

For the 12 months ended 12/31/2020

## SUMMARY

	<b>PATH West Virginia Transmission Company, LLC (PATH-WV) (1)</b>	<b>PATH Allegheny Transmission Company, LLC (PATH- Allegheny) (2)</b>	<b>Potomac-Appalachian Transmission Highline, LLC (3) = (1) + (2)</b>
1 NET REVENUE REQUIREMENT	\$741,921 (A)	\$370,823 (B)	\$1,112,744
2 PJM Project No.			
3 b0490 & b0491	\$741,921 (C)		\$741,921
4 b0492 & b0560		\$370,823 (D)	\$370,823
5 Order 554 True-up	-\$1,182,194 (E)	-\$622,410 (E)	-\$1,804,604
6 Total (Sum lines 3 to 5)	<u>-\$440,273</u>	<u>-\$251,587</u>	<u>-\$691,860</u>

Sources:

- (A) Rate Formula Template, page 2, line 5, col. (3)  
(B) Rate Formula Template, page 7, line 5, col. (3)  
(C) Rate Formula Template - Attachment 5, page 30 col., (7)  
(D) Rate Formula Template - Attachment 5, page 31 col., (6)  
(E) Order 554 refund related to January 17, 2019 FERC Order

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

PATH West Virginia Transmission Company, LLC

Line No.	(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT (line 86)	12 months	\$ 751,420
REVENUE CREDITS			
		<u>Total</u>	<u>Allocator</u>
2	Total Revenue Credits Attachment 1, line 12	0	TP 1.00000
3	True-up Adjustment with Interest Protocols	-9,499	DA 1.00000
4a	Accelerated True-up Adjustment with Interest	0	DA 1.00000
4b	Interest on Gains or Recoveries in Account 254 Company Records	0	DA 1.00000
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b )		\$ 741,921

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

		PATH West Virginia Transmission Company, LLC				
(1)		(2)	(3)	(4)	(5)	
Line No.	RATE BASE:	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
<b>GROSS PLANT IN SERVICE</b>						
6	Production	(Attachment 4)	-	NA	0.00000	-
7	Transmission	(Attachment 4)	-	TP	1.00000	-
8	Distribution	(Attachment 4)	-	NA	0.00000	-
9	General & Intangible	(Attachment 4)	-	W/S	1.00000	-
10	Common	(Attachment 4)	-	CE	1.00000	-
11	TOTAL GROSS PLANT (sum lines 6-10)	(GP=1 if plant =0)	-	GP=	1.00000	-
<b>ACCUMULATED DEPRECIATION</b>						
12	Production	(Attachment 4)	-	NA	0.00000	-
13	Transmission	(Attachment 4)	-	TP	1.00000	-
14	Distribution	(Attachment 4)	-	NA	0.00000	-
15	General & Intangible	(Attachment 4)	-	W/S	1.00000	-
16	Common	(Attachment 4)	-	CE	1.00000	-
17	TOTAL ACCUM. DEPRECIATION (sum lines 13-17)		-			-
<b>NET PLANT IN SERVICE</b>						
18	Production	(line 6- line 13)	-			-
19	Transmission	(line 7- line 14)	-			-
20	Distribution	(line 8- line 15)	-			-
21	General & Intangible	(line 9- line 16)	-			-
22	Common	(line 10- line 17)	-			-
23	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP=	1.0000	-
<b>ADJUSTMENTS TO RATE BASE (Note A)</b>						
24	Account No. 281 (enter negative)	(Attachment 4)	-	NA	0.00000	-
25	Account No. 282 (enter negative)	(Attachment 4)	-	NP	1.00000	-
26	Account No. 283 (enter negative)	(Attachment 4)	1,579,968	NP	1.00000	1,579,968
27	Account No. 190	(Attachment 4)	3,602,062	NP	1.00000	3,602,062
28	Account No. 255 (enter negative)	(Attachment 4)	-	NP	1.00000	-
29	CWIP	(Attachment 4)	-	DA	1.00000	-
30	Unamortized Regulatory Asset	(Attachment 4)	-	DA	1.00000	-
31	Unamortized Abandoned Plant	(Attachment 4)	-	DA	1.00000	-
32	TOTAL ADJUSTMENTS (sum lines 27-34)		5,182,030			5,182,030
33	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000	-
<b>WORKING CAPITAL (Note C)</b>						
34	CWC	calculated	42,749			42,749
35	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000	-
36	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP	1.00000	-
37	TOTAL WORKING CAPITAL (sum lines 38-40)		42,749			42,749
38	RATE BASE (sum lines 25, 35, 36, & 41)		5,224,779			5,224,779

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

		PATH West Virginia Transmission Company, LLC				
(1)	(2)	(3)	(4)	(5)		
	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)		
43	O&M					
44	Transmission	321.112.b	-	TE	1.00000	
45	Less Account 565	321.96.b	-	TE	1.00000	
46	Less Account 566 (Misc Trans Expense)	Line 56	-	DA	1.00000	
47	A&G	323.197.b	338,000	W/S	1.00000	
48	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 4)	-	DA	1.00000	
49	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 4)	-	TE	1.00000	
50	PBOP Expense adjustment	(Attachment 4)	3,995			
51	Common	(Attachment 4)	-	CE	1.00000	
52	Transmission Lease Payments	200.4.c	-	DA	1.00000	
53	Account 566					
54	Amortization of Regulatory Asset	Attachment 4	-	DA	1.00000	
55	Miscellaneous Transmission Expense	Attachment 4	-	DA	1.00000	
56	Total Account 566		-			
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48)		341,995			
58	DEPRECIATION EXPENSE					
59	Transmission	336.7.b & c	-	TP	1.00000	
60	General and Intangible	336.1.d&e + 336.10.b&c	-	W/S	1.00000	
61	Common	336.11.b&c	-	CE	1.00000	
62	Amortization of Abandoned Plant	(Attachment 4)	-	DA	1.00000	
63	TOTAL DEPRECIATION (Sum lines 59-62)		-			
64	TAXES OTHER THAN INCOME TAXES (Note E)					
65	LABOR RELATED					
66	Payroll	263i	-	W/S	1.00000	
67	Highway and vehicle	263i	-	W/S	1.00000	
68	PLANT RELATED					
69	Property	263i	-	GP	1.00000	
70	Gross Receipts	263i	-	NA	0.00000	
71	Other	263i	-	GP	1.00000	
72	Payments in lieu of taxes		-	GP	1.00000	
73	TOTAL OTHER TAXES (sum lines 66-72)		-			
74	INCOME TAXES (Note F)					
75	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		26.09%			
76	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		22.35%			
77	where WCLTD=(line 118) and R=(line 121)					
78	and FIT, SIT & p are as given in footnote F.					
79	$1 / (1 - T) = (T \text{ from line 75})$		1.3530			
80	Amortized Investment Tax Credit (266.8f) (enter negative)		0			
81	Income Tax Calculation = line 76 * line 85		74,778	NA	1.00000	
82	ITC adjustment (line 79 * line 80)		0	NP	1.00000	
83	Total Income Taxes (line 81 plus line 82)		74,778			
84	RETURN					
85	[ Rate Base (line 42) * Rate of Return (line 121)]		334,647	NA		
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)		751,420			

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

**PATH West Virginia Transmission Company, LLC**  
**SUPPORTING CALCULATIONS AND NOTES**

87	TRANSMISSION PLANT INCLUDED IN ISO RATES					
88	Total transmission plant (line 7, column 3)					0
89	Less transmission plant excluded from ISO rates (Note H)					0
90	Less transmission plant included in OATT Ancillary Services (Note H)					0
91	Transmission plant included in ISO rates (line 88 less lines 89 & 90)					0
92	Percentage of transmission plant included in ISO Rates (line 91 divided by line 88) [If line 88 equal zero, enter 1]			TP=		1.0000
93	TRANSMISSION EXPENSES					
94						
95	Total transmission expenses (line 44, column 3)					0
96	Less transmission expenses included in OATT Ancillary Services (Note G)					0
97	Included transmission expenses (line 95 less line 96)					0
98	Percentage of transmission expenses after adjustment (line 97 divided by line 95) [If line 95 equal zero, enter 1]					1.00000
99	Percentage of transmission plant included in ISO Rates (line 92)			TP		1.00000
100	Percentage of transmission expenses included in ISO Rates (line 98 times line 99)			TE=		1.00000
101	WAGES & SALARY ALLOCATOR (W&S)					
102		Form 1 Reference	\$	TP	Allocation	
103	Production	354.20.b	0			
104	Transmission	354.21.b	0	1.00	0	
105	Distribution	354.23.b	0			
106	Other	354.24,25,26.b	0			
107	Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries]		0		0 =	W&S Allocator (\$ / Allocation) = 1.00000 = WS
108	COMMON PLANT ALLOCATOR (CE) (Note I)					
109			\$		% Electric (line 110 / line 113)	W&S Allocator (line 107)
110	Electric	200.3.c	0		1.00000	1.00000 =
111	Gas	201.3.d	0			
112	Water	201.3.e	0			
113	Total (sum lines 110 - 112)		0			CE 1.00000
114	RETURN (R)					
115						
116						
117			\$	%	Cost	Weighted
118	Long Term Debt (Note K)	(Attachment 4)	0	50%	4.70%	0.0235 =WCLTD
119	Preferred Stock	(Attachment 4)	0	0%	0.00%	0.0000
120	Common Stock (Note J)	(Attachment 4)	0	50%	8.11%	0.0406
121	Total (sum lines 118-120)		0			0.0641 =R

**SUPPORTING CALCULATIONS AND NOTES**

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data**PATH West Virginia Transmission Company, LLC**

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

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

Note  
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission  
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.  
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 4, line 79).
- |                  |       |        |   |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 21.00% |   |
|                  | SIT=  | 6.44%  | (State Income Tax Rate or Composite SIT from Attachment 4)    |
|                  | p =   | 0.00%  | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = (18 days\* 10.40% + 347 days\*8.11%)/365 days=8.22%.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

**PATH Allegheny Transmission Company, LLC**

Line No.	(1)	(2)	(3)
			Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 86)	12 months	\$ 168,055
<b>REVENUE CREDITS</b>			
		<u>Total</u>	<u>Allocator</u>
2	Total Revenue Credits Attachment 1, line 12	0	TP 1.00000 -
3	True-up Adjustment with Interest Protocols	202,768	DA 1.00000 \$ 202,768
4a	Accelerated True-up Adjustment with Interest	0	DA 1.00000 -
4b	Interest on Gains or Recoveries in Account 254 Company Records	0	DA 1.00000 -
5	NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b )		<u>\$ 370,823</u>

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

Line No.	(1) RATE BASE:	PATH Allegheny Transmission Company, LLC				(5) Transmission (Col 3 times Col 4)
		(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission	
	GROSS PLANT IN SERVICE					
6	Production	(Attachment 4)	-	NA	0.00000	-
7	Transmission	(Attachment 4)	-	TP	1.00000	-
8	Distribution	(Attachment 4)	-	NA	0.00000	-
9	General & Intangible	(Attachment 4)	-	W/S	1.00000	-
10	Common	(Attachment 4)	-	CE	1.00000	-
11	TOTAL GROSS PLANT (sum lines 6-10)	(GP=1 if plant =0)	-	GP=	1.00000	-
	ACCUMULATED DEPRECIATION					
13	Production	(Attachment 4)	-	NA	0.00000	-
14	Transmission	(Attachment 4)	-	TP	1.00000	-
15	Distribution	(Attachment 4)	-	NA	0.00000	-
16	General & Intangible	(Attachment 4)	-	W/S	1.00000	-
17	Common	(Attachment 4)	-	CE	1.00000	-
18	TOTAL ACCUM. DEPRECIATION (sum lines 13-17)		-			-
	NET PLANT IN SERVICE					
20	Production	(line 6- line 13)	-			-
21	Transmission	(line 7- line 14)	-			-
22	Distribution	(line 8- line 15)	-			-
23	General & Intangible	(line 9- line 16)	-			-
24	Common	(line 10- line 17)	-			-
25	TOTAL NET PLANT (sum lines 20-24)	(NP=1 if plant =0)	-	NP=	1.0000	-
	ADJUSTMENTS TO RATE BASE (Note A)					
27	Account No. 281 (enter negative)	(Attachment 4)	-	NA	0.00000	-
28	Account No. 282 (enter negative)	(Attachment 4)	-	NP	1.00000	-
29	Account No. 283 (enter negative)	(Attachment 4)	-	NP	1.00000	-
30	Account No. 190	(Attachment 4)	485,140	NP	1.00000	485,140
31	Account No. 255 (enter negative)	(Attachment 4)	-	NP	1.00000	-
32	CWIP	(Attachment 4)	-	DA	1.00000	-
33	Unamortized Regulatory Asset	(Attachment 4)	-	DA	1.00000	-
34	Unamortized Abandoned Plant	(Attachment 4)	-	DA	1.00000	-
35	TOTAL ADJUSTMENTS (sum lines 27-34)		485,140			485,140
36	LAND HELD FOR FUTURE USE	(Attachment 4)	-	TP	1.00000	-
	WORKING CAPITAL (Note C)					
38	CWC	calculated	16,208			16,208
39	Materials & Supplies (Note B)	(Attachment 4)	-	TE	1.00000	-
40	Prepayments (Account 165 - Note C)	(Attachment 4)	-	GP	1.00000	-
41	TOTAL WORKING CAPITAL (sum lines 38-40)		16,208			16,208
42	RATE BASE (sum lines 25, 35, 36, & 41)		501,348			501,348



Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

	(1)	(2)	(3)	(4)	(5)
		Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)
43	O&M				
44	Transmission	321.112.b	37,710	TE	37,710
45	Less Account 565	321.96.b	-	TE	-
46	Less Account 566	Line 56	37,710	DA	37,710
47	A&G	323.197.b	91,955	W/S	91,955
48	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 4)	-	DA	-
49	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 4)	-	TE	-
50	PBOP Expense adjustment	(Attachment 4)	-		-
51	Common	(Attachment 4)	-	CE	-
52	Transmission Lease Payments	200.4.c	-	DA	-
53	Account 566				
54	Amortization of Regulatory Asset	Attachment 4	-	DA	-
55	Miscellaneous Transmission Expense	Attachment 4	37,710	DA	37,710
56	Total Account 566		37,710		37,710
57	TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45,46, 48)		129,665		129,665
58	DEPRECIATION EXPENSE				
59	Transmission	336.7.b & c	-	TP	-
60	General and Intangible	336.1.d&e + 336.10.b.c.d&e	-	W/S	-
61	Common	336.11.b & c	-	CE	-
62	Amortization of Abandoned Plant	(Attachment 4)	-	DA	-
63	TOTAL DEPRECIATION (Sum lines 59-62)		-		-
64	TAXES OTHER THAN INCOME TAXES (Note E)				
65	LABOR RELATED				
66	Payroll	263i	-	W/S	-
67	Highway and vehicle	263i	-	W/S	-
68	PLANT RELATED				
69	Property	263i	-	GP	-
70	Gross Receipts	263i	-	NA	-
71	Other	263i	-	GP	-
72	Payments in lieu of taxes		-	GP	-
73	TOTAL OTHER TAXES (sum lines 66-72)		-		-
74	INCOME TAXES	(Note F)			
75	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		23.60%		
76	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		19.55%		
77	where WCLTD=(line 118) and R= (line 121)				
78	and FIT, SIT & p are as given in footnote F.				
79	$1 / (1 - T) = (T \text{ from line 75})$		1.3088		
80	Amortized Investment Tax Credit	(266.8f) (enter negative)	0		
81	Income Tax Calculation = line 76 * line 85		6,278	NA	6,278
82	ITC adjustment (line 79 * line 80)		0	NP	-
83	Total Income Taxes	(line 81 plus line 82)	6,278		6,278
84	RETURN				
85	[ Rate Base (line 42) * Rate of Return (line 121)]		32,111	NA	32,111
86	REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85)		168,055		168,055

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

**PATH Allegheny Transmission Company, LLC  
SUPPORTING CALCULATIONS AND NOTES**

87	TRANSMISSION PLANT INCLUDED IN ISO RATES									
88	Total transmission plant (line 7, column 3)									0
89	Less transmission plant excluded from ISO rates (Note H)									0
90	Less transmission plant included in OATT Ancillary Services (Note H)									0
91	Transmission plant included in ISO rates (line 88 less lines 89 & 90)									0
92	Percentage of transmission plant included in ISO Rates (line 91 divided by line 88) [If line 88 equal zero, enter 1]					TP=				1.0000
93	TRANSMISSION EXPENSES									
94										
95	Total transmission expenses (line 44, column 3)									37,710
96	Less transmission expenses included in OATT Ancillary Services (Note G)									0
97	Included transmission expenses (line 95 less line 96)									37,710
98	Percentage of transmission expenses after adjustment (line 97 divided by line 95) [If line 95 equal zero, enter 1]									1.00000
99	Percentage of transmission plant included in ISO Rates (line 92)					TP				1.00000
100	Percentage of transmission expenses included in ISO Rates (line 98 times line 99)					TE=				1.00000
101	WAGES & SALARY ALLOCATOR (W&S)									
102		Form 1 Reference	\$	TP	Allocation					
103	Production	354.20.b	0							
104	Transmission	354.21.b	0	1.00	0					
105	Distribution	354.23.b	0						W&S Allocator	
106	Other	354.24,25,26.b	0	1.00	0				(\$ / Allocation)	
107	Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries]		0		0	=			1.00000	= WS
108	COMMON PLANT ALLOCATOR (CE) (Note I)									
109			\$		% Electric				W&S Allocator	
110	Electric	200.3.c	0		(line 110 / line 113)				(line 107)	CE
111	Gas	201.3.d	0		1.00000 x				1.00000	= 1.00000
112	Water	201.3.e	0							
113	Total (sum lines 110 - 112)		0							
114	RETURN (R)									
115										
116										
117			\$	%	Cost				Weighted	
118	Long Term Debt (Note K)	(Attachment 4)	0	50%	4.70%				0.0235 =WCLTD	
119	Preferred Stock	(Attachment 4)	0	0%	0.00%				0.0000	
120	Common Stock (Note J)	(Attachment 4)	0	50%	8.11%				0.0406	
121	Total (sum lines 118-120)		0						0.0641 =R	

**SUPPORTING CALCULATIONS AND NOTES**

Formula Rate - Non-Levelized

Attachment A  
Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2020

**PATH Allegheny Transmission Company, LLC**

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

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

Note  
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission  
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education, siting and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.  
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 9, line 79).
- |                  |       |        |   |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 21.00% |   |
|                  | SIT=  | 3.29%  | (State Income Tax Rate or Composite SIT from Attachment 4)    |
|                  | p =   | 0.00%  | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = (18 days\* 10.40% + 347 days\*8.11%)/365 days=8.22%.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.

**Attachment 1 - Revenue Credit Workpaper  
PATH West Virginia Transmission Company, LLC**

**Account 454 - Rent from Electric Property**

1 Rent from FERC Form No. 1 - Note 6		-
2 Other Electric Revenues	See	-
3 Schedule 1A		-
4 PTP Serv revs for which the load is not included in the divisor received by TO		-
5 PJM Transitional Revenue Neutrality (Note 1)		-
6 PJM Transitional Market Expansion (Note 1)		-
7 Professional Services (Note 3)		-
8 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
9 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10 Gross Revenue Credits	Sum lines 2-9 + line 1	-
11 Less line 20	less line 18	-
12 Total Revenue Credits	line 10 + line 11	-
13 Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here		-
14 Income Taxes associated with revenues in line 15		-
15 One half margin (line 13 - line 14)/2		-
16 All expenses (other than income taxes) associated with revenues in line 13 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.		-
17 Line 15 plus line 16		-
18 Line 13 less line 17		-

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on page 2, line 2 of Rate Formula Template.
- 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). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, 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).
- Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

**Attachment 1 - Revenue Credit Workpaper  
PATH West Virginia Transmission Company, LLC**

Note 5 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards

Note 6 All Account 454 and 456 Revenues must be itemized below

Account 454	Include	\$
Joint pole attachments - telephone	Include	-
Joint pole attachments - cable	Include	-
Underground rentals	Include	-
Transmission tower wireless rentals	Include	-
Other rentals	Include	-
Corporate headquarters sublease	Include	-
Misc non-transmission rentals	Include	-
Customer commitment services	Include	-
xxxx		
xxxx		
Total		-
Account 456	Include	-
Other electric revenues	Include	-
Transmission Revenue - Firm	Include	-
Transmission Revenue - Non-Firm	Include	-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
Total		-
Total Account 454 and 456 included		-
Payments by PJM of the revenue requirement calculated on Rate Formula Template	Exclude	-
Total Account 454 and 456 included and excluded		-

**Attachment 1 - Revenue Credit Workpaper  
PATH Allegheny Transmission Company, LLC**

**Account 454 - Rent from Electric Property**

1	Rent from FERC Form No. 1 - Note 6		-
2	Other Electric Revenues	See Note 5	-
3	Schedule 1A		-
4	PTP Serv revs for which the load is not included in the divisor received by TO		-
5	PJM Transitional Revenue Neutrality (Note 1)		-
6	PJM Transitional Market Expansion (Note 1)		-
7	Professional Services (Note 3)		-
8	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
9	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
10	Gross Revenue Credits	Sum lines 2-9 + line 1	-
11	Less line 20	less line 18	-
12	Total Revenue Credits	line 10 + line 11	-
13	Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here		-
14	Income Taxes associated with revenues in line 15		-
15	One half margin (line 13 - line 14)/2		-
16	All expenses (other than income taxes) associated with revenues in line 13 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.		-
17	Line 15 plus line 16		-
18	Line 13 less line 17		-

- Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on page 7, line 2 of Rate Formula Template.
- 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). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, 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).
- Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- Note 5 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards

**Attachment 1 - Revenue Credit Workpaper  
PATH Allegheny Transmission Company, LLC**

Note 6 All Account 454 and 456 Revenues must be itemized below

	Include	\$
Account 454	Include	-
Joint pole attachments - telephone	Include	-
Joint pole attachments - cable	Include	-
Underground rentals	Include	-
Transmission tower wireless rentals	Include	-
Other rentals	Include	-
Corporate headquarters sublease	Include	-
Misc non-transmission rentals	Include	-
Customer commitment services	Include	-
xxxx		-
xxxx		-
Total		-
Account 456	Include	-
Other electric revenues	Include	-
Transmission Revenue - Firm	Include	-
Transmission Revenue - Non-Firm	Include	-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
xxxx		-
Total		-
Total Account 454 and 456 included		-
Payments by PJM of the revenue requirement calculated on Rate Formula Template	Exclude	-
Total Account 454 and 456 included and excluded		-

**Attachment 2 has been removed and intentionally left blank.**

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**Attachment 2 has been removed and intentionally left blank.**

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**Attachment 3 - Calculation of Carrying Charges**  
**PATH West Virginia Transmission Company, LLC**

**1 Calculation of Composite Depreciation Rate**

2	Transmission Plant @ Beginning of Period	(Attachment 4)	-
3	Transmission Plant @ End of Period	(Attachment 4)	-
4	Sum	(sum lines 2 & 3)	<u>-</u>
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	<u>-</u>
7	Composite Depreciation Rate	(line 6/ line 5)	0.00%
8	Depreciable Life for Composite Depreciation Rate	(1/line 7)	-
9	Round line 8 to nearest whole year		-

**Attachment 3 - Calculation of Carrying Charges**  
**PATH Allegheny Transmission Company, LLC**

**1 Calculation of Composite Depreciation Rate**

2	Transmission Plant @ Beginning of Period	(Attachment 4)	-
3	Transmission Plant @ End of Period	(Attachment 4)	-
4	Sum	(sum lines 2 & 3)	<u>-</u>
5	Average Balance of Transmission Investment	(line 4/2)	-
6	Depreciation Expense	Rate Formula Template	<u>-</u>
7	Composite Depreciation Rate	(line 6/ line 5)	0.00%
8	Depreciable Life for Composite Depreciation Rate	(1/line 7)	-
9	Round line 8 to nearest whole year		-

**Attachment 4 - Cost Support  
PATH West Virginia Transmission Company, LLC**

**Plant in Service Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				
Line #	Description	Source	Year	Balance
1	<b>Calculation of Transmission Plant In Service</b>	Source		
2	December	p206.58.b	2019	-
3	January	company records	2020	-
4	February	company records	2020	-
5	March	company records	2020	-
6	April	company records	2020	-
7	May	company records	2020	-
8	June	company records	2020	-
9	July	company records	2020	-
10	August	company records	2020	-
11	September	company records	2020	-
12	October	company records	2020	-
13	November	company records	2020	-
14	December	p207.58.g	2020	-
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		-
16	<b>Calculation of Distribution Plant In Service</b>	Source		
17	December	p206.75.b	2019	-
18	January	company records	2020	-
19	February	company records	2020	-
20	March	company records	2020	-
21	April	company records	2020	-
22	May	company records	2020	-
23	June	company records	2020	-
24	July	company records	2020	-
25	August	company records	2020	-
26	September	company records	2020	-
27	October	company records	2020	-
28	November	company records	2020	-
29	December	p207.75.g	2020	-
30	<b>Distribution Plant In Service</b>	(sum lines 17-29) /13		-
31	<b>Calculation of Intangible Plant In Service</b>	Source		
32	December	p204.5.b	2019	-
33	December	p205.5.g	2020	-
34	<b>Intangible Plant In Service</b>	(sum lines 32 & 33) /2		-
35	<b>Calculation of General Plant In Service</b>	Source		
36	December	p206.99.b	2019	-
37	December	p207.99.g	2020	-
38	<b>General Plant In Service</b>	(sum lines 36 & 37) /2		-
39	<b>Calculation of Production Plant In Service</b>	Source		
40	December	p204.46b	2019	-
41	January	company records	2020	-
42	February	company records	2020	-
43	March	company records	2020	-
44	April	company records	2020	-
45	May	company records	2020	-
46	March	Attachment 6	2020	-
47	April	company records	2020	-
48	August	company records	2020	-
49	September	company records	2020	-
50	October	company records	2020	-
51	November	company records	2020	-
52	December	p205.46.g	2020	-
53	<b>Production Plant In Service</b>	(sum lines 40-52) /13		-

**Attachment 4 - Cost Support  
PATH West Virginia Transmission Company, LLC**

54	<b>Calculation of Common Plant In Service</b>	Source	Year	Balance
55	December (Electric Portion)	p356	2019	-
56	December (Electric Portion)	p356	2020	-
57	<b>Common Plant In Service</b>	(sum lines 55 & 56) /2		-
58	<b>Total Plant In Service</b>	(sum lines 15, 30, 34, 38, 53, & 57)		-

**Accumulated Depreciation Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
59	<b>Calculation of Transmission Accumulated Depreciation</b>	Source	Year	Balance	
60	December	Prior year p219.25	2019	-	
61	January	company records	2020	-	
62	February	company records	2020	-	
63	March	company records	2020	-	
64	April	company records	2020	-	
65	May	company records	2020	-	
66	June	company records	2020	-	
67	July	company records	2020	-	
68	August	company records	2020	-	
69	September	company records	2020	-	
70	October	company records	2020	-	
71	November	company records	2020	-	
72	December	p219.25	2020	-	
73	<b>Transmission Accumulated Depreciation</b>	(sum lines 60-72) /13		-	
74	<b>Calculation of Distribution Accumulated Depreciation</b>	Source			
75	December	Prior year p219.26	2019	-	
76	January	company records	2020	-	
77	February	company records	2020	-	
78	March	company records	2020	-	
79	April	company records	2020	-	
80	May	company records	2020	-	
81	June	company records	2020	-	
82	July	company records	2020	-	
83	August	company records	2020	-	
84	September	company records	2020	-	
85	October	company records	2020	-	
86	November	company records	2020	-	
87	December	p219.26	2020	-	
88	<b>Distribution Accumulated Depreciation</b>	(sum lines 75-87) /13		-	
89	<b>Calculation of Intangible Accumulated Depreciation</b>	Source			
90	December	Prior year p200.21.c	2019	-	
91	December	p200.21c	2020	-	
92	<b>Accumulated Intangible Depreciation</b>	(sum lines 90 & 91) /2		-	
93	<b>Calculation of General Accumulated Depreciation</b>	Source			
94	December	Prior year p219.28	2019	-	
95	December	p219.28	2020	-	
96	<b>Accumulated General Depreciation</b>	(sum lines 94 & 95) /2		-	

**Attachment 4 - Cost Support  
PATH West Virginia Transmission Company, LLC**

	Source	Year	Balance
97	<b>Calculation of Production Accumulated Depreciation</b>		
98	Prior year p219	2019	-
99	company records	2020	-
100	company records	2020	-
101	company records	2020	-
102	company records	2020	-
103	company records	2020	-
104	company records	2020	-
105	company records	2020	-
106	company records	2020	-
107	company records	2020	-
108	company records	2020	-
109	company records	2020	-
110	p219.20 thru 219.24	2020	-
111	<b>Production Accumulated Depreciation</b> (sum lines 98-110) /13		
112	<b>Calculation of Common Accumulated Depreciation</b>		
113	Source		
113	December (Electric Portion)	p356	2019
114	December (Electric Portion)	p356	2020
115	<b>Common Plant Accumulated Depreciation (Electric Only)</b> (sum lines 113 & 114) /2		
116	<b>Total Accumulated Depreciation</b> (sum lines 73, 88, 92, 96, 111, & 115)		

**ADJUSTMENTS TO RATE BASE (Note A)**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details		
		Beginning of Year	End of Year	Average Balance		
117	Account No. 281 (enter negative)	273.8.k	-	-	0	
118	Account No. 282 (enter negative)	275.2.k	-	-	0	
119	Account No. 283 (enter negative)	277.9.k	1,582,774	1,577,161	1,579,968	
120	Account No. 190	234.8.c	3,644,652	3,559,472	3,602,062	
121	Account No. 255 (enter negative)	267.8.h	-	-	0	
122	<b>Unamortized Abandoned Plant</b>	Per FERC Order				
			Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions) Ending Balance
123	<b>Monthly Balance</b>	Source				
124	December	p111.71.d (and Notes)	0			-
125	January	company records		-	-	-
126	February	company records		-	-	-
127	March	company records		-	-	-
128	April	company records		-	-	-
129	May	company records		-	-	-
130	June	company records		-	-	-
131	July	company records		-	-	-
132	August	company records		-	-	-
133	September	company records		-	-	-
134	October	company records		-	-	-
135	November	company records		-	-	-
136	December	p111.71.c (and Notes) Detail on p230b		-	-	-
137	<b>Ending Balance is a 13-Month Average</b>	(sum lines 124-136) /13			\$0.00	\$0.00
					Appendix A Line 62	Appendix A Line 34
138	Prepayments (Account 165)	111.57.c	-	-	-	

Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.

**Attachment 4 - Cost Support  
PATH West Virginia Transmission Company, LLC**

	Source	2019	2020	Amos Substation Upgrade	Amos to Welton Spring Line	Welton Spring Substation and SVC	Welton Spring to Interconnection with PATH Allegheny	Total
139	<b>Calculation of Transmission CWIP</b>							
140	December	216.b	\$	-	-	-	-	-
141	January	company records	2020	-	-	-	-	-
142	February	company records	2020	-	-	-	-	-
143	March	company records	2020	-	-	-	-	-
144	April	company records	2020	-	-	-	-	-
145	May	company records	2020	-	-	-	-	-
146	June	company records	2020	-	-	-	-	-
147	July	company records	2020	-	-	-	-	-
148	August	company records	2020	-	-	-	-	-
149	September	company records	2020	-	-	-	-	-
150	October	company records	2020	-	-	-	-	-
151	November	company records	2020	-	-	-	-	-
152	December	216.b	2020	-	-	-	-	-
153	<b>Transmission CWIP</b>	(sum lines 140-152) /13		-	-	-	-	-

**LAND HELD FOR FUTURE USE**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	Average	Details
154	<b>LAND HELD FOR FUTURE USE</b>	p214	Total	-	-	-	
			Non-transmission Related	-	-	-	
			Transmission Related	-	-	-	

**EPRI Dues Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details	
<b>Allocated General &amp; Common Expenses</b>				EPRI Dues	Common Expenses
155	EPRI Dues & Common Expenses	p352-353	p356	-	-

**Regulatory Expense Related to Transmission Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
156	<b>Directly Assigned A&amp;G</b>	Regulatory Commission Exp Account 928	p323.189.b	-	-	-	

**Attachment 4 - Cost Support  
PATH West Virginia Transmission Company, LLC**

**Safety Related Advertising, Education and Out Reach Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Safety, Education, Siting & Outreach Related	Other	Details
157	<b>Directly Assigned A&amp;G</b> General Advertising Exp Account 930.1 p323.191.b	-	-	-	None

**Multi-state Workpaper**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
158	<b>Income Tax Rates</b> SIT=State Income Tax Rate or Composite		WV 6.490%				6.49%

**Excluded Plant Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
159	<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> Excluded Transmission Facilities  Instructions: 1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service. 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: <b>Example</b> A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444	-  Enter \$  -  Or Enter \$  -  -  -	<b>General Description of the Facilities</b>  None
<b>Add more lines if necessary</b>			

**Materials & Supplies**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	Average
160	Assigned to O&M p227.6	-	-	-
161	Stores Expense Undistributed p227.16	-	-	-
162	Undistributed Stores Exp	-	-	-
163	Transmission Materials & Supplies p227.8	-	-	-

**Regulatory Asset**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		
164	Beginning Balance of Regulatory Asset p111.72.d (and notes)	-
165	Months Remaining in Amortization Period	-
166	Monthly Amortization (line 164 - line 168) / 167	-
167	Months in Year to be amortized	-
168	Ending Balance of Regulatory Asset p111.72.c	-
169	Average Balance of Regulatory Asset (line 164 + line 168)/2	-

Reference FERC Form 1 page 232 for details.  
Uncapitalized costs as of date the rates become effective  
As approved by FERC  
  
Number of months rates are in effect during the calendar year



**Attachment 4 - Cost Support  
PATH West Virginia Transmission Company, LLC**

**Capital Structure**

**Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions**

170	Monthly Balances for Capital Structure				
171	Year	2020	Debt	Preferred Stock	Common Stock
172	January	2020	0	-	0
173	February	2020	-	-	-
174	March	2020	-	-	-
175	April	2020	-	-	-
176	May	2020	-	-	-
177	June	2020	-	-	-
178	July	2020	-	-	-
179	August	2020	-	-	-
180	September	2020	-	-	-
181	October	2020	-	-	-
182	November	2020	-	-	-
183	December	2020	-	-	-
184	Average		0	-	0

Note: the amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding; the equity is less Account 216.1, Preferred Stock, and Account 219; and the capital structure is fixed at 50/50 until the first two lines are placed in service

**Detail of Account 566 Miscellaneous Transmission Expenses**

**Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions**

185	Amortization Expense on Regulatory Asset	Total
186	Miscellaneous Transmission Expense	-
187	Total Account 566	-

Footnote Data: Schedule Page 320 b. 97

**PBOPs**

**Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions**

Details

188	<b>Calculation of PBOP Expenses</b>	
189	<b>PATH-WV - AEP Employees</b>	
190	Total PBOP expenses	\$117,254,159
191	Amount relating to retired personnel	\$0
192	Amount allocated on Labor	\$117,254,159
193	Labor dollars	1,151,954,661
194	Cost per labor dollar	\$0.102
195	PATH WV labor (labor not capitalized) current year	29,834
196	PATH WV PBOP Expense for current year	\$3,037
197	PATH WV PBOP Expense in Account 926 for current year	-\$958
198	PBOP Adjustment for Appendix A, Line 50	\$3,995
199	Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding.	
199	<b>PATH-WV - Allegheny Employees</b>	
200	Total PBOP expenses	\$22,856,433
201	Amount relating to retired personnel	\$8,786,372
202	Amount allocated on FTEs	\$14,070,061
203	Number of FTEs	4,474
204	Cost per FTE	\$3,145
205	PATH WV FTEs (labor not capitalized) current year	-
206	PATH WV PBOP Expense for current year	\$0
207	PATH WV PBOP Expense in Account 926 for current year	\$0
208	PBOP Adjustment for Appendix A, Line 50	\$0
209	Lines 200-204 cannot change absent approval or acceptance by FERC in a separate proceeding.	
210	PBOP Expense adjustment (sum lines 198 & 208)	\$3,995

**Attachment 4 - Cost Support  
PATH Allegheny Transmission Company, LLC**

**Plant in Service Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Line #	Description	Source	Year	Balance
1	<b>Calculation of Transmission Plant In Service</b>	Source		
2	December	p206.58.b	2019	-
3	January	company records	2020	-
4	February	company records	2020	-
5	March	company records	2020	-
6	April	company records	2020	-
7	May	company records	2020	-
8	June	company records	2020	-
9	July	company records	2020	-
10	August	company records	2020	-
11	September	company records	2020	-
12	October	company records	2020	-
13	November	company records	2020	-
14	December	p207.58.g	2020	-
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		-
16	<b>Calculation of Distribution Plant In Service</b>	Source		
17	December	p206.75.b	2019	-
18	January	company records	2020	-
19	February	company records	2020	-
20	March	company records	2020	-
21	April	company records	2020	-
22	May	company records	2020	-
23	June	company records	2020	-
24	July	company records	2020	-
25	August	company records	2020	-
26	September	company records	2020	-
27	October	company records	2020	-
28	November	company records	2020	-
29	December	p207.75.g	2020	-
30	<b>Distribution Plant In Service</b>	(sum lines 17-29) /13		-
31	<b>Calculation of Intangible Plant In Service</b>	Source		
32	December	p204.5b	2019	-
33	December	p205.5.g	2020	-
34	<b>Intangible Plant In Service</b>	(sum lines 32 & 33) /2		-
35	<b>Calculation of General Plant In Service</b>	Source		
36	December	p206.99.b	2019	-
37	December	p207.99.g	2020	-
38	<b>General Plant In Service</b>	(sum lines 36 & 37) /2		-
39	<b>Calculation of Production Plant In Service</b>	Source		
40	December	p204.46b	2019	-
41	January	company records	2020	-
42	February	company records	2020	-
43	March	company records	2020	-
44	April	company records	2020	-
45	May	company records	2020	-
46	March	Attachment 6	2020	-
47	April	company records	2020	-
48	August	company records	2020	-
49	September	company records	2020	-
50	October	company records	2020	-
51	November	company records	2020	-
52	December	p205.46.g	2020	-
53	<b>Production Plant In Service</b>	(sum lines 40-52) /13		-

**Attachment 4 - Cost Support  
PATH Allegheny Transmission Company, LLC**

54	<b>Calculation of Common Plant In Service</b>	Source	Year	Balance
55	December (Electric Portion)	p356	2019	-
56	December (Electric Portion)	p356	2020	-
57	<b>Common Plant In Service</b>	(sum lines 55 & 56) /2		-
58	<b>Total Plant In Service</b>	(sum lines 15, 30, 34, 38, 53, & 57)		-

**Accumulated Depreciation Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
59	<b>Calculation of Transmission Accumulated Depreciation</b>	Source	Year	Balance	
60	December	Prior year p219.25	2019	-	
61	January	company records	2020	-	
62	February	company records	2020	-	
63	March	company records	2020	-	
64	April	company records	2020	-	
65	May	company records	2020	-	
66	June	company records	2020	-	
67	July	company records	2020	-	
68	August	company records	2020	-	
69	September	company records	2020	-	
70	October	company records	2020	-	
71	November	company records	2020	-	
72	December	p219.25	2020	-	
73	<b>Transmission Accumulated Depreciation</b>	(sum lines 60-72) /13		-	
74	<b>Calculation of Distribution Accumulated Depreciation</b>	Source			
75	December	Prior year p219.26	2019	-	
76	January	company records	2020	-	
77	February	company records	2020	-	
78	March	company records	2020	-	
79	April	company records	2020	-	
80	May	company records	2020	-	
81	June	company records	2020	-	
82	July	company records	2020	-	
83	August	company records	2020	-	
84	September	company records	2020	-	
85	October	company records	2020	-	
86	November	company records	2020	-	
87	December	p219.26	2020	-	
88	<b>Distribution Accumulated Depreciation</b>	(sum lines 75-87) /13		-	
89	<b>Calculation of Intangible Accumulated Depreciation</b>	Source			
90	December	Prior year p200.21.c	2019	-	
91	December	p200.21c	2020	-	
92	<b>Accumulated Intangible Depreciation</b>	(sum lines 90 & 91) /2		-	
93	<b>Calculation of General Accumulated Depreciation</b>	Source			
94	December	Prior year p219.28	2019	-	
95	December	p219.28	2020	-	
96	<b>Accumulated General Depreciation</b>	(sum lines 94 & 95) /2		-	

**Attachment 4 - Cost Support  
PATH Allegheny Transmission Company, LLC**

	Source	Year	Balance
97	<b>Calculation of Production Accumulated Depreciation</b>		
98	Prior year p219	2019	-
99	January	2020	-
100	February	2020	-
101	March	2020	-
102	April	2020	-
103	May	2020	-
104	June	2020	-
105	July	2020	-
106	August	2020	-
107	September	2020	-
108	October	2020	-
109	November	2020	-
110	December	2020	-
111	<b>Production Accumulated Depreciation</b> (sum lines 98-110) /13		
112	<b>Calculation of Common Accumulated Depreciation</b>		
113	December (Electric Portion)	2019	-
114	December (Electric Portion)	2020	-
115	<b>Common Plant Accumulated Depreciation (Electric Only)</b> (sum lines 113 & 114) /2		
116	<b>Total Accumulated Depreciation</b> (sum lines 73, 88, 92, 96, 111, & 115)		

**ADJUSTMENTS TO RATE BASE (Note A)**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details			
		Beginning of Year	End of Year	Average Balance			
117	Account No. 281 (enter negative)	273.8.k	-	-	-	-	
118	Account No. 282 (enter negative)	275.2.k	-	-	-	-	
119	Account No. 283 (enter negative)	277.9.k	-	-	-	-	
120	Account No. 190	234.8.c	485,140	485,140	-	-	
121	Account No. 255 (enter negative)	267.8.h	-	-	-	-	
122	<b>Unamortized Abandoned Plant</b> Per FERC Order						
123	<b>Monthly Balance</b>	Source	Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (p114.10.c)	Additions (Deductions) Ending Balance	
124	December	p111.71.d (and Notes)	0	-	-	-	
125	January	company records	-	-	-	-	
126	February	company records	-	-	-	-	
127	March	company records	-	-	-	-	
128	April	company records	-	-	-	-	
129	May	company records	-	-	-	-	
130	June	company records	-	-	-	-	
131	July	company records	-	-	-	-	
132	August	company records	-	-	-	-	
133	September	company records	-	-	-	-	
134	October	company records	-	-	-	-	
135	November	company records	-	-	-	-	
136	December	p111.71.c (and Notes) Detail on p230b	-	-	-	-	
137	<b>Ending Balance is a 13-Month Average</b> (sum lines 124-136) /13				\$0.00	-	\$0.00
<b>Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities.</b>					Appendix A Line 62	Appendix A Line 34	
138	Prepayments (Account 165)	111.57.c	-	-	-	-	

**Attachment 4 - Cost Support  
PATH Allegheny Transmission Company, LLC**

				Kempton to Interconnection with PATH West Virginia	Welton Spring Substation and SVC	Total
139	<b>Calculation of Transmission CWIP</b>	Source		Kempton Substation		
140	December	216.b	2019 \$ -			
141	January	company records	2020 -			
142	February	company records	2020 -			
143	March	company records	2020 -			
144	April	company records	2020 -			
145	May	company records	2020 -			
146	June	company records	2020 -			
147	July	company records	2020 -			
148	August	company records	2020 -			
149	September	company records	2020 -			
150	October	company records	2020 -			
151	November	company records	2020 -			
152	December	216.b	2020 -			
153	<b>Transmission CWIP</b>	(sum lines 140-152) /13	-	-	-	-

**LAND HELD FOR FUTURE USE**

<b>Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions</b>				Beg of year	End of Year	Average	Details
154	LAND HELD FOR FUTURE USE	p214	Total	-	-	-	
			Non-transmission Related	-	-	-	
			Transmission Related	-	-	-	

**EPRI Dues Cost Support**

<b>Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions</b>				EPRI Dues	Common Expenses	Details
155	EPRI Dues & Common Expenses	p352-353	Common Expenses p356	-	-	

**Regulatory Expense Related to Transmission Cost Support**

<b>Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions</b>				Form 1 Amount	Transmission Related	Non-transmission Related	Details
156	Directly Assigned A&G Regulatory Commission Exp Account 928		p323.189.b	-	-	-	

**Attachment 4 - Cost Support  
PATH Allegheny Transmission Company, LLC**

**Safety Related Advertising, Education and Out Reach Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Safety, Education, Siting & Outreach Related	Other	Details
157	Directly Assigned A&G General Advertising Exp Account 930.1	p323.191.b	-	-	-	None

**Multi-state Workpaper**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5	Weighed Average
<b>Income Tax Rates</b>							
158	SIT=State Income Tax Rate or Composite	MD 8.250%	WV 6.500%	VA 6.000%			3.286%

**Excluded Plant Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
159	<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b> Excluded Transmission Facilities	-	General Description of the Facilities
	Instructions:	Enter \$	None
	1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.	-	
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: <b>Example</b>	Or Enter \$	
	A Total investment in substation 1,000,000	-	
	B Identifiable investment in Transmission (provide workpapers) 500,000	-	
	C Identifiable investment in Distribution (provide workpapers) 400,000	-	
	D Amount to be excluded (A x (C / (B + C))) 444,444	-	

*Add more lines if necessary*

**Materials & Supplies**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	Average
160	Assigned to O&M	p227.6	-	-	-
161	Stores Expense Undistributed	p227.16	-	-	-
162	Undistributed Stores Exp		-	-	-
163	Transmission Materials & Supplies	p227.8	-	-	-

**Regulatory Asset**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
164	Beginning Balance of Regulatory Asset	p111.72.d (and notes)	-
165	Months Remaining in Amortization Period		-
166	Monthly Amortization	(line 164 - line 168) / 167	-
167	Months in Year to be Amortized		-
168	Ending Balance of Regulatory Asset	p111.72.c	-
169	Average Balance of Regulatory Asset	(line 164 + line 168)/2	-

Reference FERC Form 1 page 232 for details.  
Uncapitalized costs as of date the rates become effective  
As approved by FERC  
  
Number of months rates are in effect during the calendar year

**Attachment 4 - Cost Support  
Ba**

**Capital Structure**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

170	Monthly Balances for Capital Structure		Year	Debt	Preferred Stock	Common Stock
171						
172	January	2020		0	-	0
173	February	2020		-	-	-
174	March	2020		-	-	-
175	April	2020		-	-	-
176	May	2020		-	-	-
177	June	2020		-	-	-
178	July	2020		-	-	-
179	August	2020		-	-	-
180	September	2020		-	-	-
181	October	2020		-	-	-
182	November	2020		-	-	-
183	December	2020		-	-	-
184	Average			0	-	0

Note: the amount outstanding for debt retired during the year is the outstanding amount as of the last month it was outstanding; the equity is less Account 216.1, Preferred Stock, and Account 219; and the capital structure is fixed at 50/50 until the first two lines are placed in service

**Detail of Account 566 Miscellaneous Transmission Expenses**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

185	Amortization Expense on Regulatory Asset		Total
186	Miscellaneous Transmission Expense		37,710
187	Total Account 566	Footnote Data: Schedule Page 320 b. 97	37,710

**PBOPs**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Details

188	Calculation of PBOP Expenses	
189	<b>PATH - Allegheny - Allegheny Employees</b>	
190	Total PBOP expenses	\$22,856,433
191	Amount relating to retired personnel	\$8,786,372
192	Amount allocated on FTEs	\$14,070,061
193	Number of FTEs	4,475
194	Cost per FTE	\$3,144
195	PATH Allegheny FTEs (labor not capitalized) current year	-
196	PATH Allegheny PBOP Expense for current year	\$0
197	PATH Allegheny PBOP Expense in Account 926 for current year	\$0
198	PBOP Adjustment for Appendix A, Line 50	-
199	Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding.	





**Attachment 5 - Transmission Enhancement Charge Worksheet  
PATH Allegheny Transmission Company, LLC**

1 New Plant Carrying Charge

Formula Line	Item	
5	NET REVENUE REQUIREMENT	370,823
21	NET TRANSMISSION PLANT IN SERVICE	-
32	CWIP	-
34	Unamortized Abandoned Plant	-
<b>Carrying charge (line 3/sum of lines 4, 5 and 6)</b>		<b>-</b>

(1)                      (2)                      (3)                      (4)                      (5)                      (6)

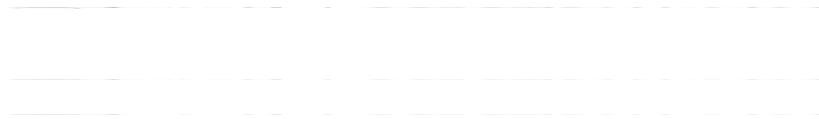
8 **The FCR resulting from Formula in a given year is used for that year only.**  
9 **Therefore actual revenues collected in a year do not change based on cost data for subsequent years**

		PJM Upgrade ID: b0492 & b0560					
Details		Kempton Substation - CWIP	Kempton to Interconnection with PATH West Virginia - CWIP	Welton Spring Substation and SVC - CWIP	Transmission Plant In Service	Unamortized Abandoned Plant	Totals
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	(Yes or No)	Yes	Yes	Yes	Yes	Yes	
Forecast - Forecast of average 13 month current year net transmission plant plus 13-mo CWIP balances. Reconciliation - Average of 13 month prior year net transmission plant balances plus prior year 13-mo CWIP balances.		0.0%	0.0%	0.0%	0.0%	0.0%	
Investment Revenue Requirement		-	-	-	-	-	370,822.78

**Attachment 6 has been removed and intentionally left blank.**

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**Attachment 6 has been removed and intentionally left blank.**



**Potomac-Appalachian Transmission Highline, LLC**  
**CALCULATION OF COST OF DEBT AFTER CONSTRUCTION PHASE**  
**YEAR ENDED 12/31/2014**

**Attachment 7**  
**PATH West Virginia Transmission Company, LLC**

**(HYPOTHETICAL EXAMPLE)**

	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on Reacquired Debt	Net Amount Outstanding	Effective Cost Rate <sup>1</sup>	Annualized Cost
<b>Debt:</b>							
<u>First Mortgage Bonds:</u>							
	\$ 300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A
<u>Other Long Term Debt:</u>							
6.600% Series Medium Term Notes Due 2021	\$ 200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A
					-		
<b>Total Debt</b>	<u>\$ 500,000,000</u>	<u>\$ 4,700,000</u>	<u>\$ (2,320,000)</u>	<u>\$ -</u>	<u>\$ 492,980,000</u>	<u>#N/A</u>	<u>#N/A</u>
Check with FERC Form 1 B/S pgs 110-113	\$ 185,750,000	\$ (1,131,082)	\$ (1,595,909)	\$ 17,075,452			

**Development of Effective Cost Rates:**

	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss on Reacquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
<u>First Mortgage Bonds</u>											
7.090% Series Due 2041	1/1/2014	6/30/2044	\$ 300,000,000	\$ (2,400,000)	\$ 3,000,000	-	\$ 294,600,000	98.2000	0.07090	#N/A	\$ 21,270,000
<u>Other Long Term Debt:</u>											
6.600% Series Medium Term Notes Due 2021	01/01/2014	06/30/2024	200,000,000		2,000,000		\$ 198,000,000	99.0000	0.06600	#N/A	13,200,000
			<u>\$ 500,000,000</u>	<u>(2,400,000)</u>	<u>\$ 5,000,000</u>	<u>-</u>	<u>\$ 492,600,000</u>				<u>\$ 34,470,000</u>

<sup>1</sup> The Effective Cost Rate is the Debt Cost shown on Page 5, Line 118 of Rate Formula Template.

**Potomac-Appalachian Transmission Highline, LLC**  
**CALCULATION OF COST OF DEBT AFTER CONSTRUCTION PHASE**  
**YEAR ENDED 12/31/2014**

**Attachment 7**  
**PATH Allegheny Transmission Company, LLC**

**(HYPOTHETICAL EXAMPLE)**

	Amount Outstanding	Unamortized Debt Issue Expense	Unamortized Debt Premium/ (Discount)	Unamortized Losses on Reacquired Debt	Net Amount Outstanding	Effective Cost Rate <sup>1</sup>	Annualized Cost
<b>Debt:</b>							
<u>First Mortgage Bonds:</u>							
	\$ 300,000,000	\$2,900,000	(\$2,320,000)	\$0	\$294,780,000	#N/A	#N/A
<u>Other Long Term Debt:</u>							
6.600% Series Medium Term Notes Due 2021	\$ 200,000,000	\$1,800,000		-	\$198,200,000	#N/A	#N/A
					-		
Total Debt	<u>\$ 500,000,000</u>	<u>\$ 4,700,000</u>	<u>\$ (2,320,000)</u>	<u>\$ -</u>	<u>\$ 492,980,000</u>	<u>#N/A</u>	<u>#N/A</u>
Check with FERC Form 1 B/S pgs 110-113	\$ 185,750,000	\$ (1,131,082)	\$ (1,595,909)	\$ 17,075,452			

**Development of Effective Cost Rates:**

	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss on Reacquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Effective Cost Rate	Annual Interest
<u>First Mortgage Bonds</u>											
7.090% Series Due 2041	1/1/2014	6/30/2044	\$ 300,000,000	\$ (2,400,000)	\$ 3,000,000	-	\$ 294,600,000	98.2000	0.07090	#N/A	\$ 21,270,000
<u>Other Long Term Debt:</u>											
6.600% Series Medium Term Notes Due 2021	01/01/2014	06/30/2024	200,000,000		2,000,000		\$ 198,000,000	99.0000	0.06600	#N/A	13,200,000
			<u>\$ 500,000,000</u>	<u>(2,400,000)</u>	<u>\$ 5,000,000</u>	<u>-</u>	<u>\$ 492,600,000</u>				<u>\$ 34,470,000</u>

<sup>1</sup> The Effective Cost Rate is the Debt Cost shown on Page 10, Line 118 of Rate Formula Template.

**Attachment 8  
Potomac-Appalachian Transmission Highline, LLC  
Interest Rates and Interest Calculations  
PATH West Virginia Transmission Company, LLC**

Reconciliation Revenue Requirement For Year 2018 Available June 1, 2019	-	2018 Revenue Requirement Forecast by Sept 1, 2017	=	True-up Adjustment - Over (Under) Recovery
\$638,392		\$646,981		\$8,589

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.4095%				

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

<u>Calculation of Interest</u>						
				<b>Monthly</b>		
January	Year 2018	716	0.4095%	12	(35)	(751)
February	Year 2018	716	0.4095%	11	(32)	(748)
March	Year 2018	716	0.4095%	10	(29)	(745)
April	Year 2018	716	0.4095%	9	(26)	(742)
May	Year 2018	716	0.4095%	8	(23)	(739)
June	Year 2018	716	0.4095%	7	(21)	(736)
July	Year 2018	716	0.4095%	6	(18)	(733)
August	Year 2018	716	0.4095%	5	(15)	(730)
September	Year 2018	716	0.4095%	4	(12)	(727)
October	Year 2018	716	0.4095%	3	(9)	(725)
November	Year 2018	716	0.4095%	2	(6)	(722)
December	Year 2018	716	0.4095%	1	(3)	(719)
					<u>(229)</u>	<b>(8,818)</b>
					<b>Annual</b>	
January through December	Year 2019	(8,818)	0.4095%	12	(433)	<b>(9,251)</b>
					<b>Monthly</b>	
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						
January	Year 2020	<b>9,251</b>	0.4095%		(38)	(8,497)
February	Year 2020	8,497	0.4095%		(35)	(7,740)
March	Year 2020	7,740	0.4095%		(32)	(6,981)
April	Year 2020	6,981	0.4095%		(29)	(6,218)
May	Year 2020	6,218	0.4095%		(25)	(5,451)
June	Year 2020	5,451	0.4095%		(22)	(4,682)
July	Year 2020	4,682	0.4095%		(19)	(3,910)
August	Year 2020	3,910	0.4095%		(16)	(3,134)
September	Year 2020	3,134	0.4095%		(13)	(2,355)
October	Year 2020	2,355	0.4095%		(10)	(1,573)
November	Year 2020	1,573	0.4095%		(6)	(788)
December	Year 2020	788	0.4095%		(3)	(0)
					<u>(248)</u>	
True-Up Adjustment with Interest*						(9,499)
Less Over (Under) Recovery						8,589
Total Interest						(910)

\*This amount plus Account 190 correction relating to a federal NOL carryforward (see Workpaper 1) corresponds to PATH-WV Attachment A, Line 3

**Attachment 8**  
**Potomac-Appalachian Transmission Highline, LLC**  
**Example of Interest Rates and Interest Calculations**  
**PATH Allegheny Transmission Company, LLC**

Revised Reconciliation Revenue Requirement For Year 2018 Available July 12, 2019	-	2018 Revenue Requirement Forecast by Sept 1, 2017	=	True-up Adjustment - Over (Under) Recovery
\$467,639		\$284,296		(\$183,343)

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.4095%				

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

<u>Calculation of Interest</u>					<b>Monthly</b>	
January	Year 2018	(15,279)	0.4095%	12	751	16,029
February	Year 2018	(15,279)	0.4095%	11	688	15,967
March	Year 2018	(15,279)	0.4095%	10	626	15,904
April	Year 2018	(15,279)	0.4095%	9	563	15,842
May	Year 2018	(15,279)	0.4095%	8	501	15,779
June	Year 2018	(15,279)	0.4095%	7	438	15,717
July	Year 2018	(15,279)	0.4095%	6	375	15,654
August	Year 2018	(15,279)	0.4095%	5	313	15,591
September	Year 2018	(15,279)	0.4095%	4	250	15,529
October	Year 2018	(15,279)	0.4095%	3	188	15,466
November	Year 2018	(15,279)	0.4095%	2	125	15,404
December	Year 2018	(15,279)	0.4095%	1	63	15,341
					<u>4,880</u>	<b>188,223</b>

January through December	Year 2019	188,223	0.4095%	12	<b>Annual</b> 9,249	<b>197,472</b>
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<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					<b>Monthly</b>		
January	Year 2020	<b>(197,472)</b>	0.4095%		809	(16,897)	181,384
February	Year 2020	(181,384)	0.4095%		743	(16,897)	165,229
March	Year 2020	(165,229)	0.4095%		677	(16,897)	149,008
April	Year 2020	(149,008)	0.4095%		610	(16,897)	132,721
May	Year 2020	(132,721)	0.4095%		543	(16,897)	116,367
June	Year 2020	(116,367)	0.4095%		477	(16,897)	99,947
July	Year 2020	(99,947)	0.4095%		409	(16,897)	83,459
August	Year 2020	(83,459)	0.4095%		342	(16,897)	66,903
September	Year 2020	(66,903)	0.4095%		274	(16,897)	50,280
October	Year 2020	(50,280)	0.4095%		206	(16,897)	33,588
November	Year 2020	(33,588)	0.4095%		138	(16,897)	16,828
December	Year 2020	(16,828)	0.4095%		69	(16,897)	0
					<u>5,296</u>		

True-Up Adjustment with Interest	\$	202,768
Less Over (Under) Recovery	\$	(183,343)
Total Interest	\$	19,425

Potomac-Appalachian Transmission Highline, LLC  
 Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan

Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC

To be Prepared on 8/15/2013 (hypothetical date)

SUMMARY							
YEAR	Estimated Effective cost of debt used in forecast/true up	Final Effective cost of debt for the construction loan:	Hypothetical Revenue Requirement			Hypothetical Monthly Interest Rate applicable over the ATRR period	Total Amount of Construction Loan Related True-Up included in rates effective Jan 2014 (Refund)/Owed
			Based on Estimated Effective cost of debt	Based on Actual Effective cost of debt	Over (Under) Recovery		
2008	7.18%	7.00%	\$ 2,500,000.00	\$ 2,400,000.00	\$ 100,000.00	0.550%	\$ (148,288.33)
2009	6.8%	7.00%	\$5,000,000.00	\$5,150,000.00	\$ (150,000.00)	0.560%	\$ 209,670.43
2010	7.2%	7.00%	\$8,300,000.00	\$8,200,000.00	\$ 100,000.00	0.540%	\$ (131,109.09)
2011	7.3%	7.00%	\$12,300,000.00	\$12,000,000.00	\$ 300,000.00	0.580%	\$ (368,656.73)
2012*	7.1%	6.83%	\$18,000,000.00	\$17,900,000.00	\$ 100,000.00	0.570%	\$ (114,946.28)
2013**	6.50%	6.50%	\$25,000,000.00	\$25,000,000.00	\$ -		
2014**	6.50%	6.50%					\$ (553,329.99)

\* Assumes that the construction loan is retired on Sept 1, 2012

\*\* Assumes permanent debt structure is put in place on Sept 1, 2012 with effective rate of 6.5%

Note: True-Up period is 2008 - 2012, with the true-up amount included in 2014 forecasted ATRR. Final effective cost of debt for 2012 is computed as follows: ((7%\*243days)+(6.5%\*122days))/365days

Calculation of Applicable Interest Expense for each ATRR period

Interest Rate on Amount of Refunds or Surcharges from 35.19a	Over (Under) Recovery Plus Interest	Hypothetical Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
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Calculation of Interest for 2008 True-Up Period

An over or under collection will be recovered prorata over 2008, held for 2009, 2010, 2011, 2012, 2013 and returned prorata over 2014

				Monthly		
January	Year 2008	-	0.5500%	12.00	-	-
February	Year 2008	-	0.5500%	11.00	-	-
March	Year 2008	10,000	0.5500%	10.00	(550)	(10,550)
April	Year 2008	10,000	0.5500%	9.00	(495)	(10,495)
May	Year 2008	10,000	0.5500%	8.00	(440)	(10,440)
June	Year 2008	10,000	0.5500%	7.00	(385)	(10,385)
July	Year 2008	10,000	0.5500%	6.00	(330)	(10,330)
August	Year 2008	10,000	0.5500%	5.00	(275)	(10,275)
September	Year 2008	10,000	0.5500%	4.00	(220)	(10,220)
October	Year 2008	10,000	0.5500%	3.00	(165)	(10,165)
November	Year 2008	10,000	0.5500%	2.00	(110)	(10,110)
December	Year 2008	10,000	0.5500%	1.00	(55)	(10,055)
					(3,025)	(103,025)
				Annual		
January through December	Year 2009	(103,025)	0.5600%	12.00	(6,923)	(109,948)
January through December	Year 2010	(109,948)	0.5400%	12.00	(7,125)	(117,073)
January through December	Year 2011	(117,073)	0.5800%	12.00	(8,148)	(125,221)
January through December	Year 2012	(125,221)	0.5700%	12.00	(8,565)	(133,786)
January through December	Year 2013	(133,786)	0.5700%	12.00	(9,151)	(142,937)
				Monthly		
January	Year 2014	142,937	0.5700%		(815)	(12,357)
February	Year 2014	131,395	0.5700%		(749)	(119,786)
March	Year 2014	119,786	0.5700%		(683)	(108,112)
April	Year 2014	108,112	0.5700%		(616)	(96,371)
May	Year 2014	96,371	0.5700%		(549)	(84,563)
June	Year 2014	84,563	0.5700%		(482)	(72,687)
July	Year 2014	72,687	0.5700%		(414)	(60,744)
August	Year 2014	60,744	0.5700%		(346)	(48,733)
September	Year 2014	48,733	0.5700%		(278)	(36,653)
October	Year 2014	36,653	0.5700%		(209)	(24,505)
November	Year 2014	24,505	0.5700%		(140)	(12,287)
December	Year 2014	12,287	0.5700%		(70)	0
					(5,351)	
Total Amount of True-Up Adjustment for 2008 ATRR					\$	(148,288)
Less Over (Under) Recovery					\$	100,000
Total Interest					\$	(48,288)



**Potomac-Appalachian Transmission Highline, LLC**  
**Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan**

**Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC**

<b>Calculation of Interest for 2009 True-Up Period</b>						
An over or under collection will be recovered prorata over 2009, held for 2010, 2011, 2012, 2013 and returned prorata over 2014						
					<b>Monthly</b>	
January	Year 2009	(12,500)	0.5600%	12.00	840	13,340
February	Year 2009	(12,500)	0.5600%	11.00	770	13,270
March	Year 2009	(12,500)	0.5600%	10.00	700	13,200
April	Year 2009	(12,500)	0.5600%	9.00	630	13,130
May	Year 2009	(12,500)	0.5600%	8.00	560	13,060
June	Year 2009	(12,500)	0.5600%	7.00	490	12,990
July	Year 2009	(12,500)	0.5600%	6.00	420	12,920
August	Year 2009	(12,500)	0.5600%	5.00	350	12,850
September	Year 2009	(12,500)	0.5600%	4.00	280	12,780
October	Year 2009	(12,500)	0.5600%	3.00	210	12,710
November	Year 2009	(12,500)	0.5600%	2.00	140	12,640
December	Year 2009	(12,500)	0.5600%	1.00	70	12,570
					5,460	<b>155,460</b>
					<b>Annual</b>	
January through December	Year 2010	155,460	0.5400%	12.00	10,074	<b>165,534</b>
January through December	Year 2011	165,534	0.5800%	12.00	11,521	<b>177,055</b>
January through December	Year 2012	177,055	0.5700%	12.00	12,111	<b>189,166</b>
January through December	Year 2013	189,166	0.5700%	12.00	12,939	<b>202,104</b>
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						
					<b>Monthly</b>	
January	Year 2014	(202,104)	0.5700%		1,152	185,784
February	Year 2014	(185,784)	0.5700%		1,059	169,370
March	Year 2014	(169,370)	0.5700%		965	152,863
April	Year 2014	(152,863)	0.5700%		871	136,262
May	Year 2014	(136,262)	0.5700%		777	119,566
June	Year 2014	(119,566)	0.5700%		682	102,775
July	Year 2014	(102,775)	0.5700%		586	85,888
August	Year 2014	(85,888)	0.5700%		490	68,905
September	Year 2014	(68,905)	0.5700%		393	51,826
October	Year 2014	(51,826)	0.5700%		295	34,649
November	Year 2014	(34,649)	0.5700%		197	17,374
December	Year 2014	(17,374)	0.5700%		99	(0)
					7,566	
Total Amount of True-Up Adjustment for 2009 ATRR					\$	209,670
Less Over (Under) Recovery					\$	(150,000)
Total Interest					\$	59,670

<b>Calculation of Interest for 2010 True-Up Period</b>						
An over or under collection will be recovered prorata over 2010, held for 2011, 2012, 2013 and returned prorata over 2014						
					<b>Monthly</b>	
January	Year 2010	8,333	0.5400%	12.00	(540)	(8,873)
February	Year 2010	8,333	0.5400%	11.00	(495)	(8,828)
March	Year 2010	8,333	0.5400%	10.00	(450)	(8,783)
April	Year 2010	8,333	0.5400%	9.00	(405)	(8,738)
May	Year 2010	8,333	0.5400%	8.00	(360)	(8,693)
June	Year 2010	8,333	0.5400%	7.00	(315)	(8,648)
July	Year 2010	8,333	0.5400%	6.00	(270)	(8,603)
August	Year 2010	8,333	0.5400%	5.00	(225)	(8,558)
September	Year 2010	8,333	0.5400%	4.00	(180)	(8,513)
October	Year 2010	8,333	0.5400%	3.00	(135)	(8,468)
November	Year 2010	8,333	0.5400%	2.00	(90)	(8,423)
December	Year 2010	8,333	0.5400%	1.00	(45)	(8,378)
					(3,510)	<b>(103,510)</b>
					<b>Annual</b>	
January through December	Year 2011	(103,510)	0.5800%	12.00	(7,204)	<b>(110,714)</b>
January through December	Year 2012	(110,714)	0.5700%	12.00	(7,573)	<b>(118,287)</b>
January through December	Year 2013	(118,287)	0.5700%	12.00	(8,091)	<b>(126,378)</b>
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						
					<b>Monthly</b>	
January	Year 2014	<b>126,378</b>	0.5700%		(720)	(116,173)
February	Year 2014	116,173	0.5700%		(662)	(105,909)
March	Year 2014	105,909	0.5700%		(604)	(95,587)
April	Year 2014	95,587	0.5700%		(545)	(85,206)
May	Year 2014	85,206	0.5700%		(486)	(74,766)
June	Year 2014	74,766	0.5700%		(426)	(64,266)
July	Year 2014	64,266	0.5700%		(366)	(53,707)
August	Year 2014	53,707	0.5700%		(306)	(43,087)
September	Year 2014	43,087	0.5700%		(246)	(32,407)
October	Year 2014	32,407	0.5700%		(185)	(21,666)
November	Year 2014	21,666	0.5700%		(123)	(10,864)
December	Year 2014	10,864	0.5700%		(62)	0
					(4,731)	
Total Amount of True-Up Adjustment for 2010 ATRR					\$	(131,109)
Less Over (Under) Recovery					\$	100,000
Total Interest					\$	(31,109)

**Potomac-Appalachian Transmission Highline, LLC**  
**Attachment 9 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan**

**Applicable to both PATH West Virginia Transmission Company, LLC & PATH Allegheny Transmission Company, LLC**

<b>Calculation of Interest for 2011 True-Up Period</b>						
<b>An over or under collection will be recovered prorata over 2011, held for 2012, 2013 and returned prorata over 2014</b>						
					<b>Monthly</b>	
January	Year 2011	25,000	0.5800%	12.00	(1,740)	(26,740)
February	Year 2011	25,000	0.5800%	11.00	(1,595)	(26,595)
March	Year 2011	25,000	0.5800%	10.00	(1,450)	(26,450)
April	Year 2011	25,000	0.5800%	9.00	(1,305)	(26,305)
May	Year 2011	25,000	0.5800%	8.00	(1,160)	(26,160)
June	Year 2011	25,000	0.5800%	7.00	(1,015)	(26,015)
July	Year 2011	25,000	0.5800%	6.00	(870)	(25,870)
August	Year 2011	25,000	0.5800%	5.00	(725)	(25,725)
September	Year 2011	25,000	0.5800%	4.00	(580)	(25,580)
October	Year 2011	25,000	0.5800%	3.00	(435)	(25,435)
November	Year 2011	25,000	0.5800%	2.00	(290)	(25,290)
December	Year 2011	25,000	0.5800%	1.00	(145)	(25,145)
					<u>(11,310)</u>	<b>(311,310)</b>
					<b>Annual</b>	
January through December	Year 2012	(311,310)	0.5700%	12.00	(21,294)	<b>(332,604)</b>
January through December	Year 2013	(332,604)	0.5700%	12.00	(22,750)	<b>(355,354)</b>
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						
					<b>Monthly</b>	
January	Year 2014	<b>355,354</b>	0.5700%		(2,026)	(326,658)
February	Year 2014	326,658	0.5700%		(1,862)	(297,798)
March	Year 2014	297,798	0.5700%		(1,697)	(268,774)
April	Year 2014	268,774	0.5700%		(1,532)	(239,585)
May	Year 2014	239,585	0.5700%		(1,366)	(210,229)
June	Year 2014	210,229	0.5700%		(1,198)	(180,706)
July	Year 2014	180,706	0.5700%		(1,030)	(151,015)
August	Year 2014	151,015	0.5700%		(861)	(121,154)
September	Year 2014	121,154	0.5700%		(691)	(91,123)
October	Year 2014	91,123	0.5700%		(519)	(60,921)
November	Year 2014	60,921	0.5700%		(347)	(30,547)
December	Year 2014	30,547	0.5700%		(174)	0
					<u>(13,303)</u>	0
Total Amount of True-Up Adjustment for 2011 ATRR					\$	(368,657)
Less Over (Under) Recovery					\$	300,000
Total Interest					\$	(68,657)

<b>Calculation of Interest for 2012 True-Up Period</b>						
<b>An over or under collection will be recovered prorata over 2012, held for 2013 and returned prorata over 2014</b>						
					<b>Monthly</b>	
January	Year 2012	8,333	0.5700%	12.00	(570)	(8,903)
February	Year 2012	8,333	0.5700%	11.00	(523)	(8,856)
March	Year 2012	8,333	0.5700%	10.00	(475)	(8,808)
April	Year 2012	8,333	0.5700%	9.00	(428)	(8,761)
May	Year 2012	8,333	0.5700%	8.00	(380)	(8,713)
June	Year 2012	8,333	0.5700%	7.00	(333)	(8,666)
July	Year 2012	8,333	0.5700%	6.00	(285)	(8,618)
August	Year 2012	8,333	0.5700%	5.00	(238)	(8,571)
September	Year 2012	8,333	0.5700%	4.00	(190)	(8,523)
October	Year 2012	8,333	0.5700%	3.00	(143)	(8,476)
November	Year 2012	8,333	0.5700%	2.00	(95)	(8,428)
December	Year 2012	8,333	0.5700%	1.00	(48)	(8,381)
					<u>(3,705)</u>	<b>(103,705)</b>
					<b>Annual</b>	
January through December	Year 2013	(103,705)	0.5700%	12.00	(7,093)	<b>(110,798)</b>
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						
					<b>Monthly</b>	
January	Year 2014	<b>110,798</b>	0.5700%		(632)	(101,851)
February	Year 2014	101,851	0.5700%		(581)	(92,853)
March	Year 2014	92,853	0.5700%		(529)	(83,803)
April	Year 2014	83,803	0.5700%		(478)	(74,702)
May	Year 2014	74,702	0.5700%		(426)	(65,549)
June	Year 2014	65,549	0.5700%		(374)	(56,344)
July	Year 2014	56,344	0.5700%		(321)	(47,086)
August	Year 2014	47,086	0.5700%		(268)	(37,776)
September	Year 2014	37,776	0.5700%		(215)	(28,412)
October	Year 2014	28,412	0.5700%		(162)	(18,995)
November	Year 2014	18,995	0.5700%		(108)	(9,525)
December	Year 2014	9,525	0.5700%		(54)	0
					<u>(4,148)</u>	0
Total Amount of True-Up Adjustment for 2012 ATRR					\$	(114,946)
Less Over (Under) Recovery					\$	100,000
Total Interest					\$	(14,946)

Potomac-Appalachian Transmission Highline, LLC  
Attachment 10 - Depreciation Accrual Rates

Applicable to PATH West Virginia Transmission Company, LLC

TRANSMISSION PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
350.2	Land & Land Rights - Easements	1.43	-
352	Structures & Improvements	1.82	-
353	Station Equipment	2.43	-
	Other	4.09	-
	SVC Dynamic Control Equipment		-
354	Towers & Fixtures	1.26	-
355	Poles & Fixtures	3.11	-
356	Overhead Conductors & Devices	1.13	-
Total Transmission Plant Depreciation			-
Total Transmission Depreciation Expense (must tie to p336.7.b & c)			-
GENERAL PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
390	Structures & Improvements	2.00	-
391	Office Furniture & Equipment	5.00	-
	Information Systems	10.00	-
	Data Handling	10.00	-
392	Transportation Equipment		-
	Other	5.33	-
	Autos	11.43	-
	Light Trucks	6.96	-
	Medium Trucks	6.96	-
	Trailers	4.44	-
	ATV	5.33	-
393	Stores Equipment	5.00	-
394	Tools, Shop & Garage Equipment	5.00	-
395	Laboratory Equipment	5.00	-
396	Power Operated Equipment	4.17	-
397	Communication Equipment	6.67	-
398	Miscellaneous Equipment	6.67	-
Total General Plant			-
Total General Plant Depreciation Expense (must tie to p336.10.b & c)			-
INTANGIBLE PLANT		Accrual Rate (Annual) Percent	Annual Depreciation Expense
303	Miscellaneous Intangible Plant	20.00	-
Total Intangible Plant			-
Total Intangible Plant Amortization (must tie to p336.1 d & e)			-

These depreciation rates will not change absent the appropriate filing at FERC.

**Potomac-Appalachian Transmission Highline, LLC**  
**Attachment 10 - Depreciation Accrual Rates**  
**Applicable to PATH Allegheny Transmission Company, LLC**

<b>TRANSMISSION PLANT</b>		<b>Accrual Rate (Annual) Percent</b>	<b>Annual Depreciation Expense</b>
<b>350.2</b>	Land & Land Rights - Easements	1.43	-
<b>352</b>	Structures & Improvements	1.82	-
<b>353</b>	Station Equipment	2.43	-
	Other	4.09	-
	SVC Dynamic Control Equipment		-
<b>354</b>	Towers & Fixtures	1.26	-
<b>355</b>	Poles & Fixtures	3.11	-
<b>356</b>	Overhead Conductors & Devices	1.13	-
Total Transmission Plant Depreciation			-
Total Transmission Depreciation Expense (must tie to p336.7.b & c)			-
<b>GENERAL PLANT</b>		<b>Accrual Rate (Annual) Percent</b>	<b>Annual Depreciation Expense</b>
<b>390</b>	Structures & Improvements	2.00	-
<b>391</b>	Office Furniture & Equipment	5.00	-
	Information Systems	10.00	-
	Data Handling	10.00	-
<b>392</b>	Transportation Equipment		-
	Other	5.33	-
	Autos	11.43	-
	Light Trucks	6.96	-
	Medium Trucks	6.96	-
	Trailers	4.44	-
	ATV	5.33	-
<b>393</b>	Stores Equipment	5.00	-
<b>394</b>	Tools, Shop & Garage Equipment	5.00	-
<b>395</b>	Laboratory Equipment	5.00	-
<b>396</b>	Power Operated Equipment	4.17	-
<b>397</b>	Communication Equipment	6.67	-
<b>398</b>	Miscellaneous Equipment	6.67	-
Total General Plant			-
Total General Plant Depreciation Expense (must tie to p336.10.b.c.d&e)			-
<b>INTANGIBLE PLANT</b>		<b>Accrual Rate (Annual) Percent</b>	<b>Annual Depreciation Expense</b>
<b>303</b>	Miscellaneous Intangible Plant	20.00	-
Total Intangible Plant			-
Total Intangible Plant Amortization (must tie to p336.1 d & e)			-

These depreciation rates will not change absent the appropriate filing at FERC.