	100 Basis Point increase in ROE				1.00%
eturn C	alculation				
59	Rate Base			(Line 39 + Line 58)	30,425,621
	Long Term Interest				
99	Long Term Interest			p117.62.c through 67.c	39,972,506
100	Less LTD Interest on Securitization	B <u>onds</u>		Attachment 8	(
101	Long Term Interest			(Line 99 - Line 100)	39,972,506
102	Preferred Dividends	enter positiv	/e	p118.29.c	(
	Common Stock				
103	Proprietary Capital			p112.16.c	1,042,020,490
104	Less Preferred Stock	enter negati		(Line 113)	0
105	Less Account 216.1 Common Stock	enter negati	ve	p112.12.c	-201,105,117
106	Common Stock			(Sum Lines 103 to 105)	840,915,373
407	Capitalization			440 40 th	000 000 000
107	Long Term Debt Less Loss on Reacquired Debt	antar nagati		p112.18.c through 21.c	860,000,000
108 109	Plus Gain on Reacquired Debt	enter negati enter positiv		p111.81.c p113.61.c	0
112	Total Long Term Debt	enter positiv		(Sum Lines 107 to 111)	860,000,000
113	Preferred Stock			p112.3.c	0
114	Common Stock			(Line 106)	840,915,373
115	Total Capitalization			(Sum Lines 112 to 114)	1,700,915,373
116	Debt %		Total Long Term Debt	(Line 112 / Line 115)	50.6%
117	Preferred %		Preferred Stock	(Line 113 / Line 115)	0.0%
118	Common %		Common Stock	(Line 114 / Line 115)	49.4%
119	Debt Cost		Total Long Term Debt	(Line 101 / Line 112)	0.0465
120	Preferred Cost		Preferred Stock	(Line 102 / Line 113)	0.0000
121	Common Cost	(Note J)	Common Stock	Fixed plus 100 Basis Pts	0.1230
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * Line 119)	0.0235
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * Line 120)	0.0000
124	Weighted Cost of Common		Common Stock	(Line 118 * Line 121)	0.0608
25	Total Return(R)		-	(Sum Lines 122 to 124)	0.0843
126	Investment Return = Rate Base * Rate of Retu	urn		(Line 59 * Line 125)	2,565,201
	ite Income Taxes			,	,,
illipos					
407	Income Tax Rates				04.00%
127	FIT=Federal Income Tax Rate	:4-			21.00%
128 129	SIT=State Income Tax Rate or Comp p = percent of federal income tax ded		nurnaga		9.99% 0.00%
130	p – percent of federal income tax dec		- SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	. =	28.89%
131	T/ (1-T)	1-1-1[(1	- Sii) (1-111)]/(1-311 111 p);		40.63%
	ITC Adjustment				
132	Amortized Investment Tax Credit		enter negative		0
133	1/(1-T)		Sitter Hegative		140.63%
34	Net Plant Allocation Factor				26.6068%
135	ITC Adjustment Allocated to Transi	nission	(Note I)		0
137	Income Tax Component =	CIT=(T/1	-T) * Investment Return * (1-(WCLTD	/R)) =	751,753
100	Tatalla and Tana				
38	Total Income Taxes				751,753

Cost Support

UGI Utilities, Inc.

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	RIM Formula Line to Recordations Notes For	4 Dane #a and leathers		Form 1 or Company Records Amount		Non-electric Portio		
	PJM Formula Line #s, Descriptions, Notes, Form Plant Allocation Factors	iii i Page #5 and instructi	Olis	Records Amount	Electric Portion	Non-electric Portio	on	
2	Total Wage Expense		p354.28.b		6.038.023			
3	Administrative and General Wage Expense		p354.27.b		1,242,452			
10	Accumulated Intangible Amortization	(Note A)	p004.27.0	0	0	0		
11	Accumulated Common Amortization - Electric	(Note A)	p356	0	0	0		
	Accumulated General Depreciation - Electric	(Note A)	p219.28.c	Ů	2,331,840	·		
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	27,029,565	1,600,306	25,429,259		
	Plant In Service	(**************************************	p	,,	.,,	,,		
24	Common Plant (Electric Only)	(Notes A & B)	p356	116,753,891	9,938,973	106,814,918		
	Accumulated Deferred Income Taxes	(,		.,,	.,,			
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p267.8.h	2,870,224	0	0	See Note I	
	Prepayments	,	•					
44	Prepayments (Account 165)	(Note A)	p111.57(c)	10,422,055	1,052,161	9,369,894	Analysis of Company Records	
	Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.16.c	784,009	184,234	599,775	Analysis of Company Records	
	Allocated General & Common Expenses							
65	Plus Transmission Lease Payments	(Note A)	p200.4.c	0	0	0		
67	Common Plant O&M	(Note A)	p356	4,423,074	437,000	3,986,074		
	Depreciation Expense							
85	Depreciation		p336.7.b&c	748,555	748,555			
86	General Depreciation		p336.10.b&c		171,070			
87	Intangible Amortization	(Note A)	p336.1.d&e		0			
91	Common Depreciation - Electric Only	(Note A)	p336.11.b	356,947	356,947			
92	Common Amortization - Electric Only	(Note A)	p336.11.d	266,046	266,046			

Transmission / Non-transmission Cost Support

Truite							
	PJM Formula Line #s, Descriptions, Notes, Form	I Page #s and Instruct	ions	Form 1 or Company Records Amount	Transmission Related	Non-transmission Related	Details
15	Transmission Gross Plant		p207.58.g	46,766,690	39,446,275	7,320,415	Direct assignment to Transmission based upon plant records.
28	Plant Held for Future Use (Including Land)	(Note C)	p214	0	0	0	Specific identification based on plant records: The following plant investments are included:
30	Transmission Accumulated Depreciation	0	p219.25.c	16,627,994	16,627,994	0	Direct assignment to Transmission based upon plant records.
50	Materials and Supplies		p227.8.c	5,983,679	288,630	5,695,049	Direct assignment to Transmission based upon plant records.
83	Transmission Depreciation Expense		p336.7.b&c	748,555	748,555	0	Direct assignment to Transmission based upon plant records.
Exclu	ded Transmission O&M Expenses PJM Formula Line #s, Descriptions, Notes, Form	I Page #s and Instruct	ions	Excluded TOM			Details
	Acct 565		p321.96.b	4,620,088			
	Portions of Acct 561		Company Records	181,875			Acct 561 expenses not recovered in OATT: 561002 (Scheduling and Dispatch), 561005 (RTO Scheduling and Dispatch 561007 (Market Expansion) and 561008 (NERC & RFC Reliability)
	Other Excluded Expenses		Company Records		_		Description other expenses not recovered in OATT
63	Less Account 565 and other excluded expenses		Total	4,801,963			

CWIP & Expensed Lease Worksheet

	PJM Formula Line #s, Descriptions, Notes, Form 1 Page #	#s and Instructi	ons	Form 1 or Company Records Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	(Note B)	p207.104.g	189,114,636	0	0	See Form 1
7	Common Plant In Service - Electric	0	(Line 24)	9,938,973	0	0	See Line 7
	Plant In Service						
19	Transmission Plant In Service	(Note B)	p207.58.g	46,766,690			See Line 15
24	Common Plant (Electric Only)	(Notes A & B)	Attachment 5	9,938,973	0	0	See Line 24
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	(Note C)	Attachment 5	16,627,994	0	0	See Form 1

EPRI Dues Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1	Page #s and Instruct	ions	Form 1 or Company Records Amount	EPRI Dues	Details
Allocated General & Common Expenses					
72 Less EPRI Dues	(Note D)	Attachment 5	0	0	UGI is not a member of EPRI

Regulatory Expense Related to Transmission Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1	Page #s and Instructi	ons	Form 1 or Company Records Amount Transmission Relat	Non-transmission led Related	Details
Allocated General & Common Expenses	. ago no ana monaon				State
70 Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0		
Directly Assigned A&G					
76 Regulatory Commission Exp Account 928	(Note G)		0 0		

Safety Related Advertising Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1 Page #s	and Instruct	ions	Form 1 or Company Records Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G						
80 General Advertising Exp Account 930.1	(Note F)	p323.191.b	0	-	-	None

MultiState Workpaper

	PJM Formula Line #s, Descriptions, Notes, Form 1 Page #	State 1	State 2	State 3	State 4	State 5	Details		
	Income Tax Rates								
				Pennsylvania	Enter State	Enter State	Enter State	Enter State	Enter Calculation
128	SIT=State Income Tax Rate or Composite	(Note I)	SIT for Year	9.99%	Enter %	Enter %	Enter %	Enter %	Pennsylvania Only

Education and Out Reach Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1 Page #s a	and Instruct	ions	Form 1 or Company Records Amount	Education & Outreach	Other	Details
Directly Assigned A&G						
77 General Advertising Exp Account 930.1	(Note K)	p323.191.b	0	0	0	None

Excluded Plant Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1 P	age #s and Instruction	ons	Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmiss	sion Facilities			
148 Excluded Transmission Facilities	(Note M)	Attachment 5	7,320,415	
			Enter \$	None
				Add more lines if necessary

Outstanding Network Credits Cost Support

		Outstanding Network								
	Description of the Credits	Credits	PJM Formula Line #s, Descriptions, Notes, Form 1 Page #s and Instructions							
ļ				Network Credits	1					
ļ	General Description of the Credits	0	From PJM	55 Outstanding Network Credits (Note N)	55					
l	·			,						
ļ	None	Entor \$								
l	Notice	Litter \$								
l										
ļ										
l		0	From PJM	36 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N)	56					
l										
ļ	Add more lines if necessary									
	None Add more lines if necessary	Enter \$	From PJM	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N)	56					

Interest on Outstanding Network Credits Cost Support

	and a second sec				
	PJM Formula Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Description of the Interest on the Credits
Reve	nue Credits & Interest on Network Credits				
154	Interest on Network Credits	(Note N)	PJM Data	0	General Description of the Credits
				Enter \$	None
					Add more lines if necessary

PJM Load Cost Support

PJM Formula Line #s, Descriptions, Notes,	Form 1 Page #s and Instruction	S	1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate				
172 1 CP Peak	(Note L)	6593		PJM Interconnection Calculates the Rate

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
			-	•	-
Add more lines if necessary					
Total			-	-	-

	Attachment 6 - Estimate and Reconciliation Worksheet												
Step	Month	Year	Action										
Exec	Summary	,											
1	April	Year 2	TO populates the formula with Year 1 data fr	om Form 1 for Year 1 (e.g. 2	2005 data) (no Cap Add	s)							
2	April	Year 2	• •	estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2 (e.g. 2006)									
3	April	Year 2	TO adds weighted Cap Adds to plant in serv	ce in Formula									
4	May	Year 2	Post results of Step 3 on PJM web site										
5	June	Year 2	Results of Step 3 go into effect for the Rate Y	Results of Step 3 go into effect for the Rate Year 1 (e.g. June 1, 2005 - May 31, 2006)									
6	April	Year 3	O populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2006)										
7	April	Year 3	TO estimates Cap Adds during Year 3 weigh	ted based on Months expec	ted to be in service in Y	'ear 3 (e.g., 2007)							
8	April	Year 3	Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 inctual Cap Adds in Reconciliation										
9	April	Year 3	(adjusted to include any Reconciliation amount from prior year) Reconciliation - TO adds the difference between the Reconciliation in Step 8 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)										
10	May	Year 3	Post results of Step 9 on PJM web site	Post results of Stan 9 on P IM web site									
11	June	Year 3	Results of Step 9 go into effect for the Rate	/ear 2 (e.g., June 1, 2007 - I	May 31, 2008)								
				(13,111)	, , , , , , ,								
Detail	ed Examp	ole											
1	April		TO populates the formula with Year 1 data fr	om Form 1 for Year 1 (e.g. 2	2005 data) (no Cap Add	s)							
			\$ 4,112,346 Rev Req based on Year				y Cap Adds in line 21 of Appendix A)						
2	April	Year 2	TO estimates all transmission Cap Adds for	Year 2 weighted based on N	lonths expected to be in	service in Year 2 (e.g. 2006)							
			Est. In Service Dat	e Weighting		Amount	One 12th						
			Jan	-	11.5	-	-						
			Feb 3,53	2,501	10.5	37,091,261	3,090,938						
			Mar	-	9.5	-	•						
			Apr	-	8.5	-	-						
			May	-	7.5	-	-						
			Jun	-	6.5	-	-						
			Jul 5.5										
			•	4,499	4.5	3,710,246	309,187						
			Sep	-	3.5	-	-						
			Oct	-	2.5	-	-						
			Nov	-	1.5	-	-						
				1,363	0.5	225,682	18,807						
			·	8,363		41,027,188	3,418,932						
			New Transmission Plant Additions for Year 2	! (weighted by months in se	rvice)		3,418,932						

- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
 - \$ 3,418,932 Input to Formula Line 21
- 4 May Year 2 Post results of Step 3 on PJM web site
 - \$ 4,461,409 Must run Appendix A to get this number (with prospective weighted cap adds in line 21)
- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g. June 1, 2005 May 31, 2006)
 - \$ 4,461,409
- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2006)
 - \$ 5,374,771 Rev Req based on Prior Year data Must run Appendix A to get this number (without any Cap Adds in line 21 of Appendix A)
- 7 April Year 3 TO estimates Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2007)

	Est. In Service Date	Weighting	Amount	One 12th	
Jan	-	11.5	-	-	<2018 Cap Ads Estimates
Feb	-	10.5	-	-	
Mar	31,100	9.5	295,450	24,621	
Apr	129,500	8.5	1,100,750	91,729	
May	260,100	7.5	1,950,750	162,563	
Jun	-	6.5	-	-	
Jul	375,000	5.5	2,062,500	171,875	
Aug	-	4.5	-	-	
Sep	240,000	3.5	840,000	70,000	
Oct	-	2.5	-	-	
Nov	29,400	1.5	44,100	3,675	
Dec	-	0.5	-	-	
Total	1,065,100		6,293,550	524,463	
New Transmission F	Plant Additions for Year 3 (weig	hted by months in service)		524,463	Input to Formula Line 21

April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total estimated Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds in Reconciliation

(adjusted to include any Reconciliation amount from prior year)

<Actuals for Year 2017 Remove all Cap Adds placed in service in Year 2 For Reconciliation only - remove actual New Transmission Plant Additions for Year 2 2,481,807 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	Actual In Service Date	Weighting	Amount	One 12th
Jan		11.5	-	-
Feb	273,620	10.5	2,873,010	239,418
Mar	70,451	9.5	669,285	55,774
Apr	24,153	8.5	205,301	17,108
May	329,582	7.5	2,471,865	205,989
Jun		6.5	-	-
Jul	279,255	5.5	1,535,903	127,992
Aug	-	4.5	-	-
Sep	1,504,746	3.5	5,266,611	438,884
Oct		2.5	-	-
Nov		1.5	-	-
Dec		0.5	-	-
Total	2,481,807		13,021,974	1,085,164

New Transmission Plant Additions for Year 2 (weighted by months in service)

6,810,159 Result of Formula for Reconciliation Must run Appendix A with cap adds in line 21 and line 20

1,085,164 Input to Formula Line 21

April Year 4 Reconciliation -- TO adds the difference beween the Reconciliation in Step 8 and the forcast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent

The Reconciliation in Step 8 The forecast in Prior Year 6,810,159 6,033,911 776,248

Interest on Amo	ount of Refunds or Surcharges						
Interest 35.19a	for March Current Yr	0.3600% <marc< td=""><td>ch 2018</td><td></td><td></td><td></td><td>Surcharge (Refund)</td></marc<>	ch 2018				Surcharge (Refund)
Month Yr		1/12 of Step 9	Interest Rate for			Interest	Owed
			March of Current Year		Months		
Jun	Year 1	64,687		0.3600%	11.5	2,678	67,365
Jul	Year 1	64,687		0.3600%	10.5	2,445	67,133
Aug	Year 1	64,687		0.3600%	9.5	2,212	66,900
Sep	Year 1	64,687		0.3600%	8.5	1,979	66,667
Oct	Year 1	64,687		0.3600%	7.5	1,747	66,434
Nov	Year 1	64,687		0.3600%	6.5	1,514	66,201
Dec	Year 1	64,687		0.3600%	5.5	1,281	65,968
Jan	Year 2	64,687		0.3600%	4.5	1,048	65,735
Feb	Year 2	64,687		0.3600%	3.5	815	65,502
Mar	Year 2	64,687		0.3600%	2.5	582	65,270
Apr	Year 2	64,687		0.3600%	1.5	349	65,037
May	Year 2	64,687		0.3600%	0.5	116	64,804
Total		776,248					793,015
				Α	mortization over		
		Balance	Interest		Rate Year	Balance	
Jun	Year 2	793,015		0.3600%	67,641	728,229	
Jul	Year 2	728,229		0.3600%	67,641	663,209	
Aug	Year 2	663,209		0.3600%	67,641	597,956	
Sep	Year 2	597,956		0.3600%	67,641	532,467	
Oct	Year 2	532,467		0.3600%	67,641	466,743	
Nov	Year 2	466,743		0.3600%	67,641	400,782	
Dec	Year 2	400,782		0.3600%	67,641	334,584	
Lea	V2	224 504		0.00000/	C7 C44	000 447	

Jun	Year 2	793,015	0.3600%	67,641	728,229
Jul	Year 2	728,229	0.3600%	67,641	663,209
Aug	Year 2	663,209	0.3600%	67,641	597,956
Sep	Year 2	597,956	0.3600%	67,641	532,467
Oct	Year 2	532,467	0.3600%	67,641	466,743
Nov	Year 2	466,743	0.3600%	67,641	400,782
Dec	Year 2	400,782	0.3600%	67,641	334,584
Jan	Year 3	334,584	0.3600%	67,641	268,147
Feb	Year 3	268,147	0.3600%	67,641	201,471
Mar	Year 3	201,471	0.3600%	67,641	134,555
Apr	Year 3	134,555	0.3600%	67,641	67,399
May	Year 3	67,399	0.3600%	67,641	0
Total with	interest			811,694	

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest 811,694 \$ 6,966,928 Rev Req based on Year 3 data with estimated Cap Adds for Year 4 Revenue Requirement for Year 3 7,778,621

\$ 7,778,621 Post results of Step 3 on PJM web site

11 June Year 4 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2017 - May 31, 2018)

\$ 7,778,621

¹⁰ May Year 4 Post results of Sept 9 on PJM web site

Fixed Charge Rate (FCR) if not a CIAC Formula Line Net Plant Carrying Charge without Depreciation
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation
Line B less Line A 25.1006% 25.8025% 23.7372% 24.4652% A B С 0.7019% 0.7280% FCR if a CIAC D Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 14.7968% 13.6791%

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

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

Scientified Comment	Details	-		Project A			1	Project I	R			1	1
Line		(Yes or No)		FlojectA				riojecti					
Clock Commonwed Potes Co		(103 01 110)											
Normand Procession (FCR @ 11.3 ROE FCR @ 11.3 ROE F		(Yes or No)											
FCR g 11.3 ROE	Increased POE (Basis Poin	(163 01 140)											
FCR g 1.3 ROE FCR g 1.		13)	0.261006901										
ROLE FICR BY 113 ROLE increased ROLF (107)	TOK @ TI.S NOL	(FCR @ 11.3	0.231003031										
11.3 ROE Incentive Charged Incentive Cha													
Post Normal Personal Processor Post Normal Personal Processor Post Normal Personal Persona													
CRC Not Proportion CRC C													
Investment	COD (This Deviced		0.054005004										
Amad Depreciation Exp In Service With Charged Service Control (1)		KOE/100 bp)	0.251005091	and the same taken at a consequent									
In Service Morth (1-12) FCR (8) 13 ROC		1		may be weighted average	e of small projects								
Invest Yr			-				-						
FOR @ 11.3 ROLE WINCESSED BY S S S S S S S S S S S S S S S S S S	In Service Month (1-12)		-										
FOR Q 11 3 ROE Wincessed ROE 2006	1	Invest Yr	Beginning	Depreciation	Endina	Revenue	Beginnina	Depreciation	Endina	Revenue	Total	Incentive Charged	Revenue Credit
Wincreased ROE 2006	FCR @ 11.3 ROE											1	
FOR @ 11.3 ROE 2007			-	-	-	-						\$ -	
Mincreased ROE 2007			_	_	_	-	_	_	_	-			\$ -
FOR @ 11.3 ROE			_	-	-	-	_	_	-	-		s -	·
Mincreased ROE 2008			_	-	_	-	_	-	_	-		Ι΄	s -
FOR @113 ROE			_	-	_	-	_	_	_	_		s -	*
Wincresed ROE 2009			_	-	-		_	-	-	-		ľ	s -
FOR @ 113 ROE			_			_	_		_	_	*	s .	Ÿ
Windlessed ROE 2011			_	_	_	_	_	_	_	_		ľ	\$ -
FOR @ 11.3 ROE			_	_	_	_	_	_	_	_	\$ -	s -	*
Windraged ROE			_	_	_	_	_	_	_	_		Ť	\$ -
FCR @ 113 ROE			_	-	_	_	-	_	-	-		s -	*
Windrassed ROE			_	-	_	_	-	_	-	-		· ·	\$ -
FCR @ 113 ROE			_		-	-	-		-	-		\$ -	*
Wincressed ROE			_		-	-	-		-	-	\$ -	i e	\$ -
FCR @ 11.3 ROE			_		-	-	-		-	-	\$ -	\$ -	,
Windesed ROE			-	-	-	-	-	-	-	-	\$ -	i e	\$ -
M Increased ROE		2014	-	-	-	-	-	-	-	-	\$ -	\$ -	,
M Increased ROE	FCR @ 11.3 ROE	2015	-	-	-	-	-	-	-	-	\$ -		\$ -
Winderased ROE		2015	-	-	-	-	-	-	-	-	\$ -	\$ -	,
Winderased ROE	FCR @ 11.3 ROE	2016	-	-	-	-	-	-	-	-	\$ -		\$ -
Winderased ROE		2016	-	-	-	-	-	-	-	-	\$ -	\$ -	,
FCR @ 11.3 ROE	FCR @ 11.3 ROE	2017	-	-	-	-	-	-	-	-	\$ -		\$ -
Wincreased ROE 2018	W Increased ROE	2017	-	-	-	-	-	-	-	-	\$ -	\$ -	
FCR @ 11.3 ROE	FCR @ 11.3 ROE	2018	-	-	-	-	-	-	-	-	\$ -		\$ -
Wincreased ROE 2019			-	-	-	-	-	-	-	-	\$ -	\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-	\$ -		\$ -
Windreased ROE			-	-	-	-	-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-	\$ -		\$ -
Windesed ROE			-	-	-	-	-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-			\$ -
W Increased ROE 2022			-	-	-	-	-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-			\$ -
W Increased ROE 2023 - - - - - - - - - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -<			-	-	-	-	-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-		-	-	-	-		1.	\$ -
W Increased ROE			-	-	-		-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-		I.	\$ -
W Increased ROE 2025 \$ - \$ - \$			-	-	-		-	-	-			\$ -	
			-	-	-		-	-	-				\$ -
	w increased ROE	2025		-	-	-	-	-	-	-	\$ -	5 -	
													\$ -
												-	

- \$

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #			
10	Lo)0	ong Term Interest Less LTD Interest on Securitization Bonds	0
11		apitalization Less LTD on Securitization Bonds	0
	Ca	alculation of the above Securitization Adjustments	



ATTACHMENT H-8C

JGI	Utilities, Inc.			Estimate
or	mula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2017
loca	ators			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	1,124,6
2	Total Wages Expense		Attachment 5	6,038,0
3	Less A&G Wages Expense		Attachment 5	1,242,4
4	Total		(Line 2 - 3)	4,795,5
5	Wages & Salary Allocator		(Line 1 / 4)	23.451
	Plant Allocation Factors			
6	Electric Plant in Service	(Note B)	p207.104.g	189,114,6
7	Common Plant In Service - Electric	(***** = /	(Line 24)	9,938,9
8	Total Plant In Service		(Sum Lines 6 & 7)	199,053,
9	Accumulated Depreciation (Total Electric Plant)		p219.19.c	72,902,
0	Accumulated Intangible Amortization	(Note A)	p200.21.c	569,
1	Accumulated Common Amortization - Electric	(Note A)	Attachment 5	
2	Accumulated Common Plant Depreciation - Electric	(Note A)	Attachment 5	1,600,
3	Total Accumulated Depreciation		(Sum Lines 9 to 12)	75,072,
14	Net Plant		(Line 8 - Line 13)	123,981,
15	Transmission Gross Plant		(Line 29 - Line 28)	50,671,
6	Gross Plant Allocator		(Line 15 / Line 8)	25.456
7	Transmission Net Plant		(Line 39 - Line 28)	32,987,
8	Net Plant Allocator		(Line 17 / Line 14)	26.606
19	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g	46,766,6
20	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 6	40,700,0
21	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	· -· · · · · · · · · · · · · · · · · ·	Attachment 6	524,
2	Total Transmission Plant In Service		(Line 19 - Line 20 + Line 21)	47,291,
3	General & Intangible		p205.5.g & p207.99.g	4,473,
4	Common Plant (Electric Only)	(Notes A & B)	Attachment 5	9,938,
5	Total General & Common		(Line 23 + Line 24)	14,412,
6	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission		(Line 5) (Line 25 * Line 26)	23.4517 3,380 ,
				5,555,
28	Plant Held for Future Use (Including Land)	(Note C)	Attachment 5	
9	TOTAL Plant In Service		(Line 22 + Line 27 + Line 28)	50,671,
	Accumulated Depreciation			
80	Transmission Accumulated Depreciation	(Note C)	Attachment 5	16,627,
1	Accumulated General Depreciation		Attachment 5	2,331,
32	Accumulated Ceneral Depreciation Accumulated Intangible Amortization		(Line 10)	569,
33	Accumulated mangible Amortization - Electric		(Line 10)	309,
4	Common Plant Accumulated Depreciation (Electric Only)		(Line 12)	1,600,
55	Total Accumulated Depreciation		(Sum Lines 31 to 34)	4,501,
86	Wage & Salary Allocation Factor		(Line 5)	23.4517
37	General & Common Allocated to Transmission		(Line 35 * Line 36)	1,055,
38	TOTAL Accumulated Depreciation		(Line 30 + Line 37)	17,683,7
RO	TOTAL Net Property, Plant & Equipment		(Line 29 - Line 38)	32,987,
39	TO TAE Net Floperty, Flant & Equipment		(Line 25 - Line 30)	3∠,387,4

Ac	cumulated Deferred Income Taxes			
40	ADIT net of FASB 106 and 109		Attachment 1	-3,703,
1	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	Attachment 5	
2	Net Plant Allocation Factor		(Line 18)	26.6
3	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * Line 42) + Line 40	-3,703,
Pre	epayments			
14	Prepayments (Account 165)	(Note A)	Attachment 5	1,052,
45	Net Plant Allocation Factor	. ,	(Line 18)	26.6
16	Total Prepayments Allocated to Transmission		(Line 44 * Line 45)	279,
Ма	aterials and Supplies			
47	Undistributed Stores Exp	(Note A)	Attachment 5	184,
18	Wage & Salary Allocation Factor		(Line 5)	23.4
49	Total Transmission Allocated		(Line 47 * Line 48)	43,
50	Transmission Materials & Supplies		Attachment 5	288,
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + Line 50)	331,
	sh Working Capital			
52	Operation & Maintenance Expense		(Line 84)	4,237,
53	1/8th Rule		x 1/8	12.
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * Line 53)	529,0
	stwork Credits	,	5 000	
55	Outstanding Network Credits	(Note N)	From PJM	
56 57	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits Net Outstanding Credits	(Note N)	From PJM (Line 55 - Line 56)	
			· · · · · · · · · · · · · · · · · · ·	
58 TO	OTAL Adjustment to Rate Base		(Lines 43 + 46 + 51 + 54 - 57)	-2,561,
			(=:::::::::::::::::::::::::::::::::::::	
59 Ra	ite Base		(Line 39 + Line 58)	30,425,6
kM Tra	ansmission O&M		(Line 39 + Line 58)	
Tra	ansmission O&M Transmission O&M			
Tra	ansmission O&M Transmission O&M Less extraordinary property loss		(Line 39 + Line 58)	
Tra 60 61 62	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss		(Line 39 + Line 58) p321.112.b Attachment 5	6,934,1
Tra 60 61 62 63	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses	(Note O)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5	6,934,
Tra 60 61 62 63 64	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss	(Note O) (Note A)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5	6,934,
Tra 60 61 62 63 64 65	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data	6,934,t 4,801,t
Tra 60 61 62 63 64 65 66	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses	(Note A)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65)	6,934,6 4,801,3 2,132,6
Tra 60 61 62 63 64 65 66 All	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M		p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65)	6,934, 4,801, 2,132,
Tra 60 61 62 63 64 65 66 All	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G	(Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b	6,934, ⁴ ,801, ³ 2,132, ⁴
Tra 60 61 62 63 64 65 66 All 67 68	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924	(Note A)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b	6,934,6 4,801,9
Tra 60 61 62 63 64 65 66 67 68 69 70	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note A)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5	6,934, 4,801, 2,132,
Tra 60 61 62 63 64 65 66 AII 67 68 69 70	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note A) (Note A)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	6,934, 4,801, 2,132,
Tra 60 61 62 63 64 65 66 67 68 69 70 71	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5	6,934, 4,801, 2,132, 437, 8,537,
Tre 660 611 622 633 664 655 666 AIII 772 773	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A) (Note A)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72)	6,934, 4,801, 2,132, 437, 8,537,
8M Tra 60 61 62 63 64 65 66 AIII 67 68 69 70 71 72 73 74	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor	(Note A) (Note A)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5)	6,934 4,80° 2,13; 43; 8,53; 8,974 23,48
Tra Tra Tra Tra Tra Tra Tra Tra	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	(Note A) (Note A)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72)	6,934 4,801 2,132 437 8,537
Tra Tra Tra Tra All All Tra All Tra Tra Tra Tra Tra Tra Tra T	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	(Note A) (Note A) (Note E) (Note D)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5) (Line 73 * Line 74)	6,934, 4,801, 2,132, 437, 8,537,
Tra Tra Tra Tra All All Tra All Tra Tra Tra Tra Tra Tra Tra T	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928	(Note A) (Note A) (Note E) (Note D)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5) (Line 73 * Line 74)	6,934, 4,801, 2,132, 437, 8,537,
Tra Tra Tra All 665 666 All 772 73 74 75 Dir	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	(Note A) (Note A) (Note E) (Note D)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5) (Line 73 * Line 74)	6,934, 4,801, 2,132, 437, 8,537,
Tra Tra 10 10 10 10 10 10 10 10 10 1	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General ACCOMMON Expenses Allocated to Transmission	(Note A) (Note A) (Note E) (Note D)	(Line 39 + Line 58) p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 5) (Line 73 * Line 74) Attachment 5 Attachment 5	6,934, 4,801, 2,132, 437, 8,537,
Tra 50 50 50 50 50 60 60 60 60 60 60 60 60 60 60 60 60 60	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924	(Note A) (Note E) (Note D) (Note G) (Note K)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 73 * Line 74) Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 69)	6,934, 4,801, 2,132, 437, 8,537,
Tra Tra Tra Tra Tra Tra Tra Tra	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note A) (Note A) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 73 * Line 74) Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 69) Attachment 5	6,934, 4,801, 2,132, 437, 8,537,
Tra 660 611 62 663 664 665 666 All 777 778 Die 779 800 881	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924	(Note A) (Note E) (Note D) (Note G) (Note K)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 73 * Line 74) Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 69)	6,934, 4,801, 2,132,
Tra 600 601 6162 663 664 665 666 All 777 774 775	ansmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 and other excluded transmission expenses Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M located General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission rectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note E) (Note D) (Note G) (Note K)	p321.112.b Attachment 5 Attachment 5 Attachment 5 PJM Data Attachment 5 (Lines 60 - 61 + 62 - 63 + 64 + 65) Attachment 5 p323.197.b p323.185b Attachment 5 Attachment 5 Attachment 5 (Lines 67 + 68 - Sum (69 to 72) (Line 73 * Line 74) Attachment 5 Attachment 5 (Line 76 + Line 77) (Line 69) Attachment 5 (Line 79 + Line 80)	6,934, 4,801, 2,132, 437, 8,537, 8,974, 23,451 2,104,

	Depreciation Expense				
5	Transmission Depreciation Expense			Attachment 5	748
3	General Depreciation			Attachment 5	17
,	Intangible Amortization		(Note A)	Attachment 5	17
3	Total			(Line 86 + Line 87)	17
9	Wage & Salary Allocation Factor			(Line 5)	23.45
)	General Depreciation Allocated to Transmission			(Line 88 * Line 89)	41
1	Common Depreciation - Electric Only		(Note A)	Attachment 5	350
2	Common Amortization - Electric Only		(Note A)	Attachment 5	260
3	Total			(Line 91 + Line 92)	622
4	Wage & Salary Allocation Factor			(Line 5)	23.45
5	Common Depreciation - Electric Only Allocated to Transmission			(Line 93 * Line 94)	146
3	Total Transmission Depreciation & Amortization			(Line 85 + Line 90 + Line 95)	934
es (Other than Income				
	Taxes Other than Income			Attachment 2	35
-	Total Taxes Other than Income				
•				(Line 97)	3:
ırn .	/ Capitalization Calculations				
	Long Term Interest			- 447 CO - Horsonb C7 -	20.07
0	Long Term Interest Less LTD Interest on Securitization Bonds		(Note P)	p117.62.c through 67.c	39,972
1	Long Term Interest		(Note P)	Attachment 8 (Line 99 - Line 100)	39,97
2	Preferred Dividends		enter positive	p118.29.c	
	Common Stock				
3	Proprietary Capital			p112.16.c	1,042,020
)4	Less Preferred Stock		enter negative	(Line 113)	
)5	Less Account 216.1		enter negative	p112.12.c	-201,105
6	Common Stock			(Sum Lines 103 to 105)	840,91
7	Capitalization				000 000
8	Long Term Debt		ontor pogativo	p112.18.c through 21.c	860,000
9	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p111.81.c p113.61.c	
0	Less ADIT associated with Gain or Loss		enter positive	Attachment 1	
1	Less LTD on Securitization Bonds		enter negative	Attachment 8	
2	Total Long Term Debt	(Note 1)	criter negative	(Sum Lines 107 to 111)	860,000
3	Preferred Stock			p112.3.c	550,000
4	Common Stock			(Line 106)	840,91
5	Total Capitalization			(Sum Lines 112 to 114)	1,700,91
6	Debt %	Total Long Term Debt		(Line 112 / Line 115)	5
7	Preferred %	Preferred Stock		(Line 113 / Line 115)	
8	Common %	Common Stock		(Line 114 / Line 115)	4
9	Debt Cost	Total Long Term Debt		(Line 101 / Line 112)	0.
0	Preferred Cost	Preferred Stock		(Line 102 / Line 113)	0.
1	Common Cost	Common Stock	(Note J)	Fixed	0.
2	Weighted Cost of Debt	Total Long Term Debt (WC	CLTD)	(Line 116 * Line 119)	0.
3	Weighted Cost of Preferred	Preferred Stock		(Line 117 * Line 120)	0
J	Weighted Cost of Common	Common Stock		(Line 118 * Line 121)	0.
	-				0.
24	Total Return (R)			(Sum Lines 122 to 124)	

171 172 173	Network Zonal Service Rate 1 CP Peak Rate (\$/MW-Year)	(Note L) 7401.1 (Note L) (Line 171 / Line 172)	7,401 <u>1.051</u>
171	Network Zonal Service Rate		74
171		·	
170	Facility Credits under Section 30.9 of the PJM OATT Net Zonal Revenue Requirement	Attachment 5 (Sum Lines 167 to 170)	7,778,6
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 p	projects Attachment 7	
68	Reconciliation Amount ¹	Attachment 6	811,6
67	Net Revenue Requirement	(Line 155)	6,966,9
66	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 162 - Line 85) / Line 164	25.802
164 165	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 19 - Line 30) (Line 163 / Line 164)	30,138,6 28.286
163	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 161 + Line 162)	8,525,0
162	Increased Return and Taxes	Attachment 4	3,316,9
161	Gross Revenue Requirement Less Return and Taxes	(Line 146 - Line 144 - Line 145)	5,208,1
	Net Plant Carrying Charge with 100 Basis Point ROE Increment		
		•	
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Lines 156 - 85 - 126 - 137) / Line 1	
59	Net Plant Carrying Charge without Depreciation	(Line 130 / Line 137 / Line 157 /	25.10
57 58	Net Plant Carrying Charge	(Line 156 / Line 357)	27.58
56 57	Gross Revenue Requirement Net Transmission Plant	(Line 146) (Line 19 - Line 30)	8,313, [,] 30,138,
EC	Net Plant Carrying Charge without ROE Increment	// inc 146)	9 242 /
55	Net Revenue Requirement	(Line 152 - Line 153 + Line 154)	6,966,
154	Interest on Network Credits	(Note N) PJM Data	
153	Revenue Credits	Attachment 3	45,
	Revenue Credits & Interest on Network Credits		
152	Adjusted Gross Revenue Requirement	(Line 150 x Line 151)	7,012
51	Gross Revenue Requirement	(Line 146)	8,313
150	Inclusion Ratio	(Line 149 / Line 147)	84.3
149	Included Transmission Facilities	(Line 147 - Line 148)	39,446,
48	Excluded Transmission Facilities	(Note M) Attachment 5	7,320,
147	Adjustment to Remove Revenue Requirements Associated with Excluded Trans Transmission Plant In Service	mission Facilities (Line 19)	46,766,
	Adjustment to Demons Boson Province and Assessment Assessment	amingian Facilities	
146	Gross Revenue Requirement	(Sum Lines 141 to 145)	8,313,
145	Income Taxes	(Line 137)	690,
44	Investment Return	(Line 126)	2,414,
43	Taxes Other than Income	(Line 98)	35
42	Depreciation & Amortization	(Line 96)	934
141	O&M	(Line 84)	4,237
			,
140	Adjustment to Rate Base Rate Base	(Line 58) (Line 59)	-2,561, 30,425 ,
138 139	Net Property, Plant & Equipment	(Line 39)	32,987
	Summary		
حدد	NOT RESOURCEMENT		
EVE	NUE REQUIREMENT		
137	Total Income Taxes	(Line 135 + Line 136)	690,6
136	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-{WCLTI[Line 131 * 126 * (1-(122 / 125))]	690,6
135	ITC Adjustment Allocated to Transmission	(Line 132 * Line 133 * Line 134)	
134	Net Plant Allocation Factor	(Line 18)	26.606
133	1/(1-T)	1 / (1-T)	140.6
132	Amortized Investment Tax Credit	enter negative p266.6.f	
	ITC Adjustment	(Note I)	
131	T/ (1-T)		40.6
130	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	28.8
	p	(percent of federal income tax deductible for state purposes)	0.0
129	orr-otate income rax reate or composite	(Note I) SIT ISI TEAL	0.0
27 28 29	FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composite	FIT for Year (Note I) SIT for Year	21.0 9.9

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included in the PJM Regional
 Transmission Expansion Plan which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service.
 For the true-up, new transmission plant which was included in the PJM RTEP actually placed in service weighted by the number of months it was actually in service
- C Transmission Portion Only
- D EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =

 "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a
 work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that
 elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce
 rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)
 multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
- ${\sf J} \quad {\sf ROE} \ {\sf will} \ {\sf be} \ {\sf supported} \ {\sf in} \ {\sf the} \ {\sf original} \ {\sf filing} \ {\sf and} \ {\sf no} \ {\sf change} \ {\sf in} \ {\sf ROE} \ {\sf may} \ {\sf be} \ {\sf made} \ {\sf absent} \ {\sf a} \ {\sf filing} \ {\sf with} \ {\sf FERC}.$
- K Education and outreach expenses relating to transmission, for example siting or billing
- L The Network Zonal Rate is calculated by PJM Interconnection for the PPL Group Zone.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

 Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.
- O Payments made under Schedule 12 of the PJM OATT are excluded in Transmission O&M on line 64 since they are already assessed under Schedule 12
- P Securitization bonds may be included in the capital structure.

¹The reconciliation amount of \$811,694 represents the true-up of the prior years forecast plus interest as calculated in Step 9 of "Attachment 6 - Estimate and Reconciliation Worksheet".

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Attachment 1 - Accumulated Deferred Income To	axes (ADIT) Wo	rksheet	_	
		Only		P	age 1 of 2
		Transmission	Plant	Labor	Total
		Related	Related	Related	ADIT
	ADIT 202	(4.007.422)	(40,005,550)	0	
1 2	ADIT- 282 ADIT-283	(1,087,133) 0	(12,865,552) 0	0 (62,495)	
3 4	ADIT-190 Subtotal	0 (1,087,133)	0 (12,865,552)	2,872,076 2,809,581	
5	Wages & Salary Allocator	(1,007,100)		23.4518%	
6 7	Gross Plant Allocator ADIT	(1,087,133)	25.4561% (3,275,065)	658,897	(3,703,301)
8		() / /	(-, -,,		(, , , , , ,
9 10					
11	ADIT-190	Con Bread	0-4-		
12 13	ADI1-190	Gas, Prod Or Other	Only Transmission	Plant	Labor
14 15		Related	Related	Related	Related
16	RESERVE FOR BAD DEBT - FIT	190,470			
17 18	RESERVE FOR BAD DEBT - STATE FIXED TRANSMISSION RIGHTS (FTR) - FIT	100,666			
19	FIXED TRANSMISSION RIGHTS (FTR) - STATE				
20 21	FV DERIVATIVES - GAS FUTURES - FIT FV DERIVATIVES - GAS FUTURES - STATE				
22 23	INJURIES & DAMAGES - FIT INJURIES & DAMAGES - STATE				
24	SFAS 112 WORKERS COMPENSATION/LTD CURRENT - FIT				37,317
25 26	SFAS 112 WORKERS COMPENSATION/LTD CURRENT - STATE SFAS 112 LTD/STD (NON CURRENT) - FIT				19,722 31,814
27	SFAS 112 LTD/STD (NON CURRENT) - STATE				16,814
28 29	SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - FIT SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - STATE				1,564,626 826,925
30	SFAS 106 POST RETIREMENT BENEFIT (CURRENT) - FIT				5==,5==
31 32	SFAS 106 POST RETIREMENT BENEFIT (CURRENT) - STATE PREPAID RETIREMENT INCOME COSTS (PRE-SFAS 158) - FIT				
33	PREPAID RETIREMENT INCOME COSTS (PRE-SFAS 158) - STATE				
34 35	EXEC RETIREMENT PLAN - FIT EXEC RETIREMENT PLAN - STATE				
36	ANNUAL BONUS PLAN (EXEMPT) - FIT				28,420 15,021
37 38	ANNUAL BONUS PLAN (EXEMPT) - STATE ANNUAL BONUS PLAN (EXECUTIVE) - FIT				11,841
39 40	ANNUAL BONUS PLAN (EXECUTIVE) - STATE SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - FIT				6,258
41	SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - STATE				
42 43	AOCI - OPEB - FIT AOCI - OPEB - STATE				
44	RESTRICTED STOCK AWARDS - FIT				63,192
45 46	RESTRICTED STOCK AWARDS - STATE VACATION ACCRUAL - FIT				33,398 50,186
47 48	VACATION ACCRUAL - STATE TAX CUSHION - FIT				26,524
49	TAX CUSHION - FIT				
50 51	VEBA - FIT VEBA - STATE				
52	FAS 143 ASSET RETIREMENT OBLIG - FIT				
53 54	FAS 143 ASSET RETIREMENT OBLIG- STATE CIAC RECEIPTS - NET REFUNDS - FIT	356,059			
55	CIAC RECEIPTS - NET REFUNDS - STATE	191,554			
56 57	IRPA - FIT IRPA - STATE	735,351 388,642			
58 59	FAS 158 - FIT FAS 158 - STATE				
60	MARK TO MARKET ENERGY PURCHASES- ST - FIT	12,467			
61 62	MARK TO MARKET ENERGY PURCHASES- ST - STATE NET OPERATING LOSS - FIT	6,589			
63	NET OPERATING LOSS - STATE	/=== ===			
64 65	UNDER/OVER RECOVERED BILLED ENERGY COSTS - FIT UNDER/OVER RECOVERED BILLED ENERGY COSTS - STATE	(528,693) (279,421)			
66 67	UNDER/OVER RECOVERED UNBILLED ENERGY COSTS - FIT UNDER/OVER RECOVERED UNBILLED ENERGY COSTS - STATE	573,639 303,176			
68	DERIVATIVE INSTRUMENT ASSETS - NATURAL GAS OPTIONS - FIT	(5,484)			
69 70	DERIVATIVE INSTRUMENT ASSETS - NATURAL GAS OPTIONS - STATE OCI ALLOCATION ADJUSTMENT - FIT	(2,898) 15,116,803			
71	LOSS ON REACQUIRED DEBT - FIT	(108)			
72 73	LOSS ON REACQUIRED DEBT - STATE REG LIABILITY - WEATHERIZATION - FEDERAL	(57)			
74	REG LIABILITY - WEATHERIZATION - STATE				
75 76	TAX CAPITALIZED PENSION - FEDERAL TAX CAPITALIZED PENSION - STATE				
77 78	AOCI - IRPA - FIT AOCI - IRPA - STATE	284,863 150,553			
79	AOCI - PENSION - FIT	100,000			
80 81	AOCI - PENSION - STATE FAS 146 - FIT				
82	FAS 146 - SIT				
83 84	T&D AMORTIZATION - FIT T&D AMORTIZATION - SIT	192,117 101,536			
85	OTHER REGULATORY ASSETS - FIT				
86 87	OTHER REGULATORY ASSETS - SIT INVENTORY RESERVE - FIT	2,911			
88 89	INVENTORY RESERVE - SIT	1,539			
90	SFAS 158 PENSION - FIT SFAS 158 PENSION - SIT	2,505,309 1,324,087			
91 92	EXECUTIVE RETIREMENT PLAN - FIT EXECUTIVE RETIREMENT PLAN - SIT				91,604 48,414
93	OTHER MISC ADIT - FIT				40,414
94 95	OTHER MISC ADIT - STATE Subtotal - p234	21,721,670	-	-	2,872,076
96	Less FASB 109 Above	_1,1_1,010			
97 98	Less FASB 106 Above Total	21,721,670		-	2,391,551 480,525
99					
100 101	Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to C	Column A			

¹⁰⁰¹ Instructions for Account 190:

1. ADT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
102 2. ADT items related only to Transmission are directly assigned to Column B
103 3. ADT items related Plant and not in Columns A & B are directly assigned to Column C
104 4. ADT items related to labor and not in Columns A & B are directly assigned to Column D

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

108	OGI Otilities, Inc.				
109				P	age 2 of 2
110					
111					
112	ADIT OOG	(A)	(B)	(C)	(D)
113 114	ADIT- 282	Gas, Prod Or Other	Only Transmission	Plant	Labor
115		Related	Related	Related	Related
116		Nelateu	Neiateu	Nelateu	Kelateu
117	SFAS 109 RECOVERABLE UTILITY COSTS - FIT	897,970			
118	SFAS 109 RECOVERABLE UTILITY COSTS - STATE	(7,585,133)			
119	LIB. TAX DEPRECIATION ADR - FIT	(, ,			
120	LIB. TAX DEPRECIATION ADR - STATE				
121	LIB. TAX DEPRECIATION - FIT - ACRS/MACRS			(12,865,552)	
122	LIB. TAX DEPRECIATION - STATE - ACRS/MACRS		(1,087,133)		
123					
124					
125					
126 127					
127					
129					
130					
131					
132	Subtotal - p275 (Form 1-F filer: see note 6 below)	(6,687,163)	(1,087,133)	(12,865,552)	0
133	Less FASB 109 Above	(6,687,163)			
134	Less FASB 106 Above			0	
135	Total	0	(1,087,133)	(12,865,552)	0

136 137 Instructions for Account 282:

146 147

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
 2. ADIT items related only to Transmission are directly assigned to Column B
 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- 142 5. Since deferred income taxes arise when items are included in taxable income in different periods than they are included in rates - therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded 144 145

147 148 149 150 151 152	ADIT-283	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related
153	LOSS OF REACQUIRED DEBT - FIT				
154	LOSS OF REACQUIRED DEBT - STATE				
155	INSURANCE RECEIVABLE - FIT				(40,886)
156	INSURANCE RECEIVABLE - STATE				(21,609)
157	ANNUAL BONUS PLAN (EXECUTIVE) - FIT				
158	ANNUAL BONUS PLAN (EXECUTIVE) - STATE				
159	OTHER CURRENT MISC. REG ASSETS - FIT				
160	OTHER CURRENT MISC. REG ASSETS - STATE	(00.047)			
161 162	OTHER MISC. REG ASSETS - FIT	(22,017)			
163	OTHER MISC. REG ASSETS - STATE REG. LIABILITY - WEATHERIZATION - FIT	(11,636) (40,999)			
164	REG. LIABILITY - WEATHERIZATION - FIT	(21,668)			
165	OTH REG ASSETS - ELEC DEFD COSTS - FIT	(6,114)			
166	OTH REG ASSETS - ELEC DEFD COSTS - STATE	(3,231)			
167	REG ASSET - EEC - FIT	67,758			
168	REG ASSET - EEC - STATE	35,811			
169	MARK TO MARKET ENERGY PURCHASES- ST - FIT	00,011			
170	MARK TO MARKET ENERGY PURCHASES- ST - STATE				
171	REG LIABILITY - ENVIRONMENTAL - FIT				
172	REG LIABILITY - ENVIRONMENTAL - SIT				
173	SFAS 112 LTD/STD (NON CURRENT) - FIT				
174	SFAS 112 LTD/STD (NON CURRENT) - STATE				
175	SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - FIT				
176	SFAS 106 POST RETIREMENT BENEFIT (NON CURRENT) - STATE				
177	CAP PROGRAM OVER/UNDER - FIT	76,334			
178	CAP PROGRAM OVER/UNDER - STATE	40,344			
179	OTHER MISC ADIT - FIT	(199,250)			
180	OTHER MISC ADIT - STATE	(105,306)			
181	REG ASSET - HURRICANE IRENE - FIT	(83,698)			
182	REG ASSET - HURRICANE IRENE - STATE	(44,235)			
183	REGULATORY ASSET - PENSION - FIT	(2,546,552)			
184	REGULATORY ASSET - PENSION - STATE	(1,345,885)			
185	AOCI - PENSION - FIT				
186	AOCI - PENSION - STATE				
187	AOCI - IRPA - FIT				
188	AOCI - IRPA - STATE				
189	OTHER REG ASSETS - RATE CASE - FIT	(9,359)			
190	OTHER REG ASSETS - RATE CASE - STATE	(4,947)			
191	CIAC GROSS UP - FIT	(95,646)			
192	0.44.44 -077	(4 220 200)			(00.405)
193	Subtotal - p277	(4,320,296)	-	-	(62,495)
194 195	Less FASB 109 Above Less FASB 106 Above				
195	Total	(4,320,296)			(62,495)
190	I VIGI	(4,320,290)	-	-	(02,495)

197 198 Instructions for Account 283:

- 199 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
 200 2. ADIT items related only to Transmission are directly assigned to Column B
 201 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
 202 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- 5. Since deferred income taxes arise when items are included in taxable income in different periods than they are included in rates therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded 204 205

Attachment 2 - Taxes Other Than Income Worksheet

Source: Ferc Form 1 Allocated Other Taxes Pages 262-263 Allocator Amount Plant Related Gross Plant Allocator Real property (State, Municipal or Local) 24,314 1 2 Personal property 3 Capital Stock Tax 4,643 4 Gross Premium (Insurance) Tax 7,239 5 **PURTA** 45,804 6 Corp License 9 Total Plant Related 82,000 25.4561% 20,874 10 11 12 Labor Related Wages & Salary Allocator 13 14 41,541 Federal FICA & Unemployment 15 16 State Unemployment 20,699 Healthcare Tax Premium - PCORI 17 850 18 Payroll Tax Adjustment 1,168 19 20 Total Labor Related 64,258 23.4518% 15,070 21 22 23 Other Included **Gross Plant Allocator** 24 25 Miscellaneous 26 27 28 Total Other Included 0 25.4561% 0 29 30 31 Total Included Sum lines 9+20+29 146,258 35,944 32 33 34 Currently Excluded 35 36 Gross Receipts Tax (GRT) 4,634,161 37 **Ultiity Regulatory Assessment** 318,570 38 39 40 41 Total Excluded 4,952,731 42 Grand Total = Included + Excluded (line 31 + 41) 5,098,989 43 44 45 Total "Taxes Other Than Income Taxes" Acct. 408.1 (p115.14.g) 5,098,989 46 47 Difference

Attachment 3 - Revenue Credit Workpaper

1 2	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues Account 456 - Other Electric Revenues (Note 1)	(Line 1)	29,202 29,202
3	Schedule 1A		
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		30,693
5	Point to Point Service revenues received by the Transmission Owner for which the load is not included in the divisor		
6	PJM Transitional Revenue Neutrality (Note 1)		
7	PJM Transitional Market Expansion (Note 1)		
8	Professional Services (Note 3)		
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		
11	Gross Revenue Credits	(Sum Lines 2 through 10)	59,895
12	Line 17g		14,601
13	Total Revenue Credits	(Line 11 - Line 12)	45,294

Revenue Adjustment to determine Revenue Credit

- 14 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or the associated load will be included in the peak on line 173 of Appendix A.
- 15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		29,202
17b	Costs associated with revenues in line 17a		
17c	Net Revenues (17a - 17b)		29,202
17d	50% Share of Net Revenues (17c / 2)		14,601
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered		
	through the formula times the allocator used to functionalize the amounts in the FERC		
	account to the transmission service at issue.		
17f	Net Revenue Credit (17d + 17e)		14,601
17g	Line 17a less line 17f		14,601
18	Note 4: If the facilities associated with the revenues are not included in the formula, the		
	revenue is shown here but not included in the total above and is explained in the Cost		
	Support; for example, revenues associated with distribution facilities. In addition, Revenues		
	from Schedule 12 are not included in the total above to the extent they are credited under		
	Schedule 12.		
19	Amount offset in line 4 above		
20	Tatal Assessment 4FA annul 4FC	(Linna 44 + 40 + 40)	FO 00F
20	Total Account 454 and 456	(Lines 11+ 18 + 19)	59,895

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Α	Return and Taxes with 100 Basis Point Increa 100 Basis Point increase in ROE and			(Line 126 + Line 138)	3,316,954
В	100 Basis Point increase in ROE				1.00%
eturn C	alculation				
59	Rate Base			(Line 39 + Line 58)	30,425,621
	Long Term Interest				
99	Long Term Interest			p117.62.c through 67.c	39,972,506
100	Less LTD Interest on Securitization	B <u>onds</u>		Attachment 8	(
101	Long Term Interest			(Line 99 - Line 100)	39,972,506
102	Preferred Dividends	enter positiv	/e	p118.29.c	(
	Common Stock				
103	Proprietary Capital			p112.16.c	1,042,020,490
104	Less Preferred Stock	enter negati		(Line 113)	0
105	Less Account 216.1 Common Stock	enter negati	ve	p112.12.c	-201,105,117
106	Common Stock			(Sum Lines 103 to 105)	840,915,373
407	Capitalization			440 40 th	000 000 000
107	Long Term Debt Less Loss on Reacquired Debt	antar nagati		p112.18.c through 21.c	860,000,000
108 109	Plus Gain on Reacquired Debt	enter negati enter positiv		p111.81.c p113.61.c	0
112	Total Long Term Debt	enter positiv		(Sum Lines 107 to 111)	860,000,000
113	Preferred Stock			p112.3.c	0
114	Common Stock			(Line 106)	840,915,373
115	Total Capitalization			(Sum Lines 112 to 114)	1,700,915,373
116	Debt %		Total Long Term Debt	(Line 112 / Line 115)	50.6%
117	Preferred %		Preferred Stock	(Line 113 / Line 115)	0.0%
118	Common %		Common Stock	(Line 114 / Line 115)	49.4%
119	Debt Cost		Total Long Term Debt	(Line 101 / Line 112)	0.0465
120	Preferred Cost		Preferred Stock	(Line 102 / Line 113)	0.0000
121	Common Cost	(Note J)	Common Stock	Fixed plus 100 Basis Pts	0.1230
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * Line 119)	0.0235
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * Line 120)	0.0000
124	Weighted Cost of Common		Common Stock	(Line 118 * Line 121)	0.0608
25	Total Return(R)		-	(Sum Lines 122 to 124)	0.0843
126	Investment Return = Rate Base * Rate of Retu	urn		(Line 59 * Line 125)	2,565,201
	ite Income Taxes			,	,,
illipos					
407	Income Tax Rates				04.00%
127	FIT=Federal Income Tax Rate	:4-			21.00%
128 129	SIT=State Income Tax Rate or Comp p = percent of federal income tax ded		nurnaga		9.99% 0.00%
130	p – percent of federal income tax dec		- SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	. =	28.89%
131	T/ (1-T)	1-1-1[(1	- Sii) (1-111)]/(1-311 111 p);		40.63%
	ITC Adjustment				
132	Amortized Investment Tax Credit		enter negative		0
133	1/(1-T)		Sitter Hegative		140.63%
34	Net Plant Allocation Factor				26.6068%
135	ITC Adjustment Allocated to Transi	nission	(Note I)		0
137	Income Tax Component =	CIT=(T/1	-T) * Investment Return * (1-(WCLTD	/R)) =	751,753
100	Tatalla and Tana				
38	Total Income Taxes				751,753

Cost Support

UGI Utilities, Inc.

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	RIM Formula Line to Recordations Notes For	4 Dane #a and leathers		Form 1 or Company Records Amount		Non-electric Portio		
	PJM Formula Line #s, Descriptions, Notes, Form Plant Allocation Factors	iii i Page #5 and instructi	Olis	Records Amount	Electric Portion	Non-electric Portio	on	
2	Total Wage Expense		p354.28.b		6.038.023			
3	Administrative and General Wage Expense		p354.27.b		1,242,452			
10	Accumulated Intangible Amortization	(Note A)	p004.27.0	0	0	0		
11	Accumulated Common Amortization - Electric	(Note A)	p356	0	0	0		
	Accumulated General Depreciation - Electric	(Note A)	p219.28.c	, and the second	2,331,840	·		
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	27,029,565	1,600,306	25,429,259		
	Plant In Service	(**************************************	p	,,	.,,	,,		
24	Common Plant (Electric Only)	(Notes A & B)	p356	116,753,891	9,938,973	106,814,918		
	Accumulated Deferred Income Taxes	(,		.,,	.,,			
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p267.8.h	2,870,224	0	0	See Note I	
	Prepayments	,	•					
44	Prepayments (Account 165)	(Note A)	p111.57(c)	10,422,055	1,052,161	9,369,894	Analysis of Company Records	
	Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.16.c	784,009	184,234	599,775	Analysis of Company Records	
	Allocated General & Common Expenses							
65	Plus Transmission Lease Payments	(Note A)	p200.4.c	0	0	0		
67	Common Plant O&M	(Note A)	p356	4,423,074	437,000	3,986,074		
	Depreciation Expense							
85	Depreciation		p336.7.b&c	748,555	748,555			
86	General Depreciation		p336.10.b&c		171,070			
87	Intangible Amortization	(Note A)	p336.1.d&e		0			
91	Common Depreciation - Electric Only	(Note A)	p336.11.b	356,947	356,947			
92	Common Amortization - Electric Only	(Note A)	p336.11.d	266,046	266,046			

Transmission / Non-transmission Cost Support

Truite							
	PJM Formula Line #s, Descriptions, Notes, Form	I Page #s and Instruct	ions	Form 1 or Company Records Amount	Transmission Related	Non-transmission Related	Details
15	Transmission Gross Plant		p207.58.g	46,766,690	39,446,275	7,320,415	Direct assignment to Transmission based upon plant records.
28	Plant Held for Future Use (Including Land)	(Note C)	p214	0	0	0	Specific identification based on plant records: The following plant investments are included:
30	Transmission Accumulated Depreciation	0	p219.25.c	16,627,994	16,627,994	0	Direct assignment to Transmission based upon plant records.
50	Materials and Supplies		p227.8.c	5,983,679	288,630	5,695,049	Direct assignment to Transmission based upon plant records.
83	Transmission Depreciation Expense		p336.7.b&c	748,555	748,555	0	Direct assignment to Transmission based upon plant records.
Exclu	ded Transmission O&M Expenses PJM Formula Line #s, Descriptions, Notes, Form	I Page #s and Instruct	ions	Excluded TOM			Details
	Acct 565		p321.96.b	4,620,088			
	Portions of Acct 561		Company Records	181,875			Acct 561 expenses not recovered in OATT: 561002 (Scheduling and Dispatch), 561005 (RTO Scheduling and Dispatch 561007 (Market Expansion) and 561008 (NERC & RFC Reliability)
	Other Excluded Expenses		Company Records		_		Description other expenses not recovered in OATT
63	Less Account 565 and other excluded expenses		Total	4,801,963			

CWIP & Expensed Lease Worksheet

	PJM Formula Line #s, Descriptions, Notes, Form 1 Page #	#s and Instructi	ons	Form 1 or Company Records Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	(Note B)	p207.104.g	189,114,636	0	0	See Form 1
7	Common Plant In Service - Electric	0	(Line 24)	9,938,973	0	0	See Line 7
	Plant In Service						
19	Transmission Plant In Service	(Note B)	p207.58.g	46,766,690			See Line 15
24	Common Plant (Electric Only)	(Notes A & B)	Attachment 5	9,938,973	0	0	See Line 24
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	(Note C)	Attachment 5	16,627,994	0	0	See Form 1

EPRI Dues Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1	ions	Form 1 or Company Records Amount	EPRI Dues	Details	
Allocated General & Common Expenses					
72 Less EPRI Dues	(Note D)	Attachment 5	0	0	UGI is not a member of EPRI

Regulatory Expense Related to Transmission Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1	Page #s and Instructi	ons	Form 1 or Company Records Amount Transmission Relat	Non-transmission led Related	Details
Allocated General & Common Expenses	. ago no ana monaon				State
70 Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0		
Directly Assigned A&G					
76 Regulatory Commission Exp Account 928	(Note G)		0 0		

Safety Related Advertising Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1 Page #s	Form 1 or Company Records Amount	Safety Related	Non-safety Related	Details		
Directly Assigned A&G						
80 General Advertising Exp Account 930.1	(Note F)	p323.191.b	0	-	-	None

MultiState Workpaper

	PJM Formula Line #s, Descriptions, Notes, Form 1 Page #	State 1	State 2	State 3	State 4	State 5	Details		
	Income Tax Rates								
				Pennsylvania	Enter State	Enter State	Enter State	Enter State	Enter Calculation
128	SIT=State Income Tax Rate or Composite	(Note I)	SIT for Year	9.99%	Enter %	Enter %	Enter %	Enter %	Pennsylvania Only

Education and Out Reach Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1 Page #s a	and Instruct	ions	Form 1 or Company Records Amount	Education & Outreach	Other	Details
Directly Assigned A&G						
77 General Advertising Exp Account 930.1	(Note K)	p323.191.b	0	0	0	None

Excluded Plant Cost Support

PJM Formula Line #s, Descriptions, Notes, Form 1 P	age #s and Instruction	ons	Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmiss	sion Facilities			
148 Excluded Transmission Facilities	(Note M)	Attachment 5	7,320,415	
			Enter \$	None
				Add more lines if necessary

Outstanding Network Credits Cost Support

		Outstanding Network						
	Description of the Credits	Credits	ctions	PJM Formula Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
ļ				Network Credits	1			
ļ	General Description of the Credits	0	From PJM	55 Outstanding Network Credits (Note N)	55			
l	·			,				
ļ	None	Entor \$						
l	Notice	Litter \$						
l								
ļ								
l		0	From PJM	36 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N)	56			
l								
ļ	Add more lines if necessary							
	None Add more lines if necessary	Enter \$	From PJM	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N)	56			

Interest on Outstanding Network Credits Cost Support

	and a second sec				
	PJM Formula Line #s, Descriptions, Notes, Form	1 Page #s and Instructio	ns	Interest on Network Credits	Description of the Interest on the Credits
Reve	nue Credits & Interest on Network Credits				
154	Interest on Network Credits	(Note N)	PJM Data	0	General Description of the Credits
				Enter \$	None
					Add more lines if necessary

PJM Load Cost Support

PJM Formula Line #s, Descriptions, Notes,	Form 1 Page #s and Instruction	S	1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate				
172 1 CP Peak	(Note L)	6593		PJM Interconnection Calculates the Rate

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
			-	•	-
Add more lines if necessary					
Total			-	-	-

	Attachment 6 - Estimate and Reconciliation Worksheet										
Step	Month	Year	Action								
Exec	Summary	,									
1	April	Year 2	TO populates the formula with Year 1 data fr	om Form 1 for Year 1 (e.g. 2	2005 data) (no Cap Add	s)					
2	April	Year 2	TO estimates all transmission Cap Adds for	· •	, , , ,	'					
3	April	Year 2	TO adds weighted Cap Adds to plant in serv	ce in Formula							
4	May	Year 2	Post results of Step 3 on PJM web site								
5	June	Year 2	Results of Step 3 go into effect for the Rate Y	'ear 1 (e.g. June 1, 2005 - M	lay 31, 2006)						
6	April	Year 3	TO populates the formula with Year 2 data fr	om FERC Form 1 for Year 2	(e.g., 2006)						
7	April	Year 3	TO estimates Cap Adds during Year 3 weigh	ted based on Months expec	ted to be in service in Y	'ear 3 (e.g., 2007)					
8	April	Year 3	Reconciliation - TO calculates Reconciliation actual Cap Adds in Reconciliation	by removing from Year 2 da	ata - the total Cap Adds	placed in service in Year 2 and add	ling weighted average in Year 2				
9	April	Year 3	(adjusted to include any Reconciliation amount from prior year) Reconciliation - TO adds the difference between the Reconciliation in Step 8 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)								
10	May	Year 3	Post results of Step 9 on PJM web site								
11	June	Year 3	Results of Step 9 go into effect for the Rate	/ear 2 (e.g., June 1, 2007 - I	May 31, 2008)						
				(13,111)	, , , , , , ,						
Detail	ed Examp	ole									
1	April		TO populates the formula with Year 1 data fr	om Form 1 for Year 1 (e.g. 2	2005 data) (no Cap Add	s)					
			\$ 4,112,346 Rev Req based on Year				y Cap Adds in line 21 of Appendix A)				
2	April	Year 2	TO estimates all transmission Cap Adds for	Year 2 weighted based on N	lonths expected to be in	service in Year 2 (e.g. 2006)					
			Est. In Service Dat	e Weighting		Amount	One 12th				
			Jan	-	11.5	-	-				
			Feb 3,53	2,501	10.5	37,091,261	3,090,938				
			Mar	-	9.5	-	•				
			Apr	-	8.5	-	-				
			May	-	7.5	-	-				
			Jun	-	6.5	-	-				
			Jul		5.5	-	-				
			•								
			Sep								
			Oct								
			Nov	-	1.5	-	-				
				1,363	0.5	225,682	18,807				
			·	8,363		41,027,188	3,418,932				
			New Transmission Plant Additions for Year 2	! (weighted by months in se	rvice)		3,418,932				

- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
 - \$ 3,418,932 Input to Formula Line 21
- 4 May Year 2 Post results of Step 3 on PJM web site
 - \$ 4,461,409 Must run Appendix A to get this number (with prospective weighted cap adds in line 21)
- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g. June 1, 2005 May 31, 2006)
 - \$ 4,461,409
- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2006)
 - \$ 5,374,771 Rev Req based on Prior Year data Must run Appendix A to get this number (without any Cap Adds in line 21 of Appendix A)
- 7 April Year 3 TO estimates Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2007)

	Est. In Service Date	Weighting	Amount	One 12th	
Jan	-	11.5	-	-	<2018 Cap Ads Estimates
Feb	-	10.5	-	-	
Mar	31,100	9.5	295,450	24,621	
Apr	129,500	8.5	1,100,750	91,729	
May	260,100	7.5	1,950,750	162,563	
Jun	-	6.5	-	-	
Jul	375,000	5.5	2,062,500	171,875	
Aug	-	4.5	-	-	
Sep	240,000	3.5	840,000	70,000	
Oct	-	2.5	-	-	
Nov	29,400	1.5	44,100	3,675	
Dec	-	0.5	-	-	
Total	1,065,100		6,293,550	524,463	
New Transmission F	Plant Additions for Year 3 (weig	hted by months in service)		524,463	Input to Formula Line 21

April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total estimated Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds in Reconciliation

(adjusted to include any Reconciliation amount from prior year)

<Actuals for Year 2017 Remove all Cap Adds placed in service in Year 2 For Reconciliation only - remove actual New Transmission Plant Additions for Year 2 2,481,807 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	Actual In Service Date	Weighting	Amount	One 12th
Jan		11.5	-	-
Feb	273,620	10.5	2,873,010	239,418
Mar	70,451	9.5	669,285	55,774
Apr	24,153	8.5	205,301	17,108
May	329,582	7.5	2,471,865	205,989
Jun		6.5	-	-
Jul	279,255	5.5	1,535,903	127,992
Aug	-	4.5	-	-
Sep	1,504,746	3.5	5,266,611	438,884
Oct		2.5	-	-
Nov		1.5	-	-
Dec		0.5	-	-
Total	2,481,807		13,021,974	1,085,164

New Transmission Plant Additions for Year 2 (weighted by months in service)

6,810,159 Result of Formula for Reconciliation Must run Appendix A with cap adds in line 21 and line 20

1,085,164 Input to Formula Line 21

April Year 4 Reconciliation -- TO adds the difference beween the Reconciliation in Step 8 and the forcast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent

The Reconciliation in Step 8 The forecast in Prior Year 6,810,159 6,033,911 776,248

Interest on Amo	ount of Refunds or Surcharges						
Interest 35.19a	for March Current Yr	0.3600% <marc< td=""><td></td><td></td><td></td><td>Surcharge (Refund)</td></marc<>				Surcharge (Refund)	
Month	Yr	1/12 of Step 9	Interest Rate for			Interest	Owed
			March of Current Year		Months		
Jun	Year 1	64,687		0.3600%	11.5	2,678	67,365
Jul	Year 1	64,687		0.3600%	10.5	2,445	67,133
Aug	Year 1	64,687		0.3600%	9.5	2,212	66,900
Sep	Year 1	64,687		0.3600%	8.5	1,979	66,667
Oct	Year 1	64,687		0.3600%	7.5	1,747	66,434
Nov	Year 1	64,687		0.3600%	6.5	1,514	66,201
Dec	Year 1	64,687		0.3600%	5.5	1,281	65,968
Jan	Year 2	64,687		0.3600%	4.5	1,048	65,735
Feb	Year 2	64,687		0.3600%	3.5	815	65,502
Mar	Year 2	64,687		0.3600%	2.5	582	65,270
Apr	Year 2	64,687		0.3600%	1.5	349	65,037
May	Year 2	64,687		0.3600%	0.5	116	64,804
Total		776,248					793,015
				Α	mortization over		
		Balance	Interest		Rate Year	Balance	
Jun	Year 2	793,015		0.3600%	67,641	728,229	
Jul	Year 2	728,229		0.3600%	67,641	663,209	
Aug	Year 2	663,209		0.3600%	67,641	597,956	
Sep	Year 2	597,956		0.3600%	67,641	532,467	
Oct	Year 2	532,467		0.3600%	67,641	466,743	
Nov	Year 2	466,743		0.3600%	67,641	400,782	
Dec	Year 2	400,782		0.3600%	67,641	334,584	
Lea	V2	224 504		0.00000/	C7 C44	000 447	

Jun	Year 2	793,015	0.3600%	67,641	728,229
Jul	Year 2	728,229	0.3600%	67,641	663,209
Aug	Year 2	663,209	0.3600%	67,641	597,956
Sep	Year 2	597,956	0.3600%	67,641	532,467
Oct	Year 2	532,467	0.3600%	67,641	466,743
Nov	Year 2	466,743	0.3600%	67,641	400,782
Dec	Year 2	400,782	0.3600%	67,641	334,584
Jan	Year 3	334,584	0.3600%	67,641	268,147
Feb	Year 3	268,147	0.3600%	67,641	201,471
Mar	Year 3	201,471	0.3600%	67,641	134,555
Apr	Year 3	134,555	0.3600%	67,641	67,399
May	Year 3	67,399	0.3600%	67,641	0
Total with	interest			811,694	

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest 811,694 \$ 6,966,928 Rev Req based on Year 3 data with estimated Cap Adds for Year 4 Revenue Requirement for Year 3 7,778,621

\$ 7,778,621 Post results of Step 3 on PJM web site

11 June Year 4 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2017 - May 31, 2018)

\$ 7,778,621

¹⁰ May Year 4 Post results of Sept 9 on PJM web site

Fixed Charge Rate (FCR) if not a CIAC Formula Line Net Plant Carrying Charge without Depreciation
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation
Line B less Line A 25.1006% 25.8025% 23.7372% 24.4652% A B С 0.7019% 0.7280% FCR if a CIAC D Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 14.7968% 13.6791%

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

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

Scientified Comment	Details	-		Project A			1	Project I	R			1	1
Line		(Yes or No)		FlojectA				riojecti					
Clock Commonwed Potes Co		(103 01 110)											
Normand Procession (FCR @ 11.3 ROE FCR @ 11.3 ROE F		(Yes or No)											
FCR g 11.3 ROE	Increased POE (Basis Poin	(163 01 140)											
FCR g 1.3 ROE FCR g 1.		13)	0.261006901										
ROLE FICR BY 113 ROLE increased ROLF (107)	TOK @ TI.S NOL	(FCR @ 11.3	0.231003031										
11.3 ROE Incentive Charged Incentive Cha													
Post Normal Personal Processor Post Normal Personal Processor Post Normal Personal Persona													
CRC Not Proportion CRC C													
Investment	COD (This Deviced		0.054005004										
Amad Depreciation Exp In Service With Charged Service Control (1)		KOE/100 bp)	0.251005091	and the same taken at a consequent									
In Service Morth (1-12) FCR (8) 13 ROC		1		may be weighted average	e of small projects								
Invest Yr			-				-						
FOR @ 11.3 ROLE WINCESSED BY S S S S S S S S S S S S S S S S S S	In Service Month (1-12)		-										
FOR Q 11 3 ROE Wincessed ROE 2006	1	Invest Yr	Beginning	Depreciation	Endina	Revenue	Beginnina	Depreciation	Endina	Revenue	Total	Incentive Charged	Revenue Credit
Wincreased ROE 2006	FCR @ 11.3 ROE											1	
FOR @ 11.3 ROE 2007			-	-	-	-						\$ -	
Mincreased ROE 2007			_	_	_	-	_	_	_	-			\$ -
FOR @ 11.3 ROE			_	-	-	-	_	_	-	-		s -	·
Mincreased ROE 2008			_	-	_	-	_	-	_	-		Ι΄	s -
FOR @113 ROE			_	-	_	-	_	_	_	_		s -	*
Wincresed ROE 2009			_	-	-		_	-	-	-		ľ	s -
FOR @ 113 ROE			_			_	_		_	_	*	s .	Ÿ
Windlessed ROE 2011			_	_	_	_	_	_	_	_		ľ	\$ -
FOR @ 11.3 ROE			_	_	_	_	_	_	_	_	\$ -	s -	*
Windraged ROE			_	_	_	_	_	_	_	_		Ť	\$ -
FCR @ 113 ROE			_	-	_	_	-	_	-	-		s -	*
Windrassed ROE			_	-	_	_	-	_	-	-		· ·	\$ -
FCR @ 113 ROE			_		-	-	-		-	-		\$ -	*
Wincressed ROE			_		-	-	-		-	-	\$ -	i e	\$ -
FCR @ 11.3 ROE			_		-	-	-		-	-	\$ -	\$ -	,
Windesed ROE			-	-	-	-	-	-	-	-	\$ -	i e	\$ -
M Increased ROE		2014	-	-	-	-	-	-	-	-	\$ -	\$ -	,
M Increased ROE	FCR @ 11.3 ROE	2015	-	-	-	-	-	-	-	-	\$ -		\$ -
Winderased ROE		2015	-	-	-	-	-	-	-	-	\$ -	\$ -	,
Winderased ROE	FCR @ 11.3 ROE	2016	-	-	-	-	-	-	-	-	\$ -		\$ -
Winderased ROE		2016	-	-	-	-	-	-	-	-	\$ -	\$ -	,
FCR @ 11.3 ROE	FCR @ 11.3 ROE	2017	-	-	-	-	-	-	-	-	\$ -		\$ -
Wincreased ROE 2018	W Increased ROE	2017	-	-	-	-	-	-	-	-	\$ -	\$ -	
FCR @ 11.3 ROE	FCR @ 11.3 ROE	2018	-	-	-	-	-	-	-	-	\$ -		\$ -
Wincreased ROE 2019			-	-	-	-	-	-	-	-	\$ -	\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-	\$ -		\$ -
Windreased ROE			-	-	-	-	-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-	\$ -		\$ -
Windesed ROE			-	-	-	-	-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-			\$ -
W Increased ROE 2022			-	-	-	-	-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-			\$ -
W Increased ROE 2023 - - - - - - - - - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -<			-	-	-	-	-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-		-	-	-	-		1.	\$ -
W Increased ROE			-	-	-		-	-	-	-		\$ -	
FCR @ 11.3 ROE			-	-	-	-	-	-	-	-		I.	\$ -
W Increased ROE 2025 \$ - \$ - \$			-	-	-		-	-	-			\$ -	
			-	-	-		-	-	-				\$ -
	w increased ROE	2025		-	-	-	-	-	-	-	\$ -	5 -	
													\$ -
												-	

- \$

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #			
10	Lo)0	ong Term Interest Less LTD Interest on Securitization Bonds	0
11		apitalization Less LTD on Securitization Bonds	0
	Ca	alculation of the above Securitization Adjustments	