

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)
			WEST PENN POWER		Allocated Annual
1	GROSS REVENUE REQUIREMENT (page 3, Line 38, col 5)				\$ 75,363,877
	REVENUE CREDITS	(Note 9)	Total	Allocate	
2	Account No. 451	(page 4, Line 38)	-	TP	1,00000
3	Account No. 454	(page 4, Line 39)	548,118	TP	1,00000
4	Account No. 456	(page 4, Line 40)	457,285	TP	1,00000
5	Section 30.9 credits	(page 4, Line 41)	-	TP	1,00000
6	Other Revenue credits	(page 4, Line 42)	-	DA	1,00000
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13	18,521,019	DA	1,00000
8	TOTAL REVENUE CREDITS (sum Lines 2-7)		19,526,423		18,521,019
9	True-up Adjustment with Interest	(Attachment 13, Line 47) enter negative			-
10	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line 9)			\$ 55,837,454

Formula Rate - Non-Levelized		Rate Formula Template Utilizing HERC Form 1 Data		WEST PENN POWER	
(1)	(2)	(3)	(4)	(5)	
Line No.	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
RATE BASE:					
GROSS PLANT IN SERVICE					
1	Production	-	NA	-	-
2	Transmission	613,948,856	TP	1.00000	613,948,856
3	Distribution	2,899,752,289	NA	-	-
4	General & Intangible	370,816,898	W/S	0.09695	35,949,627
5	Common	-	CE	-	-
6	TOTAL GROSS PLANT (sum Lines 1-5)	3,884,518,024	GP=	16.750%	649,898,483
ACCUMULATED DEPRECIATION					
7	Production	-	NA	-	-
8	Transmission	203,513,070	TP	1.00000	203,513,070
9	Distribution	905,651,266	NA	-	-
10	General & Intangible	209,044,695	W/S	0.09695	20,266,280
11	Common	-	CE	0.09695	-
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)	1,318,209,031	-	-	223,779,350
NET PLANT IN SERVICE					
13	Production	(Line 1 - Line 7)	-	-	-
14	Transmission	(Line 2 - Line 8)	410,435,786	-	410,435,786
15	Distribution	(Line 3 - Line 9)	1,994,101,023	-	-
16	General & Intangible	(Line 4 - Line 10)	161,772,194	-	15,683,347
17	Common	(Line 5 - Line 11)	-	-	-
18	TOTAL NET PLANT (sum Lines 13-17)	2,566,308,993	-	-	426,119,132
ADJUSTMENTS TO RATE BASE					
19	Account No. 201 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA	-
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	(70,879,409)	DA	(70,879,409)
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	(6,296,552)	DA	(6,296,552)
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	5,418,145	DA	5,418,145
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	-
24	Unfunded Reserve	Attachment 14, Line 18, Col. P (Notes C & V)	(554,377)	DA	(554,377)
25	[This line left intentionally blank]				
26	CWIP	Attachment 17, Line 3, Col P 216.8 (Notes V & W)	-	DA	-
27	Unsettled Regulatory asset	Attachment 19, Line 2, Col. V (Note V)	-	DA	-
28	TOTAL ADJUSTMENTS (sum Lines 19-27)		(72,312,193)	-	(72,312,193)
29	LAND HELD FOR FUTURE USE	Attachment 14, Line 4, Col. P (Note G)	-	TP	-
30	WORKING CAPITAL (Note H)				
31	CWC	(Page 3, Line 9 minus Page 3, Line 8 minus (SC depr expense*Page 4, Line 16)/8	3,499,378	DA	3,499,378
32	Materials & Supplies (Note G)	Attachment 14, Line 3, Col. P (Note V)	-	TE	-
33	Prepayments (Account 165)	Attachment 14, Line 2, Col. P (Notes B & V)	157,478	DA	157,478
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)		3,656,857	-	3,656,857
35	RATE BASE (sum Lines 18, 28, 29, & 34)		2,497,653,657	-	357,463,766

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			
Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
OGM and A&G					
1	Transmission O&M Expense	Attachment 20, Line 26, Col. G	28,461,059	DA	28,461,059
2	Less Sub-Transmission O&M	(Company records, Note Y)	(4,327,711)	DA	(4,327,711)
3	A&G Expense	Attachment 20, Line 41, Col. J	4,580,097	DA	4,580,097
4	Sub-Transmission A&G reduction percent	Line 2 / Attachment 20, Line 26, Col C	4.6%		
5	Less Sub-Transmission A&G	Line 4 * Page 4, Line 16, Col. 6 * Attachment 20, Line 41, Col C minus Attachment 20, Line 41, Col D)	207,771	DA	207,771
6	PROP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	80,184	DA	80,184
7	Common	FERC Form No. 1, Page 356.1	-	CE	-
8	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	390,791	DA	390,791
9	TOTAL O&M and A&G (sum Lines 1,3,6,7,8 less Lines 2,5)		28,976,650		28,976,650
DEPRECIATION AND AMORTIZATION EXPENSE					
10	Transmission	FERC Form No. 1, 336.7b (Note T)	13,507,688	TP	13,507,688
11	General & Intangible	FERC Form No. 1, 336.1 f & 336.10 f (Note T)	22,167,362	W/S	2,149,062
12	Sub-Transmission	(Company records, Note Y)	(2,841,389)	DA	(2,841,389)
13	Common	FERC Form No. 1, 336.11 b (Note T)	-	CE	-
14	TOTAL DEPRECIATION (sum Lines 10, 11, 13 less 12)		32,833,660		12,815,360
TAXES OTHER THAN INCOME TAXES (Note J)					
LABOR RELATED					
15	Payroll	Attachment 7, Line 1z	2,392,413	W/S	0.09095
16	Highway and vehicle	Attachment 7, Line 2z	25,942	W/S	2,515
PLANT RELATED					
17	Property	Attachment 7, Line 3z	214,917	GP	0.16730
18	Gross Receipts and Taxes Non-Functionalized to Transmission	Attachment 7, Line 4z	69,418,629	NA	-
19	Other	Attachment 7, Line 5z	2,312,033	GP	0.16730
20	Payments in lieu of taxes	Attachment 7, Line 6z	-	GP	0.16730
21			-		-
22	TOTAL OTHER TAXES (sum Lines 15 - 21)		74,363,925		657,223
INCOME TAXES					
23	$T = 1 - [(1 - SET) * (1 - FIT)] / (1 - SIT * FIT * p) =$	(Note J)	28.10%		
24	$CIT - (T * (1 - T)) * (1 - WCLTDTR) =$		27.00%		
where WCLTD = (page 4, Line 3) and R = (page 4, Line 34) and FIT, SET & p are as given in footnote K.					
25	$1 / (1 - T)$ (from Line 23)		1.3909		
26	Nonrefund Investment Tax Credit (266.8 d) (enter negative)		(42,509)		
27	Tax Effect of Permanent Differences and AP/DC Equity	(Notes C & D)	15,154		
28	(Excess) Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	(583,279)		
29	Income Tax Calculation - Line 25 * Line 34		50,086,308	NA	7,168,344
30	ITC adjustment (Line 25 * Line 26)		(9,195)	GP	(9,904)
31	Permanent Differences and AP/DC Equity Tax Adjustment (Line 25 * Line 27)		21,077	DA	21,077
32	(Excess) Deficient Deferred Income Tax Adjustment (Line 25 * Line 28)		(811,269)	DA	(811,269)
33	Total Income Taxes	sum Lines 29 through 32	49,236,929		6,368,257
34	RETURN	Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	185,483,621	NA	26,546,387
35	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 9, 14, 22, 33, 34)	370,894,786		75,363,877
36	Plus any increased ROE under incentive NTS	Attachment 20, Line 2 (Note X)	\$ -		-
37	Plus any increased ROE under incentive TEC	Attachment 11, Line 4, col 12 (Note X)	\$ -		-
38	GROSS REV. REQUIREMENT	(sum Lines 35, 36, 37)	370,894,786		75,363,877

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Rate Formula Template
Utilizing FERC Form 1 Data
WEST PENN. POWER

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
SUPPORTING CALCULATIONS AND NOTES						
1	TRANSMISSION PLANT INCLUDED IN ISO RATES					61,948,856
2	Total transmission plant (page 2, Line 2, column 3)					61,948,856
3	Less transmission plant excluded from ISO rates (Note L)					
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					61,948,856
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)				TP=	1.00000
TRANSMISSION EXPENSES						
6	Total transmission expenses (Attachment 20, Line 26, Col. C)					94,182,100
7	Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 2 plus Line 3 and Line 4, Col. C)(Note K)					1,058,743
8	Included transmission expenses (Line 6 less Line 7)					93,123,357
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.98876
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=	0.98876
WAGES & SALARY ALLOCATOR (W&S)						
12	Production	Form 1 Reference	\$	TP	Proportion (Note Z)	Allocation
13	Transmission	354.20b	3,278,633	0.00		3,278,633 (Note Z)
14	Distribution	354.23b	29,358,895	0.00		W&S Allocator
15	Other	354.24, 354.25, 354.26b	1,811,259	0.00		(\$ / Allocation)
16	Total (sum Lines 12-15)		33,448,787			3,278,633 = 0.09695 = WS
COMMON PLANT ALLOCATOR (CE) (Note N)						
17	Electric	200.3c	\$		% Electric (Line 17 / Line 20)	W&S Allocator (Line 16, col. 6)
18	Gas	201.3d			1.00000 *	0.09695 = CE
19	Water	201.3e				
20	Total (sum Lines 17 - 19)					
ANNUAL ALLOCATION FACTOR CALCULATION (Note A)						
21	Annual Allocation Factor for Income taxes and Return (ROE)					
22	Annual Allocation Factor for Income Taxes	Page 3, Line 33, Col. 5 / Page 2, Line 14, Col. 5				0
23	Annual Allocation Factor for Return on Rate Base	Page 3, Line 34, Col. 5 / Page 2, Line 14, Col. 5				0
24	Total Annual Allocation Factor for Income Taxes and Return (ROE) (Line 22 + Line 23)					0
25	Annual Allocation Factor for Income taxes and Return (scaled basis point adder)					
26	Annual Allocation Factor for Income Taxes	Attach 24 Line 33 / Page 2, Line 14, Col. 5				0
27	Annual Allocation Factor for Return on Rate Base	Attach 24 Line 22 / Page 2, Line 14, Col. 5				0.008954599
28	Total Annual Allocation Factor for Income Taxes and Return (scale Line 26 + Line 27)					0
29	Additional Annual Allocation Factor for Income Taxes and Return	Line 28 - Line 24				0
RETURN (R)						
30	Preferred Dividends (118.26c) (positive number)					\$
Cost (Note O)						
31	Long Term Debt (112.18-21.a) (Attachment 8, Line 14, Col. 9) (Note BB)		\$	%	Weighted	0.02280 *WCLTD
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note BB)		1,171,153,840	21%	0.0000	
33	Common Stock (Attachment 8, Line 14, Col. 8) (Note BB)		1,129,566,374	49%	0.1045	0.0511
34	Total (sum Lines 31-33)		2,300,720,220			0.0743 = R
REVENUE CREDITS (Note AA)						
ACCOUNT 447 (SALES FOR RESALE)						
35	a. Bundled Non-ISO Sales for Resale (311.a.k)	FERC Form No. 1, 310-311 (Note P)				
36	b. Bundled Sales for Resale					
37	Total (a)-(b)					
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note R)	FERC Form No. 1, 300.17b				
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note Q)	FERC Form No. 1, 300.19b				548,118
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note U)	FERC Form No. 1, 330.a.a				457,285
40a	Firm Point-to-Point					457,285
40b	Other					
SECTION 30.9 CREDITS						
42	OTHER REVENUE CREDITS					
42a	Labor Related Revenues			W&S	0.09695	-
42b	Plant Related Revenues			GP	0.16730	-
42c	Transmission Related Revenues			TP	1.00000	-
42d	Other			DA	1.00000	-

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Rate Formula Template
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WEST PENN POWER

For the 12 months ended 12/31/2023

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: F.Y.X. (page, Line, column)

Note
Letter

- A Annual Allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.
- B Prepayments shall exclude prepayments of income taxes.
- C Transmission-related only.
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the allowance for Other Funds Used During Construction. Balance shall not include permanent differences in the income tax allowance calculations (other than Equity AFUDC) unless and until specific Commission approval is obtained to include such differences in a separate 205 proceeding.
- E Upon enactment of changes in tax law, income tax rates (federal, state) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- F The balances in accounts 190,210, 202, and 203 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note J, Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H As agreed to as part of the settlement of Docket No. ER21-253 and ER21-265, Cash Working Capital is a challengeable input that is capped at one-eighth of O&M and A&G allocated to transmission at page 3, Line 9, column 5 minus amortization of regulatory assets (page 3, Line 8, col. 5) unless supported by a fully-developed and reliable load lag study. Interested parties will not challenge the input for the cash working capital allowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input does not exceed the one-eighth cap. In includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- J The currently effective income tax rate, where FTI is the Federal 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 STI 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, 266.8f) multiplied by (1-I-T) (page 3, Line 25).

FTI =	21.00%
STI =	8.99% (State Income Tax Rate or Composite STI)
p =	(percent of federal income tax deductible for state purposes)
- K 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 those 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.
- L 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).
- M 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 those 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.
- N Enter dollar amounts.
- O Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). No change in ROE may be made absent a filing with FERC under Section 205 or Section 206 of the Federal Power Act. The ROE consists of a base ROE of 9.95% and a 10 basis point adder for participation in an RTD as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000.
- P Page 4, Line 37 must equal zero since all short-term power sales must be subordinated and the transmission component reflected in Account No. 456.1 and all other zero rates to be included in the divisor.
- Q Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- R Excludes revenues unrelated to transmission services.
- S The revenues credited on page 1, Lines 2-6 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 GRSs) which are not recovered under this Rate Formula Template. The revenues on Line 7 is computed by the formula below.
- T Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. FERC account 405 - Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC.
- U On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and Firm Point-to-Point Service for which the load is not included in the divisor to derive AP_Zonal rates. Exclude non-Firm Point-to-Point revenues and revenues related to RTP projects, unless provisions per settlement agreement section 2.23 requires inclusion.
- V Calculates using a 12-month average balance.
- W Includes only CWP authorized by the Commission for inclusion in rate base.
- X Any actual ROE incentive must be approved by the Commission, therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
- Y Sub-commissions includes assets below 100kV, but which reside in transmission FERC accounts.
- Z To the extent transmission assets are transferred to KATCO, a proration factor will be applied on a percent of the transmission gross plant transferred.
- AA The STCs shall utilize a WS allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula rate template in the same manner as the underlying associated plant assets or expenses that generate the credits.
- BB Calculates using a 13-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 56%.

Actual equity capitalization:	49.1% Equity Cap Not Triggered
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Schedule 1A Rate Calculation

1	\$	1,058,743	Attachment H-11A, Page 4, Line 7
2	\$	-	Revenue Credits for Sched 1A - Note A
3	\$	1,058,743	Net Schedule 1A Expenses (Line 1 - Line 2)
4		47,516,917	Annual MWh in AP Zone - Note B
5	\$	0.0223	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

- A Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of the AP Zone during the year used to calculate rates under Attachment H-11A
- B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

Return Calculation		Source Reference	
1	Rate Base	Attachment H-11A, page 2, Line 35, Col. 5	357,463,796
2	Preferred Dividends	enter positive Attachment H-11A, page 4, Line 30, Col. 6	0
Common Stock			
3	Proprietary Capital	Attachment 8, Line 14, Col. 1	1,131,464,434
4	Less Preferred Stock	Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219	Attachment 8, Line 14, Col. 6	802,931
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill	Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,095,129
7	Common Stock	Attachment 8, Line 14, Col. 8	1,129,566,374
Capitalization			
8	Long Term Debt	Attachment H-11A, page 4, Line 31, Col. 3	1,171,153,846
9	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock	Attachment H-11A, page 4, Line 33, Col. 3	1,129,566,374
11	Total Capitalization	Attachment H-11A, page 4, Line 34, Col. 3	2,300,720,220
12	Debt %	Total Long-Term Debt Attachment H-11A, page 4, Line 31, Col. 4	50.9038%
13	Preferred %	Preferred Stock Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock Attachment H-11A, page 4, Line 33, Col. 4	49.0962%
15	Debt Cost	Total Long-Term Debt Attachment H-11A, page 4, Line 31, Col. 5	0.0451
16	Preferred Cost	Preferred Stock Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock Attachment H-11A, page 4, Line 33, Col. 5	0.1045
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD) (Line 12 * Line 15)	0.0230
19	Weighted Cost of Preferred	Preferred Stock (Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock (Line 14 * Line 17)	0.0513
21	Rate of Return on Rate Base (ROR)	(Sum Lines 18 to 20)	0.0743
22	Investment Return = Rate Base * Rate of Return	(Line 1 * Line 21)	26,546,387

Income Taxes			
Income Tax Rates			
23	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$	Attachment H-11A, page 3, Line 23, Col. 3	28.10%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$	Calculated	27.00%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 25, Col. 3	1.3909
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-11A, page 3, Line 26, Col. 3	(42,560.00)
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 27, Col. 3	15,153.78
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 28, Col. 3	(583,279.26)
29	Income Tax Calculation	(line 22 * line 24)	7,168,344.49
30	ITC adjustment	Attachment H-11A, page 3, Line-30, Col. 5	(9,903.62)
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 31, Col. 5	21,076.80
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 32, Col. 5	(811,260.49)
33	Total Income Taxes	Sum lines 29 to 32	6,368,257.19

Return and Taxes			
34	Return and Income taxes with ROE	(Line 22 + Line 33)	32,914,643.70
35	Return with ROE	Attachment H-11A, Page 3, Line 34, Col. 5	26,546,386.51
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 33, Col. 5	6,368,257.19

Notes:

Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Col. 5

Incentive ROE Calculation

Return Calculation		Source Reference		
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	357,463,796
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
Common Stock				
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	1,131,464,434
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	802,931
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,095,129
7	Common Stock		Attachment 8, Line 14, Col. 8	1,129,566,374
Capitalization				
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,171,153,846
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	1,129,566,374
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,300,720,220
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	50.9038%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	49.0962%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0451
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5 plus 100 bps (Note A)	0.1145
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0230
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0562
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0792
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	28,301,398

Income Taxes				
Income Tax Rates				
23	$T=1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$		Attachment H-11A, page 3, Line 23, Col. 3	28.10%
24	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$	Calculated		27.75%
25	$1 / (1 - T)$		Attachment H-11A, page 3, Line 25, Col. 3	1.3909
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 26, Col. 3	(42,560.00)
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 27, Col. 3	15,153.78
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 28, Col. 3	(583,279.26)
29	Income Tax Calculation		(line 22 * line 24)	7,854,310.48
30	ITC adjustment		Attachment H-11A, page 3, Line 30, Col. 5	(9,903.62)
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 31, Col. 5	21,076.80
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 32, Col. 5	(811,260.49)
33	Total Income Taxes		Sum lines 29 to 32	7,054,223.17

Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	35,355,621.35
35	Return with incentive adder		Line 22	28,301,398.18
36	Income Tax with incentive adder		Line 33	7,054,223.17
37	Incremental Return and incomes taxes for increase in ROE		Line 34 minus Attachment 2 Line 34	2,440,977.65
38	Rate Base		Line 1	357,463,795.85
39	Incremental Return and incomes taxes for increase in ROE divided by rate base		Line 37 / Line 38	0.00683

Notes:

[A] Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be utilized to calculate additional revenue requirement only in the instance there exists Commission approved ROE incentive projects.

Incentive ROE NITS Worksheet Support
Net Plant Detail

Line No.	Project Name (Note A)	RTEP Project Number	Project Gross Plant (Note B)	Dec-22 (Note C)	Jan-23 (Note C)	Feb-23 (Note C)	Mar-23 (Note C)	Apr-23 (Note C)	May-23 (Note C)	Jun-23 (Note C)	Jul-23 (Note C)	Aug-23 (Note C)	Sep-23 (Note C)	Oct-23 (Note C)	Nov-23 (Note C)	Dec-23 (Note C)
1a			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1b			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1d			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1e			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1f			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Subtotal															

NOTE

[A] Utilize only in the instance there exists Commission approved ROE incentive projects

[C] Company records

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

Incentive ROE NITS Worksheet Support
Net Plant Detail

Accumulated Depreciation													(A)	(B)	(C)	(D)	(E)	
	Dec-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	Project Net Plant	ROE Basis Pts adder	Return and income taxes without adder	Return and income taxes with ROE adder	Incremental return and income taxes
(Note H)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note C)	(Note H)	(Note D)	(Note E)	(Note F)	(Note G)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		\$0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0		0	0	\$0.00

NOTES

[C] Company records

[F] Col. A*((Attachment H-11A, Page 4, Line 29, Col. 6) * Col. B/100+Attachment H-11A, Page 4, Line 24, Col. 6)

[D] Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder

[G] Taken to Attachment H-11A, Page 3, Line 36, Col. 3

[E] Col. A * Attachment H-11A, Page 4, Line 24, Col. 6

[H] Utilizes a 13-month average.

\$0.00

Gross Plant Calculation

		[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total	
1	December	2022	-	188,804,538	594,991,865	2,843,109,277	131,444,847	224,154,767	-	3,793,700,757
2	January	2023	-	189,873,708	596,051,802	2,850,360,807	131,561,730	225,865,491	-	3,803,839,830
3	February	2023	-	189,911,525	597,210,484	2,858,641,196	133,160,455	227,742,789	-	3,816,754,924
4	March	2023	-	190,404,254	598,241,032	2,867,202,709	137,933,299	230,626,516	-	3,834,003,557
5	April	2023	-	190,565,319	599,627,317	2,871,982,529	138,206,438	231,147,002	-	3,840,963,286
6	May	2023	-	191,005,610	610,829,901	2,889,855,185	138,705,050	231,559,549	-	3,870,949,684
7	June	2023	-	192,449,033	616,014,232	2,896,838,175	139,657,430	236,384,600	-	3,888,894,436
8	July	2023	-	191,127,890	617,520,866	2,903,627,549	139,751,041	229,118,880	-	3,890,018,336
9	August	2023	-	192,959,680	615,922,563	2,911,179,380	139,874,760	230,586,698	-	3,897,563,400
10	September	2023	-	193,930,528	616,248,051	2,934,662,793	141,611,385	237,459,248	-	3,929,981,477
11	October	2023	-	195,229,917	624,553,606	2,947,654,486	141,665,543	238,692,014	-	3,952,565,649
12	November	2023	-	197,734,319	633,691,189	2,958,404,883	141,655,907	240,596,693	-	3,974,348,672
13	December	2023	-	198,986,784	660,432,213	2,963,260,792	134,718,043	246,739,259	-	4,005,150,306
14	13-month Average	[A] [C]	-	192,537,162	613,948,856	2,899,752,289	137,688,148	233,128,731	-	3,884,518,024
			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	2022	-	783,798,125	2,654,320,351	131,444,847	224,887,281	-	3,794,450,605	
16	January	2023	-	785,927,231	2,660,502,712	131,561,730	226,598,005	-	3,804,589,678	
17	February	2023	-	787,123,730	2,668,745,284	133,160,455	228,475,304	-	3,817,504,772	
18	March	2023	-	788,647,007	2,676,814,068	137,933,299	231,359,031	-	3,834,753,405	
19	April	2023	-	790,194,358	2,681,432,822	138,206,438	231,879,517	-	3,841,713,134	
20	May	2023	-	801,837,231	2,698,865,188	138,705,050	232,292,063	-	3,871,699,532	
21	June	2023	-	808,464,986	2,704,404,755	139,657,430	237,117,114	-	3,889,644,284	
22	July	2023	-	808,650,477	2,712,515,272	139,751,041	229,851,394	-	3,890,768,184	
23	August	2023	-	808,883,964	2,718,235,313	139,874,760	231,319,212	-	3,898,313,248	
24	September	2023	-	810,180,301	2,740,747,877	141,611,385	238,191,763	-	3,930,731,325	
25	October	2023	-	819,785,245	2,752,440,181	141,665,543	239,424,529	-	3,953,315,497	
26	November	2023	-	831,427,229	2,760,686,177	141,655,907	241,329,207	-	3,975,098,520	
27	December	2023	-	859,420,718	2,764,289,621	134,718,043	247,471,773	-	4,005,900,154	
28	13-month Average	-	-	806,487,738	2,707,230,740	137,688,148	233,861,246	-	3,885,267,872	

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	-	1,721	15,613	-	732,514	-
30	January	2023	-	1,721	15,613	-	732,514	-
31	February	2023	-	1,721	15,613	-	732,514	-
32	March	2023	-	1,721	15,613	-	732,514	-
33	April	2023	-	1,721	15,613	-	732,514	-
34	May	2023	-	1,721	15,613	-	732,514	-
35	June	2023	-	1,721	15,613	-	732,514	-
36	July	2023	-	1,721	15,613	-	732,514	-
37	August	2023	-	1,721	15,613	-	732,514	-
38	September	2023	-	1,721	15,613	-	732,514	-
39	October	2023	-	1,721	15,613	-	732,514	-
40	November	2023	-	1,721	15,613	-	732,514	-
41	December	2023	-	1,721	15,613	-	732,514	-
42	13-month Average	-	-	1,721	15,613	-	732,514	-

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 1-5, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes Asset Retirements Costs
- [D] Sub-transmission balance from company records
- [E] Transmission amount excludes sub-transmission
- [F] Distribution amount includes sub-transmission

Accumulated Depreciation Calculation

		[1] Production	[2] Sub-Transmission [D]	[3] Transmission [E]	[4] Distribution [F]	[5] Intangible	[6] General	[7] Common	[8] Total	
1	December	2022	-	100,444,864	199,513,638	886,356,740	100,180,299	103,236,721	-	1,289,287,397
2	January	2023	-	100,649,568	200,352,306	890,368,898	101,037,308	103,985,224	-	1,295,743,737
3	February	2023	-	100,746,354	201,127,458	893,252,071	101,882,421	104,742,954	-	1,301,004,903
4	March	2023	-	100,906,173	201,746,776	895,582,747	102,763,389	105,453,665	-	1,305,546,576
5	April	2023	-	101,068,751	202,566,338	899,120,869	103,674,789	106,139,070	-	1,311,501,067
6	May	2023	-	101,204,141	203,280,435	901,899,835	104,587,742	106,905,127	-	1,316,673,139
7	June	2023	-	101,217,076	203,320,415	906,053,409	105,560,261	107,679,956	-	1,322,614,042
8	July	2023	-	101,348,167	203,512,447	909,872,648	106,431,253	100,817,773	-	1,320,634,120
9	August	2023	-	101,526,106	204,253,216	912,288,840	107,517,059	101,574,618	-	1,325,633,733
10	September	2023	-	101,657,310	204,075,423	915,008,634	108,468,042	102,300,655	-	1,329,852,755
11	October	2023	-	101,843,435	204,735,897	918,515,424	109,446,828	103,087,434	-	1,335,785,584
12	November	2023	-	102,051,752	205,143,368	923,196,781	110,419,631	103,893,049	-	1,342,652,829
13	December	2023	-	102,254,881	212,042,192	921,949,563	101,138,573	104,657,195	-	1,339,787,522
14	13-month Average	[A] [C]	-	101,301,429	203,513,070	905,651,266	104,854,430	104,190,265	-	1,318,209,031

		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	299,959,682	785,925,157	100,180,299	103,584,834	-	1,289,649,972
16	January	2023	301,003,057	789,732,690	101,037,308	104,334,910	-	1,296,107,966
17	February	2023	301,874,998	792,519,155	101,882,421	105,094,212	-	1,301,370,786
18	March	2023	302,654,138	794,690,089	102,763,389	105,806,496	-	1,305,914,112
19	April	2023	303,636,281	798,065,712	103,674,789	106,493,474	-	1,311,870,257
20	May	2023	304,485,771	800,709,366	104,587,742	107,261,104	-	1,317,043,982
21	June	2023	304,538,690	804,850,081	105,560,261	108,037,505	-	1,322,986,538
22	July	2023	304,861,816	808,538,307	106,431,253	101,176,854	-	1,321,008,230
23	August	2023	305,780,527	810,776,638	107,517,059	101,935,232	-	1,326,009,456
24	September	2023	305,733,941	813,365,306	108,468,042	102,662,803	-	1,330,230,092
25	October	2023	306,580,542	816,686,049	109,446,828	103,451,114	-	1,336,164,534
26	November	2023	307,196,335	821,159,166	110,419,631	104,258,262	-	1,343,033,393
27	December	2023	314,298,290	819,708,897	101,138,573	105,023,941	-	1,340,169,700
28	13-month Average	-	304,815,698	804,363,586	104,854,430	104,547,749	-	1,318,581,463

Reserve for Depreciation of Asset Retirement Costs		Production	Transmission	Distribution	Intangible	General	Common
	[B] Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records
29	December	2022	1,179	13,282	-	348,114	-
30	January	2023	1,183	13,360	-	349,686	-
31	February	2023	1,186	13,438	-	351,259	-
32	March	2023	1,189	13,516	-	352,831	-
33	April	2023	1,192	13,593	-	354,404	-
34	May	2023	1,195	13,671	-	355,976	-
35	June	2023	1,199	13,749	-	357,549	-
36	July	2023	1,202	13,826	-	359,082	-
37	August	2023	1,205	13,904	-	360,614	-
38	September	2023	1,208	13,982	-	362,147	-
39	October	2023	1,211	14,059	-	363,680	-
40	November	2023	1,214	14,137	-	365,213	-
41	December	2023	1,217	14,215	-	366,746	-
42	13-month Average	-	1,199	13,749	-	357,485	-

Notes:

- [A] Taken to Attachment H-11A, page 2, Lines 7-11, Col. 3
- [B] Reference for December balances as would be reported in FERC Form 1.
- [C] Balance excludes reserve for depreciation of asset retirement costs
- [D] Sub-transmission balance from company records
- [E] Transmission amount excludes sub-transmission
- [F] Distribution amount includes sub-transmission

		[1]	[2]	[3]	[4]	[5]	[6]	
		ADIT Transmission Total (including Plant & Labor Related Transmission ADITs and applicable transmission adjustments from notes below)						
		Acct. No. 281 (enter negative)	Acct. No. 282 (enter negative)	Acct. No. 283 (enter negative)	Acct. No. 190	Acct. No. 255 (enter negative)	Total	
		[B]	[C]	[D]	[E]			
1	December 31	12/31/2023 [A]	-	(70,879,409)	(6,296,552)	5,418,145	-	(71,757,816)
		ADIT Total Transmission-related only, including Plant & Labor Related Transmission ADITs (prior to adjustments from notes below)						
		Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255	Total	
2	December 31	12/31/2023 [G]	-	67,081,064	4,618,293	17,052,460	-	88,751,817

Notes:

[A] Year-end balance with adjustments for FAS143, FAS106, FAS109, CIACs and normalization to populate Attachment H-11A, page 2, Lines 19-23, col. 3 for accounts 281, 282, 283, 190, and 255, respectively

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

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
3	12/31/2023			(9,186,652)			5,388,307

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

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
4	12/31/2023		354,467	(2,031,527)			(1,198)

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

		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]
5	12/31/2023		857,401	(5,075,488)		16,400,014	(547,612)

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

[F] Sourced from Attachment 5b, page 1, col. O for PTRR & Attachment 5C, page 2, col. O for ATRR

[G] Sourced from Attachment 5a, page 1, Lines 1-5, col. 4

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

Summary of Transmission ADIT (Prior to adjusted items)			
Line	2	3	4
	Transmission Ending	End Plant & Labor Related Allocated to Transmission	Total Transmission Ending
	(Note F)	(page 1, Col. K)	(col. 2 + col. 3) (Note E)
1 ADIT- 282 From Account Subtotal Below	67,081,064	-	67,081,064
2 ADIT-283 From Account Subtotal Below	4,618,293	-	4,618,293
3 ADIT-190 From Account Subtotal Below	17,052,460	-	17,052,460
4 ADIT-281 From Account Subtotal Below	-	-	-
5 ADIT-255 From Account Subtotal Below	-	-	-
Total (sum rows 1-5)	88,751,817	-	88,751,817

Summary of Transmission ADIT (Prior to adjusted items)						
Line	A	B	C	D	E	F
	End Plant Related	End Labor Related	Plant & Labor Subtotal	Gross Plant Allocator	Wages & Salary Allocator	End Plant & Labor Related ADIT
	(Note A)	(Note B)	Col. A + Col. B	(Note C)	(Note D)	(Col. A * Col. D) + (Col. B * Col. E)
1 ADIT- 282 From Account Total Below	-	-	-	16.73%	9.69%	-
2 ADIT-283 From Account Total Below	-	-	-	16.73%	9.69%	-
3 ADIT-190 From Account Total Below	-	-	-	16.73%	9.69%	-
4 ADIT-281 From Account Total Below	-	-	-	16.73%	9.69%	-
5 ADIT-255 From Account Total Below	-	-	-	16.73%	9.69%	-
6 Subtotal	-	-	-	-	-	-

Notes
A From column F (beginning on page 2)
B From column G (beginning on page 2)
C Refers to Attachment H-11A, page 2, line 6, col. 4
D Refers to Attachment H-11A, page 4, line 16, col.6
E Total Transmission Ending taken to Attachment 5, line 2
F From column E (beginning on page 2) by account

A	B	C	D	E	F	G	
ADIT-190	End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accrued Taxes	11,044			11,044			
Accum. Prov. For Injuries and Damages	98,124			98,124			
Employee Compensation	143,293			143,293			
FAS 112 - Medical Benefit Accrual	41,671			41,671			
FAS 123R Employee Compensation	13,207			13,207			
Federal Long Term	1,837,080			1,837,080			
Pension/OPEB	735,080			735,080			
Post Retirement Benefits FAS 106	857,401			857,401			
State Income Tax Deductible	59,398			59,398			
Vacation Accrual	60,015			60,015			
AMT Credit Carryforward	490,515			490,515			
Capitalized Interest	2,697,997			2,697,997			
CIAC	16,400,014			16,400,014			
Cost of Removal	(1,316,891)			(1,316,891)			
Property FAS109	(5,075,488)			(5,075,488)			
Subtotal	17,052,460	-	-	17,052,460	-	-	

Instructions for Account 190:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	
ADIT- 282	End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses	8,885,863			8,885,863			
Accelerated Tax Depr	43,272,780			43,272,780			
AFLDC Debt	1,737,959			1,737,959			
Capitalized Pension	(20,168)			(20,168)			
Casualty Loss	389,235			389,235			
FAS123R Items	(10,603)			(10,603)			
Highway Relocations	7,422			7,422			
Meters and Transformers	35,812			35,812			
OPEB	(1,027,439)			(1,027,439)			
Other Basis Differences	(1,252,831)			(1,252,831)			
Tax Repairs	24,213,773			24,213,773			
R&D Cost	35,913			35,913			
Property FAS109	(9,186,652)			(9,186,652)			
Subtotal	67,081,064	-	-	67,081,064	-	-	

Instructions for Account 282:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	
ADIT-283	End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Deferred Charge-EIB	169,346			169,346			
Service Company Timing	2,256,546			2,256,546			
Pension OPEB	2,005,986			2,005,986			
Post Retirement Benefits FAS 106	354,467			354,467			
Vegetation Management-Tx	1,407,600			1,407,600			
Property FAS109 Gross-up	(1,575,652)			(1,575,652)			
Subtotal	4,618,293	-	-	4,618,293	-	-	

Instructions for Account 283:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	JUSTIFICATION
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	
Subtotal							

Instructions for Account 281:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

A	B	C	D	E	F	G	JUSTIFICATION
ADIT-255	End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
[Redacted Content]							
Subtotal							

Instructions for Account 255:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Line		A	B	C	D	E	F	G	H	I
		2023 Quarterly Activity and Balances								
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
4	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	
5	PTRR	Beginning 283 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
				0		0		0		0
6	PTRR	Beginning 283 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
		0	0		0		0		0	

		2023 PTRR							
Line	Account	J	K	L	M	N	O	P	
		Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Page 1, row 2,4,6 Column A+B+D+F+H	J-L	Attachment 5-ADIT Summary, Lines 3, 4, and 5	M-N	Line 7= J-N-O Lines 8-9= -J+N+O	
		Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate	
7	PTRR Total Account 190	17,052,460	0	0	17,052,460	12,181,927	4,870,533	-	
8	PTRR Total Account 282	67,081,064	0	0	67,081,064	(9,186,652)	76,267,716	-	
9	PTRR Total Account 283	4,618,293	0	0	4,618,293	(1,677,060)	6,295,353	-	
10	PTRR Total ADIT Subject to Normalization	(54,646,896)	-	-	(54,646,896)	1,318,214	87,433,602	-	

Notes:
1. Attachment 5b will only be populated within the PTRR

Line		A	B	C	D	E	F	G	H	I
2023 Quarterly Activity and Balances										
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1	PTRR	3,544,069	(355,074)	3,188,995	75,252	3,264,247	(698,528)	2,565,719	22,466	2,588,184
2	ATRR	4,254,431	(2,034,858)	2,219,573	(742,004)	1,477,569	(1,094,351)	383,218	4,487,250	4,870,468
		Beginning 190 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
3	PTRR	3,544,069	(268,494)	38,141	(177,981)	62				
4	ATRR	4,254,431	(1,538,687)	(376,084)	(278,835)	12,294				
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	PTRR	66,154,956	2,331,626	68,486,582	2,250,881	70,737,463	2,105,565	72,843,028	2,146,552	74,989,580
6	ATRR	69,560,675	1,783,194	71,343,869	2,199,779	73,543,648	2,156,353	75,700,001	567,714	76,267,715
		Beginning 282 (including adjustments)	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
7	PTRR	66,154,956	1,763,092	1,140,858	536,486	5,881				
8	ATRR	69,560,675	1,348,388	1,114,956	549,427	1,555				
		Beginning 283 including adjustments	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
9	PTRR	4,301,534	(1,758)	4,299,776	(835)	4,298,942	(311)	4,298,631	(127)	4,298,504
10	ATRR	4,279,599	1,791,622	6,071,221	327,846	6,399,067	1,483,591	7,882,658	(2,043,180)	5,839,478
		Beginning 283 including adjustments	Pro-rated Q1	Pro-rated Q2	Pro-rated Q3	Pro-rated Q4				
11	PTRR	4,301,534	(1,329)	(423)	(79)	(0)				
12	ATRR	4,279,599	1,354,761	166,169	378,011	(5,598)				

		2023 PTRR										
		A	B	C	D	E	F	G				
		Page 1, B+D+F+H		Page 1, row 3,7,11 Column A+B+D+F+H	A-C		D-E	Line 1= A-E-F Lines 2-3= -A+E+F				
Line	Account	Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate				
1	PTRR Total Account 190	12,556,987	(955,885)	3,135,796	9,421,191	9,968,803	(547,612)	3,135,796				
2	PTRR Total Account 282	74,511,610	8,834,624	69,601,273	4,910,336	(477,970)	5,388,307	(69,601,273)				
3	PTRR Total Account 283	4,413,881	(3,030)	4,299,702	114,178	115,377	(1,198)	(4,299,702)				
4	PTRR Total ADIT Subject to Normalization	(66,368,504)	(9,787,479)	(70,765,179)	4,396,676	9,606,209	4,839,496	(70,765,179)				
		2023 ATRR										
		H	I	J	K	L	M	N	O	P		
		Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Page 1, row 4,8,12 column A+B+D+F+H	H-J	D-K	Attachment 5-ADIT Summary, Lines 3, 4, and 5	E-M	K+L-M-N	Line 5= H-M-O Lines 6-7= -H+M+O		
Account	Account	Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included in Formula Rate		
5	ATRR Total Account 190	17,052,460	616,038	2,073,119	14,979,341	(5,558,151)	12,181,927	(2,213,125)	(547,612)	5,418,145		
6	ATRR Total Account 282	67,081,064	6,707,040	72,575,002	(5,493,938)	10,404,274	(9,186,652)	8,708,682	5,388,307	(70,879,409)		
7	ATRR Total Account 283	4,618,293	1,559,879	6,172,942	(1,554,648)	1,668,827	(1,677,060)	1,792,437	(1,198)	(6,296,552)		
8	ATRR Total ADIT Subject to Normalization	(54,646,896)	(7,650,881)	(76,674,824)	22,027,928	6,514,951	1,318,214	8,287,995	4,839,496	(71,757,816)		

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

1 **Calculation of PBOP Expenses**

	<u>Amount</u>	<u>Source</u>
2		
3 Total FirstEnergy PBOP expenses	-\$15,646,300	FirstEnergy 2019 Actuarial Study
4 Labor dollars (FirstEnergy)	\$2,161,999,525	FirstEnergy 2019 Actual: Company Records
5 cost per labor dollar (line 3 / line 4)	-\$0.0072	
6 labor (labor not capitalized) current year, transmission only	4,818,598	WEST PENN POWER Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$34,872	
8 PBOP expense in Account 926 for current year, total company	(1,186,795)	WEST PENN POWER Account 926: Company Records
9 W&S Labor Allocator	9.695%	
10 Allocated Transmission PBOP (line 8 * line 9)	(115,056)	
11 PBOP Adjustment for Attachment H-11A, page 3, line 6 (line 7 - line 10)	80,184	

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

Taxes Other than Income Calculation

	[A]	12/31/2023
1 Payroll Taxes		
1a FICA	263.i	2,247,176
1b Federal Unemployment Tax	263.i	30,726
1c PA Unemployment Tax	263.i	109,491
1d Family Leave	263.i	5,020
1z	Payroll Taxes Total	2,392,413
2 Highway and Vehicle Taxes		
2a Federal Heavy Vehicle Use	263.i	25,942
2b	263.i	
2z	Highway and Vehicle Taxes	25,942
3 Property Taxes		
3a Pennsylvania Local Realty Tax	263.i	195,342
3b WV Local Property Tax	263.i	19,575
3c	263.i	
3z	Property Taxes	214,917
4 Gross Receipts and Taxes Non-Functionalized to Transmission		
Gross Receipts		
4a Gross Receipts Tax	263.i	\$69,412,176.00
4b Federal Excise Tax		\$6,444.00
Taxes Non-Functionalized to Transmission [B]		
4b	263.i	
4c	263.i	
4z	Gross Receipts and Taxes Non-Functionalized to Transmission	69,418,620
5 Other Taxes		
5a Sales & Use Tax	263.i	(12,827)
5b Real Estate Tax - PA	263.i	2,324,860
5c	263.i	
5z	Other Taxes	2,312,033
6z	Payments in lieu of taxes	
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]	\$74,363,925.00

Notes:

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

[B] Includes items that are not functionalized to transmission

Capital Structure Calculation

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
		Proprietary Capital	AGC Investment Equity Adj [B]	Preferred Stock	Account 216.1	Account 216.1 Renaissance Adj [C]	Account 219	Goodwill	Common Stock	Long Term Debt
	[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)	112.18-21.c
1	December 2022	1,072,196,009			1,104,428		1,648,265		1,069,443,316	1,125,000,000
2	January 2023	1,087,938,169			1,104,428		1,453,449		1,085,380,293	1,175,000,000
3	February 2023	1,097,598,120			1,104,428		1,368,127		1,095,125,564	1,175,000,000
4	March 2023	1,108,790,730			1,099,709		1,228,059		1,106,462,962	1,175,000,000
5	April 2023	1,113,479,509			1,099,709		1,087,990		1,111,291,810	1,175,000,000
6	May 2023	1,123,388,506			1,099,709		947,922		1,121,340,876	1,175,000,000
7	June 2023	1,130,228,671			1,095,494		807,853		1,128,325,324	1,175,000,000
8	July 2023	1,143,528,039			1,095,494		667,784		1,141,764,761	1,175,000,000
9	August 2023	1,153,635,865			1,095,494		527,716		1,152,012,655	1,175,000,000
10	September 2023	1,161,998,666			1,085,751		387,647		1,160,525,268	1,175,000,000
11	October 2023	1,165,579,135			1,085,751		247,578		1,164,245,805	1,175,000,000
12	November 2023	1,174,991,484			1,085,751		107,510		1,173,198,223	1,175,000,000
13	December 2023	1,176,284,738			1,080,528		(41,790)		1,175,246,000	1,175,000,000
14	13-month Average	1,131,464,434	-	-	1,095,129	-	802,931	-	1,129,566,374	1,171,153,846

Notes:

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

[B] AGC's capital structure adjustment per FERC Docket No. ER84-504-000

[C] Renaissance issued securitized debt in 2007 and the proceeds were distributed up to West Penn Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Stated Value Inputs

Formula Rate Protocols
Section VIII.A

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

SFC's ROE is set to: 10.45%

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

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

Total FirstEnergy PBOP expenses	-\$15,646,300
Labor dollars (FirstEnergy)	\$2,161,999.525
cost per labor dollar	-\$0.0072

3. Depreciation Rates (1)

FERC Account	WPP-Depr % (WV)	
350.2	Land and Land Rights - Easements	1.54%
352	Structure and Improvements	1.60%
353.1	Station Equipment - Other	1.53%
353.4	Station Equipment - SCADA	0.09%
354	Towers and Fixtures	1.31%
355	Poles and Fixtures	2.45%
356.1	Overhead Conductors & Devices - Other	1.58%
356.2	Overhead Conductors & Devices - Clearing	1.17%
358	Underground Conductors and devices	2.96%
389.2	Land Rights	1.26%
390.1	Structures and Improvements - Owned	
	Arnold Service Center	2.56%
	Boyce Service Center	3.28%
	Butler Service Center	3.51%
	Charleroi Service Center	2.39%
	Clarion Service Center and Pole Yard	2.10%
	Connellsville Conference Center	1.63%
	Connellsville Hazardous material	2.83%
	Connellsville meter lab and storehouse	0.19%
	Connellsville covered storage and office	3.03%
	Connellsville quonset storehouse	0.00%
	Connellsville general and transformer shop	3.85%
	Connellsville oil storage/water separator	0.00%
	Connellsville garage	2.77%
	Connellsville west side complex	0.23%
	Dunbar Storage Facility	4.11%
	Greenburg Corp Center A Wing	2.00%
	Greenburg Corp Center B Wing	2.83%
	Greenburg Corp Center C Wing	3.00%
	Greenburg Corp Center Main building	2.42%
	Greenburg Corp Center Parking garage	0.00%
	Jeanette Service Center	1.59%
	Jeanette Service Center garage	2.46%
	Jefferson Service Center	2.24%
	Kittanning Service Center	3.82%
	Kittanning Service Center garage	2.13%
	Latrobe Service Center	2.21%
	McConnellsburg Service Center	3.59%
	Pleasant Valley Service Center	2.54%
	St. Marys Service Center	2.89%
	St. Marys Service Center garage	3.07%
	State College Service Center garage	2.47%
	Washington Service Center	2.60%
	Waynesboro Service Center	3.76%
	Waynesboro Service Center garage	2.79%
	Minor Structures	3.31%
391.1	Office Furniture & Equipment - Furniture & Fixtures	5.95%
391.2	Office Furniture & Equipment - Information Systems	15.56%
391.3	Office Furniture & Equipment - Data Handling	4.81%
391.5	Smart Meters Hardware	11.03%
392.1	Transportation Equipment - Autos	13.37%
392.2	Transportation Equipment - Light Trucks	7.84%
392.3	Transportation Equipment - Medium and Heavy Trucks	1.49%
392.4	Transportation Equipment - Trailers	2.08%
392.5	Earth Moving Equipment	0.00%
392.6	Transportation Equipment - ATV	7.08%
393	Storage equipment	4.64%
394	Tools, shop and garage equipment	6.82%
395	Laboratory equipment	1.83%
396	Power operated equipment	2.26%
397	Communication equipment	8.35%
398	Miscellaneous equipment	7.56%

Note: (1) Account 303 amortization period is 7 years. Depreciation/amortization rates listed as agreed to as part of the settlement of Docket No. ER21-253 for transmission formula rate purposes.

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)	
Long Term Debt Cost at Year Ended:	t=N	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z*	Weighted Outstanding Ratio	Effective Cost Rate (Table 2, Col. kk)	Weighted Debt Cost at t = N (h) * (i)
	t=N			(table 2, col. cc)	(table 2, col. qq)			((col e. * col. F)/12)	(col. q/col. q total)		
First Mortgage Bonds:											
(1) 4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$ 150,000,000	\$ 148,871,802	\$ 149,183,508	12	\$ 149,183,508.40	12.78%	4.50%	0.57%
(2) 3.84%, Senior Unsecured Note		12/15/2016	12/15/2046	\$ 100,000,000	\$ 99,256,827	\$ 99,431,276	12	\$ 99,431,276.30	8.52%	3.88%	0.33%
(3) 4.09%, Senior Unsecured Note		9/15/2017	9/15/2047	\$ 100,000,000	\$ 99,328,505	\$ 99,469,337	12	\$ 99,469,336.93	8.52%	4.13%	0.35%
(4) 4.14%, Senior Unsecured Note		12/15/2017	12/15/2047	\$ 275,000,000	\$ 273,283,238	\$ 273,614,500	12	\$ 273,614,499.53	23.45%	4.18%	0.98%
(5) 4.22%, Senior Unsecured Note		5/21/2019	9/15/2059	\$ 100,000,000	\$ 99,300,973	\$ 99,381,533	12	\$ 99,381,532.50	8.52%	4.29%	0.36%
(6) 4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$ 150,000,000	\$ 149,083,113	\$ 149,183,462	12	\$ 149,183,462.23	12.78%	4.25%	0.54%
(7) 5.29%, Senior Unsecured Note		12/13/2022	1/15/2033	\$ 250,000,000	\$ 249,463,813	\$ 249,519,526	12	\$ 249,519,526.41	21.38%	5.32%	1.14%
(8) 5.29%, Senior Unsecured Note		1/10/2023	1/15/2033	\$ 50,000,000	\$ 48,308,678	\$ 48,472,817	12	\$ 47,144,794.31	4.02%	5.74%	0.23%
				\$ 1,175,000,000	\$	\$ 1,166,255,999		\$ 1,166,927,937	100.000%		4.51% **

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).
 ** This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

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

YEAR ENDED		12/31/2023										
Long Term Debt Issuances	Affiliate	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(ga)	(hh)	(ii)	(jj)	(kk)
		Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Net Proceeds	Net Proceeds Ratio	Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
								(col. cc + col. dd - col. ee - col. ff)	((col. gg/col. cc)*100)		(col. cc * col. ii)	
(1) 4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$ 150,000,000		\$ 1,128,198		\$ 148,871,802	99.2479	0.0445	\$ 6,675,000	4.50%
(2) 3.84%, Senior Unsecured Note		12/15/2016	12/15/2046	\$ 100,000,000		\$ 743,173		\$ 99,256,827	99.2568	0.0384	\$ 3,840,000	3.88%
(3) 4.09%, Senior Unsecured Note		9/15/2017	9/15/2047	\$ 100,000,000		\$ 671,495		\$ 99,328,505	99.3285	0.0409	\$ 4,090,000	4.13%
(4) 4.14%, Senior Unsecured Note		12/15/2017	12/15/2047	\$ 275,000,000		\$ 1,716,762		\$ 273,283,238	99.3757	0.0414	\$ 11,385,000	4.18%
(5) 4.22%, Senior Unsecured Note		5/21/2019	9/15/2059	\$ 100,000,000		\$ 699,027		\$ 99,300,973	99.3010	0.0422	\$ 4,220,000	4.26%
(6) 4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$ 150,000,000		\$ 916,867		\$ 149,083,113	99.3887	0.0422	\$ 6,330,000	4.25%
(7) 5.29%, Senior Unsecured Note		12/13/2022	1/15/2033	\$ 250,000,000		\$ 536,187		\$ 249,463,813	99.7855	0.0529	\$ 13,225,000	5.32%
(8) 5.29%, Senior Unsecured Note		1/10/2023	1/15/2033	\$ 50,000,000		\$ 1,691,322		\$ 48,308,678	96.6174	0.0529	\$ 2,645,000	5.74%
TOTALS				\$ 1,175,000,000		\$ 8,103,051		\$ 1,166,896,949			\$ 52,410,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
 Effective Cost Rate of Individual Debt (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C₁, C₂, ..., C_n);

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

(1) Line No.	(2) Reference	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total Attach H-11A, p. 2, line 2, col. 5 (Note A)	\$ 613,948,856	
2	Net Transmission Plant - Total Attach H-11A, p. 2, line 14, col. 5 (Note B)	\$ 410,433,756	
DSM EXPENSE			
3	Total DSM Allocated to Transmission Attach H-11A, p. 3, line 9, col. 5	\$ 28,978,650	4.719717%
4	Annual Allocation Factor for DSM (line 3 divided by line 1, col. 3)		4.719717%
GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE			
5	Total G, I, & C depreciation expense Attach H-11A, p. 3, lines 11 & 13, col. 5	\$ 2,149,062	
6	Annual Allocation Factor for G, I, & C depreciation expense (line 5 divided by line 1, col. 3)		0.350039%
TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes Attach H-11A, p. 3, line 22, col. 5	\$ 657,223	
8	Annual Allocation Factor for Other Taxes (line 7 divided by line 1, col. 3)		0.107049%
9	Annual Allocation Factor for Expense Sum of line 4, 6, & 8		5.176865%
INCOME TAXES			
10	Total Income Taxes Attach H-11A, p. 3, line 33, col. 5	\$ 6,368,257	
11	Annual Allocation Factor for Income Taxes (line 10 divided by line 2, col. 3)		1.551584%
RETURN			
12	Return on Rate Base Attach H-11A, p. 3, line 34, col. 5	\$ 26,546,387	
13	Annual Allocation Factor for Return on Rate Base (line 12 divided by line 2, col. 3)		6.467854%
14	Annual Allocation Factor for Return Sum of line 11 and 13		8.019438%

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
Line No.	Project Name	RTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expenses	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ROE Base Plus Adder for Incentive Projects	Additional Incentive Annual Allocation Factor for Return (Note F)	Total Annual Revenue Requirement	True-up Adjustment	Net Revenue Requirement with True-up
			(Note C, A & D)	(Page 1, Line 9)	(Col. 5 - Col. 4)	(Note D & H)	Page 1, Line 12	(Col. 8 - Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 2 Col. 6 (Attachment H-11A, Page 4, line 25) (Page 2, Col. 11) (100)	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)
1	Install 2 steel poles at the crossing of the Evans to Woodville 138 KV line and the Peckers to Bethel Park 138 KV line.	01022.11	\$ 432,714	5.176805%	\$32,401	\$ 336,482	8.019438%	\$26,904	\$ 9,832	\$58,936			0	\$58,936	\$58,936
1a	Add static capacitors at South Fayette 138 KV	01022.5	\$ 553,609	5.176805%	\$28,659	\$ 486,581	8.019438%	\$39,621	\$ 8,836	\$76,317			0	\$76,317	\$76,317
1b	Replace four Yukon 500/138 KV transformers with three transformers with higher rating and reconfigure 500 KV bus	03006	\$ 101,699,046	5.176805%	\$5,264,761	\$ 99,241,605	8.019438%	\$7,958,619	\$ 1,604,173	\$14,827,554			0	\$14,827,554	\$14,827,554
1c	Upgrade terminal equipment at Yukon to increase rating on Yukon to Chariwai #2 138 KV line (New Yukon to Route 51 #4 138 KV line)	03011.2	\$ 783,382	5.176805%	\$40,554	\$ 756,814	8.019438%	\$60,660	\$ 12,221	\$113,467			0	\$113,467	\$113,467
1d	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #5 138 KV line	03011.5	\$ 953,315	5.176805%	\$49,351	\$ 920,907	8.019438%	\$73,852	\$ 14,872	\$138,075			0	\$138,075	\$138,075
1e	Reconductor the Chariwai - Airport 138KV Line with 954 ACER Conductor.	03065	\$ 9,914,825	5.176805%	\$513,271	\$ 9,361,228	8.019438%	\$750,718	\$ 191,518	\$1,455,507			0	\$1,455,507	\$1,455,507
1f	Replace Breaker Risers at Chariwai and Airport	03065	\$ 9,914,825	5.176805%	\$513,271	\$ 9,361,228	8.019438%	\$750,718	\$ 191,518	\$1,455,507			0	\$1,455,507	\$1,455,507
1g	Reconductor the Yukon - Sentinel - Shaker #8, act 138 KV Line. Upgrade terminal equipment at Yukon and replace line relay at Mitchell and Chariwai	03214	\$ 12,409,370	5.176805%	\$642,409	\$ 12,291,407	8.019438%	\$985,702	\$ 223,053	\$1,851,164			0	\$1,851,164	\$1,851,164
3	Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 7, Col. 3													\$18,521,019	
4	Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 37, Col. 3													\$0.00	

- Notes**
- A Gross Transmission Plant is that identified on page 5 line 2 of Attachment H-11A.
 - B Net Transmission Plant is that identified on page 5 line 14 of Attachment H-11A.
 - C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service.
 - D Project Net Plant is the Project Gross Plant identified in Column 3 less the associated Accumulated Depreciation.
 - E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 5, line 10.
 - F Enter Commission approved project specific ROE incentive basis points adder, which is a scaled factor against a 100 to derive the approved percentage adder.
 - G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative.
 - H Based on a 15-month average.

TEC Worksheet Support
Net Plant Detail

Attachment H -11A, Attachment 11a
page 1 of 2
For the 12 months ended 12/31/2023

Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	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)
1a	Install a steel pole at the crossing of the Elrama to Woodville 138 kV line and the Peters to Bethel Park 138 kV line	b1022.11	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714	\$ 432,714
1b	Add static capacitors at South Fayette 138 kV three transformers with higher rating and reconfigure 500 kV bus	b1022.5	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609	\$ 553,609
1c	Upgrade terminal equipment at Yukon to increase rating on Yukon to Charleroi #2 138 kV line (New Yukon to Route 51 #4 138 kV line)	b3006	\$ 101,699,046	\$ 101,677,830	\$ 102,454,777	\$ 102,469,844	\$ 102,474,287	\$ 102,475,100	\$ 102,475,100	\$ 101,121,892	\$ 101,142,581	\$ 101,162,612	\$ 101,152,551	\$ 101,161,220	\$ 101,159,896	\$ 101,159,909
1d	Upgrade terminal equipment at Yukon to increase rating Reconductor the Charleroi -Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	b3011.2	\$ 783,382	\$ 784,151	\$ 784,151	\$ 784,151	\$ 784,151	\$ 784,151	\$ 784,151	\$ 784,151	\$ 782,722	\$ 782,722	\$ 782,722	\$ 782,722	\$ 782,722	\$ 782,722
1e	Upgrade terminal equipment at Yukon to increase rating Reconductor the Charleroi -Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	b3011.5	\$ 953,315	\$ 954,257	\$ 955,598	\$ 954,219	\$ 955,598	\$ 954,219	\$ 954,219	\$ 954,219	\$ 952,142	\$ 952,142	\$ 952,142	\$ 952,142	\$ 952,142	\$ 952,142
1f	Reconductor the Yukon - Smithton - Shepler Hill Jet 138 kV Line. Upgrade terminal equipment at Yukon and replace line relaying at Mitchell and Charleroi	b2965	\$ 9,914,825	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,921,404	\$ 9,900,024	\$ 9,900,024	\$ 9,900,024	\$ 9,900,024
1g		b3214	\$ 12,409,370	\$ 11,106,747	\$ 11,581,029	\$ 12,088,858	\$ 12,325,071	\$ 12,436,234	\$ 12,436,234	\$ 12,590,919	\$ 12,738,669	\$ 12,769,618	\$ 12,781,040	\$ 12,805,415	\$ 12,820,496	\$ 12,841,482

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

[D] Company records

TEC Worksheet Support
Net Plant Detail

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

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)
\$ 97,232	\$ 92,416	\$ 93,219	\$ 94,022	\$ 94,824	\$ 95,627	\$ 96,430	\$ 97,232	\$ 98,035	\$ 98,838	\$ 99,640	\$ 100,443	\$ 101,246	\$ 102,048	\$335,482
\$ 67,028	\$ 62,709	\$ 63,429	\$ 64,149	\$ 64,868	\$ 65,588	\$ 66,308	\$ 67,028	\$ 67,747	\$ 68,467	\$ 69,187	\$ 69,906	\$ 70,626	\$ 71,346	\$486,581
\$ 2,457,441	\$ 1,653,226	\$ 1,787,359	\$ 1,922,012	\$ 2,056,679	\$ 2,191,349	\$ 2,326,019	\$ 2,459,800	\$ 2,592,706	\$ 2,725,638	\$ 2,858,577	\$ 2,991,515	\$ 3,124,457	\$ 3,257,399	\$99,241,605
\$ 26,568	\$ 20,455	\$ 21,474	\$ 22,494	\$ 23,513	\$ 24,533	\$ 25,552	\$ 26,570	\$ 27,588	\$ 28,606	\$ 29,623	\$ 30,641	\$ 31,658	\$ 32,676	\$756,814
\$ 32,408	\$ 24,968	\$ 26,209	\$ 27,450	\$ 28,692	\$ 29,933	\$ 31,174	\$ 32,413	\$ 33,651	\$ 34,888	\$ 36,126	\$ 37,364	\$ 38,602	\$ 39,839	\$920,907
\$ 553,598	\$ 457,800	\$ 473,769	\$ 489,739	\$ 505,709	\$ 521,679	\$ 537,649	\$ 553,619	\$ 569,589	\$ 585,558	\$ 601,511	\$ 617,447	\$ 633,382	\$ 649,317	\$9,361,228
\$ 117,963	\$ 8,294	\$ 25,236	\$ 42,912	\$ 61,143	\$ 79,634	\$ 98,208	\$ 116,897	\$ 135,812	\$ 154,860	\$ 173,941	\$ 193,047	\$ 212,184	\$ 231,347	\$12,291,407

NOTE

[B] Utilizing a 13-month average.

[C] Taken to Attachment 11, Page 2, Col. 6

[D] Company records

TEC - True-up

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
			Attachment 13b line 26, col E	Projected Attachment 11 p 2 of 2, col. 15	Col d, line 2 / Col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. h line 2x / Col. h line 3 * Col. i line 4	Col. h + Col. i
1	[A] Actual RTEP Credit Revenues for true-up year		16,988,499							
1a	Install a steel pole at the crossing of the Elrama to Woodville 138 kV line and the Peters to Bethel Park 138 kV line	b1022.11		59,085	0.00	55,592	58,936	(3,345)	(568)	(3,913)
1b	Add static capacitors at South Fayette 138 kV	b1022.5		80,107	0.00	75,370	76,317	(946)	(161)	(1,107)
1f	Replace four Yukon 500/138 kV transformers with three transformers with higher rating and reconfigure 500 kV bus	b3006		15,005,316	0.83	14,118,101	14,827,554	(709,453)	(120,579)	(830,032)
1d	Upgrade terminal equipment at Yukon to increase rating on Yukon to Charleroi #2 138 kV line (New Yukon to Route 51 #4 138 kV line)	b3011.2		113,199	0.01	106,506	113,467	(6,961)	(1,183)	(8,144)
1e	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 kV line	b3011.5		124,699	0.01	117,326	138,075	(20,749)	(3,527)	(24,276)
1c	Reconductor the Charleroi –Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	b2965		2,673,691	0.15	2,515,605	1,455,507	1,060,098	180,175	1,240,273
1g	Reconductor the Yukon – Smithton – Shepler Hill Jct 138 kV Line. Upgrade terminal equipment at Yukon and replace line relaying at Mitchell and Charleroi	b3214		-	-	-	1,851,164	(1,851,164)	(314,625)	(2,165,788)
3	Subtotal			18,056,097			18,521,019	(1,532,520)		(1,792,988)
4	Total Interest (Sourced from Attachment 13a, line 46)									(260,467.71)

NOTE

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

NITS Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2023 Available June 17, 2024 Note [b] \$55,837,454	-	2023 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2022 Note [b] \$59,680,572	=	True-up Adjustment - Over (Under) Recovery \$3,843,118
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An over or under collection will be recovered prorata over 2023, held for 2024 and returned prorata over 2025

Line	(A) Month	(B) 20-Months Average Interest Rate (a)	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-23	0.6605%	0.0066	0.0833	0.0006	-
2	Feb-23	0.0066	0.0066	0.1667	0.0011	-
3	Mar-23	0.0066	0.0066	0.2500	0.0017	0.0033
4	Apr-23	0.0066	0.0066	0.3366	0.0022	-
5	May-23	0.0066	0.0066	0.4200	0.0028	-
6	Jun-23	0.0066	0.0066	0.5033	0.0033	0.0083
7	Jul-23	0.0066	0.0066	0.5950	0.0039	-
8	Aug-23	0.0066	0.0066	0.6783	0.0045	-
9	Sep-23	0.0066	0.0066	0.7616	0.0050	0.0134
10	Oct-23	0.0066	0.0066	0.8584	0.0057	-
11	Nov-23	0.0066	0.0066	0.9417	0.0062	-
12	Dec-23	0.0066	0.0066	1.0251	0.0068	0.0187
13			Year 1 True-Up Adjustment + Interest	1.0437		
14	Jan-24	0.0066	0.0066	1.0437	0.0069	-
15	Feb-24	0.0066	0.0066	1.0437	0.0069	-
16	Mar-24	0.0066	0.0066	1.0437	0.0069	0.0207
17	Apr-24	0.0066	0.0066	1.0644	0.0070	-
18	May-24	0.0066	0.0066	1.0644	0.0070	-
19	Jun-24	0.0066	0.0066	1.0644	0.0070	0.0211
20	Jul-24	0.0066	0.0066	1.0855	0.0072	-
21	Aug-24	0.0066	0.0066	1.0855	0.0072	-
22	Sep-24	0.0066	0.0066	1.0855	0.0072	0.0215
23	Oct-24	0.0066	0.0066	1.1070	0.0073	-
24	Nov-24	0.0066	0.0066	1.1070	0.0073	-
25	Dec-24	0.0066	0.0066	1.1070	0.0073	0.0219
26			Year 2 True-Up Adjustment + Interest	1.1289		
27			Principle Amortization	0.09408		
28			Interest Amortization	0.00342	(Found using Excel Solver/Goal Seek/or equivalent) Note [c]	
29			Year 3 Monthly Amortization	0.0975		
30	Jan-25	0.0066	0.0066	1.0314	0.0068	-
31	Feb-25	0.0066	0.0066	0.9339	0.0062	-
32	Mar-25	0.0066	0.0066	0.8365	0.0055	0.0185
33	Apr-25	0.0066	0.0066	0.7575	0.0050	-
34	May-25	0.0066	0.0066	0.6600	0.0044	-
35	Jun-25	0.0066	0.0066	0.5625	0.0037	0.0131
36	Jul-25	0.0066	0.0066	0.4780	0.0032	-
37	Aug-25	0.0066	0.0066	0.3806	0.0025	-
38	Sep-25	0.0066	0.0066	0.2831	0.0019	0.0075
39	Oct-25	0.0066	0.0066	0.1931	0.0013	-
40	Nov-25	0.0066	0.0066	0.0956	0.0006	-
41	Dec-25	0.0066	0.0066	(0.0019)	(0.0000)	0.0019
42			Year 3 True-Up Adjustment + Interest	0.0000		
43			Total Amount Refunded/Surcharged	1.1700		
44			True-Up Before Interest	1.0000		
45			Interest Refunded/Surcharged	0.1700		
46	Base Over (Under) Recovery			\$3,843,118		
47	Interest			\$653,178		
48	Total Over (Under) Recovery plus True-Up with Interest			\$4,496,296		

[a] Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a and published on the FERC website. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.

[b] The ATRR is used to compare against the billed revenue in the true-up calculation. This calculation excludes prior year true-up amounts.

[c] The goal is to determine the value to input in Col. (D), Line 28 such that the value in in Col. (D), line 41 becomes zero. For example, using Excel's Goal Seek function, the goal would be to set Excel cell G64 to 0 by changing only Excel cell G48.

TEC Revenue Requirement True-up with Interest

Reconciliation Revenue Requirement For Year 2023 Available June 17, 2024 Note [b] \$18,521,019	-	2023 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2022 Note [b] \$16,988,499	=	True-up Adjustment - Over (Under) Recovery (\$1,532,520)
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An over or under collection will be recovered prorata over 2023, held for 2024 and returned prorata over 2025

Line	(A) Month	(B) 20-Months Average Interest Rate (a)	(C) Monthly	(D) True-Up Adj.	(E) Interest	(F) Compounding
1	Jan-23	0.6605%	0.0066	0.0833	0.0006	-
2	Feb-23	0.0066	0.0066	0.1667	0.0011	-
3	Mar-23	0.0066	0.0066	0.2500	0.0017	0.0033
4	Apr-23	0.0066	0.0066	0.3366	0.0022	-
5	May-23	0.0066	0.0066	0.4200	0.0028	-
6	Jun-23	0.0066	0.0066	0.5033	0.0033	0.0083
7	Jul-23	0.0066	0.0066	0.5950	0.0039	-
8	Aug-23	0.0066	0.0066	0.6783	0.0045	-
9	Sep-23	0.0066	0.0066	0.7616	0.0050	0.0134
10	Oct-23	0.0066	0.0066	0.8584	0.0057	-
11	Nov-23	0.0066	0.0066	0.9417	0.0062	-
12	Dec-23	0.0066	0.0066	1.0251	0.0068	0.0187
13			Year 1 True-Up Adjustment + Interest	1.0437		
14	Jan-24	0.0066	0.0066	1.0437	0.0069	-
15	Feb-24	0.0066	0.0066	1.0437	0.0069	-
16	Mar-24	0.0066	0.0066	1.0437	0.0069	0.0207
17	Apr-24	0.0066	0.0066	1.0644	0.0070	-
18	May-24	0.0066	0.0066	1.0644	0.0070	-
19	Jun-24	0.0066	0.0066	1.0644	0.0070	0.0211
20	Jul-24	0.0066	0.0066	1.0855	0.0072	-
21	Aug-24	0.0066	0.0066	1.0855	0.0072	-
22	Sep-24	0.0066	0.0066	1.0855	0.0072	0.0215
23	Oct-24	0.0066	0.0066	1.1070	0.0073	-
24	Nov-24	0.0066	0.0066	1.1070	0.0073	-
25	Dec-24	0.0066	0.0066	1.1070	0.0073	0.0219
26			Year 2 True-Up Adjustment + Interest	1.1289		
27			Principle Amortization	0.09408		
28			Interest Amortization	0.00342	(Found using Excel Solver/Goal Seek/or equivalent) Note [c]	
29			Year 3 Monthly Amortization	0.0975		
30	Jan-25	0.0066	0.0066	1.0314	0.0068	-
31	Feb-25	0.0066	0.0066	0.9339	0.0062	-
32	Mar-25	0.0066	0.0066	0.8365	0.0055	0.0185
33	Apr-25	0.0066	0.0066	0.7575	0.0050	-
34	May-25	0.0066	0.0066	0.6600	0.0044	-
35	Jun-25	0.0066	0.0066	0.5625	0.0037	0.0131
36	Jul-25	0.0066	0.0066	0.4780	0.0032	-
37	Aug-25	0.0066	0.0066	0.3806	0.0025	-
38	Sep-25	0.0066	0.0066	0.2831	0.0019	0.0075
39	Oct-25	0.0066	0.0066	0.1931	0.0013	-
40	Nov-25	0.0066	0.0066	0.0956	0.0006	-
41	Dec-25	0.0066	0.0066	(0.0019)	(0.0000)	0.0019
42			Year 3 True-Up Adjustment + Interest	0.0000		
43			Total Amount Refunded/Surcharged	1.1700		
44			True-Up Before Interest	1.0000		
45			Interest Refunded/Surcharged	0.1700		
46	Base Over (Under) Recovery			-\$1,532,520		
47	Interest			-\$260,468		
48	Total Over (Under) Recovery plus True-Up with Interest			-\$1,792,988		

[a] Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a and published on the FERC website. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.

[b] The ATRR is used to compare against the billed revenue in the true-up calculation. This calculation excludes prior year true-up amounts.

[c] The goal is to determine the value to input in Col. (D), Line 28 such that the value in Col. (D), line 41 becomes zero. For example, using Excel's Goal Seek function, the goal would be to set Excel cell G64 to 0 by changing only Excel cell G48.

Line	(A) Month	(B)		(C)	(D)	(E)		
		PJM Bill						
		NITS Charge Code (A)	-	True-up (B)	-	Other (C)	=	Total
1	January	4,970,746						4,970,746
2	February	4,489,706						4,489,706
3	March	4,970,746						4,970,746
4	April	4,810,399						4,810,399
5	May	4,970,745						4,970,745
6	June	4,810,399						4,810,399
7	July	4,970,746						4,970,746
8	August	4,970,746						4,970,746
9	September	4,810,399						4,810,399
10	October	4,970,746						4,970,746
11	November	4,810,399						4,810,399
12	December	4,970,746						4,970,746
13	Total	58,526,525		-		(1,154,047)		59,680,572

	Month	PJM Bill		True-up (B)	Other (C)	Total		
		TEC Charge Code (A)						
			-		-			
14	January	1,412,885				1,412,885		
15	February	1,412,885				1,412,885		
16	March	1,412,885				1,412,885		
17	April	1,412,885				1,412,885		
18	May	1,412,885				1,412,885		
19	June	1,412,885				1,412,885		
20	July	1,412,885				1,412,885		
21	August	1,412,885				1,412,885		
22	September	1,412,885				1,412,885		
23	October	1,412,885				1,412,885		
24	November	1,412,885				1,412,885		
25	December	1,412,885				1,412,885		
26	Total	16,954,620		-		(33,879)		16,988,499

Notes

(A) Amounts represent a subset of the total PJM bill for the entire AP Zone

(B) The PJM NITS & TEC charges will include a true-up for the (over)/under recovery from a prior rate period. The total without true-up for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.

(C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.

Other Rate Base Items

Ln.	Text Description (B)	Allocator utilized (F)	Other Rate Base Items												Average (L)		
			2022		2023		2023		2023		2023		2023				
			December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30		December 31	
1	Prepayments - FERC Account No. 165 (d) (d)																
1.01	Prepayments	GP	217,472	111,789	78,863	92,568	50,748	7,433	(34,431)	219,956	481,428	214,185	385,498	257,185	213,027	147,058	147,058
1.02	Prepayments	W/S	3,334	3,000	3,832	38,321	46,321	38,703	34,451	13,338	9,396	6,105	4,995	4,995	2,934	30,420	30,420
2	Sum of Lines 1.01 through 1.02		220,806	114,789	82,695	130,889	89,069	42,884	(1,980)	233,294	490,824	220,290	390,493	262,180	215,961	177,478	177,478
2.01	FERC Form No. 1, p. 11.1.5.7.c & d																
3	Materials & Supplies - FERC Account No. 154																
	FERC Form No. 1 p. 22.1.8.b.3.c																
4	Land held for Future Use - FERC Account No. 195																
	FERC Form No. 1 o. 2.4.a.d																
5	Unfunded Reserve																
6	FERC Account No. 228.1 (d)																
6.01	Accumulated Provision for injuries and damages	W/S	(13,640)	(9,530)	(21,576)	(19,147)	(15,756)	-	-	-	-	-	-	-	-	-	(6,527)
6.02	Accumulated Provision for workers compensation	W/S	(182,865)	(97,572)	(91,273)	(98,452)	(84,458)	(96,456)	(78,787)	(76,787)	(76,787)	(69,338)	(69,338)	(69,338)	(54,141)	(54,141)	(176,632)
7	Sum of Lines 6.01 through 6.02		(196,505)	(107,102)	(112,849)	(117,603)	(100,214)	(96,456)	(78,787)	(76,787)	(76,787)	(69,338)	(69,338)	(69,338)	(54,141)	(54,141)	(183,159)
8	FERC Account No. 228.2 (d)																
8.01																	
8.02																	
9	Sum of Lines 8.01 through 8.02																
10	FERC Account No. 228.3 (d)																
10.01																	
10.02																	
11	Sum of Lines 10.01 through 10.02																
12	FERC Account No. 228.4 (d)																
12.01																	
12.02																	
13	Sum of Lines 12.01 through 12.02																
14	FERC Account No. 242 (d)																
14.01	Misc current and accrued liability - emp incentive comp award	W/S	(345,159)	(388,792)	(388,448)	-	-	-	(43,830)	(102,284)	(116,896)	(118,292)	(142,547)	(166,801)	(473,112)	(473,112)	(173,628)
14.02	Sum of Lines 14.01 through 14.02		(345,159)	(388,792)	(388,448)	-	-	-	(43,830)	(102,284)	(116,896)	(118,292)	(142,547)	(166,801)	(473,112)	(473,112)	(173,628)
15																	
16	Other Reserves (d)																
16.01																	
16.02																	
17	Sum of Lines 16.01 through 16.02																
18	(c) Total Unfunded Reserve (Line 7 + Line 9 + Line 11 + Line 13 + Line 15 + Line 17)																(1554,377)

Notes:
 (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13
 (b) Subline in Col. (A) could be added or removed without a FPA Section 205 filing
 (c) Included as a credit to rate base on attachment H-11A, case 2, line 24. Enter credit balances as negative.
 (d) Line items listed are either partially or wholly allocated to transmission and monthly amounts includes transmission-related balance only
 (e) Prepayments shall exclude prepayments of income taxes
 (f) Allocator utilized are TC, TP, GP, WS, or ENCL. Any line item allocated by "ENCL" will only show year-end balance

Excess and Deficient ADIT
Income Tax Adjustments Worksheet

Line No.	Description	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note E)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F	Protected (P) Non-Protected (N)
Non-property (Note A):								
1	Account 190							
1a	Accrued Taxes: FICA on Vacation Accrual - TCJA 2017	796		10	4	159	637	N
1b	Accrued Taxes: Tax Audit Reserves - TCJA 2017	3,474		4	4	695	2,779	N
1c	Accum Prov For Inj and Damage-Gen Liability - TCJA 2017	97		10	4	19	78	N
1d	Accum Prov For Inj and Damage-Workers Comp - TCJA 2017	27,972		10	4	5,594	22,378	N
1e	Accum Prov: Asbestos Accrual - TCJA 2017	39,726		10	4	7,945	31,781	N
1f	Current Liability: Healthcare IBNR Reserve - TCJA 2017	2,012		10	4	402	1,610	N
1g	Deferred Compensation Expense - TCJA 2017	472		10	4	94	378	N
1h	Environmental Liability - TCJA 2017	355		10	4	71	284	N
1i	FAS 112 - Medical Benefit Accrual - TCJA 2017	5,385		10	4	1,077	4,308	N
1j	FAS 123R - Performance Shares - TCJA 2017	138		10	4	28	110	N
1k	FAS 123R - Restricted Stock Units - TCJA 2017	350		10	4	70	280	N
1l	FAS 158 OPEB OCI Offset - TCJA 2017	(12,803)		10	4	(2,560)	(10,243)	N
1m	FE Service Timing Allocation - TCJA 2017	19,186		10	4	3,837	15,348	N
1n	Federal Long Term - Unprotected - TCJA 2017	17,265		10	4	3,453	13,812	N
1o	Federal Long Term - Protected - TCJA 2017	757,079		10	4	154,416	605,663	N
1p	Incentive Compensation - TCJA 2017	18,189		10	4	3,638	14,551	N
1q	NOL Deferred Tax Asset - LT NY - TCJA 2017	(2)		10	4	(0)	(2)	N
1r	NOL Deferred Tax Asset - LT PA - TCJA 2017	(154,685)		10	4	(30,937)	(123,748)	N
1s	Pension EDCP-SERP Payments - TCJA 2017	358		10	4	72	286	N
1t	Pensions Expense - TCJA 2017	24,880		10	4	4,976	19,904	N
1u	SCD1 Timing Allocation - TCJA 2017	42,900		10	4	8,580	34,320	N
1v	Vacation Pay Accrual - TCJA 2017	7,755		10	4	1,551	6,204	N
PA Rate Items:								
1.1a	Accrued Taxes: FICA on Vacation Accrual-PA tax rate change 2022	214		1	-	214	-	N
1.1b	Accrued Taxes: Tax Audit Reserves-PA tax rate change 2022	230		3	2	77	154	N
1.1c	Accum Prov For Inj and Damage-Gen Liability-PA tax rate change 2022	31		1	-	31	-	N
1.1d	Accum Prov For Inj and Damage-Workers Comp-PA tax rate change 2022	3,208		10	-	3,208	-	N
1.1e	Current Liability: Healthcare IBNR Reserve-PA tax rate change 2022	372		1	-	372	-	N
1.1f	Deferred Compensation Expense-PA tax rate change 2022	361		1	9	36	325	N
1.1g	Environmental Liability-PA tax rate change 2022	98		1	-	98	-	N
1.1h	FAS 112 - Medical Benefit Accrual-PA tax rate change 2022	1,534		1	9	153	1,381	N
1.1i	FAS 123R - Performance Shares-PA tax rate change 2022	70		3	2	46	24	N
1.1j	FAS 123R - Restricted Stock Units-PA tax rate change 2022	419		3	2	140	279	N
1.1k	FAS 158 OPEB OCI Offset-PA tax rate change 2022	(2,075)		10	9	(208)	(1,868)	N
1.1l	FE Service Timing Allocation-PA tax rate change 2022	(107,721)		10	9	(10,772)	(96,949)	N
1.1m	Incentive Compensation-PA tax rate change 2022	2,901		1	-	2,901	-	N
1.1n	NOL Deferred Tax Asset - LT PA-PA tax rate change 2022	236,413		5	4	47,283	189,130	N
1.1o	Pension EDCP-SERP Payments-PA tax rate change 2022	1,622		10	9	162	1,460	N
1.1p	Pensions Expense-PA tax rate change 2022	(49,713)		10	9	(4,973)	(44,740)	N
1.1q	SCD1 Timing Allocation-PA tax rate change 2022	5,178		10	9	518	4,660	N
1.1r	Vacation Pay Accrual-PA tax rate change 2022	2,335		1	-	2,335	-	N
1.1s	Recovery of Veg Mgmt for Transmission Companies 2023	-	(20,067)	13	13	-	(20,067)	N
2	Account 282							
2a								
3	Account 283							
3a	Deferred Charge-EIB-TCJA 2017	(58,143)		10	4	(11,629)	(46,515)	N
3b	Feb 2010 Storm Deferrals - LT-TCJA 2017	(69,029)		10	4	(13,806)	(55,223)	N
3c	Pension/OPEB : Other Def Cr. or Dr.-TCJA 2017	(5,904)		10	4	(1,181)	(4,724)	N
3d	Reverse Capital Gain-TCJA 2017	(9)		10	4	(0)	(9)	N
3e	State Income Tax Deductible-TCJA 2017	(26,977)		10	4	(5,395)	(21,581)	N
3f	Storm Damage-TCJA 2017	(59,678)		10	4	(11,936)	(47,742)	N
PA Rate Items:								
3.1a	Deferred Charge-EIB-PA tax rate change 2022	(6,969)		2	1	(3,484)	(3,484)	N
3.1b	Pension/OPEB : Other Def Cr. or Dr.-PA tax rate change 2022	10,443		10	9	1,044	9,399	N
3.1c	Storm Damage-PA tax rate change 2022	(54,176)		10	9	(5,418)	(48,759)	N
4	Non-property gross up for Taxes	242,831	(10,633)			57,479	174,720	N & P
5	Total Non-Property	868,746	(30,700)			207,451	630,595	
Property (Note A):								
6	Property Book-Tax Timing Difference - Account 190 - TCJA	350,587	3,674	ARAM	ARAM	13,036	342,236	N & P
7	Property Book-Tax Timing Difference - Account 282 - TCJA	(29,597,474)	(329,025)	ARAM	ARAM	(745,715)	(29,880,784)	N & P
8	Property Book-Tax Timing Difference - Account 283 - TCJA	-	-	ARAM	ARAM	-	-	N & P
9	Property Gross up for Taxes - TCJA	(11,888,089)	(124,695)	ARAM	ARAM	(281,195)	(11,731,588)	N & P
10	Property Book-Tax Timing Difference - Account 190 -2023 PA Tax Rate Change 8.99%	61,424	(51,989)	ARAM	ARAM	183	9,252	N & P
11	Property Book-Tax Timing Difference - Account 282 -2023 PA Tax Rate Change 8.99%	(1,526,780)	1,350,026	ARAM	ARAM	255	(177,009)	N & P
12	Property Book-Tax Timing Difference - Account 283 -2023 PA Tax Rate Change 8.99%	-	-	ARAM	ARAM	-	-	N & P
13	Property Gross up for Taxes - 2023 PA Tax Rate Change 8.99%	(572,751)	497,488	ARAM	ARAM	168	(75,430)	N & P
14	Property Book-Tax Timing Difference - Account 190 -PA Tax Rate Change remeasured at Jan 1, 2024	-	34,845	ARAM	ARAM	-	34,845	N & P
15	Property Book-Tax Timing Difference - Account 282 -PA Tax Rate Change remeasured at Jan 1, 2024	-	(841,072)	ARAM	ARAM	-	(841,072)	N & P
16	Property Book-Tax Timing Difference - Account 283 -PA Tax Rate Change remeasured at Jan 1, 2024	-	-	ARAM	ARAM	-	-	N & P
17	Property Gross up for Taxes-PA Tax Rate Change remeasured at Jan 1, 2024	-	(308,996)	ARAM	ARAM	-	(308,996)	N & P
18	Total Property (Total of lines 6 thru 13)	(43,173,082)	230,256			(1,014,279)	(41,928,547)	
19	Amortized Excess/Deficient ADITs (Note C)							
20	Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 11) (Note G)					(583,279)		N & P

A Upon a tax rate change (federal, state), the Company remeasures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 204) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effected through PowerTax and Tax Provision, which maintain both the timing difference and APR11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 204, respectively are presented grossed up for tax purposes. For ratemaking purposes, these grossed up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.

B Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 204)

C In event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update

D The amortization periods shall be consistent with the following:
 Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax
 Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above

E The amortization of the tax rate liability will occur through FERC income statement Accounts 402.1 and 411.1 for property and 402.1 for non-property

F Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 204)

G The amortization gross-up for taxes occurs on Attachment H-11A, page 3, line 32, Col. 3. ARMO related EOTI shall not be included within the formula rate.

Abandoned Plant

Line No.	Project Name (A)	RTEP Project Number	Amortization Amount (B)	Amortization Period (months) (C)	Year (D)	Beginning of Amortization Period (E)	Cumulative Months Amortized by end of year (F)	Months Remaining at year beginning (G)	Monthly Amort. Expense (H)	Yearly Amort. Expense (I)	For the 12 months ended 12/31/2023												Average (O)	Return (P)	Income Tax on Return (Q)	Revenue Requirement (R)		
											(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)					(M)	(N)
											2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023					2023	2023
1.00											December 31	January 31	February 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31					
1.01																									0	-	-	-
1.02																									0	-	-	-
1.03																									0	-	-	-
1.04																									0	-	-	-
1.05																									0	-	-	-
1.06																									0	-	-	-
1.07																									0	-	-	-
1.08																									0	-	-	-
1.09																									0	-	-	-
1.10																									0	-	-	-

2 Total

-

Notes:
 (A) Only projects approved by the Commission will be included.
 (B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year.
 (C) Enter the year of amortization starting with 1 for the year the amortization begins and increase by 1 for every subsequent year until the amortization period ends.
 (D) Average calculated as 1/sum of Columns (B) through (N) + 1.
 (E) Column G + Attachment H-11A, page 4, line 24, col. 6.
 (F) Column P + Attachment H-11A, page 3, line 24, col. 3.
 (G) Column A + Column P + Column Q.
 (H) Revenue Requirement will not be billed until the year the amortization begins. Once a project is fully amortized, it will be removed from this attachment and will have no revenue requirement.

Construction Work in Progress

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	
		2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	
<u>Ln.</u>	<u>Project ID</u>	<u>Text Description</u>	<u>December 31</u>	<u>January 31</u>	<u>February 28/29</u>	<u>March 31</u>	<u>April 30</u>	<u>May 31</u>	<u>June 30</u>	<u>July 31</u>	<u>August 31</u>	<u>September 30</u>	<u>October 31</u>	<u>November 30</u>	<u>December 31</u>	<u>Average (a)</u>
1		Construction Work in Progress (b)														
2a	[Placeholder 1]															-
2b	[Placeholder 2]															-
3		Total CWIP in Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes

- (a) Average calculated as (Sum of Columns (C) through (O)) ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

Federal Income Tax Rate

Nominal Federal Income Tax Rate 21.00%

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

State Income Tax Rate

Pennsylvania Combined Rate

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

Nominal State Income Tax Rate	8.99%			
Times Apportionment Percentage	100.00%			
Combined State Income Tax Rate	8.990%	0.000%	0.000%	8.990%

Regulatory Assets

Line	Regulatory Asset Name (A)	Amortization Account	Source (B)	Amortization Amount (C)	Amortization Period (months) (D)	Year (E)	Beginning of Amortization Period (F)	Cumulative Months Amortized by end of Month (G)	Months Remaining at year End (H)	Monthly Amort. Expense (I)	Yearly Amort. Expense (J)	2022 2023 2023 2023 2023 2023 2023 2023 2023 2023 2023 2023												Balance (K)	
												December 31	January 31	February 29/28	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30		December 31
1.00	Vegetation Management 2015-2020	407.3	Page 232, line 4, Col F	5,477,076	180	2	January 1, 2022	24	168	32,566	390,791	5,477,076	5,438,150	5,407,044	5,373,278	5,340,412	5,308,246	5,275,689	5,243,119	5,210,549	5,177,963	5,145,417	5,112,831	5,080,200	
1.01								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.02								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.03								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.04								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.05								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.06								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.07								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.08								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.09								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	Total										390,791	5,477,076	5,438,150	5,407,044	5,373,278	5,340,412	5,308,246	5,275,689	5,243,119	5,210,549	5,177,963	5,145,417	5,112,831	5,080,200	

Notes
 (A) Only Regulatory Assets approved by the Commission are to be included.
 (B) Regulatory asset references to be noted from an FERC Page, Rate, Code.
 (C) Amortization Amount to be entered as per 0 for all future years, the beginning amount will be the ending balance from the previous year.
 (D) Enter the year of amortization ending with final decrement by 1 for every subsequent year until the amortization period ends.
 (E) Total Yearly amortization expense from Col (I) line 2 will be value to Attachment H-1A, page 3, Row A, Col 3 will be 0.
 (F) Includes only Regulatory assets that are determined to rate a reserve. Amount calculated on basis of Column (I) through (N) x (E). Total from Col (I) line 2 will be value to Attachment H-1A, item 2, line 27, Col 5 will be 0.

Line	FERC A/C	(A) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) TE Allocator	(E) Total Transmission	(F) Transmission Exclusions (a) (d)	(G) To Revenue Req.	(H)	(I)	(J)	(K)
1	560	Operation Supervision and Engineering	Page 321.83.b	199,473	0.98876	197,231	-	197,231				
2	561.1	Load Dispatch-Reliability	Page 321.85.b	1,803	0.98876	1,783	-	1,783				
3	561.2	Load Dispatch-Monitor and Operate Transmission System	Page 321.86.b	1,056,940	0.98876	1,045,058	-	1,045,058				
4	561.3	Load-Dispatch-Transmission Service and Scheduling	Page 321.87.b	-	0.98876	-	-	-				
5	561.4	Scheduling, System Control and Dispatch Services	Page 321.88.b	-	0.98876	-	-	-				
6	561.5	Reliability, Planning and Standards Development	Page 321.89.b	41,753	0.98876	41,284	-	41,284				
7	561.6	Transmission Service Studies	Page 321.90.b	1,058	0.98876	1,046	-	1,046				
8	561.7	Generation Interconnection Studies	Page 321.91.b	36,657	0.98876	36,245	-	36,245				
9	561.8	Reliability, Planning and Standards Development Services	Page 321.92.b	-	0.98876	-	-	-				
10	562	Station Expenses	Page 321.93.b	381,578	0.98876	377,289	(242,780)	620,669				
11	563	Overhead Lines Expense	Page 321.94.b	589,562	0.98876	582,934	934	582,000				
12	564	Underground Lines Expense	Page 321.95.b	-	0.98876	-	-	-				
13	565	Transmission of Electricity by Others	Page 321.96.b	64,689,192	0.98876	63,961,992	63,961,992	-				
14	566	Miscellaneous Transmission Expense	Page 321.97.b	1,316,028	0.98876	1,201,234	988,813	312,421				
15	567	Rents	Page 321.98.b	619,419	0.98876	612,456	-	612,456				
16	568	Maintenance Supervision and Engineering	Page 321.101.b	5,232,526	0.98876	5,173,705	-	5,173,705				
17	569	Maintenance of Structures	Page 321.102.b	-	0.98876	-	-	-				
18	569.1	Maintenance of Computer Hardware	Page 321.103.b	26,398	0.98876	26,101	-	26,101				
19	569.2	Maintenance of Computer Software	Page 321.104.b	26,697	0.98876	26,397	-	26,397				
20	569.3	Maintenance of Communication Equipment	Page 321.105.b	37	0.98876	37	-	37				
21	569.4	Maintenance of Miscellaneous Regional Transmission Plant	Page 321.106.b	-	0.98876	-	-	-				
22	570	Maintenance of Station Equipment	Page 321.107.b	2,864,306	0.98876	2,832,107	(82,138)	2,914,245				
23	571	Maintenance of Overhead Lines	Page 321.108.b	16,322,170	0.98876	16,138,685	35,477	16,103,208				
24	572	Maintenance of Underground Lines	Page 321.109.b	506	0.98876	500	-	500				
25	573	Maintenance of Miscellaneous Transmission Plant	Page 321.110.b	775,997	0.98876	767,274	-	767,274				
26		Sum of Lines 1 through 25		94,182,100		93,123,357	64,662,298	28,461,059				

Line	FERC A/C	(A) Title	(B) FERC Form No. 1 Citation	(C) FERC Form No. 1 Balance	(D) 100% Non-Transmission (b)	(E) 100% Transmission (c)	(F) Remaining Total Company excluding 100% Non-Tx and 100% Tx	(G) Allocator	(H) Allocated to Transmission	(I) Transmission Exclusions (a) (d)	(J) To Revenue Req.	
27	920	Administrative and General Salaries	Page 323.181.b	22,085,135	121,543	-	21,963,592	0.09695	2,129,307	(613)	2,129,920	
28	921	Office Supplies and Expenses	Page 323.182.b	4,053,743	154,380	-	3,899,363	0.09699	378,052	314,022	64,010	
29	Less 922	Administrative Expenses Transferred - Credit	Page 323.183.b	(5,467,943)	-	-	(5,467,943)	0.09699	(530,101)	-	(530,101)	
30	923	Outside Services Employed	Page 323.184.b	27,799,674	8,252,132	-	19,547,542	0.09699	1,895,078	(52,613)	1,947,690	
31	924	Property Insurance	Page 323.185.b	7,306	-	-	7,306	0.09699	708	-	708	
32	925	Injuries and Damages	Page 323.186.b	7,449,697	4,319,050	-	3,130,647	0.09699	303,507	-	303,507	
33	926	Employee Pensions and Benefits	Page 323.187.b	830,134	26,434	-	803,700	0.09699	77,916	(88,285)	166,201	
34	927	Franchise Requirements	Page 323.188.b	-	-	-	-	0.09699	-	-	-	
35	928	Regulatory Commission Expense	Page 323.189.b	1,953,823	1,953,823	-	-	1.00000	-	-	-	
36	Less 929	(Less) Duplicate Charges-Cr.	Page 323.190.b	-	-	-	-	0.09699	-	-	-	
37	930.1	General Advertising Expenses	Page 323.191.b	74,857	-	-	74,857	0.09699	7,257	7,257	-	
38	930.2	Miscellaneous General Expenses	Page 323.192.b	848,368	3,372,396	-	(2,524,028)	0.09699	(244,697)	(251,029)	6,332	
39	931	Rents	Page 323.193.b	586,336	908	-	585,428	0.09699	56,756	-	56,756	
40	935	Maintenance of General Plant	Page 323.196.b	4,619,642	-	-	4,619,642	0.09699	447,861	12,788	435,073	
41		Sum of Lines 27 through 40		64,840,772	18,200,665	-	46,640,107		4,521,624	(58,473)	4,580,097	
42											Total OpEx (Line 26 + Line 41)	\$33,041,156

Notes:

- (a) Excluded costs specifically include, but are not limited to any amortization related to Regulatory Assets for which FERC approval has not been granted; EPRI dues; non-safety advertising included within 930.1; Regulatory commission expenses within FERC Account 928 that are directly assigned in total or portions allocated to distribution; FERC Account Nos. 561.4, 561.8, and 575.7 that consist of RTTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements; FERC Account No. 565 Transmission of Electricity by Others; and the Vegetation Management Surcharge Rider.
- (b) All labor or expenses that are 100% non-transmission related to be excluded from transmission A&G recovery
- (c) All labor or expenses that are 100% transmission related to be included within transmission A&G recovery
- (d) The SFCs shall not seek to recover any O&M and A&G costs associated with cancelled projects without seeking Commission approval.