

June 1, 2023

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

**Re: Mid-Atlantic Interstate Transmission, LLC  
Docket No. ER23-\_\_\_\_-000  
2023 PTRR Informational Filing**

Dear Secretary Bose:

Pursuant to section VI of the Mid-Atlantic Interstate Transmission, LLC (“MAIT”) Formula Rate Implementation Protocols (Annual True-Up, Information Exchange, and Challenge Procedures)<sup>1</sup> (“Protocols”), MAIT submits this informational filing of its Projected Transmission Revenue Requirement (“PTRR”) for Rate Year 2023 (“2023 PTRR”).<sup>2</sup>

**I. Background**

On October 5 (as revised on November 2), 2022, MAIT submitted its 2023 PTRR to PJM Interconnection, L.L.C. (“PJM”) for posting.<sup>3</sup> MAIT held an open meeting regarding the 2023 PTRR with interested parties on November 21, 2022. Subsequent to the open meeting, MAIT and interested parties engaged in discovery following the information exchange provisions of section III of the Protocols.

Under section VI of the Protocols, on June 1 of each Rate Year, MAIT is required to submit to the Commission in a new docket an informational filing of its PTRR for that

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<sup>1</sup> PJM Interconnection, L.L.C. Open Access Transmission Tariff, Attachment H-28B.

<sup>2</sup> Coincident with this filing, as required under section II(B) of the Protocols, MAIT is providing its Annual Update for Rate Year 2021 to PJM for posting on the PJM website.

<sup>3</sup> MAIT explained that it provided the revised 2023 PTRR on November 2 pursuant to the implementation of recommendations set forth in a Commission audit report issued in Docket No. FA19-1-000. See <https://www.pjm.com/-/media/markets-ops/trans-service/jan-to-dec/2023/ma/ma-revised-2023-prr-cover-letter.ashx>.

Honorable Kimberly D. Bose  
June 1, 2023  
Page 2

Rate Year (“Informational Filing”). The Informational Filing must include MAIT’s Actual Transmission Revenue Requirement (“ATRR”) and True-up (defined below) reflected in the PTRR for that Rate Year. The Informational Filing also must include information sufficient to determine:

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

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

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

## **II. Description of Filing**

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

### *A. ATRR and True-up reflected in the 2023 PTRR*

Under the Protocols, the ATRR is defined as:

the actual net transmission revenue requirement calculated and posted on the PJM website no later than June 1 of each year subsequent to calendar year 2017 for the immediately preceding calendar year in accordance with

MAIT's Formula Rate and based upon MAIT's actual costs and expenditures.

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

The ATRR for Rate Year 2021 and True-up for Rate Year 2021, both posted on June 1, 2022, are provided as Attachment A to this Informational Filing. The True-up for Rate Year 2021 was included as a component of the 2023 PTRR.

*B. 2023 PTRR*

The 2023 PTRR, as posted on October 5 (and revised on November 2), 2022, included sufficient information to determine: (i) that input data under the Formula Rate are properly recorded in any underlying workpapers; (ii) that MAIT has properly applied the Formula Rate and the Protocols; (iii) the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review; (iv) the extent of Accounting Changes that affect Formula Rate inputs; and (iv) the reasonableness and prudence of actual or projected costs.

The 2023 PTRR, as posted, is provided as Attachment B to this Informational Filing.

*C. Corrections or Adjustments*

There have not been any corrections or adjustments made to the 2023 PTRR since the October 5 (revised November 2), 2022 posting.

*D. Ongoing Disputes*

There are currently pending preliminary challenges concerning the 2021 ATRR. There are no ongoing disputes concerning the 2023 PTRR.

*E. Affiliate Cost Allocation*

Under the Protocols, "Rate Year" is defined as "the twelve consecutive month period that begins on January 1 and continues through December 31." For this provision of the Protocols, MAIT is utilizing the most recent complete calendar year as the "Rate Year" – *i.e.*, 2022.

A detailed description of the methodologies used to allocate and directly assign costs between MAIT and its affiliates for service category or function may be found in

Honorable Kimberly D. Bose  
June 1, 2023  
Page 4

the cost allocation methodologies set forth in the Service Agreement entered into between FirstEnergy Service Company and each of the associate companies listed therein. There were no changes to the methodologies in the Rate Year. A copy of the Service Agreement is provided as Attachment C to this Informational Filing.

The magnitude of such costs that have been allocated or directly assigned between MAIT and each affiliate by service category or function may be found on page 429 of MAIT's most recent FERC Form No. 1 (filed on March 24, 2023). The relevant pages are provided as Attachment D to this Informational Filing.

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

*F. Informational Purposes Only*

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

Honorable Kimberly D. Bose  
June 1, 2023  
Page 5

### **III. Communications**

Communications with respect to the Information Filing should be directed to the following individuals whose names should be entered on the official service list for this docket.<sup>4</sup>

P. Nikhil Rao  
Senior Corporate Counsel  
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### **IV. Notice and Service**

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

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

### **V. Conclusion**

Please contact the undersigned with any questions regarding this matter.

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<sup>4</sup> MAIT requests waiver of 18 C.F.R. § 385.203(b)(3) to the extent necessary to include more than two names on the official service list.

<sup>5</sup> This notice is subject to the protection of any confidential information contained in the Informational Filing, as needed, under non-disclosure agreements that are based on the Commission's Model Protective Order.

Honorable Kimberly D. Bose  
June 1, 2023  
Page 6

Respectfully submitted,

P. Nikhil Rao	<u>/s/ Bradley R. Miliauskas</u>
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FirstEnergy Service Company	Bradley R. Miliauskas
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	Washington, DC 20005
	(202) 973-4200

*Attorneys for*  
*Mid-Atlantic Interstate Transmission, LLC*

**Attachment A**  
**ATRR and True-up**  
**For Rate Year 2021**

**June 1, 2023**

June 1, 2022

**Re: Mid-Atlantic Interstate Transmission, LLC  
PJM Open Access Transmission Tariff, Attachment H-28  
Annual Update for Rate Year 2021**

Pursuant to sections II.A. and II.B. of the Formula Rate Implementation Protocols (“Protocols”) set forth in Attachment H-28B of the PJM Interconnection, L.L.C. (“PJM”) Open Access Transmission Tariff (“OATT”),<sup>1</sup> Mid-Atlantic Interstate Transmission, LLC (“MAIT”) is submitting its Annual Update for Rate Year 2021 to PJM for posting.

The Annual Update includes MAIT’s Actual Transmission Revenue Requirement for Rate Year 2021 (“ATRR”) and the True-up for Rate Year 2021. The ATRR was developed pursuant to the MAIT formula rate as set forth in Attachment H-28 of the PJM OATT. Pursuant to the Definitions section of the Protocols, the True-up with interest will be included as a component of MAIT’s Projected Transmission Revenue Requirement for Rate Year 2023.

MAIT has asked PJM to post a copy of the Annual Update to the formula rates section of its internet site, located at:

<http://www.pjm.com/markets-and-operations/billing-settlements-and-credit/formula-rates.aspx>

A copy of the Annual Update is attached. Within two (2) business days of posting, notice of the posting will be provided via an email exploder list.

Pursuant to section II.H of the Protocols, MAIT shall hold an open meeting among Interested Parties (“Annual Update Meeting”) no earlier than ten (10) business days following the Publication Date (as defined in the Protocols) and no later than June 25. No fewer than seven (7) days prior to such Annual Update Meeting, MAIT shall provide notice on PJM’s website of the time, date, and webcast registration information of the Annual Update Meeting. The Annual Update Meeting shall: (i) permit MAIT to explain and clarify its ATRR and True-up; and (ii) provide Interested Parties an opportunity to seek information and clarifications from MAIT about the ATRR and True-up.

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<sup>1</sup> PJM FERC Electric Tariff, Sixth Revised Volume No. 1.



Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 283,835,038
	REVENUE CREDITS (Note T)		Total	Allocator	
2	Account No. 451	(page 4, line 29)	130,758	TP 1.00000	130,758
3	Account No. 454	(page 4, line 30)	3,761,086	TP 1.00000	3,761,086
4	Account No. 456	(page 4, line 31)	3,437,538	TP 1.00000	3,437,538
5	Revenues from Grandfathered Interzonal Transactions		-	TP 1.00000	-
6	Revenues from service provided by the ISO at a discount		-	TP 1.00000	-
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	29,838,585	TP 1.00000	29,838,585
8	TOTAL REVENUE CREDITS (sum lines 2-7)		37,167,967		37,167,967
9	True-up Adjustment with Interest				-
10	NET REVENUE REQUIREMENT (Line 1 - Line 8 + Line 9)				\$ 246,667,071
	DIVISOR				Total
11	1 Coincident Peak (CP) (MW)			(Note A)	5,887.6
12	Average 12 CPs (MW)			(Note CC)	4,902.1
13	Annual Rate (\$/MW/Yr) (line 10 / line 11)		Total 41,896.03		
			Peak Rate		Off-Peak Rate
14	Point-to-Point Rate (\$/MW/Year) (line 10 / line 12)		Total 50,318.65		Total 50,318.65
15	Point-to-Point Rate (\$/MW/Month) (line 14/12)		4,193.22		4,193.22
16	Point-to-Point Rate (\$/MW/Week) (line 14/52)		967.67		967.67
17	Point-to-Point Rate (\$/MW/Day) (line 16/5; line 16/7)		193.53		138.24
18	Point-to-Point Rate (\$/MWh) (line 14/4,160; line 14/8,760)		12.10		5.74

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>RATE BASE:</b>					
<b>GROSS PLANT IN SERVICE</b>					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	-
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes U & X)	2,172,855,687	TP 1.00000	2,172,855,687
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes U & X)	-	NA	-
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes U & X)	121,322,345	W/S 1.00000	121,322,345
5	Common	Attachment 3, Line 14, Col. 6 (Notes U & X)	-	CE 1.00000	-
6	<b>TOTAL GROSS PLANT</b> (sum lines 1-5)		<b>2,294,178,032</b>	<b>GP= 100.0000%</b>	<b>2,294,178,032</b>
<b>ACCUMULATED DEPRECIATION</b>					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	-
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes U & X)	331,923,869	TP 1.00000	331,923,869
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes U & X)	-	NA	-
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes U & X)	21,069,271	W/S 1.00000	21,069,271
11	Common	Attachment 4, Line 14, Col. 6 (Notes U & X)	-	CE 1.00000	-
12	<b>TOTAL ACCUM. DEPRECIATION</b> (sum lines 7-11)		<b>352,993,140</b>		<b>352,993,140</b>
<b>NET PLANT IN SERVICE</b>					
13	Production	(line 1 - line 7)	-		-
14	Transmission	(line 2 - line 8)	1,840,931,818		1,840,931,818
15	Distribution	(line 3 - line 9)	-		-
16	General & Intangible	(line 4 - line 10)	100,253,074		100,253,074
17	Common	(line 5 - line 11)	-		-
18	<b>TOTAL NET PLANT</b> (sum lines 13-17)		<b>1,941,184,892</b>	<b>NP= 100.0000%</b>	<b>1,941,184,892</b>
<b>ADJUSTMENTS TO RATE BASE</b>					
19	Account No. 281 (enter negative)	Attachment 5, Line 3, Col. 1 (Notes F & Y & DD)	-	NA	-
20	Account No. 282 (enter negative)	Attachment 5, Line 3, Col. 2 (Notes F & Y & DD)	(358,025,296)	NP 1.00000	(358,025,296)
21	Account No. 283 (enter negative)	Attachment 5, Line 3, Col. 3 (Notes F & Y & DD)	(24,418,056)	NP 1.00000	(24,418,056)
22	Account No. 190	Attachment 5, Line 3, Col. 4 (Notes F & Y & DD)	34,907,519	NP 1.00000	34,907,519
23	Account No. 255 (enter negative)	Attachment 5, Line 3, Col. 5 (Notes F & Y & DD)	-	NP 1.00000	-
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 9, Col. G (Note Y)	(12,500)	DA 1.00000	(12,500)
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 10, Col. G (Note Y)	-	DA 1.00000	-
26	CWIP	216.b (Notes X & Z)	-	DA 1.00000	-
27	Unamortized Regulatory Asset	Attachment 16a, 16b, 16c, line 15, Col. 7 (Notes X)	2,090,365	DA 1.00000	2,090,365
28	Unamortized Abandoned Plant	Attachment 17, Line 15, Col. 7 (Notes X & BB)	-	DA 1.00000	-
29	<b>TOTAL ADJUSTMENTS</b> (sum lines 19-28)		<b>(345,457,968)</b>		<b>(345,457,968)</b>
30	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y)	-	TP 1.00000	-
31	<b>WORKING CAPITAL</b> (Note H)				
32	CWC	1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12)	8,413,448		8,211,323
33	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 2, Col. D) (Note Y)	-	TE 0.97741	-
34	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y)	471,371	GP 1.00000	471,371
35	<b>TOTAL WORKING CAPITAL</b> (sum lines 32 - 34)		<b>8,884,819</b>		<b>8,682,694</b>
36	<b>RATE BASE</b> (sum lines 18, 29, 30, & 35)		<b>1,604,611,744</b>		<b>1,604,409,618</b>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)	(4)	(5)
	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
<b>O&amp;M</b>					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	71,573,135	TE 0.97741	69,956,133
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		13,302	DA 1.00000	13,302
3	Less Account 565	321.96.b		DA 1.00000	-
4	Less Account 566	321.97.b	9,514,102	DA 1.00000	9,514,102
5	A&G	323.197.b (Attachment 20, page 2, line 197)	(3,769,631)	W/S 1.00000	(3,769,631)
6	Less FERC Annual Fees			W/S 1.00000	-
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		-	W/S 1.00000	-
8	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE 0.97741	-
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	2,168,350	DA 1.00000	2,168,350
10	Common	356.1		CE 1.00000	-
11	Account 407.3 Amortization of Regulatory Assets Attachment 16a, 16b, 16c, Line 15, Col. 5		597,247	DA 1.00000	597,247
12	Account 566 Amortization of Regulatory Assets	321.97.b (notes)	-	DA 1.00000	-
13	Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset) 321.97.b - line 12		9,514,102	DA 1.00000	9,514,102
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		9,514,102		9,514,102
15	TOTAL O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		70,555,799		68,938,797
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
16	Transmission	336.7.b (Note U)	46,458,854	TP 1.00000	46,458,854
17	General & Intangible	336.1.f & 336.10.f (Note U)	7,005,848	W/S 1.00000	7,005,848
18	Common	336.11.b (Note U)	-	CE 1.00000	-
19	Amortization of Abandoned Plant	Attachment 17, Line 15, Col. 5 (Note BB)	-	DA 1.00000	-
20	TOTAL DEPRECIATION (sum lines 16-19)		53,464,702		53,464,702
<b>TAXES OTHER THAN INCOME TAXES (Note J)</b>					
<b>LABOR RELATED</b>					
21	Payroll	263.4 (Attachment 7, line 1z)	552,125	W/S 1.00000	552,125
22	Highway and vehicle	263.4 (Attachment 7, line 2z)	-	W/S 1.00000	-
<b>PLANT RELATED</b>					
23	Property	263.4 (Attachment 7, line 3z)	125,574	GP 1.00000	125,574
24	Gross Receipts	263.4 (Attachment 7, line 4z)	-	NA	-
25	Other	263.4 (Attachment 7, line 5z)	-	GP 1.00000	-
26	Payments in lieu of taxes	Attachment 7, line 6z	-	GP 1.00000	-
27	TOTAL OTHER TAXES (sum lines 21 - 27)		677,699		677,699
<b>INCOME TAXES (Note K)</b>					
29	$T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =$		28.89%		
30	$CIT = (T - 1) * (1 - WCLTD/R) =$		32.11%		
where WCLTD=(page 4, line 22) and R=(page 4, line 25) and FIT, SIT & p are as given in footnote K.					
31	$1 / (1 - T) =$ (from line 29)		1.4063		
32	Amortized Investment Tax Credit (266.8.f) (enter negative)		(99,685)		
33	Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y]		422,110		
34	(Excess) Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(1,123,581)		
35	Income Tax Calculation = line 30 * line 40		39,347,617	NA	39,342,660
36	ITC adjustment (line 31 * line 32)		(140,188)	NP 1.00000	(140,188)
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		593,619	DA 1.00000	593,619
38	(Excess) Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(1,580,107)	DA 1.00000	(1,580,107)
39	Total Income Taxes	sum lines 35 through 38	38,220,940		38,215,983
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	122,553,293.28	NA	122,537,856
<b>GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)</b>					
41		(sum lines 15, 20, 28, 39, 40)	285,472,434		283,835,038
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	285,472,434		283,835,038

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
<b>SUPPORTING CALCULATIONS AND NOTES</b>						
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>						
1	Total transmission plant (page 2, line 2, column 3)					2,172,855,687
2	Less transmission plant excluded from ISO rates (Note M)					
3	Less transmission plant included in OATT Ancillary Services (Note N)					
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					2,172,855,687
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000
<b>TRANSMISSION EXPENSES</b>						
6	Total transmission expenses (page 3, line 1, column 3)					71,573,135
7	Less transmission expenses included in OATT Ancillary Services (Note L)					1,617,002
8	Included transmission expenses (line 6 less line 7)					69,956,133
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.97741
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	1.00000
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.97741
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>						
	Form 1 Reference	\$		TP	Allocation	
12	Production 354.20.b			0.00	-	
13	Transmission 354.21.b			1.00	-	
14	Distribution 354.23.b			0.00	-	W&S Allocator
15	Other 354.24,25,26.b			0.00	-	(\$ / Allocation)
16	Total (sum lines 12-15)				-	1.00000 = WS
<b>COMMON PLANT ALLOCATOR (CE) (Note O)</b>						
		\$			% Electric	W&S Allocator
17	Electric 200.3.c	2,228,790,028.00			(line 17 / line 20)	(line 16)
18	Gas 201.3.d	-			1.00000 +	1.00000 =
19	Water 201.3.e	-				
20	Total (sum lines 17 - 19)	2,228,790,028.00				CE 1.00000
<b>RETURN (R)</b>						
						\$
21	Preferred Dividends (118.29c) (positive number)					-
<b>REVENUE CREDITS</b>						
ACCOUNT 447 (SALES FOR RESALE)						
26	a. Bundled Non-RQ Sales for Resale (311.x.h)					-
27	b. Bundled Sales for Resale included in Divisor on page 1					-
28	Total of (a)-(b)					-
29	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)		(300.17.b) (Attachment 21, line 1z)			130,758
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)		(300.19.b) (Attachment 21, line 2z)			3,761,086
31	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)		(330.x.n) (Attachment 21, line 3z)			3,437,538
<b>WCLTD</b>						
		\$	(Note C)	Cost	Weighted	
22	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 7) (Note X)	800,659,728	41%	0.0387	0.0160 =WCLTD	
23	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note X)	-	0%	0.0000	0.0000	
24	Common Stock (Attachment 8, Line 14, Col. 6) (Note X)	1,133,000,800	59%	0.1030	0.0604	
25	Total (sum lines 22-24)	1,933,660,528			0.0764 =R	

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

Mid-Atlantic Interstate Transmission, LLC

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

Note

Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
- B Prepayments shall exclude prepayments of income taxes.
- C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P.51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction.
- E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.
- F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 7 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 8 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FTT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 31).
 

Inputs Required:	FTT =	21.00%
	SIT =	9.99% (State Income Tax Rate or Composite SIT)
	p =	(percent of federal income tax deductible for state purposes)
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA, and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts
- P Debt cost rate will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8% base ROE plus 50 basis point adder for RTO participation).
- Q Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on line 7 is supported by its own reference.
- U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- V On Page 4, Line 31, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Met-Ed's and Penelec's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13 month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Includes only CWIP authorized by the Commission for inclusion in rate base.
- AA Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
- BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
- DD Includes transmission-related balance only.

**Schedule 1A Rate Calculation**

1	\$	1,617,002	Attachment H-28A, Page 4, Line 7
2		109,129	Revenue Credits for Sched 1A - Note A
3	\$	1,507,873	Net Schedule 1A Expenses (Line 1 - Line 2)
4		32,982,918	Annual MWh in Met-Ed and Penelec Zones - Note B
5	\$	0.0457	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

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

Incentive ROE Calculation

Return Calculation		Source Reference	
1	Rate Base	Attachment H-28A, page 2, Line 36, Col. 5	1,604,409,618
2	Preferred Dividends	enter positive	Attachment H-28A, page 4, Line 21, Col. 6
	Common Stock		
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,356,592,770
4	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	0
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	223,591,970
7	Common Stock	Attachment 8, Line 14, Col. 6	1,133,000,800
	Capitalization		
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	800,659,728
9	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 3	0
10	Common Stock	Attachment H-28A, page 4, Line 24, Col. 3	1,133,000,800
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	1,933,660,528
12	Debt %	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 4
13	Preferred %	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 4
14	Common %	Common Stock	Attachment H-28A, page 4, Line 24, Col. 4
15	Debt Cost	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 5
16	Preferred Cost	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 5
17	Common Cost	Common Stock	10.30% 0.1030
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 12 * Line 15)
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)
21	Rate of Return on Rate Base ( ROR )		(Sum Lines 18 to 20)
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)

Income Taxes			
<b>Income Tax Rates</b>			
23	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	Attachment H-28A, page 3, Line 29, Col. 3	28.89%
24	$CIT = (T/1-T) * (1-(WCLTD/R))$	Calculated	32.11%
25	$1 / (1 - T) =$ (from line 23)	Attachment H-28A, page 3, Line 31, Col.3	1.4063
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-28A, page 3, Line 32, Col. 3	(99,685.00)
27	Tax Effect of Permanent Differences and AFUDC Equity (Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 33, Col. 3	422,110.00
28	Income Tax Calculation	Attachment H-28A, page 3, Line 34, Col. 3	(1,123,581.22)
29	ITC adjustment	(line 22 * line 24)	39,342,660.25
30	Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment	(line 25 * line 26)	(140,188.36)
31	Total Income Taxes	Attachment H-28A, page 3, Line 37, Col. 3	593,618.99
32		Attachment H-28A, page 3, Line 38, Col. 3	(1,580,107.44)
33		Sum lines 29 to 32	38,215,983.44

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	160,753,839.27
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	122,537,855.83
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	38,215,983.44
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	160,753,839.27
38	Return and Income taxes with increase in ROE	Line 34	160,753,839.27
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	1,604,409,618.42
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-

Notes:

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

Gross Plant Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Production	Transmission	Distribution	Intangible	General	Common	Total	
1	December	2020	-	2,061,813,031	-	36,363,632	74,758,220	-	2,172,934,883
2	January	2021	-	2,095,454,218	-	31,389,256	79,747,582	-	2,206,591,056
3	February	2021	-	2,113,096,460	-	31,658,350	80,169,051	-	2,224,923,861
4	March	2021	-	2,119,204,543	-	31,272,060	81,066,406	-	2,231,543,009
5	April	2021	-	2,128,604,903	-	31,283,328	82,232,107	-	2,242,120,338
6	May	2021	-	2,168,792,626	-	31,332,703	91,112,382	-	2,291,237,711
7	June	2021	-	2,185,493,076	-	31,640,051	91,322,757	-	2,308,455,884
8	July	2021	-	2,184,843,137	-	31,651,815	91,984,262	-	2,308,479,214
9	August	2021	-	2,185,296,948	-	31,660,801	96,046,509	-	2,313,004,258
10	September	2021	-	2,209,511,714	-	31,002,049	97,307,928	-	2,337,821,691
11	October	2021	-	2,222,932,590	-	31,018,361	97,914,067	-	2,351,865,018
12	November	2021	-	2,249,926,659	-	31,042,984	97,837,579	-	2,378,807,222
13	December	2021	-	2,322,154,037	-	32,490,274	101,885,963	-	2,456,530,274
14	13-month Average	[A] [C]	-	2,172,855,687.45	-	31,831,205.08	89,491,139.79	-	2,294,178,032.32
			Production	Transmission	Distribution	Intangible	General	Common	Total
		[B]	205.46.g	207.58.g	207.75.g	205.5.g	207.99.g	356.1	
15	December	2020	-	2,061,824,685	-	36,363,632	74,758,220	-	2,172,946,538
16	January	2021	-	2,095,465,872	-	31,389,256	79,747,582	-	2,206,602,711
17	February	2021	-	2,113,108,114	-	31,658,350	80,169,051	-	2,224,935,516
18	March	2021	-	2,119,216,197	-	31,272,060	81,066,406	-	2,231,554,664
19	April	2021	-	2,128,616,557	-	31,283,328	82,232,107	-	2,242,131,993
20	May	2021	-	2,168,804,280	-	31,332,703	91,112,382	-	2,291,249,366
21	June	2021	-	2,185,504,730	-	31,640,051	91,322,757	-	2,308,467,539
22	July	2021	-	2,184,854,791	-	31,651,815	91,984,262	-	2,308,490,869
23	August	2021	-	2,185,308,602	-	31,660,801	96,046,509	-	2,313,015,913
24	September	2021	-	2,209,523,368	-	31,002,049	97,307,928	-	2,337,833,346
25	October	2021	-	2,222,944,244	-	31,018,361	97,914,067	-	2,351,876,673
26	November	2021	-	2,249,938,313	-	31,042,984	97,837,579	-	2,378,818,877
27	December	2021	-	2,322,165,691	-	32,490,274	101,885,963	-	2,456,541,929
28	13-month Average		-	2,172,867,341.91	-	31,831,205.08	89,491,139.79	-	2,294,189,686.78

Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common
		[B]	205.44.g	207.57.g	207.74.g	company records	207.98.g	company records
29	December	2020	-	11,654	-	-	-	-
30	January	2021	-	11,654	-	-	-	-
31	February	2021	-	11,654	-	-	-	-
32	March	2021	-	11,654	-	-	-	-
33	April	2021	-	11,654	-	-	-	-
34	May	2021	-	11,654	-	-	-	-
35	June	2021	-	11,654	-	-	-	-
36	July	2021	-	11,654	-	-	-	-
37	August	2021	-	11,654	-	-	-	-
38	September	2021	-	11,654	-	-	-	-
39	October	2021	-	11,654	-	-	-	-
40	November	2021	-	11,654	-	-	-	-
41	December	2021	-	11,654	-	-	-	-
42	13-month Average		-	11,654.46	-	-	-	-

Notes:

- [A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Met-Ed retained 34.5kV lines



Accumulated Depreciation Calculation

			[1]	[2]	[3]	[4]	[5]	[6]	[7]
			Production	Transmission	Distribution	Intangible	General	Common	Total
1	December	2020	-	332,209,394	-	6,758,945	10,900,009	-	349,868,348
2	January	2021	-	336,384,381	-	7,132,645	11,077,950	-	354,594,976
3	February	2021	-	336,575,493	-	7,508,041	11,256,945	-	355,340,479
4	March	2021	-	333,001,029	-	7,882,737	11,437,508	-	352,321,274
5	April	2021	-	330,720,866	-	8,255,202	11,619,907	-	350,595,975
6	May	2021	-	331,384,142	-	8,628,028	11,821,479	-	351,833,650
7	June	2021	-	330,900,036	-	9,002,979	12,041,324	-	351,944,339
8	July	2021	-	327,959,949	-	9,379,829	12,208,975	-	349,548,753
9	August	2021	-	328,641,076	-	9,756,803	12,433,572	-	350,831,451
10	September	2021	-	329,633,722	-	10,129,908	12,663,555	-	352,427,185
11	October	2021	-	329,770,316	-	10,499,188	12,895,637	-	353,165,142
12	November	2021	-	331,927,976	-	10,868,711	13,128,535	-	355,925,222
13	December	2021	-	335,901,918	-	11,246,999	13,365,107	-	360,514,024
14	13-month Average	[A] [C]	-	331,923,869.18	-	9,003,847.33	12,065,423.46	-	352,993,139.97

			Production	Transmission	Distribution	Intangible	General	Common	Total
15	December	2020	[B] 219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	349,876,790
16	January	2021		332,217,836		6,758,945	10,900,009		354,603,437
17	February	2021		336,392,841		7,132,645	11,077,950		355,348,958
18	March	2021		336,583,972		7,508,041	11,256,945		352,329,773
19	April	2021		333,009,528		7,882,737	11,437,508		350,604,493
20	May	2021		330,729,384		8,255,202	11,619,907		351,842,187
21	June	2021		331,392,679		8,628,028	11,821,479		351,952,895
22	July	2021		330,908,592		9,002,979	12,041,324		349,557,328
23	August	2021		327,968,524		9,379,829	12,208,975		350,840,045
24	September	2021		328,649,670		9,756,803	12,433,572		352,435,798
25	October	2021		329,642,335		10,129,908	12,663,555		353,173,773
26	November	2021		329,778,948		10,499,188	12,895,637		355,933,873
27	December	2021		331,936,626		10,868,711	13,128,535		360,522,694
28	13-month Average		-	331,932,424.82	-	9,003,847.33	12,065,423.46	-	353,001,695.61

Reserve for Depreciation of Asset Retirement Costs

			Production	Transmission	Distribution	Intangible	General	Common
29	December	2020	[B]	Company Records				
30	January	2021		8,442				
31	February	2021		8,461				
32	March	2021		8,480				
33	April	2021		8,499				
34	May	2021		8,518				
35	June	2021		8,537				
36	July	2021		8,556				
37	August	2021		8,575				
38	September	2021		8,594				
39	October	2021		8,613				
40	November	2021		8,632				
41	December	2021		8,651				
42	13-month Average			8,555.64	-	-	-	-

Notes:

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

**ADIT Calculation**

	[1]	[2]	[3]	[4]	[5]	[6]
	ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
	Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
		[C]	[D]	[E]	[F]	
1 December 31 2020	-	(350,409,371)	(37,692,279)	45,899,180	-	(342,202,470)
2 December 31 2021	-	(365,641,220)	(11,143,833)	23,915,859	-	(352,869,194)
3 <b>Begin/End Average</b>	[A]	(358,025,296)	(24,418,056)	34,907,519	-	(347,535,832)

	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
	ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)					
	[B]	275.2.k	277.9.k	234.8.c	267.h	
4 December 31 2020	273.8.k	289,237,785	61,516,062	95,063,685	2,130,100	447,947,632
5 December 31 2021		327,750,646	32,987,771	74,620,592	2,030,415	437,389,424
6 <b>Begin/End Average</b>	-	308,494,216	47,251,917	84,842,139	2,080,258	442,668,528

Notes:

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

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

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Sale of Property Book Gain Loss	Other: [H]	Normalization [G]
2020	929	(7,422,883)	(53,722,828)		(26,805)	-	-
2021	862	(7,165,481)	(50,343,869)		-	-	19,617,913

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2020	-	-	20,960,713	2,863,070	-	-	-
2021		13,402	22,123,619	3,164,375	90,162		(3,547,620)

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Charitable Contribution	Other: [H]	Normalization [G]
2020	7,393	-	38,437,736	10,716,857	2,519	-	-
2021	36,040	-	38,603,930	10,535,775	4,454	225,406	1,299,127

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

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

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

ADIT Normalization Calculation

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
	<b>2020 Quarterly Activity and Balances</b>							
<b>Beginning 190 (including adjustments)</b>	Q1 Activity	<b>Ending Q1</b>	Q2 Activity	<b>Ending Q2</b>	Q3 Activity	<b>Ending Q3</b>	Q4 Activity	<b>Ending Q4</b>
45,899,180	523,332	46,422,512	560,650	46,983,161	505,089	47,488,250	520,065	48,008,315
<b>Beginning 190 (including adjustments)</b>	<b>Pro-rated Q1</b>		<b>Pro-rated Q2</b>		<b>Pro-rated Q3</b>		<b>Pro-rated Q4</b>	
45,899,180	395,725		284,165		128,694		1,425	
<b>Beginning 282 (including adjustments)</b>	Q1 Activity	<b>Ending Q1</b>	Q2 Activity	<b>Ending Q2</b>	Q3 Activity	<b>Ending Q3</b>	Q4 Activity	<b>Ending Q4</b>
350,409,371	7,902,755	358,312,126	8,466,281	366,778,408	7,627,267	374,405,675	7,853,422	382,259,097
<b>Beginning 282 (including adjustments)</b>	<b>Pro-rated Q1</b>		<b>Pro-rated Q2</b>		<b>Pro-rated Q3</b>		<b>Pro-rated Q4</b>	
350,409,371	5,975,782		4,291,129		1,943,386		21,516	
<b>Beginning 283 (including adjustments)</b>	Q1 Activity	<b>Ending Q1</b>	Q2 Activity	<b>Ending Q2</b>	Q3 Activity	<b>Ending Q3</b>	Q4 Activity	<b>Ending Q4</b>
37,692,279	(1,429,101)	36,263,178	(1,531,006)	34,732,172	(1,379,283)	33,352,889	(1,420,180)	31,932,710
<b>Beginning 283 (including adjustments)</b>	<b>Pro-rated Q1</b>		<b>Pro-rated Q2</b>		<b>Pro-rated Q3</b>		<b>Pro-rated Q4</b>	
37,692,279	(1,080,635)		(775,990)		(351,434)		(3,891)	



ADIT Normalization Calculation

	[1]	[2]	[3]	[4]	[5]
	FERC Form 1 - Year-End (sourced from Attachment 5, page 1, line 5)	Prorated year-end less FERC Form 1 Year-end	Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes	Total Normalization to Attachment 5 (col. 2 - col. 3)	Ending Balance for formula rate (col. 1 - col. 3. - col. 4)
<b>2020 Activity</b>					
<hr/>					
Pro-rated Total <b>Pro-rated Ending 190</b>					
810,009 <b>46,709,188</b>	74,620,592	50,704,733	49,405,606	<b>1,299,127</b>	23,915,859
<hr/>					
Pro-rated Total <b>Pro-rated Ending 282</b>					
12,231,813 <b>362,641,184</b>	327,750,646	(37,890,574)	(57,508,487)	<b>19,617,913</b>	365,641,220
<hr/>					
Pro-rated Total <b>Pro-rated Ending 283</b>					
(2,211,949) <b>35,480,330</b>	32,987,771	21,843,938	25,391,558	<b>(3,547,620)</b>	11,143,833



ADIT Detail

For the 12 months ended 12/31/2021

COLUMN A	COLUMN B	COLUMN C	COLUMN D
	BALANCE AS	BALANCE AS	AVERAGE
	OF 12-31-20	OF 12-31-21	BALANCE
ACCOUNT 255:			
Accumulated Deferred Investment Tax Credits	2,130,100	2,030,415	2,080,258
1 TOTAL ACCOUNT 255	<u>2,130,100</u>	<u>2,030,415</u>	
ACCOUNT 282:			
263A MSC-Fed-Norm	763,336	648,744	706,040
263A MSC-PA-Norm	286,873	243,807	265,340
263A-Fed-Norm	10,009,535	9,756,164	9,882,850
263A-PA-Norm	3,847,379	3,734,970	3,791,174
Accelerated Tax Depr-Fed-FT	6,639,314	7,174,140	6,906,727
Accelerated Tax Depr-Fed-Norm	157,734,838	176,209,341	166,972,089
Accelerated Tax Depr-PA-FT	3,312,354	3,404,774	3,358,564
Accelerated Tax Depr-PA-Norm	36,383,954	44,931,741	40,657,847
AFUDC Debt-Fed-Norm	2,560,479	2,946,453	2,753,466
AFUDC Debt-Fed-Norm-Incurred-CWIP	2,016,597	2,746,223	2,381,410
AFUDC Debt-Fed-Norm-Reversal-CWIP	(1,085,129)	(1,573,738)	(1,329,433)
AFUDC Debt-PA-Norm	962,265	1,107,319	1,034,792
AFUDC Debt-PA-Norm-Incurred-CWIP	757,866	1,032,070	894,968
AFUDC Debt-PA-Norm-Reversal-CWIP	(407,807)	(591,433)	(499,620)
AFUDC Equity/FAS 43-Fed-FT	7,486,102	7,844,258	7,665,180
AFUDC Equity/FAS 43-Fed-FT-Incurred-CWIP	11,030,201	12,305,896	11,668,049
AFUDC Equity/FAS 43-Fed-FT-Reversal-CWIP	(7,303,879)	(7,968,753)	(7,636,316)
AFUDC Equity/FAS 43-PA-FT	2,813,384	2,947,984	2,880,684
AFUDC Equity/FAS 43-PA-FT-Incurred-CWIP	4,145,307	4,624,732	4,385,019
AFUDC Equity/FAS 43-PA-FT-Reversal-CWIP	(2,744,902)	(2,994,771)	(2,869,837)
ARO-Fed-Norm	676	627	651
ARO-PA-Norm	254	236	245
Cap Vertical Tree Trimming-Fed-Norm	4,882,733	6,787,699	5,835,216
Cap Vertical Tree Trimming-PA-Norm	2,493,694	2,550,914	2,522,304
Casualty Loss-Fed-Norm	(336,405)	(636,776)	(486,591)
Casualty Loss-PA-Norm	967,321	818,682	893,002
Deferred Tax Gain-Fed-Norm	0	1,133	567
FAS 123R - Performance Shares-Fed-Norm	2,561	2,491	2,526
FAS 123R - Performance Shares-PA-Norm	962	936	949
FAS 123R - Restricted Stock-Fed-Norm	(2,868)	(2,857)	(2,863)
FAS 123R - Restricted Stock-PA-Norm	(1,078)	(1,074)	(1,076)
FAS 123R - RSU Capital-Fed-Norm	46,853	45,174	46,014
FAS 123R - RSU Capital-PA-Norm	17,608	16,977	17,293
G Overheads-Fed-Norm	3,359,325	3,202,931	3,281,128
G Overheads-PA-Norm	1,262,482	1,203,707	1,233,095
Life Insurance-Fed-Norm	(25,619)	(22,678)	(24,148)
Life Insurance-PA-Norm	(12,119)	(11,232)	(11,675)
OPEBs-Fed-Norm	(3,757,465)	(3,627,176)	(3,692,321)
OPEBs-PA-Norm	(1,412,109)	(1,363,145)	(1,387,627)
Other Basis Differences-Fed-Norm	(4,771,620)	(6,225,787)	(5,498,704)
Other Basis Differences-PA-Norm	(1,779,335)	(2,325,027)	(2,052,181)
Pensions-Fed-Norm	(782,290)	(729,102)	(755,696)
Pensions-PA-Norm	(293,996)	(274,007)	(284,001)
PT Rebal-Add'l Property RTA-All-Norm	(871,127)	0	(435,563)
Sale of Property - Book Gain or (Loss)	(26,805)	0	(13,402)
Tax Step Up-Fed-Norm	0	(5,929)	(2,965)
Tax Step Up-PA-Norm	0	(2,228)	(1,114)
Tax Depreciation Adjustment - PA	10,285	10,285	10,285
Tax UoP Repair Exp-Fed-Norm	35,471,028	42,213,051	38,842,039
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	34,382,765	42,138,396	38,260,581
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	(32,082,761)	(40,243,331)	(36,163,046)
Tax UoP Repair Exp-PA-FT	(890,592)	(891,905)	(891,249)
Tax UoP Repair Exp-PA-Norm	13,312,986	15,877,547	14,595,267
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	12,921,534	15,836,211	14,378,873

Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	(12,057,160)	(15,124,019)	(13,590,589)
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2 TOTAL ACCOUNT 282	<u>289,237,785</u>	<u>327,750,646</u>	
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ADIT Detail

For the 12 months ended 12/31/2021

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS	BALANCE AS	AVERAGE
	<u>OF 12-31-20</u>	<u>OF 12-31-21</u>	<u>BALANCE</u>
ACCOUNT 283:			
263A MSC-PA-Norm	20,656	17,555	19,106
263A-PA-Norm	283,376	275,129	279,253
Accelerated Tax Depr-Fed-FT	2,697,643	2,914,950	2,806,297
Accelerated Tax Depr-PA-FT	1,345,854	1,383,406	1,364,630
Accelerated Tax Depr-PA-Norm	1,439,120	1,427,713	1,433,417
AFUDC debt-Fed-Norm-reversal-CWIP	18,474	18,474	18,474
AFUDC debt-PA-Norm	42,639	41,033	41,836
AFUDC debt-PA-Norm-incurred-CWIP	8,849	8,849	8,849
AFUDC Equity/FAS 43-Fed-FT	3,041,704	3,187,228	3,114,466
AFUDC Equity/FAS 43-Fed-FT-incurred-CWIP	4,481,719	5,000,052	4,740,886
AFUDC Equity/FAS 43-PA-FT	1,143,116	1,197,806	1,170,461
AFUDC Equity/FAS 43-PA-FT-incurred-CWIP	1,684,294	1,879,091	1,781,693
Cap Vertical Tree Trimming-PA-Norm	145,623	139,634	142,629
Casualty Loss-Fed-Norm	101,272	178,330	139,801
Casualty Loss PA-Norm	68,848	58,559	63,704
CIAC-Fed-Norm-reversal-CWIP	1,349,915	1,568,916	1,459,416
CIAC-PA-Norm-reversal-CWIP	640,561	722,865	681,713
Deferred Charge-EIB	56,339	87,802	72,071
FAS109 Gross-up on Non-property Items (see below)	150,064	146,208	148,136
FAS123R - Performance Shares-PA-Norm	71	69	70
FAS123R - Restricted Stock-Fed-Norm	777	774	776
FAS123R - RSU Capital-PA-Norm	1,276	1,231	1,254
FIN 48 -R&D Credit	0	90,162	45,081
G Overheads-PA-Norm	90,929	86,700	88,815
Lease ROU Asset & Liability	2,305,489	2,316,704	2,311,097
Life Insurance-Fed-Norm	6,940	6,143	6,542
OPEBs-Fed-Norm	1,017,806	982,514	1,000,160
Other Basis Differences-Fed-Norm	1,036,791	1,063,060	1,049,926
Pension Expense	0	178,286	89,143
Pensions-Fed-Norm	211,903	197,496	204,700
PJM Receivable	30,136,957	0	15,068,479
Post Retirement Benefits SFAS 106 Accrual	0	13,402	6,701
State Income Tax Deductible	665,993	146,918	406,456
Storm Damage	0	0	0
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	2,379,266	3,366,881	2,873,074
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	905,832	1,276,991	1,091,412
Tax UoP Repair Exp-Fed-Norm-Reversal-CWIP	2,359,623	2,359,623	2,359,623
Tax UoP Repair Exp-PA-Norm	342,308	329,100	335,704
Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	318,117	318,117	318,117
Vegetation Management - FERC Adjustment	685,170	0	342,585
Year-End Additional Temporary Adjustments L/T	330,748	0	165,374
3 TOTAL ACCOUNT 283	61,516,062	32,987,771	

ADIT Detail

For the 12 months ended 12/31/2021

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS	BALANCE AS	AVERAGE
	<u>OF 12-31-20</u>	<u>OF 12-31-21</u>	BALANCE
ACCOUNT 190:			
263A MSC-PA-Norm	206,769	175,729	191,249
263A-PA-Norm	2,711,339	2,642,708	2,677,024
Accelerated Tax Depr-Fed-Norm	26,370,422	26,165,987	26,268,205
AFUDC Debt-Fed-Norm	425,486	409,450	417,468
AFUDC debt-Fed-Norm-incurred-CWIP	88,579	88,579	88,579
AFUDC debt-PA-Norm-reversal-CWIP	1,846	1,846	1,846
AFUDC Equity/FAS 43-Fed-FT-reversal-CWIP	2,967,665	3,237,812	3,102,739
AFUDC Equity/FAS 43-PA-FT-reversal-CWIP	1,115,291	1,216,816	1,166,054
Asset Retirement Obligation Liability	7,393	36,040	21,717
Cap Vertical Tree Trimming-Fed-Norm	1,449,722	1,389,945	1,419,834
Charitable Contribution Carryforward	2,519	4,454	3,487
CIAC-Fed-Norm	2,640,234	2,522,116	2,581,175
CIAC-Fed-Norm-Incurred-CWIP	1,741,054	1,960,055	1,850,555
CIAC-PA-Norm	1,734,313	1,671,998	1,703,156
CIAC-PA-Norm-Incurred-CWIP	856,684	938,987	897,836
Federal NOL	311,492	312,595	312,044
FAS123R - Performance Shares-Fed-Norm	695	675	685
FAS123R - Restricted Stock-PA-Norm	78	77	78
FAS123R - RSU Capital-Fed-Norm	12,691	12,237	12,464
G Overheads-Fed-Norm	909,959	867,596	888,778
General Business Credit Carryforward	0	225,406	112,703
ITC FAS 109	865,488	824,985	845,237
Life Insurance-PA-Norm	873	809	841
NOL Deferred Tax Asset - LT PA	5,442,263	4,139,433	4,790,848
OPEBs-PA-Norm	102,256	98,717	100,487
Other Basis Differences-PA-Norm	128,136	128,175	128,156
Pensions-PA-Norm	21,169	19,730	20,450
Pension EDCP-SERP Payments	3,173	0	1,587
PJM Payable	26,856,534	0	13,428,267
PJM Receivable	0	4,815,157	2,407,579
PJM Revenue Over/Under Recovery	0	409	205
Tax Interest Capitalized-Fed-Norm	2,713,236	3,311,182	3,012,209
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	4,910,812	6,336,376	5,623,594
Tax Interest Capitalized-PA-Norm	1,226,056	1,443,227	1,334,642
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	2,014,395	2,550,143	2,282,269
Tax UoP Repair Exp-Fed-Norm	3,443,124	3,288,669	3,365,897
Tax UoP Repair Exp-Fed-Norm-Incurred-CWIP	3,184,353	3,184,353	3,184,353
Tax UoP Repair Exp-PA-FT	361,860	362,393	362,127
Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	235,726	235,726	235,726
4 TOTAL ACCOUNT 190	95,063,685	74,620,592	84,842,139

1 **Calculation of PBOP Expenses**

2	<b><u>MAIT</u></b>	<b><u>Amount</u></b>	<b><u>Source</u></b>
3	Total FirstEnergy PBOP expenses	(108,686,300)	FirstEnergy 2015 Actuarial Study
4	Labor dollars (FirstEnergy)	2,024,261,894	FirstEnergy 2015 Actual: Company Records
5	cost per labor dollar (line 3 / line 4)	-\$0.0537	
6	labor (labor not capitalized) current year	18,808,910	MAIT Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	(1,009,885)	
8	PBOP expense in Account 926 for current year	(3,178,235)	MAIT Account 926: Company Records
9	PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	2,168,350	

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

**Taxes Other than Income Calculation**

		[A]	Dec 31, 2021
<b>1</b>	<b>Payroll Taxes</b>		
1a	Federal - Other	263.i	552,125
1b		263.i	-
1c		263.i	-
<b>1z</b>	<b>Payroll Taxes Total</b>		<b>552,125</b>
<b>2</b>	<b>Highway and Vehicle Taxes</b>		
2a		263.i	-
<b>2z</b>	<b>Highway and Vehicle Taxes</b>		<b>-</b>
<b>3</b>	<b>Property Taxes</b>		
3a	Property Tax	263.i	125,574
3b			-
3c			-
<b>3z</b>	<b>Property Taxes</b>		<b>125,574</b>
<b>4</b>	<b>Gross Receipts Tax</b>		
4a		263.i	-
<b>4z</b>	<b>Gross Receipts Tax</b>		<b>-</b>
<b>5</b>	<b>Other Taxes</b>		
5a	Sales & Use Tax	263.i	-
5b		263.i	-
5c			-
<b>5z</b>	<b>Other Taxes</b>		<b>-</b>
<b>6z</b>	<b>Payments in lieu of taxes</b>		
<b>7</b>	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		<b>\$677,699</b>

Notes:

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

Capital Structure Calculation

		[1] Proprietary Capital	[2] Preferred Stock	[3] Account 216.1	[4] Account 219	[5] Goodwill	[6] Common Stock	[7] Long Term Debt
	[A]	112.16.c	112.3.d	112.12.c	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5)	112.24.c
1	December 2020	\$1,189,468,114				\$223,591,970	965,876,144	\$699,917,178
2	January 2021	\$1,198,224,990				\$223,591,970	974,633,020	\$699,918,114
3	February 2021	\$1,207,008,639				\$223,591,970	983,416,669	\$699,919,050
4	March 2021	\$1,210,406,401				\$223,591,970	986,814,431	\$699,919,986
5	April 2021	\$1,220,405,842				\$223,591,970	996,813,872	\$699,920,922
6	May 2021	\$1,234,901,886				\$223,591,970	1,011,309,916	\$864,218,891
7	June 2021	\$1,517,597,469				\$223,591,970	1,294,005,499	\$864,048,537
8	July 2021	\$1,466,384,772				\$223,591,970	1,242,792,802	\$863,878,183
9	August 2021	\$1,465,496,320				\$223,591,970	1,241,904,350	\$863,707,828
10	September 2021	\$1,476,562,024				\$223,591,970	1,252,970,054	\$863,537,474
11	October 2021	\$1,485,926,739				\$223,591,970	1,262,334,769	\$863,367,120
12	November 2021	\$1,495,243,812				\$223,591,970	1,271,651,842	\$863,196,766
13	December 2021	\$1,468,079,001				\$223,591,970	1,244,487,031	\$863,026,412
14	13-month Average	1,356,592,770	-	-	-	223,591,970	1,133,000,800	800,659,728

Notes:

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

**Stated Value Inputs**

**Formula Rate Protocols  
Section VIII.A**

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

MAIT's stated ROE is set to: 10.3%

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

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

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

**3. Depreciation Rates**

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

**4. Net Plant Allocator**

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

**5. Land Rights**

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

**Debt Cost Calculation**

**TABLE 1: Summary Cost of Long Term Debt**

**CALCULATION OF COST OF DEBT**

**YEAR ENDED 12/31/2021**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
<b>t=N</b>	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z* (col e. * col. F)/12	Weighted Outstanding Ratios (col. g/col. g total)	Effective Cost Rate (Table 2, Col. II)	Weighted Debt Cost at t = N (h) * (i)	
<b>Long Term Debt 12/31/2021</b>											
<b>First Mortgage Bonds:</b>											
(1)	4.10%, Senior Unsecured Note	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,906,699	\$ 447,354,817	12	\$ 447,354,817	56.35%	4.21%	2.37%
(2)	3.60%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ 124,111,544	\$ 124,241,246	12	\$ 124,241,246	15.65%	3.67%	0.57%
(3)	3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ 124,111,544	\$ 124,215,324	12	\$ 124,215,324	15.65%	3.76%	0.59%
(4)	4.10%, Senior Unsecured Note	5/24/2021	5/15/2028	\$ 150,000,000	\$ 163,054,645	\$ 161,922,354	7	\$ 98,040,658	12.35%	2.72%	0.34%
<b>Total</b>			<b>\$ 850,000,000</b>		<b>\$ 857,733,741</b>		<b>\$ 793,852,045</b>	<b>100.000%</b>		<b>3.67%</b>	<b>**</b>

t = time  
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.  
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.  
\* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.)  
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).  
\*\* This Total Weighted Average Debt Cost will be shown on page 4, line 22, column 5 of formula rate Attachment H-28A.

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

**YEAR ENDED 12/31/2021**

	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)	
<b>Long Term Debt Is Affiliate</b>	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT	Net Proceeds (col. cc + col. dd + col. ee + col. ff)	Net Proceeds Ratio (col. cc / col. hh)*100	Coupon Rate	Annual Interest (col. cc * col. jj)	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)	
(1)	4.10%, Senior Unsecured Note	5/10/2018	5/15/2028	\$ 450,000,000	\$ (112,500)	3,980,801	-	xxx	\$ 445,906,699	99.0904	4.100%	\$ 18,450,000	4.21%
(2)	3.60%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ -	888,456	-	xxx	\$ 124,111,544	99.2892	3.600%	\$ 4,500,000	3.67%
(3)	3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ -	888,456	-	xxx	\$ 124,111,544	99.2892	3.700%	\$ 4,625,000	3.76%
(4)	4.10%, Senior Unsecured Note	5/24/2021	5/15/2028	\$ 150,000,000	\$ 14,337,000	1,282,355	-	xxx	\$ 163,054,645	108.7031	4.100%	\$ 6,150,000	2.72%
<b>TOTALS</b>			<b>\$ 850,000,000</b>	<b>14,224,500</b>	<b>\$ 7,040,068</b>	<b>-</b>	<b>xxx</b>	<b>\$ 857,184,432</b>				<b>\$ 33,725,000</b>	

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

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

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-28A, p. 2, line 2, col. 5 (Note A)	\$ 2,172,855,687
2	Net Transmission Plant - Total	Attach. H-28A, p. 2, line 14, col. 5 (Note B)	\$ 1,840,931,818
<b>O&amp;M EXPENSE</b>			
3	Total O&M Allocated to Transmission	Attach. H-28A, p. 3, line 15, col. 5	\$ 68,938,797
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	3.172728%
<b>GENERAL, INTANGIBLE, AND COMMON (G, I, &amp; C) DEPRECIATION EXPENSE</b>			
5	Total G, I, & C depreciation expense	Attach. H-28A, p. 3, lines 17 & 18, col. 5	\$ 7,005,848
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	0.322426%
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes	Attach. H-28A, p. 3, line 28, col. 5	\$ 677,699
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.031189%
<b>9</b>	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, &amp; 8</b>	<b>3.526343%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes	Attach. H-28A, p. 3, line 39, col. 5	\$ 38,215,983
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	2.075904%
<b>RETURN</b>			
12	Return on Rate Base	Attach. H-28A, p. 3, line 40, col. 5	\$ 122,537,856
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.656295%
<b>14</b>	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>	<b>8.732200%</b>

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

(5)	(6)	(7)	(8)	(9)
Line No.	Reference	Transmission	Allocator	
<b>INCOME TAXES</b>				
10b	Total Income Taxes	Attachment 2, line 33	\$ 38,215,983	
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	2.075904%	2.075904%
<b>RETURN</b>				
12b	Return on Rate Base	Attachment 2, line 22	\$ 122,537,856	
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	6.656295%	6.656295%
<b>14b</b>	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11b and 13b</b>		<b>8.732200%</b>
<b>15</b>	<b>Additional Annual Allocation Factor for Return</b>	<b>Line 14 b, col. 9 less line 14, col. 4</b>		<b>0.00000%</b>



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	Net Revenue Requirement with True-up
		(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6 * Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)
	Install 250kV series reactor and 2-100MVAR PLC switched capacitors at												
2a	Hunterstown	b0215	\$ 12,637,431	3.526343%	\$445,639	\$ 9,806,805	8.732200%	\$856,350	\$ 259,067	\$1,561,056	-	\$1,561,056	\$1,561,056
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	3.526343%	\$113,095	\$ 2,734,054	8.732200%	\$238,743	\$ 65,746	\$417,584	-	\$417,584	\$417,584
2c	Install 25 MVAR capacitor at Station 115 kV substation	b0551	\$ 1,380,393	3.526343%	\$46,677	\$ 1,071,307	8.732200%	\$93,549	\$ 28,036	\$170,262	-	\$170,262	\$170,262
2d	Install 50 MVAR capacitor at Abcon 230 kV substation	b0552	\$ 1,038,335	3.526343%	\$36,161	\$ 911,582	8.732200%	\$79,601	\$ 21,286	\$137,502	-	\$137,502	\$137,502
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553	\$ 927,847	3.526343%	\$32,723	\$ 790,724	8.732200%	\$69,048	\$ 19,023	\$120,793	-	\$120,793	\$120,793
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	\$ 2,184,961	3.526343%	\$77,049	\$ 1,863,692	8.732200%	\$162,741	\$ 44,347	\$284,137	-	\$284,137	\$284,137
2g	Relocate the Erie South 345 kV line terminal Convert Lewis Run Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1993	\$ 10,820,475	3.526343%	\$381,567	\$ 9,837,163	8.732200%	\$859,001	\$ 224,177	\$1,464,744	-	\$1,464,744	\$1,464,744
2h	Completed in conjunction with new Farmers Valley 345/230 kV transformation	b1994	\$ 63,016,200	3.526343%	\$2,222,167	\$ 59,947,918	8.732200%	\$5,234,772	\$ 1,450,308	\$8,947,247	-	\$8,947,247	\$8,947,247
2i	Plymouth/Kittany 230kV Terminal Upgrade	b0132.3	\$ 130,955	3.526343%	\$4,618	\$ 105,988	8.732200%	\$9,255	\$ 2,665	\$16,560	-	\$16,560	\$16,560
2j	South Lebanon 230/69 kV Bank 1 - Upgrade 69 kV Terminal Facilities	b1364	\$ 87,275	3.526343%	\$3,078	\$ 71,850	8.732200%	\$6,274	\$ 1,789	\$11,141	-	\$11,141	\$11,141
2k	Middletown Sub - 69 kV Capacitor Bank	b1362	\$ 52,029	3.526343%	\$1,835	\$ 45,520	8.732200%	\$3,975	\$ 695	\$6,504	-	\$6,504	\$6,504
2l	Germanstown - 138kV Reactor Removal	b1816.4	\$ 60,468	3.526343%	\$2,133	\$ 58,678	8.732200%	\$5,229	\$ 1,289	\$8,650	-	\$8,650	\$8,650
2m	Germanstown p 138 115kV at Blk X0tr 4 Upgrade 138kV 996L & 115kV 998L components RTEP b2688, b2688.1, b2688.2	b2688.1 & b2688.2	\$ 6,067,117	3.526343%	\$213,947	\$ 5,673,756	8.732200%	\$495,444	\$ 124,307	\$833,698	-	\$833,698	\$833,698
2n	Loop the 2026 (TM) - Hossarsack 500 kV line in to the Lauschtown substation and upgrade relay at TM 500 kV	b2006.1.1_DFA_X_All	\$ 2,261,219	3.526343%	\$79,738	\$ 2,039,795	8.732200%	\$178,119	\$ 50,290	\$308,148	-	\$308,148	\$308,148
2o	Loop the 2026 (TM) - Hossarsack 500 kV line in to the Lauschtown substation and upgrade relay at TM 500 kV	b2006.1.1_Loak_Rail	\$ 2,261,219	3.526343%	\$79,738	\$ 2,039,795	8.732200%	\$178,119	\$ 50,290	\$308,148	-	\$308,148	\$308,148
2p	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$ 6,078,227	3.526343%	\$214,399	\$ 5,546,434	8.732200%	\$484,326	\$ 124,612	\$823,277	-	\$823,277	\$823,277
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$ 2,749,765	3.526343%	\$96,966	\$ 2,502,598	8.732200%	\$218,531	\$ 65,957	\$381,454	-	\$381,454	\$381,454
2r	Reconductor the North Middletown - Clabow - Ladewaters 230 kV circuit and upgrade ten b2522.1 Replace wave trap and upgrade a bus section at Keystone 500 kV - on the Keystone - Anydale 500 kV	b2522.1	\$ 98,163,361	3.526343%	\$3,461,577	\$ 94,631,067	8.732200%	\$8,263,374	\$ 2,312,730	\$14,037,680	-	\$14,037,680	\$14,037,680
2s	Anydale 500 kV	b0284.3	\$ -	3.526343%	\$0	\$ -	8.732200%	\$0	\$ -	\$0	-	\$0	\$0
2t	Install 100 MVAR Dynamic Reactive Device at Anydale 500 kV substation	b0369	\$ -	3.526343%	\$0	\$ -	8.732200%	\$0	\$ -	\$0	-	\$0	\$0
2u	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$ -	3.526343%	\$0	\$ -	8.732200%	\$0	\$ -	\$0	-	\$0	\$0
2v	Upgrade terminal equipment at Conemaugh 500 kV, on the Conemaugh - Hunterstown 500 kV circuit	b2743.3	\$ -	3.526343%	\$0	\$ -	8.732200%	\$0	\$ -	\$0	-	\$0	\$0
2w	Upgrade terminal equipment at Hunterstown 500 kV, on the Conemaugh - Hunterstown 500 kV circuit	b2743.4	\$ -	3.526343%	\$0	\$ -	8.732200%	\$0	\$ -	\$0	-	\$0	\$0
3	Transmission Enhancement Credit taken to Attachment H-28A Page 1, Line 7											\$29,836,585	
4	Additional Incentive Revenue taken to Attachment H-28A Page 3, Line 42									\$0.00			

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-28A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-28A.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-28A, page 3, line 16.
- F Any actual ROE incentive must be approved by the Commission.
- G True-up adjustment to calculated on the project true-up schedule, attachment 12, column j
- H Based on a 13-month average

TEC Worksheet Support  
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	
2e	Install 50 MVAR capacitor at Kaystown 230 kV substation	b0553	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	\$ 2,184,961	\$ 2,177,814	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	
2g	Relocate the Erie South 345 kV line terminal	b1993	\$ 10,820,475	\$ 10,622,209	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	
	Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1994	\$ 63,016,200	\$ 63,511,421	\$ 63,577,238	\$ 63,584,849	\$ 62,843,057	\$ 62,842,301	\$ 62,842,301	\$ 62,842,301	\$ 62,842,598	\$ 62,858,954	\$ 62,856,120	\$ 62,856,344	\$ 62,859,714	\$ 62,866,341	\$ 62,869,361
2i	Portland-Kittatinny 230kv Terminal Upgrade	b0132.3	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	\$ 130,995	
2j	South Lebanon 230.69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	
2k	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 52,029	\$ 47,992	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	
2l	Germanstown - 138kv Reactor Removal	b1816.4	\$ 60,498	\$ -	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	
2m	Germanstown r p 138 115kV #1 Bk Xfmr + Upgrade 138kV 999L & 115kV 999L components RTEP b2688, b2688.1, b2688.2	b2688.1 & b2688.2	\$ 6,067,117	\$ 5,927,492	\$ 6,134,950	\$ 6,134,950	\$ 6,066,982	\$ 6,066,982	\$ 6,067,022	\$ 6,067,107	\$ 6,067,564	\$ 6,067,701	\$ 6,067,840	\$ 6,067,978	\$ 6,067,978	\$ 6,067,978	
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFAX_Allocat	\$ 2,261,219	\$ 2,215,749	\$ 2,263,936	\$ 2,263,936	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	
2o	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2006.1.1_Load_Ratio_SI	\$ 2,261,219	\$ 2,215,749	\$ 2,263,936	\$ 2,263,936	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	\$ 2,265,223	
2p	Install 2nd Hunterstown 230/115 kv transformer	b2452	\$ 6,078,227	\$ 6,023,169	\$ 6,076,311	\$ 6,076,311	\$ 6,076,311	\$ 6,076,311	\$ 6,076,311	\$ 6,084,072	\$ 6,086,891	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	
2q	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$ 2,749,765	\$ 2,721,723	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	
2r	Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion)	b2552.1	\$ 98,163,361	\$ 98,139,508	\$ 98,441,686	\$ 98,506,725	\$ 98,411,203	\$ 98,416,883	\$ 98,422,062	\$ 98,449,649	\$ 98,023,427	\$ 98,023,791	\$ 97,826,751	\$ 97,822,206	\$ 97,822,206	\$ 97,817,594	
2s	Replace wave trap and upgrade a bus section at Keystone 500 kV - on the Keystone - Airydale 500 kV substation	b0284.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2t	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b0369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2u	Upgrade terminal equipment at Conemaugh-Hunterstown 500 kV	b2743.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2v	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2w	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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

TEC Worksheet Support  
Net Plant Detail

Attachment H-28A, Attachment 11a  
page 2 of 2  
For the 12 months ended 12/31/2021

Accumulated Depreciation	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Project Net Plant
(Note B)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note B & C)
\$2,830,626	\$ 2,701,093	\$ 2,722,682	\$ 2,744,271	\$ 2,765,859	\$ 2,787,448	\$ 2,809,037	\$ 2,830,626	\$ 2,852,215	\$ 2,873,804	\$ 2,895,393	\$ 2,916,982	\$ 2,938,571	\$ 2,960,160	\$9,806,805
\$473,080	\$ 440,207	\$ 445,686	\$ 451,164	\$ 456,643	\$ 462,122	\$ 467,601	\$ 473,080	\$ 478,559	\$ 484,038	\$ 489,516	\$ 494,995	\$ 500,474	\$ 505,953	\$2,734,054
\$309,086	\$ 295,068	\$ 297,404	\$ 299,741	\$ 302,077	\$ 304,413	\$ 306,750	\$ 309,086	\$ 311,422	\$ 313,759	\$ 316,095	\$ 318,432	\$ 320,768	\$ 323,104	\$1,071,307
\$126,753	\$ 116,110	\$ 117,884	\$ 119,658	\$ 121,432	\$ 123,205	\$ 124,979	\$ 126,753	\$ 128,527	\$ 130,301	\$ 132,075	\$ 133,848	\$ 135,622	\$ 137,396	\$911,582
\$137,223	\$ 127,711	\$ 129,296	\$ 130,882	\$ 132,467	\$ 134,052	\$ 135,637	\$ 137,223	\$ 138,808	\$ 140,393	\$ 141,978	\$ 143,564	\$ 145,149	\$ 146,734	\$790,724
\$321,268	\$ 299,098	\$ 302,787	\$ 306,483	\$ 310,180	\$ 313,876	\$ 317,572	\$ 321,268	\$ 324,964	\$ 328,660	\$ 332,356	\$ 336,052	\$ 339,748	\$ 343,444	\$1,863,692
\$983,312	\$ 871,302	\$ 889,813	\$ 908,510	\$ 927,207	\$ 945,904	\$ 964,601	\$ 983,297	\$ 1,001,994	\$ 1,020,691	\$ 1,039,388	\$ 1,058,085	\$ 1,076,782	\$ 1,095,478	\$9,837,163
\$3,068,282	\$ 2,321,894	\$ 2,447,156	\$ 2,572,490	\$ 2,697,101	\$ 2,820,980	\$ 2,944,858	\$ 3,068,737	\$ 3,192,631	\$ 3,316,540	\$ 3,440,445	\$ 3,564,354	\$ 3,688,273	\$ 3,812,202	\$59,947,918
\$25,007	\$ 23,664	\$ 23,888	\$ 24,112	\$ 24,336	\$ 24,560	\$ 24,783	\$ 25,007	\$ 25,231	\$ 25,455	\$ 25,678	\$ 25,902	\$ 26,126	\$ 26,350	\$105,988
\$15,425	\$ 14,530	\$ 14,679	\$ 14,828	\$ 14,977	\$ 15,127	\$ 15,276	\$ 15,425	\$ 15,574	\$ 15,723	\$ 15,872	\$ 16,021	\$ 16,170	\$ 16,319	\$71,850
\$6,509	\$ 6,163	\$ 6,218	\$ 6,276	\$ 6,334	\$ 6,393	\$ 6,451	\$ 6,509	\$ 6,567	\$ 6,625	\$ 6,683	\$ 6,741	\$ 6,799	\$ 6,857	\$45,520
\$620	\$ -	\$ 56	\$ 168	\$ 280	\$ 392	\$ 504	\$ 616	\$ 728	\$ 840	\$ 952	\$ 1,064	\$ 1,176	\$ 1,288	\$59,878
\$393,361	\$ 331,179	\$ 341,467	\$ 351,932	\$ 362,339	\$ 372,688	\$ 383,037	\$ 393,386	\$ 403,735	\$ 414,085	\$ 424,435	\$ 434,786	\$ 445,136	\$ 455,487	\$5,673,756
\$221,424	\$ 196,300	\$ 200,448	\$ 204,641	\$ 208,834	\$ 213,030	\$ 217,225	\$ 221,420	\$ 225,615	\$ 229,810	\$ 234,005	\$ 238,200	\$ 242,395	\$ 246,590	\$2,039,795
\$221,424	\$ 196,300	\$ 200,448	\$ 204,641	\$ 208,834	\$ 213,030	\$ 217,225	\$ 221,420	\$ 225,615	\$ 229,810	\$ 234,005	\$ 238,200	\$ 242,395	\$ 246,590	\$2,039,795
\$531,793	\$ 469,534	\$ 479,866	\$ 490,244	\$ 500,622	\$ 511,000	\$ 521,377	\$ 531,762	\$ 542,155	\$ 552,553	\$ 562,951	\$ 573,349	\$ 583,747	\$ 594,146	\$5,546,434
\$247,179	\$ 214,213	\$ 219,682	\$ 225,181	\$ 230,680	\$ 236,179	\$ 241,677	\$ 247,176	\$ 252,675	\$ 258,174	\$ 263,673	\$ 269,172	\$ 274,671	\$ 280,170	\$2,502,586
\$3,532,294	\$ 2,374,471	\$ 2,567,418	\$ 2,760,725	\$ 2,954,003	\$ 3,147,192	\$ 3,340,392	\$ 3,533,624	\$ 3,726,465	\$ 3,918,888	\$ 4,111,118	\$ 4,303,150	\$ 4,495,177	\$ 4,687,200	\$94,631,067
\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00
\$0.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00

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

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Appendix D	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Projected Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 * Col. J line 4	Col. h + Col. i	
1	[A] Actual RTEP Credit Revenues for true-up year		15,875,069							
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215		1,735,668	0.10	1,514,804	1,563,352	(48,548)	(3,403)	(51,951)
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549		455,415	0.03	397,463	418,167	(20,704)	(1,451)	(22,155)
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551		185,856	0.01	162,205	170,513	(8,308)	(582)	(8,890)
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552		148,035	0.01	129,198	137,691	(8,494)	(595)	(9,089)
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553		131,438	0.01	114,712	120,962	(6,250)	(438)	(6,688)
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557		308,900	0.02	269,593	284,533	(14,940)	(1,047)	(15,988)
2g	Relocate the Erie South 345 kV line terminal Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1993		1,557,950	0.09	1,359,701	1,466,684	(106,984)	(7,499)	(114,482)
2h	Portland-Kittatinny 230kV Terminal Upgrade	b1994		9,136,526	0.50	7,973,902	8,958,781	(984,879)	(69,033)	(1,053,912)
2i	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b0132.3		38,615	0.00	33,701	16,584	17,117	1,200	18,317
2j	Middletown Sub - 69 kv Capacitor Bank	b1364		25,954	0.00	22,652	11,157	11,495	806	12,301
2k	Germantown - 138kv Reactor Removal	b1362		14,306	0.00	12,486	6,513	5,972	419	6,391
2l	Germantown r p 138 115kV #1 Bk Xfmr + Upgrade 138kV 999L & 115kV 998L components RTEP b2688, b2688.1, b2688.2	b1816.4		6,239	0.00	5,445	8,650	(3,204)	(225)	(3,429)
2m	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2688.1 & b2688.2		1,890,460	0.10	1,649,899	834,777	815,121	57,134	872,255
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFA X_Allocation		346,103	0.02	302,061	308,551	(6,489)	(455)	(6,944)
2o	Install 2nd Hunterstown 230/115 kV Reconductor Hunterstown - Oxford 115 kV line Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion)	b2006.1.1_Load _Ratio_Share_A llocation		346,103	0.02	302,061	308,551	(6,489)	(455)	(6,944)
2p	Replace wave trap and upgrade a bus section at Keystone 500 kV - on the Keystone - Airydale 500 kV	b2452		901,956	0.05	787,182	824,374	(37,192)	(2,607)	(39,799)
2q	Install 100 MVAR Dynamic Reactive Device at Airydale 500 kV substation	b2452.1		443,617	0.02	387,166	381,950	5,217	366	5,582
2r	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2552.1		-	-	-	14,051,562	(14,051,562)	(984,912)	(15,036,474)
2s	Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b0284.3		6,724	0.00	5,869	-	5,869	411	6,280
2t	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b0369		329,494	0.02	287,566	-	287,566	20,156	307,723
2u	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.2		153,557	0.01	134,017	-	134,017	9,394	143,411
2v	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.3		21,096	0.00	18,411	-	18,411	1,290	19,702
2w	Upgrade terminal equipment at Hunterstown 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.4		5,700	0.00	4,974	-	4,974	349	5,323
3	Subtotal			18,189,712			29,873,352	(13,998,283)		(14,979,461)
4	Total Interest (Sourced from Attachment 13a, line 30)									(981,178)

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

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

Reconciliation Revenue Requirement For Year 2021 filed on June 1, 2022  \$246,948,504	-	2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 05, 2020  \$276,795,672	=	True-up Adjustment - Over (Under) Recovery  \$29,847,168
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	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges <sup>[A]</sup>		0.2740%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

**Calculation of Interest**

				Monthly	
3 January	Year 2021	2,487,264	0.2740%	12	(81,781)
4 February	Year 2021	2,487,264	0.2740%	11	(74,966)
5 March	Year 2021	2,487,264	0.2740%	10	(68,151)
6 April	Year 2021	2,487,264	0.2740%	9	(61,336)
7 May	Year 2021	2,487,264	0.2740%	8	(54,521)
8 June	Year 2021	2,487,264	0.2740%	7	(47,706)
9 July	Year 2021	2,487,264	0.2740%	6	(40,891)
10 August	Year 2021	2,487,264	0.2740%	5	(34,076)
11 September	Year 2021	2,487,264	0.2740%	4	(27,260)
12 October	Year 2021	2,487,264	0.2740%	3	(20,445)
13 November	Year 2021	2,487,264	0.2740%	2	(13,630)
14 December	Year 2021	2,487,264	0.2740%	1	(6,815)
					(531,578)
					<b>(30,378,746)</b>
					<b>Annual</b>
15 January through December	Year 2022	(30,378,746)	0.2740%	12	(998,853)
					<b>(31,377,599)</b>

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

				Monthly	
16 January	Year 2023	31,377,599	0.2740%		(85,975)
17 February	Year 2023	28,801,971	0.2740%		(78,917)
18 March	Year 2023	26,219,285	0.2740%		(71,841)
19 April	Year 2023	23,629,523	0.2740%		(64,745)
20 May	Year 2023	21,032,664	0.2740%		(57,630)
21 June	Year 2023	18,428,691	0.2740%		(50,495)
22 July	Year 2023	15,817,582	0.2740%		(43,340)
23 August	Year 2023	13,199,319	0.2740%		(36,166)
24 September	Year 2023	10,573,882	0.2740%		(28,972)
25 October	Year 2023	7,941,252	0.2740%		(21,759)
26 November	Year 2023	5,301,408	0.2740%		(14,526)
27 December	Year 2023	2,654,330	0.2740%		(7,273)
					(561,638)

28 True-Up with Interest	\$ 31,939,237
29 Less Over (Under) Recovery	\$ 29,847,168
30 Total Interest	\$ 2,092,070

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

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

TEC Reconciliation Revenue Requirement For Year 2021 Available June 1, 2022	TEC 2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 05, 2020	True-up Adjustment - Over (Under) Recovery
\$29,873,352	\$15,875,069	(\$13,998,283)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges <sup>[A]</sup>		0.2740%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

<b>Calculation of Interest</b>				<b>Monthly</b>			
3	January	Year 2021	(1,166,524)	0.2740%	12	38,355	1,204,879
4	February	Year 2021	(1,166,524)	0.2740%	11	35,159	1,201,683
5	March	Year 2021	(1,166,524)	0.2740%	10	31,963	1,198,486
6	April	Year 2021	(1,166,524)	0.2740%	9	28,766	1,195,290
7	May	Year 2021	(1,166,524)	0.2740%	8	25,570	1,192,094
8	June	Year 2021	(1,166,524)	0.2740%	7	22,374	1,188,898
9	July	Year 2021	(1,166,524)	0.2740%	6	19,178	1,185,701
10	August	Year 2021	(1,166,524)	0.2740%	5	15,981	1,182,505
11	September	Year 2021	(1,166,524)	0.2740%	4	12,785	1,179,309
12	October	Year 2021	(1,166,524)	0.2740%	3	9,589	1,176,112
13	November	Year 2021	(1,166,524)	0.2740%	2	6,393	1,172,916
14	December	Year 2021	(1,166,524)	0.2740%	1	3,196	1,169,720
						249,309	<b>14,247,593</b>
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>				<b>Monthly</b>			
15	January through December	Year 2022	14,247,593	0.2740%	12	468,461	<b>14,716,053</b>
16	January	Year 2023	(14,716,053)	0.2740%		40,322	13,508,087
17	February	Year 2023	(13,508,087)	0.2740%		37,012	12,296,811
18	March	Year 2023	(12,296,811)	0.2740%		33,693	11,082,216
19	April	Year 2023	(11,082,216)	0.2740%		30,365	9,864,292
20	May	Year 2023	(9,864,292)	0.2740%		27,028	8,643,032
21	June	Year 2023	(8,643,032)	0.2740%		23,682	7,418,426
22	July	Year 2023	(7,418,426)	0.2740%		20,326	6,190,464
23	August	Year 2023	(6,190,464)	0.2740%		16,962	4,959,137
24	September	Year 2023	(4,959,137)	0.2740%		13,588	3,724,437
25	October	Year 2023	(3,724,437)	0.2740%		10,205	2,486,353
26	November	Year 2023	(2,486,353)	0.2740%		6,813	1,244,877
27	December	Year 2023	(1,244,877)	0.2740%		3,411	(0)
						263,408	
28	True-Up with Interest					\$ (14,979,461)	
29	Less Over (Under) Recovery					\$ (13,998,283)	
30	Total Interest					\$ (981,178)	

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

Other Rate Base Items

Line No.	Description	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
		BALANCE AS OF 12-31-20	BALANCE AS OF 12-31-21	AVERAGE BALANCE			
1	Land Held for Future Use (214.x.d)	0	0	-			
2	Materials & Supplies (227.8.c & .16.c)	0	0	-			
3	Prepayments: Account 165 (111.57.c) - Note [A]	462,319	480,423	471,371			

Unfunded Reserves

Line No.	Description	BALANCE AS OF 12-31-20	BALANCE AS OF 12-31-21	AVERAGE BALANCE	ALLOCATION FACTOR	TRANSMISSION TOTAL (Col D times Col F)
Account 228.1						
4a	Property Insurance (Self insurance not covered by property insurance)	0	0	0 GP	1.00	0
4b	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0
4c	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0
4z	Total Account 228.1 (112.27.c)	0	0			0
Account 228.2						
5a	Workman's Compensation	0	0	0 W/S	1.00	0
5b	Probable liabilities not covered by insurance for death or injuries to employees and others	0	0	0 W/S	1.00	0
5c	Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility	-	25,000	12,500 GP	1.00	12500
5d	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0
5e	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0
5z	Total Account 228.2 (112.28.c)	-	25,000			12500
Account 228.3						
6a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0
6b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0
6c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0
6d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0
6e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0
6f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0
6g	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0
6h	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0
6z	Total Account 228.3 (112.29.c)	0	0			0
Account 228.4						
7a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0
7b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0
7c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0
7d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0
7e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0
7f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0
7g	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0
7h	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0
7z	Total Account 228.4 (112.30.c)	0	0			0
Account 242						
8a	Year-End Vacation Pay Accrual	0	0	- W/S	1.00	-
8b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	-
8c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	-
8d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	-
8e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	-
8f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	-
8g	Commitment Fees (Short-term debt revolving credit facilities)	94,924	201,250	148,087 Other	0	-
8h	[Insert Item Included in Account 242 that are not allocated to transmission]	0	0	0 Other	0	-
8z	Total Account 242 (113.48.c)	94,924	201,250			-
9	Total Unfunded Reserves Plant-related (items with GP allocator) - Note [B]	0	25000	12500 GP	1.00	12,500
10	Total Unfunded Reserves Labor-related (items with W/S allocator) - Note [C]	0	-	- W/S	1.00	-

Notes:

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

[1]	<b>Income Tax Adjustments</b>					[6]
	[2]	[3]	[4]	[5]		
			Dec 31,	Dec 31,		
			<u>2021</u>	<u>2021</u>	<u>Reference</u>	
		<u>Beg/End Average [C]</u>				
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$422,110	\$422,110	\$422,110		MAIT Company Records
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(1,123,581)	(1,123,581)	(1,123,581)		MAIT Company Records
3 Amortized Deficient Deferred Taxes	[B]	-				MAIT Company Records

**Notes:**

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

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

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



Regulatory Asset - Deferred Storms

[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	<b>Monthly Balance</b>	Source				
2	December 2020	p232 (and Notes)	13			-
3	January	FERC Account 182.3	12	-	-	-
4	February	FERC Account 182.3	11	-	-	-
5	March	FERC Account 182.3	10	-	-	-
6	April	FERC Account 182.3	9	-	-	-
7	May	FERC Account 182.3	8	-	-	-
8	June	FERC Account 182.3	7	-	-	-
9	July	FERC Account 182.3	6	-	-	-
10	August	FERC Account 182.3	5	-	-	-
11	September	FERC Account 182.3	4	-	-	-
12	October	FERC Account 182.3	3	-	-	-
13	November	FERC Account 182.3	2	-	-	-
14	December 2021	p232 (and Notes)	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13		<u>-</u>	<u>-</u>	<u>-</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

Regulatory Asset - Vegetation Management

[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense (Company Records)	[6] Additions (Deductions)	[7] Ending Balance
1	<b>Monthly Balance</b>	Source				
2	December 2020	p232 (and Notes)	49			2,388,988
3	January	FERC Account 182.3	48	2,388,988	49,771	2,339,217
4	February	FERC Account 182.3	47	2,339,217	49,771	2,289,447
5	March	FERC Account 182.3	46	2,289,447	49,771	2,239,676
6	April	FERC Account 182.3	45	2,239,676	49,771	2,189,906
7	May	FERC Account 182.3	44	2,189,906	49,771	2,140,135
8	June	FERC Account 182.3	43	2,140,135	49,771	2,090,365
9	July	FERC Account 182.3	42	2,090,365	49,771	2,040,594
10	August	FERC Account 182.3	41	2,040,594	49,771	1,990,823
11	September	FERC Account 182.3	40	1,990,823	49,771	1,941,053
12	October	FERC Account 182.3	39	1,941,053	49,771	1,891,282
13	November	FERC Account 182.3	38	1,891,282	49,771	1,841,512
14	December 2021	p232 (and Notes)	37	1,841,512	49,771	1,791,741
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13		<u>\$597,247</u>		<u>2,090,365</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Start-up Costs				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	<b>Monthly Balance</b>	Source				
2	December 2020	p232 (and Notes)	13			-
3	January	FERC Account 182.3	12	-	-	-
4	February	FERC Account 182.3	11	-	-	-
5	March	FERC Account 182.3	10	-	-	-
6	April	FERC Account 182.3	9	-	-	-
7	May	FERC Account 182.3	8	-	-	-
8	June	FERC Account 182.3	7	-	-	-
9	July	FERC Account 182.3	6	-	-	-
10	August	FERC Account 182.3	5	-	-	-
11	September	FERC Account 182.3	4	-	-	-
12	October	FERC Account 182.3	3	-	-	-
13	November	FERC Account 182.3	2	-	-	-
14	December 2021	p232 (and Notes)	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13		<u>\$0</u>		<u>-</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

	[1]	[2]	Abandoned Plant				
			[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense ( p114.10.c)	[6] Additions (Deductions )	[7] Ending Balance
1	<b>Monthly Balance</b>	Source					
2	December 2020	p111.71.d (and Notes)	13				-
3	January	FERC Account 182.2	12	-	-	-	-
4	February	FERC Account 182.2	11	-	-	-	-
5	March	FERC Account 182.2	10	-	-	-	-
6	April	FERC Account 182.2	9	-	-	-	-
7	May	FERC Account 182.2	8	-	-	-	-
8	June	FERC Account 182.2	7	-	-	-	-
9	July	FERC Account 182.2	6	-	-	-	-
10	August	FERC Account 182.2	5	-	-	-	-
11	September	FERC Account 182.2	4	-	-	-	-
12	October	FERC Account 182.2	3	-	-	-	-
13	November	FERC Account 182.2	2	-	-	-	-
14	December 2021	p111.71.c (and Notes) Detail on p230b	1	-	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13			<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-28A, page 3, Line 19

Attachment H-28A, page 2, Line 28

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

		<b>CWIP</b>	
		[A]	
		216.b	
1	December	2020	
2	January	2021	
3	February	2021	
4	March	2021	
5	April	2021	
6	May	2021	
7	June	2021	
8	July	2021	
9	August	2021	
10	September	2021	
11	October	2021	
12	November	2021	
13	December	2021	
14	13-month Average		-

Notes:

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

**Federal Income Tax Rate**

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

**State Income Tax Rate**

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

**Operation and Maintenance Expenses**

Line No. [a]	Account Reference	Description	Account Balance [b]
82		<b><i>Operation</i></b>	
83	560	Operation Supervision and Engineering	\$262,493
84			
85	561.1	Load Dispatch-Reliability	\$1,214,314
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$402,688
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	\$13,302
89	561.5	Reliability, Planning and Standards Development	\$221,647
90	561.6	Transmission Service Studies	\$22,418
91	561.7	Generation Interconnection Studies	-\$104,360
92	561.8	Reliability, Planning and Standards Development Services	
93	562	Station Expenses	\$3,041,927
94	563	Overhead Lines Expense	\$1,858,618
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	
97	566	Miscellaneous Transmission Expense	\$9,514,102
98	567	Rents	\$11,095,493
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$27,542,642
100		<b><i>Maintenance</i></b>	
101	568	Maintenance Supervision and Engineering	\$4,853,736
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$12,535
104	569.2	Maintenance of Computer Software	\$50,469
105	569.3	Maintenance of Communication Equipment	\$19,416
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$7,648,378
108	571	Maintenance of Overhead Lines	\$31,236,988
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$208,971
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$44,030,493
112		<b>TOTAL Transmission Expenses (Total of lines 99 and 111) [c]</b>	<b>\$71,573,135</b>

Notes:

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

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

Line No. [d]	Account Reference	Description	Account Balance [e]
180		<i>Operation</i>	
181	920	Administrative and General Salaries	\$4,930,712
182	921	Office Supplies and Expenses	\$19,804
183	Less 922	Administrative Expenses Transferred - Credit	-\$10,176,399
184	923	Outside Services Employed	\$12,483,721
185	924	Property Insurance	\$205,686
186	925	Injuries and Damages	\$865,620
187	926	Employee Pensions and Benefits	-\$14,159,320
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$0
192	930.2	Miscellaneous General Expenses	\$368,841
193	931	Rents	\$517,807
194		<b>Total Operation (Enter Total of lines 181 thru 193)</b>	<b>-\$4,943,528</b>
195		<i>Maintenance</i>	
196	935	Maintenance of General Plant	\$1,173,897
197		<b>TOTAL A&amp;G Expenses (Total of lines 194 and 196) [f]</b>	<b>-\$3,769,631</b>

Notes:

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



**Revenue Credit Worksheet**

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

			December 31, 2021	
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data	<u>Amount</u>	Note S, page 5
1a	Miscellaneous Service Revenues		\$ 130,758	
1z	Account 451 Total		\$130,758	
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429		Note R, page 5
2a	Transmission Charge - TMI Unit 1		\$ 1,998,562	
2b	Transmission Investment - Power Pool Agreement		\$ 1,762,524	
2z	Account 454 Total		\$3,761,086	
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data		Note V, page 5
3a	Point-to-point Revenues		\$ 3,171,538	
3b	Seneca Transmission Facilities Charges		\$ 266,000	
3z	Account 456 Total		\$3,437,538	

**Attachment B**  
**2023 PTRR**

**June 1, 2023**

October 5, 2022

**To: Parties to FERC Docket No. ER17-211-000****Re: Mid-Atlantic Interstate Transmission, LLC  
PJM Open Access Transmission Tariff, Attachment H-28  
Projected Transmission Revenue Requirement for Rate Year 2023**

Pursuant to Section II.D of the Formula Rate Implementation Protocols (“Protocols”) set forth in Attachment H-28B of the PJM Interconnection, L.L.C. (“PJM”) Open Access Transmission Tariff (“OATT”), Mid-Atlantic Interstate Transmission, LLC (“MAIT”) is submitting its Projected Transmission Revenue Requirement for Rate Year 2023 (“2023 PTRR”) to PJM for posting.

The 2023 PTRR was developed pursuant to the MAIT formula rate as set forth in Attachment H-28 of the PJM OATT. MAIT has asked PJM to post a copy of the 2023 PTRR to the transmission service formula rates section of its internet site, located at:

<http://www.pjm.com/markets-and-operations/billing-settlements-and-credit/formula-rates.aspx>

A copy of the 2023 PTRR is attached. Pursuant to Section II.I of the Protocols, MAIT will hold an open meeting among Interested Parties (“Annual Projected Rate Meeting”) no earlier than ten (10) business days following this posting and no later than November 30. No fewer than seven (7) days prior to such Annual Projected Rate Meeting, MAIT will provide notice on PJM’s website of the time, date, and webcast registration information of the Annual Projected Rate Meeting.

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	Mid-Atlantic Interstate Transmission, LLC (3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, line 43, col 5]				\$ 377,102,128
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 451	(page 4, line 29)	-	TP 1.00000	-
3	Account No. 454	(page 4, line 30)	3,761,088	TP 1.00000	3,761,088
4	Account No. 456	(page 4, line 31)	3,523,042	TP 1.00000	3,523,042
5	Revenues from Grandfathered Interzonal Transactions		-	TP 1.00000	-
6	Revenues from service provided by the ISO at a discount		-	TP 1.00000	-
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 12	<u>30,802,529</u>	TP 1.00000	<u>30,802,529</u>
8	TOTAL REVENUE CREDITS (sum lines 2-7)		38,086,659		38,086,659
9	True-up Adjustment with Interest	Attachment 13, Line 28			(31,962,675)
10	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line 9)			\$ 307,052,794
	DIVISOR				<u>Total</u>
11	1 Coincident Peak (CP) (MW)			(Note A)	5,851.6
12	Average 12 CPs (MW)			(Note CC)	5,082.4
13	Annual Rate (\$/MW/Yr)	(line 10 / line 11)	<u>Total</u> 52,473.31		
			<u>Peak Rate</u>		<u>Off-Peak Rate</u>
14	Point-to-Point Rate (\$/MW/Year)	(line 10 / line 12)	60,414.92		60,414.92
15	Point-to-Point Rate (\$/MW/Month)	(line 14/12)	5,034.58		5,034.58
16	Point-to-Point Rate (\$/MW/Week)	(line 14/52)	1,161.83		1,161.83
17	Point-to-Point Rate (\$/MW/Day)	(line 16/5; line 16/7)	232.37		165.98
18	Point-to-Point Rate (\$/MWh)	(line 14/4,160; line 14/8,760)	14.52		6.90

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1) RATE BASE:	(2) Source	Mid-Atlantic Interstate Transmission, LLC		(5) Transmission (Col 3 times Col 4)
			(3) Company Total	(4) Allocator	
<b>GROSS PLANT IN SERVICE</b>					
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA	
2	Transmission	Attachment 3, Line 14, Col. 2 (Notes U & X)	2,719,503,479	TP	2,719,503,479
3	Distribution	Attachment 3, Line 14, Col. 3 (Notes U & X)	-	NA	
4	General & Intangible	Attachment 3, Line 14, Col. 4 & 5 (Notes U & X)	168,774,480	W/S	168,774,480
5	Common	Attachment 3, Line 14, Col. 6 (Notes U & X)	-	CE	-
6	TOTAL GROSS PLANT (sum lines 1-5)		<u>2,888,277,959</u>	GP=	<u>2,888,277,959</u>
<b>ACCUMULATED DEPRECIATION</b>					
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA	
8	Transmission	Attachment 4, Line 14, Col. 2 (Notes U & X)	358,966,031	TP	358,966,031
9	Distribution	Attachment 4, Line 14, Col. 3 (Notes U & X)	-	NA	
10	General & Intangible	Attachment 4, Line 14, Col. 4 & 5 (Notes U & X)	38,401,678	W/S	38,401,678
11	Common	Attachment 4, Line 14, Col. 6 (Notes U & X)	-	CE	-
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		<u>397,367,709</u>		<u>397,367,709</u>
<b>NET PLANT IN SERVICE</b>					
13	Production	(line 1 - line 7)	-		
14	Transmission	(line 2 - line 8)	2,360,537,448		2,360,537,448
15	Distribution	(line 3 - line 9)	-		
16	General & Intangible	(line 4 - line 10)	130,372,803		130,372,803
17	Common	(line 5 - line 11)	-		-
18	TOTAL NET PLANT (sum lines 13-17)		<u>2,490,910,250</u>	NP=	<u>2,490,910,250</u>
<b>ADJUSTMENTS TO RATE BASE</b>					
19	Account No. 281 (enter negative)	Attachment 5, Line 3, Col. 1 (Notes F & Y & DD)	-	NA	
20	Account No. 282 (enter negative)	Attachment 5, Line 3, Col. 2 (Notes F & Y & DD)	(416,020,242)	NP	(416,020,242)
21	Account No. 283 (enter negative)	Attachment 5, Line 3, Col. 3 (Notes F & Y & DD)	(2,093,911)	NP	(2,093,911)
22	Account No. 190	Attachment 5, Line 3, Col. 4 (Notes F & Y & DD)	15,396,332	NP	15,396,332
23	Account No. 255 (enter negative)	Attachment 5, Line 3, Col. 5 (Notes F & Y & DD)	-	NP	-
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 9, Col. G (Note Y)	-	DA	-
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 10, Col. G (Note Y)	-	DA	-
26	CWIP	216.b (Notes X & Z)	-	DA	-
27	Unamortized Regulatory Asset	Attachment 16a, 16b, 16c, line 15, Col. 7 (Notes X)	895,871	DA	895,871
28	Unamortized Abandoned Plant	Attachment 17, Line 15, Col. 7 (Notes X & BB)	-	DA	-
29	TOTAL ADJUSTMENTS (sum lines 19-28)		<u>(401,821,951)</u>		<u>(401,821,951)</u>
30	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 1, Col. D) (Notes G & Y)	-	TP	-
31	WORKING CAPITAL (Note H)				
32	CWC	1/8*(Page 3, Line 15 minus Page 3, Lines 11 & 12)	11,391,364		11,150,440
33	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 2, Col. D) (Note Y)	-	TE	-
34	Prepayments (Account 165)	111.57.c (Attachment 14, Line 3, Col. D) (Notes B & Y)	999,528	GP	999,528
35	TOTAL WORKING CAPITAL (sum lines 32 - 34)		<u>12,390,892</u>		<u>12,149,968</u>
36	RATE BASE (sum lines 18, 29, 30, & 35)		<u>2,101,479,191</u>		<u>2,101,238,267</u>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
<b>O&amp;M</b>					
1	Transmission	321.112.b (Attachment 20, page 1, line 112)	85,594,804	TE 0.97748	83,667,408
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)		-	DA 1.00000	-
3	Less Account 565	321.96.b	-	DA 1.00000	-
4	Less Account 566	321.97.b	9,015,803	DA 1.00000	9,015,803
5	A&G	323.197.b (Attachment 20, page 2, line 197)	9,963,382	W/S 1.00000	9,963,382
6	Less FERC Annual Fees		-	W/S 1.00000	-
7	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		175,049	W/S 1.00000	175,049
8	Plus Transmission Related Reg. Comm. Exp. (Note I)		-	TE 0.97748	-
9	PBOP Expense Adjustment in Year	Attachment 6, Line 9	(1,103,261)	DA 1.00000	(1,103,261)
10	Common	356.1	-	CE 1.00000	-
11	Account 407.3 Amortization of Regulatory Assets	Attachment 16a, 16b, 16c, Line 15, Col. 5	597,247	DA 1.00000	597,247
12	Account 566 Amortization of Regulatory Assets	321.97.b (notes)	-	DA 1.00000	-
13	Acct. 566 Miscellaneous Transmission Expense (less amortization of regulatory asset)	321.97.b - line 12	9,015,803	DA 1.00000	9,015,803
14	Total Account 566 (sum lines 12 & 13, ties to 321.97.b)		9,015,803		9,015,803
15	Total O&M (sum lines 1, 5, 8, 9, 10, 11, 14 less 2, 3, 4, 6, 7)		94,877,123		92,949,727
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
16	Transmission	336.7.b (Note U)	59,979,286	TP 1.00000	59,979,286
17	General & Intangible	336.1.f & 336.10.f (Note U)	12,656,291	W/S 1.00000	12,656,291
18	Common	336.11.b (Note U)	-	CE 1.00000	-
19	Amortization of Abandoned Plant	Attachment 17, Line 15, Col. 5 (Note BB)	-	DA 1.00000	-
20	TOTAL DEPRECIATION (sum lines 16 - 19)		72,635,577		72,635,577
<b>TAXES OTHER THAN INCOME TAXES (Note J)</b>					
<b>LABOR RELATED</b>					
21	Payroll	263.i (Attachment 7, line 1z)	608,294	W/S 1.00000	608,294
22	Highway and vehicle	263.i (Attachment 7, line 2z)	-	W/S 1.00000	-
<b>PLANT RELATED</b>					
24	Property	263.i (Attachment 7, line 3z)	115,800	GP 1.00000	115,800
25	Gross Receipts	263.i (Attachment 7, line 4z)	-	NA	-
26	Other	263.i (Attachment 7, line 5z)	-	GP 1.00000	-
27	Payments in lieu of taxes	Attachment 7, line 6z	-	GP 1.00000	-
28	TOTAL OTHER TAXES (sum lines 21 - 27)		724,094		724,094
<b>INCOME TAXES (Note K)</b>					
29	$T = 1 - \{(1 - \text{SIT}) * (1 - \text{FIT})\} / (1 - \text{SIT} * \text{FIT} * p) =$		28.10%		
30	$\text{CIT} = (T - 1) * (1 - \text{WCLTD} / R) =$		31.20%		
where WCLTD = (page 4, line 22) and R = (page 4, line 25) and FIT, SIT & p are as given in footnote K.					
31	$1 / (1 - T) =$ (from line 29)		1.3909		
32	Amortized Investment Tax Credit (266.8.f) (enter negative)		(99,685)		
33	Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 1, Col. 3) [Notes D & Y]		401,842		
34	(Excess)/Deficient Deferred Income Taxes (Attachment 15, Lines 2 & 3, Col. 3) [Notes E & Y]		(1,352,984)		
35	Income Tax Calculation = line 30 * line 40		50,486,051	NA	50,480,263
36	ITC adjustment (line 31 * line 32)		(138,648)	NP 1.00000	(138,648)
37	Permanent Differences and AFUDC Equity Tax Adjustment (line 31 * line 33)		558,906	DA 1.00000	558,906
38	(Excess)/Deficient Deferred Income Tax Adjustment (line 31 * line 34)		(1,881,813)	DA 1.00000	(1,881,813)
39	Total Income Taxes	sum lines 35 through 38	49,024,497		49,018,709
40	RETURN	[Rate Base (page 2, line 36) * Rate of Return (page 4, line 25)]	161,792,569.99	NA	161,774,021
<b>GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)</b>					
41	INCENTIVE	(sum lines 15, 20, 28, 39, 40)	379,053,860		377,102,128
42	ADDITIONAL INCENTIVE REVENUE	Attachment 11, page 2, line 4, col 11 (Note AA)	0		0
43	GROSS REV. REQUIREMENT	(line 41 + line 42)	379,053,860		377,102,128

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Mid-Atlantic Interstate Transmission, LLC

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	
<b>SUPPORTING CALCULATIONS AND NOTES</b>							
<b>TRANSMISSION PLANT INCLUDED IN ISO RATES</b>							
1	Total transmission plant (page 2, line 2, column 3)					2,719,503,479	
2	Less transmission plant excluded from ISO rates (Note M)					-	
3	Less transmission plant included in OATT Ancillary Services (Note N)					-	
4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)					2,719,503,479	
5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=	1.00000	
<b>TRANSMISSION EXPENSES</b>							
6	Total transmission expenses (page 3, line 1, column 3)					85,594,804	
7	Less transmission expenses included in OATT Ancillary Services (Note L)					1,927,396	
8	Included transmission expenses (line 6 less line 7)					83,667,408	
9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)					0.97748	
10	Percentage of transmission plant included in ISO Rates (line 5)				TP	1.00000	
11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=	0.97748	
<b>WAGES &amp; SALARY ALLOCATOR (W&amp;S)</b>							
		Form 1 Reference	\$	TP	Allocation		
12	Production	354.20.b	-	0.00	-		
13	Transmission	354.21.b	-	1.00	-		
14	Distribution	354.23.b	-	0.00	-		
15	Other	354.24,25,26.b	-	0.00	-	W&S Allocator	
16	Total (sum lines 12-15)		-		-	(\$ / Allocation)	
							= 1.00000 = WS
<b>COMMON PLANT ALLOCATOR (CE) (Note O)</b>							
			\$		% Electric	W&S Allocator	
17	Electric	200.3.c	-		(line 17 / line 20)	(line 16)	CE
18	Gas	201.3.d	-		1.00000 *	1.00000	= 1.00000
19	Water	201.3.e	-				
20	Total (sum lines 17 - 19)		-				
<b>RETURN (R)</b>							
21	Preferred Dividends (118.29c) (positive number)						-
<b>WEIGHTED COST</b>							
			\$	(Note C)	Cost	Weighted	
22	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 7) (Note X)		952,268,548	40%	0.0385	0.0155 =WCLTD	
23	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 2) (Note X)		-	0%	0.0000	0.0000	
24	Common Stock (Attachment 8, Line 14, Col. 6) (Note X)		1,409,168,195	60%	0.1030	0.0615	
25	Total (sum lines 22-24)		2,361,436,743			0.0770 =R	
<b>REVENUE CREDITS</b>							
<b>ACCOUNT 447 (SALES FOR RESALE)</b>							
26	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)		(Note Q)		-	
27	b. Bundled Sales for Resale included in Divisor on page 1					-	
28	Total of (a)-(b)					-	
29	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)			(300.17.b) (Attachment 21, line 1z)		-	
30	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)			(300.19.b) (Attachment 21, line 2z)		3,761,088	
31	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)			(330.x.n) (Attachment 21, line 3z)		3,523,042	

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Mid-Atlantic Interstate Transmission, LLC

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

Note  
Letter

- A As provided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes combined CPs for Met-Ed and Penelec zones.
  - B Prepayments shall exclude prepayments of income taxes.
  - C In its order approving the transfer of Penelec's and Met-Ed's transmission assets to MAIT, the Commission approved MAIT's commitment to apply a 50 percent equity/50 percent debt capital structure for ratemaking purposes for a two-year transition period. Pennsylvania Electric, 154 FERC ¶ 61,109 at P 51. Consequently, for the first two years (i.e., calendar years 2017 and 2018) the hypothetical capital structure will be used instead of the actual calculation. Per the Settlement Agreement in docket number ER17-211-000, beginning in calendar year 2019, the equity component of MAIT's capital structure to be used in calculating charges under the formula rate shall be the lower of (i) MAIT's actual equity component as calculated in accordance with Attachment 8 or (ii) 60%.
  - D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction.
  - E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amounts to be included will be January 1, 2017 and thereafter.
  - F The balances in Accounts 190, 281, 282 and 283, should exclude all FASB 106 or 109 related amounts. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
  - G Identified in Form 1 as being only transmission related.
  - H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 15, column 5 minus amortization of regulatory assets (page 3, lines 11 & 12, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
  - I Line 7 - EPRI Annual Membership Dues listed in Form 1 at 353.f all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 8 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
  - J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
  - K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 31).
- |        |       |   |
|--------|-------|---|
| Inputs | FIT = | 21.00%  |
|        | SIT = | 8.99% (State Income Tax Rate or Composite SIT)                |
|        | p =   | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
  - M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
  - N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
  - O Enter dollar amounts
  - P Debt cost rate will be set at 4.5% until such time as debt is issued by MAIT. Once debt is issued, the long-term debt cost rate will be the weighted average of the rates for all outstanding debt instruments, calculated within Attachment 10, col. j. Consistent with Note C, there will be no preferred stock cost, consistent with MAIT's commitment to use a hypothetical 50%/50% capital structure until calendar year 2019. Thereafter, Preferred cost rate = preferred dividends (line 21) / preferred outstanding (line 23). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. Per the Settlement Agreement in Docket No. ER17-211-000, MAIT's stated ROE is set to 10.30% (9.8% base ROE plus 50 basis point adder for RTO participation).
  - Q Line 28 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
  - R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
  - S Excludes revenues unrelated to transmission services.
  - T The revenues credited on page 1, lines 2-6 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on line 7 is supported by its own reference.
  - U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
  - V On Page 4, Line 31, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive Met-Ed's and Penelec's zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects.
  - W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
  - X Calculate using a 13 month average balance.
  - Y Calculate using average of beginning and end of year balance.
  - Z Includes only CWIP authorized by the Commission for inclusion in rate base.
  - AA Any actual ROE incentive must be approved by the Commission; therefore, line will remain zero until a project(s) is granted an ROE incentive adder.
  - BB Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
  - CC Peak as would be reported on page 401, column d of Form 1 at the time of Met-Ed's and Penelec's zonal peak for the twelve month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.
  - DD Includes transmission-related balance only.



**Schedule 1A Rate Calculation**

1	\$	1,927,396	Attachment H-28A, Page 4, Line 7
2		120,638	Revenue Credits for Sched 1A - Note A
3	\$	1,806,758	Net Schedule 1A Expenses (Line 1 - Line 2)
4		33,337,218	Annual MWh in Met-Ed and Penelec Zones - Note B
5	\$	0.0542	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

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

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base	Attachment H-28A, page 2, Line 36, Col. 5	2,101,238,267	
2	Preferred Dividends	enter positive	0	
Common Stock				
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,632,760,165	
4	Less Preferred Stock	Attachment 8, Line 14, Col. 2	0	
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 4	0	
6	Less Account 216.1 & Goodwill	Attachment 8, Line 14, Col. 3 & 5	223,591,970	
7	Common Stock	Attachment 8, Line 14, Col. 6	1,409,168,195	
Capitalization				
8	Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 3	952,268,548	
9	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 3	0	
10	Common Stock	Attachment H-28A, page 4, Line 24, Col. 3	1,409,168,195	
11	Total Capitalization	Attachment H-28A, page 4, Line 25, Col. 3	2,361,436,743	
12	Debt %	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 4	40.3258%
13	Preferred %	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-28A, page 4, Line 24, Col. 4	59.6742%
15	Debt Cost	Total Long Term Debt	Attachment H-28A, page 4, Line 22, Col. 5	0.0385
16	Preferred Cost	Preferred Stock	Attachment H-28A, page 4, Line 23, Col. 5	0.0000
17	Common Cost	Common Stock	10.30%	0.1030
18	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 12 * Line 15)	0.0155
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0615
21	Rate of Return on Rate Base ( ROR )		(Sum Lines 18 to 20)	0.0770
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	161,774,021

Income Taxes			
Income Tax Rates			
23	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	Attachment H-28A, page 3, Line 29, Col. 3	28.10%
24	$CIT=(T/(1-T)) * (1-(WCLTD/R)) =$	Calculated	31.20%
25	$1 / (1 - T) =$ (from line 23)	Attachment H-28A, page 3, Line 31, Col.3	1.3909
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-28A, page 3, Line 32, Col. 3	(99,685.00)
27	Tax Effect of Permanent Differences and AFUDC Equity (Excess)/Deficient Deferred Income Taxes	Attachment H-28A, page 3, Line 33, Col. 3	401,842.02
28	Income Tax Calculation	Attachment H-28A, page 3, Line 34, Col. 3	(1,352,984.01)
29	ITC adjustment	(line 22 * line 24)	50,480,263.30
30	Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment	(line 25 * line 26)	(138,648.00)
31	Total Income Taxes	Attachment H-28A, page 3, Line 37, Col. 3	558,906.48
32		Attachment H-28A, page 3, Line 38, Col. 3	(1,881,812.97)
33		Sum lines 29 to 32	49,018,708.80

Increased Return and Taxes			
34	Return and Income taxes with increase in ROE	(Line 22 + Line 33)	210,792,730.05
35	Return without incentive adder	Attachment H-28A, Page 3, Line 40, Col. 5	161,774,021.25
36	Income Tax without incentive adder	Attachment H-28A, Page 3, Line 39, Col. 5	49,018,708.80
37	Return and Income taxes <u>without</u> increase in ROE	Line 35 + Line 36	210,792,730.05
38	Return and Income taxes with increase in ROE	Line 34	210,792,730.05
39	Incremental Return and incomes taxes for increase in ROE	Line 38 - Line 37	-
40	Rate Base	Line 1	2,101,238,266.79
41	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 39 / Line 40	-

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

Gross Plant Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Production	Transmission	Distribution	Intangible	General	Common	Total
1	December 2022	-	2,603,846,820	-	55,809,720	103,724,025	-	2,763,380,565
2	January 2023	-	2,611,266,752	-	56,276,406	103,724,808	-	2,771,267,966
3	February 2023	-	2,617,228,630	-	56,498,644	103,725,237	-	2,777,452,510
4	March 2023	-	2,623,132,697	-	61,198,394	103,725,393	-	2,788,056,483
5	April 2023	-	2,654,074,745	-	64,073,160	103,725,395	-	2,821,873,300
6	May 2023	-	2,701,012,066	-	64,294,976	103,725,395	-	2,869,032,437
7	June 2023	-	2,736,297,127	-	64,718,016	103,725,395	-	2,904,740,537
8	July 2023	-	2,756,616,373	-	64,939,524	103,726,282	-	2,925,282,179
9	August 2023	-	2,761,095,347	-	65,161,313	103,727,175	-	2,929,983,835
10	September 2023	-	2,764,123,344	-	65,931,462	107,908,047	-	2,937,962,854
11	October 2023	-	2,781,091,406	-	66,146,298	107,908,279	-	2,955,145,983
12	November 2023	-	2,793,408,982	-	66,358,512	107,908,281	-	2,967,675,775
13	December 2023	-	2,950,350,934	-	77,499,827	107,908,281	-	3,135,759,043
14	13-month Average [A] [C]	-	2,719,503,479	-	63,762,019	105,012,461	-	2,888,277,959
		Production	Transmission	Distribution	Intangible	General	Common	Total
	[B]	205.46.g					356.1	
15	December 2022		2,603,858,474		55,809,720	103,724,025		2,763,392,219
16	January 2023		2,611,278,407		56,276,406	103,724,808		2,771,279,620
17	February 2023		2,617,240,284		56,498,644	103,725,237		2,777,464,164
18	March 2023		2,623,144,351		61,198,394	103,725,393		2,788,068,138
19	April 2023		2,654,086,400		64,073,160	103,725,395		2,821,884,954
20	May 2023		2,701,023,720		64,294,976	103,725,395		2,869,044,092
21	June 2023		2,736,308,781		64,718,016	103,725,395		2,904,752,192
22	July 2023		2,756,628,027		64,939,524	103,726,282		2,925,293,833
23	August 2023		2,761,107,001		65,161,313	103,727,175		2,929,995,489
24	September 2023		2,764,134,999		65,931,462	107,908,047		2,937,974,508
25	October 2023		2,781,103,061		66,146,298	107,908,279		2,955,157,638
26	November 2023		2,793,420,636		66,358,512	107,908,281		2,967,687,430
27	December 2023		2,950,362,588		77,499,827	107,908,281		3,135,770,697
28	13-month Average	-	2,719,515,133	-	63,762,019	105,012,461	-	2,888,289,613

Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common
		[B]	205.44.g	207.57.g	207.74.g	company records	207.98.g	company records
29	December 2022			11,654				
30	January 2023			11,654				
31	February 2023			11,654				
32	March 2023			11,654				
33	April 2023			11,654				
34	May 2023			11,654				
35	June 2023			11,654				
36	July 2023			11,654				
37	August 2023			11,654				
38	September 2023			11,654				
39	October 2023			11,654				
40	November 2023			11,654				
41	December 2023			11,654				
42	13-month Average			11,654	-	-	-	-

Notes:

- [A] Included on Attachment H-28A, page 2, lines 1-6, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Met-Ed retained 34.5kV lines

Accumulated Depreciation Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Production	Transmission	Distribution	Intangible	General	Common	Total
1	December 2022	-	353,167,745	-	16,425,158	15,957,179	-	385,550,082
2	January 2023	-	356,089,641	-	17,092,472	16,236,247	-	389,418,360
3	February 2023	-	358,525,408	-	17,763,895	16,515,346	-	392,804,649
4	March 2023	-	359,981,577	-	18,464,617	16,794,467	-	395,240,662
5	April 2023	-	359,049,567	-	19,210,442	17,073,599	-	395,333,608
6	May 2023	-	356,831,561	-	19,974,702	17,352,731	-	394,158,994
7	June 2023	-	357,485,838	-	20,742,804	17,631,863	-	395,860,505
8	July 2023	-	359,052,078	-	21,514,742	17,910,946	-	398,477,766
9	August 2023	-	361,200,745	-	22,289,319	18,190,042	-	401,680,105
10	September 2023	-	362,734,094	-	23,069,804	18,235,114	-	404,039,012
11	October 2023	-	362,730,305	-	23,856,152	18,579,813	-	405,166,270
12	November 2023	-	363,514,193	-	24,645,045	18,924,529	-	407,083,767
13	December 2023	-	356,195,649	-	25,501,536	19,269,246	-	400,966,431
14	13-month Average [A] [C]	-	358,966,031	-	20,811,591	17,590,086	-	397,367,708.54
		Production	Transmission	Distribution	Intangible	General	Common	Total
	[B]	219.20-24.c	219.25.c	219.26.c	200.21.c	219.28.c	356.1	
15	December 2022	-	353,176,642	-	16,425,158	15,957,179	-	385,558,979
16	January 2023	-	356,098,557	-	17,092,472	16,236,247	-	389,427,276
17	February 2023	-	358,534,343	-	17,763,895	16,515,346	-	392,813,584
18	March 2023	-	359,990,532	-	18,464,617	16,794,467	-	395,249,616
19	April 2023	-	359,058,540	-	19,210,442	17,073,599	-	395,342,582
20	May 2023	-	356,840,553	-	19,974,702	17,352,731	-	394,167,986
21	June 2023	-	357,494,849	-	20,742,804	17,631,863	-	395,869,516
22	July 2023	-	359,061,108	-	21,514,742	17,910,946	-	398,486,796
23	August 2023	-	361,209,794	-	22,289,319	18,190,042	-	401,689,155
24	September 2023	-	362,743,162	-	23,069,804	18,235,114	-	404,048,080
25	October 2023	-	362,739,392	-	23,856,152	18,579,813	-	405,175,357
26	November 2023	-	363,523,299	-	24,645,045	18,924,529	-	407,092,873
27	December 2023	-	356,204,774	-	25,501,536	19,269,246	-	400,975,556
28	13-month Average	-	358,975,042	-	20,811,591	17,590,086	-	397,376,720

Reserve for Depreciation of Asset Retirement Costs			Production	Transmission	Distribution	Intangible	General	Common
		[B]	Company Records					
29	December 2022		-	8,897	-	-	-	-
30	January 2023		-	8,916	-	-	-	-
31	February 2023		-	8,935	-	-	-	-
32	March 2023		-	8,954	-	-	-	-
33	April 2023		-	8,973	-	-	-	-
34	May 2023		-	8,992	-	-	-	-
35	June 2023		-	9,011	-	-	-	-
36	July 2023		-	9,030	-	-	-	-
37	August 2023		-	9,049	-	-	-	-
38	September 2023		-	9,068	-	-	-	-
39	October 2023		-	9,087	-	-	-	-
40	November 2023		-	9,106	-	-	-	-
41	December 2023		-	9,125	-	-	-	-
42	13-month Average		-	9,011	-	-	-	-

Notes:

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

**ADIT Calculation**

	[1]	[2]	[3]	[4]	[5]	[6]
	ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)					
	Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total
		[C]	[D]	[E]	[F]	
1 December 31 2022	-	(408,452,759)	(2,129,194)	15,853,663	-	(394,728,290)
2 December 31 2023	-	(423,587,726)	(2,058,628)	14,939,001	-	(410,707,353)
<b>3 Begin/End Average</b>	<b>[A]</b>	<b>(416,020,242)</b>	<b>(2,093,911)</b>	<b>15,396,332</b>	<b>-</b>	<b>(402,717,822)</b>

		Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total
		ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)					
	[B]	273.8.k	275.2.k	277.9.k	234.8.c	267.h	
4 December 31 2022			344,464,126	(20,956,067)	20,716,063	1,930,730	346,154,851
5 December 31 2023			392,077,909	(18,401,473)	18,212,531	1,831,045	393,720,013
<b>6 Begin/End Average</b>		<b>-</b>	<b>368,271,017</b>	<b>(19,678,770)</b>	<b>19,464,297</b>	<b>1,880,887</b>	<b>369,937,432</b>

Notes:

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

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

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2022	-	(6,821,548)	(57,167,085)	-	-	-	-
2023	-	(6,635,858)	(50,404,248)	-	-	-	25,530,289

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2022	-	-	(23,085,261)	-	-	-	-
2023	-	-	(20,341,067)	-	-	-	(119,034)

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

	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Other: [H]	Normalization [G]
2022	-	-	(600,289)	5,462,689	-	-	-
2023	-	-	(227,752)	5,044,171	-	-	(1,542,889)

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

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

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

**ADIT Normalization Calculation**

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
	<b>2023 Quarterly Activity and Balances</b>							
<b>Beginning 190 (including adjustments)</b>	<b>Q1 Activity</b>	<b>Ending Q1</b>	<b>Q2 Activity</b>	<b>Ending Q2</b>	<b>Q3 Activity</b>	<b>Ending Q3</b>	<b>Q4 Activity</b>	<b>Ending Q4</b>
15,853,663	(579,515)	15,274,147	(631,143)	14,643,005	(607,576)	14,035,429	(639,317)	13,396,112
<b>Beginning 190 (including adjustments)</b>	<b>Pro-rated Q1</b>		<b>Pro-rated Q2</b>		<b>Pro-rated Q3</b>		<b>Pro-rated Q4</b>	
15,853,663	(438,209)		(319,894)		(154,807)		(1,752)	
<b>Beginning 282 (including adjustments)</b>	<b>Q1 Activity</b>	<b>Ending Q1</b>	<b>Q2 Activity</b>	<b>Ending Q2</b>	<b>Q3 Activity</b>	<b>Ending Q3</b>	<b>Q4 Activity</b>	<b>Ending Q4</b>
408,452,759	9,589,278	418,042,037	10,443,562	428,485,599	10,053,596	438,539,195	10,578,819	449,118,015
<b>Beginning 282 (including adjustments)</b>	<b>Pro-rated Q1</b>		<b>Pro-rated Q2</b>		<b>Pro-rated Q3</b>		<b>Pro-rated Q4</b>	
408,452,759	7,251,071		5,293,312		2,561,601		28,983	
<b>Beginning 283 (including adjustments)</b>	<b>Q1 Activity</b>	<b>Ending Q1</b>	<b>Q2 Activity</b>	<b>Ending Q2</b>	<b>Q3 Activity</b>	<b>Ending Q3</b>	<b>Q4 Activity</b>	<b>Ending Q4</b>
2,129,194	(44,710)	2,084,485	(48,693)	2,035,792	(46,874)	1,988,918	(49,323)	1,939,594
<b>Beginning 283 (including adjustments)</b>	<b>Pro-rated Q1</b>		<b>Pro-rated Q2</b>		<b>Pro-rated Q3</b>		<b>Pro-rated Q4</b>	
2,129,194	(33,808)		(24,680)		(11,943)		(135)	

ADIT Normalization Calculation

	[1]	[2]	[3]	[4]	[5]
	FERC Form 1 - Year-End (sourced from Attachment 5, page 1, line 5)	Prorated year-end less FERC Form 1 Year-end	Sum of FAS143, FAS106, FAS109, CIAC and Other from Attachment 5, page 1, notes	Total Normalization to Attachment 5 (col. 2 - col. 3)	Ending Balance for formula rate (col. 1 - col. 3. - col. 4)
<b>2023 Activity</b>					
<hr/>					
Pro-rated Total <b>Pro-rated Ending 190</b>					
(914,662) <b>14,939,001</b>	18,212,531	3,273,530	4,816,419	<b>(1,542,889)</b>	14,939,001
<hr/>					
Pro-rated Total <b>Pro-rated Ending 282</b>					
15,134,967 <b>423,587,726</b>	392,077,909	(31,509,817)	(57,040,106)	<b>25,530,289</b>	423,587,726
<hr/>					
Pro-rated Total <b>Pro-rated Ending 283</b>					
(70,566) <b>2,058,628</b>	(18,401,473)	(20,460,101)	(20,341,067)	<b>(119,034)</b>	2,058,628

ADIT Detail

For the 12 months ended 12/31/2023

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-22</u>	BALANCE AS <u>OF 12-31-23</u>	AVERAGE <u>BALANCE</u>
ACCOUNT 255:			
Investment Tax Credit	1,930,730	1,831,045	1,880,887
1 TOTAL ACCOUNT 255	<u>1,930,730</u>	<u>1,831,045</u>	
ACCOUNT 282:			
263A Capitalized Overheads	19,449,448	18,724,412	19,086,930
Accelerated Depreciation	285,254,570	310,983,919	298,119,245
AFUDC	6,020,040	8,294,318	7,157,179
AFUDC Equity	13,952,496	18,570,745	16,261,620
Capitalized Benefits	4,827,550	4,624,356	4,725,953
Capitalized Tree Trimming	4,755,140	4,543,980	4,649,560
Casualty Loss	(892,656)	(1,398,844)	(1,145,750)
Cost of Removal	19,655,744	23,158,918	21,407,331
OPEBs	(6,821,548)	(6,635,858)	(6,728,703)
Other	(3,316,452)	(3,678,908)	(3,497,680)
Repairs	72,699,375	83,865,865	78,282,620
FAS109 Related to Property	(71,119,581)	(68,974,992)	(70,047,287)
2 TOTAL ACCOUNT 282	<u>344,464,126</u>	<u>392,077,909</u>	



ADIT Detail

For the 12 months ended 12/31/2023

<u>COLUMN A</u>	<u>COLUMN B</u>	<u>COLUMN C</u>	<u>COLUMN D</u>
	BALANCE AS <u>OF 12-31-22</u>	BALANCE AS <u>OF 12-31-23</u>	AVERAGE <u>BALANCE</u>

## ACCOUNT 283:

AFUDC Equity Flow Thru (Gross up)	5,669,087	7,545,544	6,607,316
Property FAS109	(28,896,846)	(28,025,471)	(28,461,158)
Deferred Charge-EIB	18,892	0	9,446
FAS 109 Gross-up on Non-property Items	142,497	138,860	140,678
Lease ROU Asset & Liability	2,110,302	1,939,594	2,024,948

3 TOTAL ACCOUNT 283	<u>(20,956,067)</u>	<u>(18,401,473)</u>	
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ADIT Detail

For the 12 months ended 12/31/2023

COLUMN ACOLUMN BCOLUMN CCOLUMN D

BALANCE AS

BALANCE AS AVERAGE

OF 12-31-22OF 12-31-23

BALANCE

## ACCOUNT 190:

Capitalized Interest	7,870,645	10,637,328	9,253,986
Contribution in Aid of Construction	5,462,689	5,044,171	5,253,430
Deferred Charge-EIB	0	46,948	23,474
Federal Long Term NOL	311,435	311,233	311,334
Investment Tax Credit	754,647	701,769	728,208
NOL Deferred Tax Asset - LT PA	3,344,044	2,883,838	3,113,941
PJM Receivable	4,683,309	0	2,341,655
State Income Tax Deductible	375,512	375,512	375,512
FAS109 Related to Property	(2,086,218)	(1,788,268)	(1,937,243)

4 TOTAL ACCOUNT 190

20,716,063

18,212,531

19,464,297

1 **Calculation of PBOP Expenses**

2	<b><u>MAIT</u></b>	<b><u>Amount</u></b>	<b><u>Source</u></b>
3	Total FirstEnergy PBOP expenses	(108,686,300)	FirstEnergy 2015 Actuarial Study
4	Labor dollars (FirstEnergy)	2,024,261,894	FirstEnergy 2015 Actual: Company Records
5	cost per labor dollar (line 3 / line 4)	-\$0.0537	
6	labor (labor not capitalized) current year	30,111,373	MAIT Labor: Company Records
7	PBOP Expense for current year (line 5 * line 6)	-\$1,616,734	
8	PBOP expense in Account 926 for current year	(513,473)	MAIT Account 926: Company Records
9	PBOP Adjustment for Attachment H-28A, page 3, line 9 (line 7 - line 8)	(1,103,261)	

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

**Taxes Other than Income Calculation**

		[A]	Dec 31, 2023
<b>1</b>	<b>Payroll Taxes</b>		
1a	FICA	263.i	608,294
1b		263.i	-
1c		263.i	-
<b>1z</b>	<b>Payroll Taxes Total</b>		<b>608,294</b>
<b>2</b>	<b>Highway and Vehicle Taxes</b>		
2a		263.i	-
<b>2z</b>	<b>Highway and Vehicle Taxes</b>		<b>-</b>
<b>3</b>	<b>Property Taxes</b>		
3a	Property Tax	263.i	115,800
3b			-
3c			-
<b>3z</b>	<b>Property Taxes</b>		<b>115,800</b>
<b>4</b>	<b>Gross Receipts Tax</b>		
4a		263.i	-
<b>4z</b>	<b>Gross Receipts Tax</b>		<b>-</b>
<b>5</b>	<b>Other Taxes</b>		
5a		263.i	-
5b		263.i	-
5c			-
<b>5z</b>	<b>Other Taxes</b>		<b>-</b>
<b>6z</b>	<b>Payments in lieu of taxes</b>		
<b>7</b>	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		<b>\$724,094</b>

Notes:

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

## Capital Structure Calculation

For the 12 months ended 12/31/2023

		[1] Proprietary Capital	[2] Preferred Stock	[3] Account 216.1	[4] Account 219	[5] Goodwill	[6] Common Stock	[7] Long Term Debt
	[A]	112.16.c	112.3.d	112.12.c	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5)	112.24.c
1	December	2022	1,513,025,498			223,591,970	1,289,433,528	860,982,534
2	January	2023	1,524,662,983			223,591,970	1,301,071,013	860,812,254
3	February	2023	1,536,359,623			223,591,970	1,312,767,653	860,641,975
4	March	2023	1,548,280,282			223,591,970	1,324,688,312	860,471,695
5	April	2023	1,560,830,648			223,591,970	1,337,238,678	860,301,415
6	May	2023	1,573,882,268			223,591,970	1,350,290,298	860,131,135
7	June	2023	1,586,833,235			223,591,970	1,363,241,265	859,960,856
8	July	2023	1,599,221,027			223,591,970	1,375,629,057	1,059,790,576
9	August	2023	1,611,563,933			223,591,970	1,387,971,963	1,059,620,296
10	September	2023	1,624,067,244			223,591,970	1,400,475,274	1,059,450,016
11	October	2023	1,862,032,298			223,591,970	1,638,440,328	1,059,279,737
12	November	2023	1,875,206,782			223,591,970	1,651,614,812	1,059,109,457
13	December	2023	1,809,916,325	-	-	-	223,591,970	1,586,324,355
14	13-month Average		1,632,760,165	-	-	-	223,591,970	1,409,168,195

## Notes:

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

**Stated Value Inputs**

**Formula Rate Protocols  
Section VIII.A**

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

MAIT's stated ROE is set to: 10.3%

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

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

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

**3. Depreciation Rates**

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

**4. Net Plant Allocator**

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

**5. Land Rights**

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

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT											
YEAR ENDED 12/31/2023											
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z <sup>2</sup> ((col e. * col. F)/12)	Weighted Outstanding Ratio (col. g/col. g total)	Effective Cost Rate (Table 2, Col. II)	Weighted Debt Cost at t = N (h) * (i)
<b>Long Term Debt Cost at Year End 12/31/2023</b>											
First Mortgage Bonds:											
(1)	4.10%, Senior Unsecured Note	5/10/2018	5/15/2028	\$ 450,000,000	\$ 445,906,699	\$ 448,179,836	12	\$ 448,179,836	46.96%	4.21%	1.98%
(2)	3.67%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ 124,111,544	\$ 124,389,187	12	\$ 124,389,187	13.03%	3.67%	0.48%
(3)	3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ 124,111,544	\$ 124,333,699	12	\$ 124,333,699	13.03%	3.76%	0.49%
(4)	4.10%, Senior Unsecured Note	5/24/2021	5/15/2028	\$ 150,000,000	\$ 163,054,645	\$ 158,182,209	12	\$ 158,182,209	16.57%	2.72%	0.45%
(5)	4.23%, Senior Unsecured Note	7/1/2023	7/1/2033	\$ 200,000,000	\$ 198,000,000	\$ 198,100,192	6	\$ 99,321,466	10.41%	4.37%	0.46%
<b>Total</b>				\$ 1,050,000,000	\$ 1,053,185,121	\$ 954,406,395		100.000%		<b>3.85%</b>	<b>**</b>

t = time  
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.  
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.  
\* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.)  
Items (individual debentures) debt cost calculations shall be taken to four decimals in percentages (7.2907%, 5.2962%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).  
\*\* This Total Weighted Average Debt Cost will be shown on page 8, line 22, column 5 of formula rate Attachment H-28A.

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

YEAR ENDED 12/31/2023													
	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh)	(ii)	(jj)	(kk)	(ll)	
Long Term Debt Issuances	Affiliate	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Recquired Debt	Less Related ADIT	Net Proceeds (col. cc + col. dd + col. ee + col. ff)	Net Proceeds Ratio ((col. cc / col. hh)*100)	Coupon Rate	Annual Interest (col. cc * col. jj)	Effective Cost Rate* (Yield to Maturity at issuance, t = 0)
(1)	4.10%, Senior Unsecured Note	5/10/2018	5/15/2028	\$ 450,000,000	\$ (112,500)	\$ 3,980,801	-	xxx	\$ 445,906,699	99.0904	0.04100	\$ 18,450,000	4.21%
(2)	3.67%, Senior Unsecured Note	3/31/2020	4/1/2032	\$ 125,000,000	\$ -	\$ 888,456	-	xxx	\$ 124,111,544	99.2892	0.03600	\$ 4,500,000	3.67%
(3)	3.70%, Senior Unsecured Note	3/31/2020	4/1/2035	\$ 125,000,000	\$ -	\$ 888,456	-	xxx	\$ 124,111,544	99.2892	0.03700	\$ 4,625,000	3.76%
(4)	4.10%, Senior Unsecured Note	5/24/2021	5/15/2028	\$ 150,000,000	\$ 14,337,000	\$ 1,282,355	-	xxx	\$ 163,054,645	108.7031	0.04100	\$ 6,150,000	2.72%
(5)	4.23%, Senior Unsecured Note	7/1/2023	7/1/2033	\$ 200,000,000	\$ -	\$ 2,000,000	-	xxx	\$ 198,000,000	99.0000	0.04250	\$ 8,500,000	4.37%
<b>TOTALS</b>				\$ 1,050,000,000	14,224,500	\$ 9,040,068	-	xxx	\$ 1,055,184,432			\$ 42,225,000	

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

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

(1) Line No.	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach. H-28A, p. 2, line 2, col. 5 (Note A)	\$ 2,719,503,479
2	Net Transmission Plant - Total	Attach. H-28A, p. 2, line 14, col. 5 (Note B)	\$ 2,360,537,448
<b>O&amp;M EXPENSE</b>			
3	Total O&M Allocated to Transmission	Attach. H-28A, p. 3, line 15, col. 5	\$ 92,949,727
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)	3.417893%
<b>GENERAL, INTANGIBLE, AND COMMON (G, I, &amp; C) DEPRECIATION EXPENSE</b>			
5	Total G, I, & C depreciation expense	Attach. H-28A, p. 3, lines 17 & 18, col. 5	\$ 12,656,291
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)	0.463390%
<b>TAXES OTHER THAN INCOME TAXES</b>			
7	Total Other Taxes	Attach. H-28A, p. 3, line 26, col. 5	\$ 724,094
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)	0.026626%
9	<b>Annual Allocation Factor for Expense</b>	<b>Sum of line 4, 6, &amp; 8</b>	<b>3.909999%</b>
<b>INCOME TAXES</b>			
10	Total Income Taxes	Attach. H-28A, p. 3, line 39, col. 5	\$ 49,018,709
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)	2.076591%
<b>RETURN</b>			
12	Return on Rate Base	Attach. H-28A, p. 3, line 40, col. 5	\$ 161,774,021
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)	6.853271%
14	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11 and 13</b>	<b>8.929621%</b>

Columns 5-9 (page 1) only applies with incentive ROE projects (Note F)				
(5) Line No.	(6)	(7) Reference	(8) Transmission	(9) Allocator
<b>INCOME TAXES</b>				
10b	Total Income Taxes	Attachment 2, line 33	\$ 49,018,709	
11b	Annual Allocation Factor for Income Taxes	(line 10b divided by line 2, col. 3)	2.076591%	2.076591%
<b>RETURN</b>				
12b	Return on Rate Base	Attachment 2, line 22	\$ 161,774,021	
13b	Annual Allocation Factor for Return on Rate Base	(line 12b divided by line 2, col. 3)	6.853271%	6.853271%
14b	<b>Annual Allocation Factor for Return</b>	<b>Sum of line 11b and 13b</b>		<b>8.929621%</b>
15	<b>Additional Annual Allocation Factor for Return</b>	<b>Line 14 b, col. 9 less line 14, col. 4</b>		<b>0.000000%</b>



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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expenses	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	Net Revenue Requirement with True-up	
		(Note C & H)	(Page 1, line 9)	(Col. 3' Col. 4)	(Note D & H)	Page 1, line 14	Col. 6' Col. 7	(Note E)	(Sum Col. 5, 8, & 9)	(Col. 6' Page 1, line 15, Col. 9)	(Sum Col. 10 & 11)	(Note G)	(Sum Col. 12 & 13)	
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hurlerstown	02015	\$ 12,037,431	3.90999%	\$494,112	\$ 2,288,670	8.92982%	\$829,465	\$ 299,067	\$1,562,645	-	\$1,562,645	\$1,989	\$1,634,634
2b	Install 250 MVAR capacitor at Keystone 500 kV	00549	\$ 2,207,134	3.90999%	\$125,396	\$ 2,022,962	8.92982%	\$332,405	\$ 69,746	\$423,547	-	\$423,547	22,171	\$445,718
2c	Install 25 MVAR capacitor at Saxon 115 kV substation	00551	\$ 1,380,393	3.90999%	\$53,972	\$ 1,016,234	8.92982%	\$90,069	\$ 28,036	\$172,067	-	\$172,067	8,897	\$181,664
2d	Install 50 MVAR capacitor at Albion 230 kV substation	00552	\$ 1,038,330	3.90999%	\$46,598	\$89,010	8.92982%	\$77,661	\$ 21,298	\$108,465	-	\$108,465	9,596	\$118,061
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	00553	\$ 927,947	3.90999%	\$36,282	\$ 752,078	8.92982%	\$67,213	\$ 19,023	\$122,518	-	\$122,518	6,093	\$130,211
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	00557	\$ 2,185,556	3.90999%	\$85,403	\$ 1,775,952	8.92982%	\$158,507	\$ 44,353	\$288,363	-	\$288,363	15,999	\$304,363
2g	Relocate the Erie South 345 kV line terminal	01953	\$ 10,836,097	3.90999%	\$423,717	\$ 9,454,975	8.92982%	\$939,851	\$ 224,362	\$1,467,930	-	\$1,467,930	114,566	\$1,602,496
2h	Convert Lewis Run/Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	01994	\$ 62,900,195	3.90999%	\$2,469,340	\$6,865,320	8.92982%	\$5,077,191	\$ 1,487,907	\$9,024,438	-	\$9,024,438	1,054,685	\$10,079,124
2i	South Lebanon 230/69 kV Bank 1 - Upgrade 69 kV Terminal Facilities	01364	\$ 87,275	3.90999%	\$3,412	\$ 86,272	8.92982%	\$6,097	\$ 1,789	\$11,298	-	\$11,298	(12,316)	-\$1,018
2j	Middletown Sub - 69 kV Capacitor Bank	01362	\$ 52,365	3.90999%	\$2,047	\$ 44,462	8.92982%	\$3,970	\$ 697	\$6,715	-	\$6,715	(6,396)	\$319
2k	Germantown - 138kV Reactor Removal	01916.4	\$ 65,539	3.90999%	\$2,563	\$ 62,236	8.92982%	\$5,558	\$ 1,344	\$9,464	-	\$9,464	3,431	\$12,895
2l	Germantown (p. 138 110kV #1 Bx 30m -> Upgrade 138kV 998, & 115kV 998L components RTEP b2688, b2688.1, b2688.2	b2688.1 & b2688.2	\$ 6,059,491	3.90999%	\$237,312	\$ 5,427,655	8.92982%	\$484,682	\$ 124,238	\$846,231	-	\$846,231	(872,895)	-\$26,664
2m	Loco the 2026 (TMI) - Hosensack 500 kV line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFAX_Alo	\$ 1,700,188	3.90999%	\$66,476	\$ 1,366,359	8.92982%	\$124,607	\$ 37,784	\$228,956	-	\$228,956	6,949	\$235,906
2n	Loco the 2026 (TMI) - Hosensack 500 kV line in to the Laushtown substation and upgrade relay at TMI 500 kV	b2006.1.1_Loac_TMI	\$ 1,700,188	3.90999%	\$66,476	\$ 1,366,359	8.92982%	\$124,607	\$ 37,784	\$228,956	-	\$228,956	6,949	\$235,906
2o	Install 2nd Hurlerstown 230/15 kV transformer	02482	\$ 6,088,203	3.90999%	\$236,040	\$ 5,366,109	8.92982%	\$471,962	\$ 124,778	\$628,727	-	\$628,727	39,828	\$668,555
2p	Reconductor Hurlerstown - Oxford 115 kV line	02452.1	\$ 2,752,102	3.90999%	\$107,605	\$ 2,372,951	8.92982%	\$211,901	\$ 65,067	\$385,403	-	\$385,403	(5,587)	\$379,817
2q	Reconductor the North Mesopotam - Obow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELLEC profile)	b2552.1	\$ 97,816,225	3.90999%	\$3,824,525	\$9,672,781	8.92982%	\$8,007,655	\$ 2,304,190	\$14,136,370	-	\$14,136,370	15,047,508	\$29,183,879
2r	Upgrade relay at South Redfox on the 1072 230 V line	b2006.2.1_DFAX_AI	\$ 1,130,069	3.90999%	\$44,185	\$ 1,066,293	8.92982%	\$97,897	\$ 23,161	\$165,243	-	\$165,243	-	\$165,243
2s	Tie in new Rice substation to Conemaugh-Hurlerstown 500 kV	02743.2	\$ 528,988	3.90999%	\$20,083	\$ 528,988	8.92982%	\$47,238	\$ 97,521	\$67,501	-	\$67,501	(143,516)	-\$76,015
2t	Rebuild the Hurlerstown - Lincoln 115 kV line (No-RED) (C & S). Upgrade limitro terminal equipment at Hurlerstown and Lincoln	03146	\$ 4,072,008	3.90999%	\$159,247	\$ 3,920,674	8.92982%	\$350,914	\$ 100,563	\$610,744	-	\$610,744	-	\$610,744
2u	Upgrade terminal equipment at Conemaugh 500 kV on the Conemaugh - Hurlerstown 500 kV circuit	02743.3	\$ 145,165	3.90999%	\$5,676	\$ 144,301	8.92982%	\$12,886	\$ 2,979	\$21,541	-	\$21,541	(19,716)	\$1,824
2v	Upgrade terminal equipment and equalized relay communication at TMI 500 kV on the Peach Bottom - TMI 500 kV circuit	02752.4	\$ 37,856	3.90999%	\$1,480	\$ 37,024	8.92982%	\$3,378	\$ 418	\$5,276	-	\$5,276	-	\$5,276
2w	Portland-Kittanning 230kV Terminal Upgrade	00132.3	\$ -	3.90999%	\$0	\$ -	8.92982%	\$0	\$0	\$0	-	\$0	(18,330)	-\$18,330
2x	Replace new tie and upgrade a bus station at Keystone 500 kV - on the Keystone - Alysedale 500 kV	00388.3	\$ -	3.90999%	\$0	\$ -	8.92982%	\$0	\$0	\$0	-	\$0	(8,265)	-\$8,265
2y	Install 100 MVAR Dynamic Reactive Device at Alysedale 500 kV substation	00389	\$ -	3.90999%	\$0	\$ -	8.92982%	\$0	\$0	\$0	-	\$0	(307,948)	-\$307,948
2z	Upgrade terminal equipment at Hurlerstown 500 kV on the Conemaugh - Hurlerstown 500 kV circuit	02743.4	\$ -	3.90999%	\$0	\$ -	8.92982%	\$0	\$0	\$0	-	\$0	(5,927)	-\$5,927
3	Transmission Enhancement Credit taken to Attachment H-28A Page 1, Line 7											30,802,529.22		
4	Additional Incentive Revenue taken to Attachment H-28A Page 3, Line 42									60.00				

- Notes**
- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-28A.
  - B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-28A.
  - C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
  - D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
  - E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-28A, page 3, line 16.
  - F Any actual RIDE Incentive must be approved by the Commission.
  - G True-up adjustment is calculated on the project true-up schedule, attachment 12, column 1
  - H Based on a 12-month average

TEC Worksheet Support  
Net Plant Detail

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215	\$ 12,637,431	\$12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431	\$ 12,637,431
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134	\$ 3,207,134
2c	Install 25 MVAR capacitor at Saxton 115 kV substation	b0551	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393	\$ 1,380,393
2d	Install 50 MVAR capacitor at Albion 230 kV substation	b0552	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335	\$ 1,038,335
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947	\$ 927,947
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556	\$ 2,185,556
2g	Relocate the Erie South 345 kV line terminal	b1993	\$ 10,836,997	\$10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997	\$ 10,836,997
2h	Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunction with new Farmers Valley 345/230 kV transformation	b1994	\$ 62,900,195	\$62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195	\$ 62,900,195
2i	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275	\$ 87,275
2j	Middletown Sub - 69 kv Capacitor Bank	b1362	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365	\$ 52,365
2k	Germantown - 138kv Reactor Removal	b1816.4	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539
2l	b2688.1 & b2688.2	b2688.1 & b2688.2	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491	\$ 6,069,491
2m	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2006.1.1_DFAX_Allocation	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188
2n	Loop the 2026 (TMI - Hosensack 500 kV) line in to the Lauschtown substation and upgrade relay at TMI 500 kV	b2006.1.1_Load_Ratio_Share_Allocation	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188	\$ 1,700,188
2o	Install 2nd Hunterstown 230/115 kV transformer	b2452	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253	\$ 6,088,253
2p	Reconductor Hunterstown - Oxford 115 kV line	b2452.1	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102	\$ 2,752,102
2q	Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kV circuit and upgrade terminal equipment (PENELEC portion)	b2552.1	\$ 97,816,225	\$97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225	\$ 97,816,225
2r	Upgrade relay at South Reading on the 1072 230 V line	b2006.2.1_DFAX_Allocation	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069	\$ 1,130,069
2s	Tie in new Rice substation to Conemaugh-Hunterstown 500 kV	b2743.2	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988	\$ 528,988
2t	Rebuild the Hunterstown - Lincoln 115 kV line (No.962) (-2.6 mi.). Upgrade limiting terminal equipment at Hunterstown and Lincoln.	b3145	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906	\$ 4,072,906
2u	Upgrade terminal equipment at Conemaugh 500 kV: on the Conemaugh - Hunterstown 500 kV circuit	b2743.3	\$ 145,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 269,591	\$ 269,591	\$ 269,591	\$ 269,591	\$ 269,591	\$ 269,591
2v	Upgrade terminal equipment and required relay communication at TMI 500 kV: on the Peach Bottom - TMI 500 kV circuit	b2752.4	\$ 37,856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 492,132

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

TEC Worksheet Support  
Net Plant Detail

Attachment H-28A, Attachment 11a  
page 2 of 2  
For the 12 months ended 12/31/2023

Accumulated Depreciation (Note B)	Dec-22 (Note D)	Jan-23 (Note D)	Feb-23 (Note D)	Mar-23 (Note D)	Apr-23 (Note D)	May-23 (Note D)	Jun-23 (Note D)	Jul-23 (Note D)	Aug-23 (Note D)	Sep-23 (Note D)	Oct-23 (Note D)	Nov-23 (Note D)	Dec-23 (Note D)	Project Net Plant (Note B & C)
\$3,348,761	\$3,219,227	\$3,240,816	\$3,262,405	\$3,283,994	\$3,305,583	\$3,327,172	\$3,348,761	\$3,370,350	\$3,391,939	\$3,413,528	\$3,435,117	\$3,456,706	\$3,478,295	\$9,288,670
\$604,672	\$571,699	\$577,178	\$582,657	\$588,136	\$593,615	\$599,094	\$604,572	\$610,051	\$615,530	\$621,009	\$626,488	\$631,967	\$637,446	\$2,602,562
\$365,159	\$351,141	\$353,477	\$355,813	\$358,150	\$360,486	\$362,822	\$365,159	\$367,495	\$369,831	\$372,168	\$374,504	\$376,840	\$379,177	\$1,015,234
\$169,325	\$158,682	\$160,456	\$162,230	\$164,003	\$165,777	\$167,551	\$169,325	\$171,099	\$172,872	\$174,646	\$176,420	\$178,194	\$179,968	\$869,010
\$175,268	\$165,757	\$167,342	\$168,927	\$170,513	\$172,098	\$173,683	\$175,268	\$176,854	\$178,439	\$180,024	\$181,609	\$183,195	\$184,780	\$752,678
\$409,074	\$387,798	\$391,494	\$395,190	\$398,886	\$402,582	\$406,278	\$409,974	\$413,670	\$417,366	\$421,062	\$424,759	\$428,455	\$432,151	\$1,775,582
\$1,432,021	\$1,319,840	\$1,338,537	\$1,357,234	\$1,375,931	\$1,394,627	\$1,413,324	\$1,432,021	\$1,450,718	\$1,469,415	\$1,488,111	\$1,506,808	\$1,525,505	\$1,544,202	\$9,404,976
\$6,043,875	\$5,299,921	\$5,423,914	\$5,547,906	\$5,671,898	\$5,795,891	\$5,919,883	\$6,043,875	\$6,167,867	\$6,291,860	\$6,415,852	\$6,539,844	\$6,663,836	\$6,787,829	\$56,856,320
\$19,003	\$18,108	\$18,258	\$18,407	\$18,556	\$18,705	\$18,854	\$19,003	\$19,152	\$19,301	\$19,450	\$19,599	\$19,749	\$19,898	\$68,272
\$7,903	\$7,555	\$7,613	\$7,671	\$7,729	\$7,787	\$7,845	\$7,903	\$7,961	\$8,019	\$8,077	\$8,136	\$8,194	\$8,252	\$44,462
\$3,303	\$2,631	\$2,743	\$2,855	\$2,967	\$3,079	\$3,191	\$3,303	\$3,415	\$3,527	\$3,639	\$3,751	\$3,863	\$3,975	\$62,236
\$641,635	\$579,716	\$590,069	\$600,422	\$610,775	\$621,128	\$631,481	\$641,835	\$652,188	\$662,541	\$672,894	\$683,247	\$693,600	\$703,953	\$5,427,656
\$303,789	\$284,897	\$288,046	\$291,194	\$294,343	\$297,492	\$300,640	\$303,789	\$306,938	\$310,086	\$313,235	\$316,384	\$319,532	\$322,681	\$1,396,399
\$303,789	\$284,897	\$288,046	\$291,194	\$294,343	\$297,492	\$300,640	\$303,789	\$306,938	\$310,086	\$313,235	\$316,384	\$319,532	\$322,681	\$1,396,399
\$781,314	\$718,925	\$729,323	\$739,721	\$750,120	\$760,518	\$770,916	\$781,314	\$791,713	\$802,111	\$812,509	\$822,907	\$833,306	\$843,704	\$5,306,939
\$379,151	\$346,157	\$351,656	\$357,155	\$362,654	\$368,153	\$373,652	\$379,151	\$384,649	\$390,148	\$395,647	\$401,146	\$406,645	\$412,144	\$2,372,951
\$8,143,444	\$6,991,349	\$7,183,365	\$7,375,381	\$7,567,397	\$7,759,412	\$7,951,428	\$8,143,444	\$8,335,460	\$8,527,476	\$8,719,491	\$8,911,507	\$9,103,523	\$9,295,539	\$89,672,781
\$33,776	\$22,196	\$24,126	\$26,056	\$27,986	\$29,916	\$31,846	\$33,776	\$35,706	\$37,636	\$39,566	\$41,497	\$43,427	\$45,357	\$1,096,293
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$528,988
\$143,232	\$92,940	\$101,322	\$109,704	\$118,086	\$126,468	\$134,850	\$143,232	\$151,614	\$159,995	\$168,377	\$176,759	\$185,141	\$193,523	\$3,029,674
\$864	\$0	\$0	\$0	\$0	\$0	\$0	\$229	\$687	\$1,146	\$1,604	\$2,062	\$2,521	\$2,979	\$144,301
\$32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$418	\$37,824

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

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

Line No.	Project Name	RTEP Project Number	Actual Revenues for Appendix D	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/Under	Applicable Interest Rate on Over/Under	Total True-up Adjustment with Interest Over/Under							
											Projected Attachment 11 p 2 of 2, col. 14	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 14	Col. f - Col. G	Col. H line 2x / Col. H line 3 *	Col. h + Col. i
1	IAI Actual RTEP Credit Revenues for true-up year		15,875,069														
2a	Install 230kV series reactor and 2- 100MVAR PLC switched capacitors at Hunterstown	b0215		\$1,735,668	0.10	1,514,803.97	\$1,563,352	(48,548)	(3,441)	(61,989)							
2b	Install 250 MVAR capacitor at Keystone 500 kV	b0549		8455,415	0.03	397,463.37	\$415,167	(20,704)	(1,467)	(22,171)							
2c	Install 25 MVAR capacitor at Saxon 115 kV substation	b0551		\$165,856	0.01	162,205.43	\$170,513	(8,308)	(599)	(8,907)							
2d	Install 50 MVAR capacitor at Altoona 230 kV substation	b0552		\$148,035	0.01	129,197.65	\$137,691	(8,494)	(602)	(9,096)							
2e	Install 50 MVAR capacitor at Raystown 230 kV substation	b0553		\$131,438	0.01	114,712.39	\$120,962	(6,250)	(443)	(6,693)							
2f	Install 75 MVAR capacitor at East Towanda 230 kV substation	b0557		\$308,900	0.02	269,592.74	\$284,533	(14,940)	(1,059)	(15,999)							
2g	Relocate the Erie South 345 kV line terminal	b1993		\$1,557,950	0.09	1,359,700.69	\$1,466,684	(106,984)	(7,583)	(114,566)							
2h	Convert Lewis Run-Farmers Valley to 230 kV using 1033.5 ACSR conductor. Project to be completed in conjunct	b1994		\$9,136,526	0.50	7,973,901.96	\$8,958,781	(984,879)	(69,806)	(1,054,685)							
2i	South Lebanon 230/69 kv Bank 1 - Upgrade 69 kv Terminal Facilities	b1364		\$25,354	0.00	22,851.64	\$11,157	11,495	815	12,310							
2j	Middletown Sub - 69 kv Capacitor Bank	b1362		\$14,306	0.00	12,485.69	\$5,513	5,972	423	6,396							
2k	Germanstown - 138kv Reactor Removal	b1816.4		\$6,239	0.00	5,445.37	\$8,650	(3,204)	(227)	(3,431)							
2l	Germanstown r o 138 115kV #1 Bk. X0mr + Upgrade 138kV 996L & 115kV 996L components RTEP b0288, b0288, b0288.1 & b0288.2	b1816.4		\$1,890,480	0.10	1,649,898.54	\$834,777	815,121	57,774	872,895							
2m	Loop the 2026 (TMI - Hosensack 500 kv) line in to the Lauschtown substation and upgrade relay at TMI 500 kv	b2006.1.1 DFAX Allocation		\$346,103	0.02	302,901.21	\$308,551	(6,489)	(460)	(6,949)							
2n	Loop the 2026 (TMI - Hosensack 500 kv) line in to the Lauschtown substation and upgrade relay at TMI 500 kv	callion		\$346,103	0.02	302,061.14	\$308,551	(6,489)	(460)	(6,949)							
2o	Install 2nd Hunterstown 230/115 kV transformer	b2452		\$901,956	0.05	787,181.89	\$824,374	(37,192)	(2,936)	(39,828)							
2p	Reconductor Hunterstown - Oxford 115 kV line	b2452.1		\$443,617	0.02	387,166.46	\$381,950	5,217	370	5,587							
2q	Reconductor the North Meshoppen - Oxbow - Lackawanna 230 kv circuit and upgrade terminal equipment (PENNELEC portion)	b2552.1		\$0	-	-	\$14,051,562	(14,051,562)	(995,946)	(15,047,508)							
2r	Upgrade relay at South Reading on the 1072 230 V line	b2006.2.1_DFAX_Allocation		\$0	-	-	-	-	-	-							
2s	Tie in new Rice substation to Conemaugh-Hunterstown 500 kv	b2743.2		\$153,557	0.01	134,017.09	\$0	134,017	9,499	143,516							
2t	Rebuild the Hunterstown - Lincoln 115 kV line (No.962) (~2.6 mi.). Upgrade limiting terminal equipment at Hunterstown and Lincoln.	b3145		\$0	-	-	\$0	-	-	-							
2u	Upgrade terminal equipment at Conemaugh 500 kv. on the Conemaugh - Hunterstown 500 kv circuit	b2743.3		\$21,096	0.00	18,411.23	\$0	18,411	1,305	19,716							
2v	Upgrade terminal equipment and required relay communication at TMI 500 kv. on the Peach Bottom - TMI 500 kv circuit	b2752.4		\$0	-	-	\$0	-	-	-							
2w	Portland-Kittatinny 230kv Terminal Upgrade	b0132.3		\$38,615	0.00	33,701.21	\$16,584	17,117	1,213	18,330							
2x	Replace wave trap and upgrade a bus section at Keystone 500 kv - on the Keystone - Alysedale 500 kv	b0284.3		\$6,724	0.00	5,868.70	\$0	5,869	416	6,285							
2y	Install 100 MVAR Dynamic Reactive Device at Alysedale 500 kv substation	b0369		\$329,494	0.02	287,566.23	\$0	287,566	20,382	307,948							
2z	Upgrade terminal equipment at Hunterstown 500 kv. on the Conemaugh - Hunterstown 500 kv circuit	b2743.4		\$5,700	0.00	4,974.38	\$0	4,974	353	5,327							
3	Subtotal			18,189,712			29,873,352	(13,998,283)		(14,990,453)							
4	Total Interest (Sourced from Attachment 13a, line 30)									(992,170)							

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

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

Reconciliation Revenue Requirement For Year 2021 Available June 1, 2022  \$246,948,504	-	2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 05, 2020  \$276,795,672	=	True-up Adjustment - Over (Under) Recovery  \$29,847,168
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	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges <sup>[A]</sup>		0.2770%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

<u>Calculation of Interest</u>				<u>Monthly</u>		
3 January	Year 2021	2,487,264	0.2770%	12	(82,677)	(2,569,941)
4 February	Year 2021	2,487,264	0.2770%	11	(75,787)	(2,563,051)
5 March	Year 2021	2,487,264	0.2770%	10	(68,897)	(2,556,161)
6 April	Year 2021	2,487,264	0.2770%	9	(62,007)	(2,549,271)
7 May	Year 2021	2,487,264	0.2770%	8	(55,118)	(2,542,382)
8 June	Year 2021	2,487,264	0.2770%	7	(48,228)	(2,535,492)
9 July	Year 2021	2,487,264	0.2770%	6	(41,338)	(2,528,602)
10 August	Year 2021	2,487,264	0.2770%	5	(34,449)	(2,521,713)
11 September	Year 2021	2,487,264	0.2770%	4	(27,559)	(2,514,823)
12 October	Year 2021	2,487,264	0.2770%	3	(20,669)	(2,507,933)
13 November	Year 2021	2,487,264	0.2770%	2	(13,779)	(2,501,043)
14 December	Year 2021	2,487,264	0.2770%	1	(6,890)	(2,494,154)
					(537,398)	<b>(30,384,566)</b>

<u>Annual</u>						
15 January through December	Year 2022	(30,384,566)	0.2770%	12	(1,009,983)	<b>(31,394,549)</b>

<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				<u>Monthly</u>		
16 January	Year 2023	31,394,549	0.2770%		(86,963)	2,663,556
17 February	Year 2023	28,817,956	0.2770%		(79,826)	2,663,556
18 March	Year 2023	26,234,225	0.2770%		(72,669)	2,663,556
19 April	Year 2023	23,643,338	0.2770%		(65,492)	2,663,556
20 May	Year 2023	21,045,274	0.2770%		(58,295)	2,663,556
21 June	Year 2023	18,440,013	0.2770%		(51,079)	2,663,556
22 July	Year 2023	15,827,536	0.2770%		(43,842)	2,663,556
23 August	Year 2023	13,207,822	0.2770%		(36,586)	2,663,556
24 September	Year 2023	10,580,851	0.2770%		(29,309)	2,663,556
25 October	Year 2023	7,946,604	0.2770%		(22,012)	2,663,556
26 November	Year 2023	5,305,060	0.2770%		(14,695)	2,663,556
27 December	Year 2023	2,656,199	0.2770%		(7,358)	2,663,556
					(568,125)	0

28 True-Up with Interest	\$	31,962,675
29 Less Over (Under) Recovery	\$	29,847,168
30 Total Interest	\$	2,115,507

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

TEC Revenue Requirement True-up with Interest

TEC Reconciliation Revenue Requirement For Year 2021 Available June 1, 2022	TEC 2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 05, 2020	True-up Adjustment - Over (Under) Recovery
\$29,873,352	\$15,875,069	(\$13,998,283)

	Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
2 Interest Rate on Amount of Refunds or Surcharges <sup>[A]</sup>		0.2770%				

An over or under collection will be recovered prorata over 2021, held for 2022 and returned prorata over 2023

<u>Calculation of Interest</u>				<u>Monthly</u>		
3 January	Year 2021	(1,166,524)	0.2770%	12	38,775	1,205,299
4 February	Year 2021	(1,166,524)	0.2770%	11	35,544	1,202,068
5 March	Year 2021	(1,166,524)	0.2770%	10	32,313	1,198,836
6 April	Year 2021	(1,166,524)	0.2770%	9	29,081	1,195,605
7 May	Year 2021	(1,166,524)	0.2770%	8	25,850	1,192,374
8 June	Year 2021	(1,166,524)	0.2770%	7	22,619	1,189,142
9 July	Year 2021	(1,166,524)	0.2770%	6	19,388	1,185,911
10 August	Year 2021	(1,166,524)	0.2770%	5	16,156	1,182,680
11 September	Year 2021	(1,166,524)	0.2770%	4	12,925	1,179,449
12 October	Year 2021	(1,166,524)	0.2770%	3	9,694	1,176,217
13 November	Year 2021	(1,166,524)	0.2770%	2	6,463	1,172,986
14 December	Year 2021	(1,166,524)	0.2770%	1	3,231	1,169,755
					252,039	14,250,322

<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				<u>Annual</u>		
15 January through December	Year 2022	14,250,322	0.2770%	12	473,681	14,724,003

<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>				<u>Monthly</u>			
16 January	Year 2023	(14,724,003)	0.2770%		40,785	(1,249,204)	13,515,584
17 February	Year 2023	(13,515,584)	0.2770%		37,438	(1,249,204)	12,303,818
18 March	Year 2023	(12,303,818)	0.2770%		34,082	(1,249,204)	11,088,695
19 April	Year 2023	(11,088,695)	0.2770%		30,716	(1,249,204)	9,870,206
20 May	Year 2023	(9,870,206)	0.2770%		27,340	(1,249,204)	8,648,342
21 June	Year 2023	(8,648,342)	0.2770%		23,956	(1,249,204)	7,423,094
22 July	Year 2023	(7,423,094)	0.2770%		20,562	(1,249,204)	6,194,451
23 August	Year 2023	(6,194,451)	0.2770%		17,159	(1,249,204)	4,962,406
24 September	Year 2023	(4,962,406)	0.2770%		13,746	(1,249,204)	3,726,947
25 October	Year 2023	(3,726,947)	0.2770%		10,324	(1,249,204)	2,488,066
26 November	Year 2023	(2,488,066)	0.2770%		6,892	(1,249,204)	1,245,754
27 December	Year 2023	(1,245,754)	0.2770%		3,451	(1,249,204)	0
					266,450		

28 True-Up with Interest	\$ (14,990,453)
29 Less Over (Under) Recovery	\$ (13,998,283)
30 Total Interest	\$ (992,170)

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

Other Rate Base Items

Line No.	Description	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
		BALANCE AS OF 12-31-22	BALANCE AS OF 12-31-23	AVERAGE BALANCE			
1	Land Held for Future Use (214.x.d)	0	0	-			
2	Materials & Supplies (227.8.c & .16.c)	0	0	-			
3	Prepayments: Account 165 (111.57.c) - Note [A]	999,528	999,528	999,528			

Unfunded Reserves

Line No.	Description	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
		BALANCE AS OF 12-31-22	BALANCE AS OF 12-31-23	AVERAGE BALANCE	ALLOCATION FACTOR	TRANSMISSION TOTAL (Col D times Col F)	
Account 228.1							
4a	Property Insurance (Self insurance not covered by property insurance)	0	0	0 GP	1.00	0	0
4b	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0	0
4c	[Insert Item Included in Account 228.1 that are not allocated to transmission]	0	0	0 Other	0	0	0
4z	Total Account 228.1 (112.27.c)	0	0			0	0
Account 228.2							
5a	Workman's Compensation	0	0	0 W/S	1.00	0	0
5b	Probable liabilities not covered by insurance for death or injuries to employees and others	0	0	0 W/S	1.00	0	0
5c	Probable liabilities not covered by insurance for damages to property neither owned nor held under lease by the utility	0	0	0 GP	1.00	0	0
5d	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0	0
5e	[Insert Item Included in Account 228.2 that are not allocated to transmission]	0	0	0 Other	0	0	0
5z	Total Account 228.2 (112.28.c)	0	0			0	0
Account 228.3							
6a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0	0
6b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0	0
6c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0	0
6d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0	0
6e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0	0
6f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0	0
6g	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0	0
6h	[Insert Item Included in Account 228.3 that are not allocated to transmission]	0	0	0 Other	0	0	0
6z	Total Account 228.3 (112.29.c)	0	0			0	0
Account 228.4							
7a	Year-End Vacation Pay Accrual	0	0	0 W/S	1.00	0	0
7b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	0	0
7c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	0	0
7d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	0	0
7e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	0	0
7f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	0	0
7g	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0	0
7h	[Insert Item Included in Account 228.4 that are not allocated to transmission]	0	0	0 Other	0	0	0
7z	Total Account 228.4 (112.30.c)	0	0			0	0
Account 242							
8a	Year-End Vacation Pay Accrual	0	0	- W/S	1.00	-	-
8b	Year-End Deferred Compensation Accrual	0	0	0 W/S	1.00	-	-
8c	Year-End Sick Pay Accrual	0	0	0 W/S	1.00	-	-
8d	Year-End Incentive Compensation Accrual	0	0	0 W/S	1.00	-	-
8e	Year-End Severance Pay Accrual	0	0	0 W/S	1.00	-	-
8f	Year-End PBOP/OPEB Accrual not included in established trusts	0	0	0 W/S	1.00	-	-
8g	[Insert Item Included in Account 242 that are not allocated to transmission]	0	-	- Other	0	-	-
8h	[Insert Item Included in Account 242 that are not allocated to transmission]	0	0	0 Other	0	-	-
8z	Total Account 242 (113.48.c)	0	-			-	-
9	Total Unfunded Reserves Plant-related (items with GP allocator) - Note [B]	0	0	0 GP	1.00	-	-
10	Total Unfunded Reserves Labor-related (items with W/S allocator) - Note [C]	0	-	- W/S	1.00	-	-

Notes:

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

[1]	<b>Income Tax Adjustments</b>			[4]	[5]	[6]
	[2]	[3]		Dec 31,	Dec 31,	
		<u>Beg/End Average [C]</u>		<u>2023</u>	<u>2023</u>	<u>Reference</u>
1 Tax adjustment for Permanent Differences & AFUDC Equity	[A]	\$401,842		\$401,842	\$401,842	MAIT Company Records
2 Amortized Excess Deferred Taxes (enter negative)	[B]	(1,352,984)		-\$1,352,984	-\$1,352,984	MAIT Company Records
3 Amortized Deficient Deferred Taxes	[B]	-				MAIT Company Records

Notes:

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

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

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



		Regulatory Asset - Deferred Storms				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	<b>Monthly Balance</b>	Source				
2	December 2022	p232 (and Notes)	13			-
3	January	FERC Account 182.3	12	-	-	-
4	February	FERC Account 182.3	11	-	-	-
5	March	FERC Account 182.3	10	-	-	-
6	April	FERC Account 182.3	9	-	-	-
7	May	FERC Account 182.3	8	-	-	-
8	June	FERC Account 182.3	7	-	-	-
9	July	FERC Account 182.3	6	-	-	-
10	August	FERC Account 182.3	5	-	-	-
11	September	FERC Account 182.3	4	-	-	-
12	October	FERC Account 182.3	3	-	-	-
13	November	FERC Account 182.3	2	-	-	-
14	December 2023	p232 (and Notes)	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13		<u>-</u>	<u>-</u>	<u>-</u>

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Vegetation Management					
[1]	[2]	[3]	[4]	[5]	[6]	[7]	
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance	
1	<b>Monthly Balance</b>	Source					
2	December 2022	p232 (and Notes)	25			1,194,494	
3	January	FERC Account 182.3	24	1,194,494	49,771	1,144,723	
4	February	FERC Account 182.3	23	1,144,723	49,771	1,094,953	
5	March	FERC Account 182.3	22	1,094,953	49,771	1,045,182	
6	April	FERC Account 182.3	21	1,045,182	49,771	995,412	
7	May	FERC Account 182.3	20	995,412	49,771	945,641	
8	June	FERC Account 182.3	19	945,641	49,771	895,871	
9	July	FERC Account 182.3	18	895,871	49,771	846,100	
10	August	FERC Account 182.3	17	846,100	49,771	796,329	
11	September	FERC Account 182.3	16	796,329	49,771	746,559	
12	October	FERC Account 182.3	15	746,559	49,771	696,788	
13	November	FERC Account 182.3	14	696,788	49,771	647,018	
14	December 2023	p232 (and Notes)	13	647,018	49,771	597,247	
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13			<u>\$597,247</u>	<u>895,871</u>	

Attachment H-28A, page 3, line 11

Attachment H-28A, page 2, Line 27

		Regulatory Asset - Start-up Costs				
[1]	[2]	[3]	[4]	[5]	[6]	[7]
		Months Remaining In Amortization Period	Beginning Balance	Amortization Expense (Company Records)	Additions (Deductions)	Ending Balance
1	<b>Monthly Balance</b>	Source				
2	December 2022	p232 (and Notes)	13			-
3	January	FERC Account 182.3	12	-	-	-
4	February	FERC Account 182.3	11	-	-	-
5	March	FERC Account 182.3	10	-	-	-
6	April	FERC Account 182.3	9	-	-	-
7	May	FERC Account 182.3	8	-	-	-
8	June	FERC Account 182.3	7	-	-	-
9	July	FERC Account 182.3	6	-	-	-
10	August	FERC Account 182.3	5	-	-	-
11	September	FERC Account 182.3	4	-	-	-
12	October	FERC Account 182.3	3	-	-	-
13	November	FERC Account 182.3	2	-	-	-
14	December 2023	p232 (and Notes)	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13		<u>\$0.00</u>		<u>-</u>
				Attachment H-28A, page 3, line 11		Attachment H-28A, page 2, Line 27

		Abandoned Plant				
[1]	[2]	[3] Months Remaining In Amortization Period	[4] Beginning Balance	[5] Amortization Expense ( p114.10.c)	[6] Additions (Deductions )	[7] Ending Balance
1	<b>Monthly Balance</b>	Source				
2	December 2022	p111.71.d (and Notes)	13	-	-	-
3	January	FERC Account 182.2	12	-	-	-
4	February	FERC Account 182.2	11	-	-	-
5	March	FERC Account 182.2	10	-	-	-
6	April	FERC Account 182.2	9	-	-	-
7	May	FERC Account 182.2	8	-	-	-
8	June	FERC Account 182.2	7	-	-	-
9	July	FERC Account 182.2	6	-	-	-
10	August	FERC Account 182.2	5	-	-	-
11	September	FERC Account 182.2	4	-	-	-
12	October	FERC Account 182.2	3	-	-	-
13	November	FERC Account 182.2	2	-	-	-
14	December 2023	p111.71.c (and Notes) Detail on p230b	1	-	-	-
15	<b>Ending Balance 13-Month Average</b>	(sum lines 2-14) /13		<u>\$0.00</u>		<u>\$0.00</u>

Attachment H-28A, page 3, Line 19

Attachment H-28A, page 2, Line 28

Note:

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

			<b>CWIP</b>
			[A]
			216.b
1	December	2022	
2	January	2023	
3	February	2023	
4	March	2023	
5	April	2023	
6	May	2023	
7	June	2023	
8	July	2023	
9	August	2023	
10	September	2023	
11	October	2023	
12	November	2023	
13	December	2023	
14	13-month Average		-

Notes:

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

**Federal Income Tax Rate**

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

**State Income Tax Rate**

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	Pennsylvania	Combined Rate
Nominal State Income Tax Rate	8.99%	
Times Apportionment Percentage	100.00%	
Combined State Income Tax Rate	<u>8.990%</u>	<u>8.990%</u>

**Operation and Maintenance Expenses**

Line No. [a]	Account Reference	Description	Account Balance [b]
82		<b><i>Operation</i></b>	
83	560	Operation Supervision and Engineering	\$782,473
84			
85	561.1	Load Dispatch-Reliability	\$1,479,078
86	561.2	Load Dispatch-Monitor and Operate Transmission System	\$448,318
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	
89	561.5	Reliability, Planning and Standards Development	\$212,585
90	561.6	Transmission Service Studies	
91	561.7	Generation Interconnection Studies	
92	561.8	Reliability, Planning and Standards Development Services	
93	562	Station Expenses	\$591,000
94	563	Overhead Lines Expense	\$627,455
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	
97	566	Miscellaneous Transmission Expense	\$9,015,803
98	567	Rents	\$13,469,051
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$26,625,762
100		<b><i>Maintenance</i></b>	
101	568	Maintenance Supervision and Engineering	\$6,903,797
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$5,890
104	569.2	Maintenance of Computer Software	\$23,836
105	569.3	Maintenance of Communication Equipment	
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$6,735,187
108	571	Maintenance of Overhead Lines	\$45,083,856
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$216,478
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$58,969,042
112		<b>TOTAL Transmission Expenses (Total of lines 99 and 111) [c]</b>	<b>\$85,594,804</b>

Notes:

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

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

Line No. [d]	Account Reference	Description	Account Balance [e]
180		<b>Operation</b>	
181	920	Administrative and General Salaries	\$5,475,797
182	921	Office Supplies and Expenses	\$125,403
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$7,095,279
185	924	Property Insurance	\$443,173
186	925	Injuries and Damages	\$1,124,024
187	926	Employee Pensions and Benefits	-\$5,512,289
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$175,049
192	930.2	Miscellaneous General Expenses	\$32,000
193	931	Rents	\$12,926
194		<b>Total Operation (Enter Total of lines 181 thru 193)</b>	<b>\$8,971,362</b>
195		<b>Maintenance</b>	
196	935	Maintenance of General Plant	\$992,020
197		<b>TOTAL A&amp;G Expenses (Total of lines 194 and 196) [f]</b>	<b>\$9,963,382</b>

Notes:

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



**Revenue Credit Worksheet**

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

		December 31, 2023		
			<u>Amount</u>	
1	Account 451 -- Miscellaneous Service Revenues	FERC Form 1 , page 300 and footnote data		Note S, page 5
1a			\$ -	
1z	Account 451 Total		\$0	
2	Account 454 -- Rent from Electric Property	FERC Form 1, pages 300 and 429		Note R, page 5
2a	Transmission Charge - TMI Unit 1		\$ 1,998,563	
2b	Transmission Investment - Power Pool Agreement		\$ 1,762,525	
2z	Account 454 Total		\$3,761,088	
3	Account 456 -- Other Electric Revenues	FERC Form 1, page 330 and footnote data		Note V, page 5
3a	Point-to-point Revenues		\$ 3,279,209	
3b	Facility Maintenance Charges		\$ 243,833	
3z	Account 456 Total		\$3,523,042	

**Attachment C**  
**Service Agreement**

**June 1, 2023**

## Service Company Agreement-Utility Execution Copy

### SERVICE AGREEMENT

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

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

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

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

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

1. DESCRIPTION OF SERVICES.

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

2. PERSONNEL.

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

3. COMPENSATION AND ALLOCATION.

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

4. TERMINATION AND MODIFICATION.

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

5. SERVICE REQUESTS.

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

6. BILLING AND PAYMENT.

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

7. NOTICE.

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

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

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

8. GOVERNING LAW.

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

9. MODIFICATION.

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

10. ENTIRE AGREEMENT.

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

11. WAIVER.

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

12. ASSIGNMENT.

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

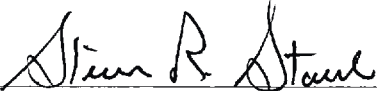
13. SEVERABILITY.

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

**[Remainder of this page intentionally left blank.]**

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

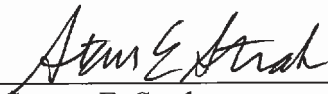
**FirstEnergy Service Company**

By:   
Steven R. Staub  
Vice President and Treasurer

**[Remainder of this page intentionally left blank.]**

**Client Companies:**

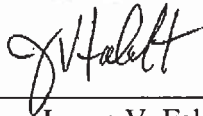
**Ohio Edison Company  
The Cleveland Electric Illuminating  
Company  
The Toledo Edison Company  
Pennsylvania Power Company  
American Transmission Systems,  
Incorporated  
Pennsylvania Electric Company  
Waverly Electric Power & Light  
Company  
Metropolitan Edison Company  
Monongahela Power Company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

By:   
Steven E. Strah  
President

**[Remainder of this page intentionally left blank.]**



**Jersey Central Power & Light  
Company**

By:  \_\_\_\_\_  
James V. Fakult  
President

**EXHIBIT A**  
**DESCRIPTION OF SERVICES AND ALLOCATION METHODOLOGY**

**1. Description Of Services**

**Overview**

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

**2. Cost Allocation Methodology**

**Overview**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**3. Descriptions of Products and Services**

**CALL CENTER**

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

**CUSTOMER SERVICE**

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

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

### ECONOMIC DEVELOPMENT

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

### TRANSMISSION & DISTRIBUTION TECHNICAL SERVICES

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

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



## WORKFORCE DEVELOPMENT

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

## ADMINISTRATIVE SERVICES

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

\* For services rendered only to the utilities.

**EXECUTIVE**

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

**COMMUNICATIONS**

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

## CORPORATE AFFAIRS AND COMMUNITY INVOLVEMENT

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

## CORPORATE

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

## HUMAN RESOURCES

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

## INDUSTRIAL RELATIONS

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

## REAL ESTATE

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

\* For services rendered only to the utilities.

## FIRSTENERGY TECHNOLOGIES

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

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

### TECHNOLOGY & SUPPORT SERVICES

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

### INFORMATION TECHNOLOGY

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

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

#### PERFORMANCE PLANNING

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

**SUPPLY CHAIN**

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



## CONTROLLERS

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

\* For services rendered only to the utilities.

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

### CREDIT MANAGEMENT

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

### ENTERPRISE RISK MANAGEMENT

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

### INSURANCE SERVICES

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

### INTERNAL AUDIT

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

### INVESTMENT MANAGEMENT

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

### INVESTOR RELATIONS

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

\* For services rendered only to the utilities.

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

### RATES AND REGULATORY AFFAIRS

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

### TREASURY

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

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

**BUSINESS DEVELOPMENT**

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

**GOVERNMENTAL AFFAIRS**

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

**LEGAL**

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

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

## CLAIMS

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

**Attachment D**  
**Pages from MAIT's FERC Form No. 1**

**June 1, 2023**



Name of Respondent: Mid-Atlantic Interstate Transmission, LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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**TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES**

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

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Provide Corporate Responsibility and Communications Support	FirstEnergy Service Company	<sup>(b)</sup> Various	303,425
3	Provide President & CEO Support	FirstEnergy Service Company	<sup>(c)</sup> 923	1,104,844
4	Inventory Carrying Charges on Service Company Assets	FirstEnergy Service Company	<sup>(d)</sup> 923	1,765,813
5	Provide Transmission & Distribution Support	FirstEnergy Service Company	<sup>(e)</sup> Various	35,798,955
6	Provide Compliance & Regulated Services Support	FirstEnergy Service Company	<sup>(f)</sup> Various	1,240,855
7	Provide Customer Support	FirstEnergy Service Company	<sup>(g)</sup> Various	2,498
8	Interest Expense - Regulated Money Pool	FirstEnergy Corp.	430	269,901
9	Provide SVP & Chief Financial Officer Support	FirstEnergy Service Company	<sup>(h)</sup> 923	68,185
10	Provide Information Technology Support	FirstEnergy Service Company	<sup>(i)</sup> Various	8,932,388
11	Rent - Akron Control Facility	American Transmission Systems, Inc.	567	2,951,733
12	Provide Supply Chain Support	FirstEnergy Service Company	<sup>(j)</sup> Various	2,914,778
13	Rent - Wadsworth Facility	American Transmission Systems, Inc.	567	2,868,298
14	Provide Accounting & Tax Support	FirstEnergy Service Company	<sup>(k)</sup> Various	3,893,510
15	Rent -Center for Advanced Energy Technology (CAET)	American Transmission Systems, Inc.	567	2,489,608
16	Provide Treasury Support	FirstEnergy Service Company	<sup>(l)</sup> 923	168,586
17	Rent - Pottsville Pike	Metropolitan Edison Company	566	327,408
18	Provide Strategy, LT Planning & Business Performance Support	FirstEnergy Service Company	<sup>(m)</sup> 923	216,356
19	Rent - MetEd Facilities Use	Metropolitan Edison Company	566	2,248,033
20	Provide Risk Support	FirstEnergy Service Company	<sup>(n)</sup> 923	535,301
21	Rent - Penelec Facilities Use	Pennsylvania Electric Company	566	2,026,621
22	Ground Lease	Metropolitan Edison Company	567	2,452,250

23	Provide Internal Auditing Support	FirstEnergy Service Company	(a) 923	225,192
24	Ground Lease	Pennsylvania Electric Company	567	1,455,267
25	Provide Legal Support	FirstEnergy Service Company	(a) Various	939,768
26	Provide Rates & Regulatory Affairs Support	FirstEnergy Service Company	(a) Various	317,839
27	Rent - Greensburg Corporate Center	West Penn Power Company	566	346,953
28	Provide Corporate Affairs & Community Involvement Support	FirstEnergy Service Company	(a) Various	116,485
29	Provide External Affairs Support	FirstEnergy Service Company	(a) Various	59,678
30	(a) Allocation Factors			
31	Provide Ethics & Compliance Support	FirstEnergy Service Company	(a) 923	331,447
32	Provide Human Resources & Corporate Services Support	FirstEnergy Service Company	(a) Various	2,101,776
19				
20	<b>Non-power Goods or Services Provided for Affiliated</b>			
21	Interest Income - Regulated Money Pool	FirstEnergy Corp.	419	(1,294,804)
22	Transmission Charge - TMI Unit 1	Jersey Central Power & Light Company	454	(1,998,563)
23	Transmission Investment Power Pool Agreement	Jersey Central Power & Light Company	454	(1,762,524)
42				

Name of Respondent: Mid-Atlantic Interstate Transmission, LLC	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 03/24/2023	Year/Period of Report End of: 2022/ Q4
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FOOTNOTE DATA

**(a) Concept: DescriptionOfNonPowerGoodOrService**

**Factor Abbreviations**

MA Multiple Factor – All  
 MN Multiple Factor Non-Utility  
 MT Multiple Factor Utility & Non-Utility  
 MU Multiple Factor Utility  
 CR Customer Ratio  
 DCR Direct Charge Ratio  
 HC Head Count  
 IS Inserting Service  
 NIS Number of Intel Servers  
 PE Participating Employees  
 PV Print Volume  
 SH Shopping Customers  
 SSC Server Support Composite  
 WS Workstation Support

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

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

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

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

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

**(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Corporate Responsibility and Communications Support	426.1	\$	344
Cost Allocation Factors Used - Direct, MA, MT, MU	426.5		43,285
	923		243,770
	107		15,379
	108		647
		\$	<u>303,425</u>

**(c) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide President & CEO Support	923	\$	1,104,844
Cost Allocation Factors Used - MA			

**(d) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Inventory Carrying Charges on Service Company Assets	923	\$	1,765,813
Cost Allocation Factors Used - Direct			

**(e) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Transmission & Distribution Support	426.1	\$	(244)
Cost Allocation Factors Used - Direct, CR, DCR	560		603,192
MA, MT, MU	561		12,192
	561.1		581,533
	561.2		637,254
	561.5		248,521
	562		188,504
	566		1,107,080
	568		9,548,491
	592		24,908
	923		1,258,644
	107		20,783,596
	108		804,189
	243		1,095
		\$	<u>35,798,955</u>

**(f) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Compliance & Regulated Services Support	566	\$	579,705
Cost Allocation Factors Used - Direct, MA, MU	568		439,942
	923		146,673
	107		72,225
	108		2,310
		\$	<u>1,240,855</u>

**(g) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Customer Support	923	\$	1,378
Cost Allocation Factors Used - Direct, CR, MA, MT, MU, SH	107		1,120
		\$	<u>2,498</u>

**(h) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide SVP & Chief Financial Officer	923	\$	68,185
Cost Allocation Factors Used - MA			

**(i) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Information Technology Support	560	\$	493,259
Cost Allocation Factors Used - Direct, CR, DCR, MA	566		246,136
MT, MU, PV, WS	569.1		1,837
	569.2		7,436
	569.3		10,333
	923		4,891,836
	926		6
	107		3,187,420
	108		93,201
	243		924
		\$	<u>8,932,388</u>

**(j) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Supply Chain Support	566	\$	1,489,908
Cost Allocation Factors Used -Direct, DCR, MA, MT, MU	923		370,125
	107		987,232
	108		67,513
		\$	<u>2,914,778</u>

**(k) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Accounting & Tax Support	426.3	\$	4,566
Cost Allocation Factors Used - Direct, HC, MA, MT, MU	426.5		732
	560		47,850
	561		591
	561.1		28,948
	561.2		31,393
	561.5		11,916
	562		8,388
	566		117,193
	568		441,828
	573		2,810
	592		1,218
	923		3,160,473
	107		35,032
	108		572
		\$	<u>3,893,510</u>

**(l) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Treasury Support	923	\$	168,586
Cost Allocation Factors Used - MA, PE			

**(m) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

	Account		Amount
Provide Strategy, LT Planning & Business Performance Support	923	\$	216,356
Cost Allocation Factors Used - Direct, MA, MU			

**(n) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies**

Provide Risk Support Cost Allocation Factors Used - MA	Account 923	\$	Amount 535,301
<b>(o) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Internal Auditing Support Cost Allocation Factors Used - Direct, MA, MU	Account 923	\$	Amount 225,192
<b>(p) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Legal Support Cost Allocation Factors Used - Direct, MA, MT, MU	Account 568 923 107	\$	Amount 304 938,411 1,053 <u>939,768</u>
<b>(q) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Rates & Regulatory Affairs Support Cost Allocation Factors Used - Direct, CR, MA, MU	Account 426.5 923 107	\$	Amount 23,318 293,990 531 <u>317,839</u>
<b>(r) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Corporate Affairs & Community Involvement Support Cost Allocation Factors Used - MA, MU	Account 426.1 426.4 923 930.2	\$	Amount 24,716 (4,774) 84,554 11,989 <u>116,485</u>
<b>(s) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide External Affairs Support Cost Allocation Factors Used - Direct, MA, MU	Account 923 107 108	\$	Amount 58,832 808 38 <u>59,678</u>
<b>(t) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Ethics & Compliance Support Cost Allocation Factors Used - MA	Account 923	\$	Amount 331,447
<b>(u) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies</b>			
Provide Human Resources & Corporate Services Support Cost Allocation Factors Used - Direct, DCR, HC, MA, MT, MU	Account 426.5 560 561 561.1 561.2 561.5 562 566 568 573 592 923 107 108	\$	Amount 840 54,771 677 32,779 35,658 13,652 9,450 112,556 501,295 11,630 1,342 1,283,938 38,698 4,490 <u>2,101,776</u>