

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2023

Line No.	(1)	(2)	WEST PENN POWER (3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, Line 45, col 5]				\$ 78,579,822
	REVENUE CREDITS	(Note T)	Total	Allocator	
2	Account No. 451	(page 4, Line 38)	-	TP 1.00000	-
3	Account No. 454	(page 4, Line 39)	-	TP 1.00000	-
4	Account No. 456	(page 4, Line 40)	453,489	TP 1.00000	453,489
5	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13	16,477,217	DA 1.00000	16,477,217
6	TOTAL REVENUE CREDITS (sum Lines 2-5)		16,930,706		16,930,706
7	True-up Adjustment with Interest	(Attachment 13, Line 28) enter negative			467,651
8	NET REVENUE REQUIREMENT	(Line 1 - Line 6 + Line 7)			\$ 62,116,768

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(1)		(2)	WEST PENN POWER		(4)	(5)
Line No.	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)		
RATE BASE:						
GROSS PLANT IN SERVICE						
1	Production	Attachment 3, Line 14, Col. 1 (Notes U & X)	-	NA		
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes U & X)	671,849,192	TP	1.00000 671,849,192	
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes U & X)	2,924,750,790	NA		
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes U & X)	398,368,176	W/S	0.09900 39,440,412	
5	Common	Attachment 3, Line 14, Col. 7 (Notes U & X)	-	CE	0.09900 -	
6	TOTAL GROSS PLANT (sum Lines 1-5)	3,994,968,159	GP=	17.805%	711,289,604	
ACCUMULATED DEPRECIATION						
7	Production	Attachment 4, Line 14, Col. 1 (Notes U & X)	-	NA		
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes U & X)	221,077,788	TP	1.00000 221,077,788	
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes U & X)	882,322,314	NA		
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes U & X)	223,476,291	W/S	0.09900 22,125,254	
11	Common	Attachment 4, Line 14, Col. 7 (Notes U & X)	-	CE	0.09900 -	
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)	1,326,876,393			243,203,041	
NET PLANT IN SERVICE						
13	Production	(Line 1- Line 7)	-			
14	Transmission	(Line 2- Line 8)	450,771,405		450,771,405	
15	Distribution	(Line 3 - Line 9)	2,042,428,476			
16	General & Intangible	(Line 4 - Line 10)	174,891,885		17,315,158	
17	Common	(Line 5 - Line 11)	-		-	
18	TOTAL NET PLANT (sum Lines 13-17)	2,668,091,766			468,086,563	
ADJUSTMENTS TO RATE BASE						
19	Account No. 281 (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)	(73,644,444)	DA	1.00000 (73,644,444)	
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	(4,299,702)	DA	1.00000 (4,299,702)	
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	3,135,796	DA	1.00000 3,135,796	
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000 -	
24	Unfunded Reserve Plant-related (enter negative)	Attachment 14, Line 6, Col. 6 (Notes C & Y)	-	DA	1.00000 -	
25	Unfunded Reserve Labor-related (enter negative)	Attachment 14, Line 9, Col. 6 (Notes C & Y)	(443,317)	DA	1.00000 (443,317)	
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes X & Z)	-	DA	1.00000 -	
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. Y (Note X)	20,624,862	DA	1.00000 20,624,862	
28	TOTAL ADJUSTMENTS (sum Lines 19-27)	(54,616,805)			(54,616,805)	
29	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 3, Col. 1) (Notes G & Y)	-	TP	1.00000 -	
WORKING CAPITAL (Note H)						
30	CWC	1/8*(Page 3, Line 16 minus Page 3, Line 15)	4,300,889		2,961,628	
31	Materials & Supplies (Note G)	227.8.c & .16.c (Attachment 14, Line 3, Col. 2) (Note Y)	-	TE	0.99069 -	
32	Prepayments (Account 165)	111.57.e (Attachment 14, Line 3, Col. 3) (Notes B & Y)	1,986,965	GP	0.17805 353,773	
33	TOTAL WORKING CAPITAL (sum Lines 31 - 33)	6,287,854			3,315,400	
34	RATE BASE (sum Lines 18, 28, 29, & 34)	2,619,762,815			416,785,157	

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For the 12 months ended 12/31/2023

WEST PENN POWER									
(1)		(2)		(3)		(4)		(5)	
Line No.	Source	Company Total		Allocators		Transmission (Col 3 times Col 4)			
O&M and A&G									
1	Transmission O&M Expense	321.112.b (Attachment 20, page 1, Line 112)	103,236,537	TE	0.99069	102,275,567			
2	Less LSE Expenses Included in Transmission O&M Accounts (Note W)			DA	1.00000	-			
3	Less Account 565	321.96.b (Attachment 20, page 1, Line 96)	74,693,351	DA	1.00000	74,693,351			
4	Less Sub-Transmission O&M	(Company records, Note DD)	5,217,475	DA	1.00000	5,217,475			
5	Less Vegetation Management Surcharge Rider	(Company records, Note CC)		DA	1.00000	-			
6	A&G Expense	323.197.b (Attachment 20, page 2, Line 197)	35,745,290	W/S	0.09900	3,538,960			
7	Less A&G specific	(Company records, Note BB)	13795410	W/S	0	1,365,814			
8	Less FERC Annual Fees			W/S	0.09900	-			
9	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		3,641,638	W/S	0.09900	360,540			
10	Plus Transmission Related Reg. Comm. Exp. (Note I)			TE	0.99069	-			
11	Sub-Transmission A&G reduction percent	Line 4 / Line 1	5%	DA	1.00000	5%			
12	Less Sub-Transmission A&G	Line 11 * (Line 6 minus Line 7)	1,109,326	W/S	0.09900	109,829			
13	PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	256,568	DA	1.00000	256,568			
14	Common	356.1		CE	0.09900	-			
15	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	1,058,198	DA	1.00000	1,058,198			
16	TOTAL O&M and A&G (sum Lines 1, 6, 10, 13, 14, 15 less 2, 3, 4, 5, 7, 8, 9, 12)		41,839,394			25,382,284			
DEPRECIATION AND AMORTIZATION EXPENSE									
17	Transmission	336.7.b (Note U)	12,575,481	TP	1.00000	12,575,481			
18	General & Intangible	336.1.f & 336.10.f (Note U)	25,591,475	W/S	0.09900	2,533,682			
19	Sub-Transmission	(Company records, Note DD)	2,637,193	DA	1.00000	2,637,193			
20	Common	336.11.b (Note U)		CE	0.09900	-			
21	TOTAL DEPRECIATION (sum Lines 17, 18, 20 less 19)		35,529,762			12,471,970			
TAXES OTHER THAN INCOME TAXES (Note J)									
LABOR RELATED									
22	Payroll	263.i (Attachment 7, Line 1z)	3,203,919	W/S	0.09900	317,204			
23	Highway and vehicle	263.i (Attachment 7, Line 2z)	7,000	W/S	0.09900	693			
PLANT RELATED									
24	Property	263.i (Attachment 7, Line 3z)	192,000	GP	0.17805	34,185			
26	Gross Receipts and Taxes Non-Functionalized to Transmission	263.i (Attachment 7, Line 4z)	78,850,099	NA		-			
27	Other	263.i (Attachment 7, Line 5z)	2,400,000	GP	0.17805	427,311			
28	Payments in lieu of taxes	Attachment 7, Line 6z	-	GP	0.17805	-			
29	TOTAL OTHER TAXES (sum Lines 22 - 28)		84,653,018			779,393			
INCOME TAXES									
	(Note K)								
30	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =$		28.10%						
31	$CIT=(T(1-T)) * (1-(WCLTD/R)) =$		27.76%						
	where WCLTD=(page 4, Line 31) and R=(page 4, Line 34)								
	and FIT, SIT & p are as given in footnote K.								
32	$1 / (1 - T)$ (from Line 30)		1.3909						
33	Amortized Investment Tax Credit (266.8.f) (enter negative)								
34	Tax Effect of Permanent Differences and AFUDC Equity	(Notes C & D)	7,944						
35	(Excess)Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	(606,206)						
36	Income Tax Calculation - Line 31 * Line 41		55,698,741	NA		8,861,263			
37	ITC adjustment (Line 32 * Line 33)			GP	0.17805	-			
38	Permanent Differences and AFUDC Equity Tax Adjustment (Line 32 * Line 34)		11,050	DA	1.00000	11,050			
39	(Excess)Deficient Deferred Income Tax Adjustment (Line 32 * Line 35)		(843,148)	DA	1.00000	(843,148)			
40	Total Income Taxes	sum Lines 36 through 39	54,866,643			8,029,165			
RETURN									
41		Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	200,618,943	NA		31,917,011			
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)									
42		(sum Lines 16, 21, 29, 40, 41)	417,507,759			78,579,822			
43	Plus any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note AA)	\$ -			-			
44	Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note AA)	\$ -			-			
GROSS REV. REQUIREMENT									
45		(sum Lines 42, 43, 44)	417,507,759			78,579,822			

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SUPPORTING CALCULATIONS AND NOTES									
Line No.	(1)	(2)	(3)	(4)	(5)	(6)			
TRANSMISSION PLANT INCLUDED IN ISO RATES									
1	Total transmission plant (page 2, Line 2, column 3)					671,849,192			
2	Less transmission plant excluded from ISO rates (Note M)								
3	Less transmission plant included in OATT Ancillary Services (Note N)								
4	Transmission plant included in ISO rates (Line 1 less Lines 2 & 3)					671,849,192			
5	Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)					TP=	1.00000		
TRANSMISSION EXPENSES									
6	Total transmission expenses (page 3, Line 1, column 3)					103,236,537			
7	Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 85 plus Line 86 and Line 87) (Note L)					960,970			
8	Included transmission expenses (Line 6 less Line 7)					102,275,567			
9	Percentage of transmission expenses after adjustment (Line 8 divided by Line 6)					0.99069			
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=	0.99069		
WAGES & SALARY ALLOCATOR (W&S)									
	Form 1 Reference	\$	TP	Proration (Note EE)	Allocation				
12	Production	354.20.b		0.00	-				
13	Transmission	354.21.b	3,256,135	1.00	3,256,135	(Note EE)			
14	Distribution	354.23.b	28,350,931	0.00	-	W&S Allocator (\$ / Allocation)			
15	Other	354.24, 354.25, 354.26.b	1,281,550	0.00	-				
16	Total (sum Lines 12-15)		32,888,616		3,256,135	=	0.09900	= WS	
COMMON PLANT ALLOCATOR (CE) (Note O)									
		\$			% Electric (Line 17 / Line 20)	W&S Allocator (Line 16, col. 6)		CE	
17	Electric	200.3.c			1.00000	* 0.09900	=	0.09900	
18	Gas	201.3.d							
19	Water	201.3.e							
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 40, Col. 5 / Page 2, Line 14, Col. 5				0			
23	Annual Allocation Factor for Return on Rate Base	Page 3, Line 41, 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 points adder)								
26	Annual Allocation Factor for Income Taxes	Attach 2a Line 33 / Page 2, Line 14, Col. 5				0			
27	Annual Allocation Factor for Return on Rate Base	Attach 2a Line 22 / Page 2, Line 14, Col. 5				0.075236509			
28	Total Annual Allocation Factor for Income Taxes and Return (scaled basis point)	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 (118.29c) (positive number)					-			
		\$	%	Cost (Note P)	Weighted				
31	Long Term Debt (112.24.c) (Attachment 8, Line 14, Col. 9) (Note X)	1,175,000,000	52%	0.0426	0.0222	-WCL.TD			
32	Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note X)	-	0%	0.0000	0.0000				
33	Common Stock Attachment 8, Line 14, Col. 8) (Note X)	1,081,374,664	48%	0.1135	0.0544				
34	Total (sum Lines 31-33)	2,256,374,664			0.0766	=R			
REVENUE CREDITS									
ACCOUNT 447 (SALES FOR RESALE)									
35	a. Bundled Non-RQ Sales for Resale (311.x.h)	(310-311)	(Note Q)						
36	b. Bundled Sales for Resale								
37	Total of (a)-(b)					-			
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note S)	(300.17.b)							
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)	(300.19.b)							
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note V)	(330.x.a)				453,489			

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WEST PENN POWER

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

Note  
Letter

- A 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
- E Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- F The balances in accounts 190 281, 282, and 283 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 K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, Line 16, column 5 minus amortization of regulatory assets (page 3, Line 15, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, Line 57 in the Form 1.
- I Line 9 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 10 - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/(1-T)) (page 3, Line 32).
- |                  |       |   |
|------------------|-------|---|
| Inputs Required: | FIT = | 21.00%  |
|                  | SIT=  | 8.99% (State Income Tax Rate or Composite SIT)                |
|                  | p =   | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts
- P Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- Q Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Excludes revenues unrelated to transmission services.
- T The revenues credited on page 1, Lines 2-4 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 5 is supported by its own reference.
- U Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC
- V On Page 4, Line 40, enter revenues from RTO settlements that are associated with NTS 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 RTEP projects.
- W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- X Calculate using a 13-month average balance.
- Y Calculate using average of beginning and end of year balance.
- Z Includes only CWIP authorized by the Commission for inclusion in rate base.
- AA Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
- BB A&G adjustment to address specific assignment to distribution or transmission
- CC Vegetation Management Surcharge rider specific to West Virginia
- DD Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
- EE To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred

**Schedule 1A Rate Calculation**

1	\$	960,970	Attachment H-11A, Page 4, Line 7
2			Revenue Credits for Sched 1A - Note A
3	\$	960,970	Net Schedule 1A Expenses (Line 1 - Line 2)
4		49,810,370	Annual MWh in AP Zone - Note B
5	\$	0.0193	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

Attachment H-11A, Attachment 2

page 1 of 1

For the 12 months ended 12/31/2023

## Return Calculation

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	416,785,157
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	1,083,949,783
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	822,445
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,752,674
7	Common Stock		Attachment 8, Line 14, Col. 8	1,081,374,664
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,175,000,000
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	1,081,374,664
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,256,374,664
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	52.0747%
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	47.9253%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0426
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	0.1135
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0222
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0544
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0766
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	31,917,011

## Income Taxes

<b>Income Tax Rates</b>				
23	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$	Attachment H-11A, page 3, Line 30, Col. 3		28.10%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated		27.76%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 32, Col. 3		1.3909
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-11A, page 3, Line 33, Col. 3		-
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 34, Col. 3		7,944.49
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 35, Col. 3		(606,205.86)
29	Income Tax Calculation	(line 22 * line 24)		8,861,263.50
30	ITC adjustment	Attachment H-11A, page 3, Line 37, Col. 5		-
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 38, Col. 5		11,049.68
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 39, Col. 5		(843,148.22)
33	Total Income Taxes	Sum lines 29 to 32		8,029,164.95

## Return and Taxes

34	Return and Income taxes with ROE	(Line 22 + Line 33)	39,946,175.65
35	Return with ROE	Attachment H-11A, Page 3, Line 41, Col. 5	31,917,010.70
36	Income Tax with ROE	Attachment H-11A, Page 3, Line 40, Col. 5	8,029,164.95

## Notes:

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

## Incentive ROE Calculation

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

Return Calculation			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	416,785,157
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	1,083,949,783
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	822,445
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	1,752,674
7	Common Stock		Attachment 8, Line 14, Col. 8	1,081,374,664
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	1,175,000,000
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	1,081,374,664
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	2,256,374,664
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	52.0747%
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	47.9253%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	0.0426
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)	0.1235
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	0.0222
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0592
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	0.0814
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	33,914,467
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 30, Col. 3		28.10%
24	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$	Calculated		28.43%
25	$1 / (1 - T)$	Attachment H-11A, page 3, Line 32, Col. 3		1.3909
26	Amortized Investment Tax Credit (266.8.f) (enter negative)	Attachment H-11A, page 3, Line 33, Col. 3		-
27	Tax Effect of Permanent Differences and AFUDC Equity	Attachment H-11A, page 3, Line 34, Col. 3		7,944.49
28	(Excess)/Deficient Deferred Income Taxes	Attachment H-11A, page 3, Line 35, Col. 3		(606,205.86)
29	Income Tax Calculation	(line 22 * line 24)		9,641,991.56
30	ITC adjustment	Attachment H-11A, page 3, Line 37, Col. 5		-
31	Permanent Differences and AFUDC Equity Tax Adjustment	Attachment H-11A, page 3, Line 38, Col. 5		11,049.68
32	(Excess)/Deficient Deferred Income Tax Adjustment	Attachment H-11A, page 3, Line 39, Col. 5		(843,148.22)
33	Total Income Taxes	Sum lines 29 to 32		8,809,893.01
Incremental Return and Taxes				
34	Return and Income taxes with scaled basis pts adder	(Line 22 + Line 33)		42,724,359.71
35	Return with incentive adder	Line 22		33,914,466.69
36	Income Tax with incentive adder	Line 33		8,809,893.01
37	Incremental Return and incomes taxes for increase in ROE	Line 34 minus Attachment 2 Line 34		2,778,184.05
38	Rate Base	Line 1		416,785,157.40
39	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 37 / Line 38		0.00667

## 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

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

Line No.	Project Name	RTEP Project Number	Project Gross Plant													
				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
	(Note A)		(Note B)	(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)
1a			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1b			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1c			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1d			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1e			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1f			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Incentive ROE NITS Worksheet Support  
Net Plant Detail

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

														(A)	(B)	(C)	(D)	(E)
Accumulated Depreciation	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	\$0.00
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$0.00
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$0.00
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$0.00
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$0.00
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$0.00
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	0	\$0.00
\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	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 43, 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	-	167,359,572	640,857,080	2,882,324,670	131,748,262	245,108,605	-	3,900,038,616
2	January	2023	-	168,265,877	642,603,643	2,889,551,463	135,396,530	246,328,615	-	3,913,880,251
3	February	2023	-	168,808,994	643,075,507	2,894,518,829	147,978,258	247,627,080	-	3,933,199,673
4	March	2023	-	169,089,198	645,390,299	2,900,494,111	148,451,802	248,150,504	-	3,942,486,716
5	April	2023	-	169,526,531	648,181,505	2,908,086,282	148,825,531	248,640,724	-	3,953,734,043
6	May	2023	-	170,108,229	652,079,190	2,915,436,084	149,224,332	249,319,524	-	3,966,059,130
7	June	2023	-	170,685,343	687,526,578	2,925,804,428	149,532,296	249,819,547	-	4,012,682,850
8	July	2023	-	171,204,065	688,895,145	2,932,415,159	150,187,218	250,352,968	-	4,021,850,490
9	August	2023	-	172,977,293	689,846,426	2,940,536,237	150,467,068	251,303,709	-	4,032,153,440
10	September	2023	-	173,581,172	690,181,483	2,947,161,628	150,766,653	251,946,244	-	4,040,056,008
11	October	2023	-	174,056,982	691,392,711	2,954,119,879	151,585,039	252,180,486	-	4,049,278,116
12	November	2023	-	174,375,362	698,402,124	2,960,796,109	151,855,161	252,463,351	-	4,063,516,746
13	December	2023	-	174,655,635	715,607,808	2,970,515,396	157,180,876	262,345,903	-	4,105,649,983
14	13-month Average	[A] [C]	-	171,130,327	671,849,192	2,924,750,790	147,938,387	250,429,789	-	3,994,968,159
			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		808,218,373	2,714,980,711	131,748,262	245,839,111			3,900,786,456
16	January	2023		810,871,241	2,721,301,199	135,396,530	247,059,121			3,914,628,091
17	February	2023		811,886,222	2,725,725,447	147,978,258	248,357,586			3,933,947,513
18	March	2023		814,481,218	2,731,420,526	148,451,802	248,881,010			3,943,234,556
19	April	2023		817,709,758	2,738,575,364	148,825,531	249,371,230			3,954,481,883
20	May	2023		822,189,140	2,745,343,468	149,224,332	250,050,030			3,966,806,970
21	June	2023		858,213,642	2,755,134,699	149,532,296	250,550,053			4,013,430,690
22	July	2023		860,100,931	2,761,226,707	150,187,218	251,083,474			4,022,598,330
23	August	2023		862,825,440	2,767,574,556	150,467,068	252,034,215			4,032,901,280
24	September	2023		863,764,376	2,773,596,069	150,766,653	252,676,750			4,040,803,848
25	October	2023		865,451,414	2,780,078,510	151,585,039	252,910,992			4,050,025,955
26	November	2023		872,779,207	2,786,436,360	151,855,161	253,193,857			4,064,264,585
27	December	2023		890,265,164	2,795,875,373	157,180,876	263,076,409			4,106,397,823
28	13-month Average		-	842,981,241	2,753,636,076	147,938,387	251,160,295	-		3,995,715,998

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
December	2022			1,721	15,613		730,506	
January	2023			1,721	15,613		730,506	
February	2023			1,721	15,613		730,506	
March	2023			1,721	15,613		730,506	
April	2023			1,721	15,613		730,506	
May	2023			1,721	15,613		730,506	
June	2023			1,721	15,613		730,506	
July	2023			1,721	15,613		730,506	
August	2023			1,721	15,613		730,506	
September	2023			1,721	15,613		730,506	
October	2023			1,721	15,613		730,506	
November	2023			1,721	15,613		730,506	
December	2023			1,721	15,613		730,506	
13-month Average			-	1,721	15,613	-	730,506	

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

For the 12 months ended 12/31/2023

## 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	-	78,799,575	222,282,156	862,316,478	100,305,989	111,294,485	-	1,296,199,109
2	January	2023	-	78,974,725	222,598,820	865,711,221	101,198,268	112,213,769	-	1,301,722,078
3	February	2023	-	79,149,874	223,063,601	869,293,722	102,188,216	113,110,185	-	1,307,655,724
4	March	2023	-	79,325,024	222,895,297	872,469,543	103,256,973	114,093,075	-	1,312,714,887
5	April	2023	-	79,500,174	222,828,112	875,709,844	104,331,981	115,086,248	-	1,317,956,185
6	May	2023	-	79,675,323	222,542,061	879,027,354	105,412,777	116,065,659	-	1,323,047,851
7	June	2023	-	79,850,473	219,076,347	882,051,214	106,447,745	117,071,805	-	1,324,647,110
8	July	2023	-	80,025,623	219,467,165	885,477,722	107,422,565	118,102,138	-	1,330,469,590
9	August	2023	-	80,200,772	219,845,169	888,906,951	108,399,988	119,108,042	-	1,336,260,151
10	September	2023	-	80,375,922	220,430,626	892,154,439	109,381,915	120,137,416	-	1,342,104,396
11	October	2023	-	80,551,072	220,586,481	895,600,774	110,477,433	121,204,081	-	1,347,868,769
12	November	2023	-	80,726,221	220,020,707	899,126,902	111,574,213	122,266,894	-	1,352,988,716
13	December	2023	-	80,901,371	218,374,696	902,343,924	112,711,827	122,328,090	-	1,355,758,536
14	13-month Average	[A] [C]	-	79,850,473	221,077,788	882,322,314	106,393,068	117,083,222	-	1,326,876,393

			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		301,082,911	783,530,186	100,305,989	111,642,599		1,296,561,685
16	January	2023		301,574,728	786,749,856	101,198,268	112,563,456		1,302,086,308
17	February	2023		302,214,661	790,157,285	102,188,216	113,461,444		1,308,021,607
18	March	2023		302,221,510	793,158,034	103,256,973	114,445,906		1,313,082,423
19	April	2023		302,329,478	796,223,263	104,331,981	115,440,651		1,318,325,374
20	May	2023		302,218,580	799,365,702	105,412,777	116,421,635		1,323,418,694
21	June	2023		298,928,019	802,214,489	106,447,745	117,429,354		1,325,019,606
22	July	2023		299,493,989	805,465,925	107,422,565	118,461,220		1,330,843,699
23	August	2023		300,047,146	808,720,083	108,399,988	119,468,657		1,336,635,874
24	September	2023		300,807,756	811,792,498	109,381,915	120,499,564		1,342,481,733
25	October	2023		301,138,764	815,063,762	110,477,433	121,567,761		1,348,247,720
26	November	2023		300,748,143	818,414,818	111,574,213	122,632,107		1,353,369,280
27	December	2023		299,277,284	821,456,767	112,711,827	122,694,836		1,356,140,714
28	13-month Average		-	300,929,459	802,485,590	106,393,068	117,440,707	-	1,327,248,824

			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		1,180	13,283		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		360,615	
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]	-	(73,644,444)	(4,299,702)	3,135,796	-	(74,808,350)

			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]	-	78,636,375	4,413,881	12,556,987	-	95,607,243

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		456		(478,426)			5,469,901

[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				115,377			(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			268,203	(2,480,059)	12,180,659		(547,612)

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

[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.

Line	Summary of Transmission ADIT (Prior to adjusted items)		
	2	3	4
	Transmission Ending	End Plant & Labor Related Allocated to Transmission	Total Transmission Ending (col. 2 + col. 3)
	(Note F)	(page 1, Col. K)	(Note E)
1 ADIT- 282 From Account Subtotal Below	78,636,375	-	78,636,375
2 ADIT-283 From Account Subtotal Below	4,413,881	-	4,413,881
3 ADIT-190 From Account Subtotal Below	12,556,987	-	12,556,987
4 ADIT-281 From Account Subtotal Below	-	-	-
5 ADIT-255 From Account Subtotal Below	-	-	-
Total (sum rows 1-5)	95,607,243	-	95,607,243

Line	Summary of Transmission ADIT (Prior to adjusted items)					
	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	-	-	-	17.80%	9.90%	-
2 ADIT-283 From Account Total Below	-	-	-	17.80%	9.90%	-
3 ADIT-190 From Account Total Below	-	-	-	17.80%	9.90%	-
4 ADIT-281 From Account Total Below	-	-	-	17.80%	9.90%	-
5 ADIT-255 From Account Total Below	-	-	-	17.80%	9.90%	-
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

Attachment H -11A, Attachment 5a

page 2 of 6

For the 12 months ended 12/31/2023

## 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	13,753			13,753			
Accum. Prov. For Injuries and Damages	77,369			77,369			
Employee Compensation	103,725			103,725			
FAS 112 - Medical Benefit Accrual	63,169			63,169			
FAS 123R Employee Compensation	15,567			15,567			
FAS109	148			148			
Federal Long Term	398,751			398,751			
Post Retirement Benefits FAS 106	268,203			268,203			
State Income Tax Deductible	148,345			148,345			
Vacation Accrual	60,551			60,551			
Capitalized Interest	1,706,954			1,706,954			
CIAC	12,180,659			12,180,659			
Property FAS109	(2,480,206)			(2,480,206)			
<b>Subtotal</b>	<b>12,556,987</b>	<b>-</b>	<b>-</b>	<b>12,556,987</b>	<b>-</b>	<b>-</b>	

## 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

Attachment H -11A, Attachment 5a

page 3 of 6

For the 12 months ended 12/31/2023

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	2,967,549			2,967,549			
Accelerated Tax Depr	51,713,553			51,713,553			
AFUDC Debt	1,356,155			1,356,155			
ARO	456			456			
Capital Vertical Tree Trimming	4,084,750			4,084,750			
Capitalized Pension	(634,490)			(634,490)			
Casualty Loss	168,644			168,644			
FAST23R Items	10,480			10,480			
Highway Relocations	2,817			2,817			
Meters and Transformers	45,686			45,686			
OPEB	(480,133)			(480,133)			
Other Basis Differences	(726,087)			(726,087)			
Tax Repairs	20,602,089			20,602,089			
R&D Cost	3,332			3,332			
Property FAS109	(478,426)			(478,426)			
<b>Subtotal</b>	<b>78,636,375</b>	<b>-</b>	<b>-</b>	<b>78,636,375</b>	<b>-</b>	<b>-</b>	

**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	148,518			148,518			
FAS 158 Pension/OPEB	2,587			2,587			
Lease ROU	59,616			59,616			
Pension/OPEB	1,077,281			1,077,281			
Service Company Timing	2,343,460			2,343,460			
Property FAS109 Gross-up	782,418			782,418			
<b>Subtotal</b>	<b>4,413,881</b>	<b>-</b>	<b>-</b>	<b>4,413,881</b>	<b>-</b>	<b>-</b>	

**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.

ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
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.

Subtotal	0	0	0	0	0	0
----------	---	---	---	---	---	---

Line		A	B	C	D	E	F	G	H	I
		2023 Quarterly Activity and Balances								
1	PTRR	Beginning 190 (including adjustments) 3,544,069	Q1 Activity (355,074)	Ending Q1 3,188,995	Q2 Activity 75,252	Ending Q2 3,264,247	Q3 Activity (698,528)	Ending Q3 2,565,719	Q4 Activity 22,466	Ending Q4 2,588,184
2	PTRR	Beginning 190 (including adjustments) 3,544,069	Pro-rated Q1 (268,494)		Pro-rated Q2 38,141		Pro-rated Q3 (177,981)		Pro-rated Q4 62	
3	PTRR	Beginning 282 (including adjustments) 70,145,940	Q1 Activity 2,366,933	Ending Q1 72,512,873	Q2 Activity 2,284,966	Ending Q2 74,797,839	Q3 Activity 2,137,449	Ending Q3 76,935,288	Q4 Activity 2,179,057	Ending Q4 79,114,345
4	PTRR	Beginning 282 (including adjustments) 70,145,940	Pro-rated Q1 1,789,791		Pro-rated Q2 1,158,133		Pro-rated Q3 544,610		Pro-rated Q4 5,970	
5	PTRR	Beginning 283 Including adjustments) 4,301,534	Q1 Activity (1,758)	Ending Q1 4,299,776	Q2 Activity (835)	Ending Q2 4,298,942	Q3 Activity (311)	Ending Q3 4,298,631	Q4 Activity (127)	Ending Q4 4,298,504
6	PTRR	Beginning 283 Including adjustments) 4,301,534	Pro-rated Q1 (1,329)		Pro-rated Q2 (423)		Pro-rated Q3 (79)		Pro-rated Q4 (0)	

		2023 PTRR							
		J	K	L	M	N	O	P	
		Page 1, row 2,4,6 Column A+B+D+F+H			J-L		M-N	Line 7= J-N-O Lines 8-9= -J+N+O	
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	
7	PTRR Total Account 190	12,556,987	(955,885)	3,135,796	9,421,191	9,968,803	(547,612)	3,135,796	
8	PTRR Total Account 282	78,636,375	8,968,405	73,644,444	4,991,931	(477,970)	5,469,901	(73,644,444)	
9	PTRR Total Account 283	4,413,881	(3,030)	4,299,702	114,178	115,377	(1,198)	(4,299,702)	
10	PTRR Total ADIT Subject to Normalization	(70,493,269)	(9,921,260)	(74,808,350)	4,315,082	9,606,209	4,921,090	(74,808,350)	

**Notes:**

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

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

		2023 PTRR								
		A	B	C	D	E	F	G		
				Page 1, row 3,7,11 Column A+B+D+F+H				Line 1= A-E-F Lines 2-3= -A+E+F		
			Page 1, B+D+F+H		A-C		D-E			
		Estimated Ending Balance (Before Adjustments)			Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments		Ending ADIT Balance Included in Formula Rate		
Line	Account	Projected Activity	Prorated Ending Balance			Normalization				
1	PTRR Total Account 190	0	0	-	-	-	-			
2	PTRR Total Account 282	0	0	-	-	-	-			
3	PTRR Total Account 283	0	0	-	-	-	-			
4	PTRR Total ADIT Subject to Normalization	-	-	-	-	-	-			
		2023 ATRR								
		H	I	J	K	L	M	N	O	P
				Page 1, row 4,8,12 column A+B+D+F+H						Line 5= H-M-O Lines 6-7= -H+M+O
			Page 1, B+D+F+H	A+B+D+F+H	H-J	D-K		E-M	K+L-M-N	
		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	0	0	-	-	-	-	-	-	-
6	ATRR Total Account 282	0	0	-	-	-	-	-	-	-
7	ATRR Total Account 283	0	0	-	-	-	-	-	-	-
8	ATRR Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-

**Notes:**

- 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	5,010,800	WEST PENN POWER Labor: Company Records
7 PBOP Expense for current year (line 5 * line 6)	-\$36,263	
8		
8 PBOP expense in Account 926 for current year, total company	(2,957,737)	WEST PENN POWER Account 926: Company Records
9 W&S Labor Allocator	9.900%	
10 Allocated Transmission PBOP (line 8 * line 9)	(292,831)	
11		
11 PBOP Adjustment for Attachment H-11A, page 3, line 13 (line 7 - line 10)	256,568	

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
<b>1 Payroll Taxes</b>		
1a FICA	263.i	3,170,403
1b Federal Unemployment Tax	263.i	33,516
1c	263.i	
1d	263.i	
1z	<b>Payroll Taxes Total</b>	<b>3,203,919</b>
<b>2 Highway and Vehicle Taxes</b>		
2a Federal Heavy Vehicle Use	263.i	7,000
2z	<b>Highway and Vehicle Taxes</b>	<b>7,000</b>
<b>3 Property Taxes</b>		
3a Pennsylvania Local Realty Tax	263.i	180,000
3b WV Local Property Tax	263.i	12,000
3c	263.i	
3d	263.i	
3z	<b>Property Taxes</b>	<b>192,000</b>
<b>4 Gross Receipts and Taxes Non-Functionalized to Transmission</b>		
<b>Gross Receipts</b>		
4a Gross Receipts Tax	263.i	78,850,099
4b	263.i	
<b>Taxes Non-Functionalized to Transmission [B]</b>		
4c	263.i	
4d	263.i	
4z	<b>Gross Receipts and Taxes Non-Functionalized to Transmission</b>	<b>78,850,099</b>
<b>5 Other Taxes</b>		
5a PURTA	263.i	2,400,000
5b	263.i	
5z	<b>Other Taxes</b>	<b>2,400,000</b>
6z <b>Payments in lieu of taxes</b>		
7 Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		<b>\$84,653,017.58</b>

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	AGC Investment	Preferred Stock	Account 216.1	Account 216.1	Account 219	Goodwill	Common Stock	Long Term Debt
		Capital	Equity Adj [B]			Renaissance Adj [C]				
		[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)
1	December	2022	1,019,105,408			1,752,674		1,664,369		1,015,688,365
2	January	2023	1,032,934,965			1,752,674		1,524,048		1,029,658,243
3	February	2023	1,043,926,960			1,752,674		1,383,727		1,040,790,559
4	March	2023	1,055,000,515			1,752,674		1,243,407		1,052,004,434
5	April	2023	1,062,915,270			1,752,674		1,103,086		1,060,059,510
6	May	2023	1,069,917,613			1,752,674		962,765		1,067,202,174
7	June	2023	1,080,566,637			1,752,674		822,445		1,077,991,519
8	July	2023	1,093,837,648			1,752,674		682,124		1,091,402,851
9	August	2023	1,106,039,536			1,752,674		541,803		1,103,745,059
10	September	2023	1,116,036,015			1,752,674		401,482		1,113,881,859
11	October	2023	1,127,341,718			1,752,674		261,162		1,125,327,883
12	November	2023	1,136,146,091			1,752,674		120,841		1,134,272,576
13	December	2023	1,147,578,798			1,752,674		(19,480)		1,145,845,604
14	13-month Average		1,083,949,783	-	-	1,752,674	-	822,445	-	1,081,374,664

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 Mon 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: 11.35%

**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	<u>WPP Depr %</u>
350.2	1.54%
352	1.60%
353.1	1.53%
353.4	0.09%
354	1.31%
355	2.45%
356.1	1.58%
356.2	1.17%
358	2.96%
389.2	1.26%
390.1 (2)	0.19% to 4.11%
391.1	5.95%
391.2	15.56%
391.3	4.81%
391.5	11.03%
392.1	13.37%
392.2	7.84%
392.3	1.49%
392.4	2.08%
392.5	0.00%
392.6	7.08%
393	4.64%
394	6.82%
395	1.83%
396	2.26%
397	8.35%
398	7.56%

Note: (1) Account 303 amortization period is 7 years.

(2) Account 390.1 contains asset-specific depreciation rates; these rates are within the range listed

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)
	Issue Date	Maturity Date	ORIGINAL ISSUANCE (table 2, col. cc)	Net Proceeds At Issuance (table 2, col. hh)	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z* (col e. * col. f)/12	Weighted Outstanding Ratios (col. g/col. q total)	Effective Cost Rate (Table 2, Col. II)	Weighted Debt Cost at t = N (h) * (i)
Long Term Debt Cost at Year Ended: 12/31/2023	t=N									
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	\$ 273,629,035	12	\$ 273,629,034.64	23.44%	4.18%	0.98%
(5) 4.22%, Senior Unsecured Note	5/21/2019	6/1/2059	\$ 100,000,000	\$ 99,300,973	\$ 99,381,533	12	\$ 99,381,532.50	8.51%	4.26%	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) 4.25%, Senior Unsecured Note	11/15/2022	11/15/2032	\$ 300,000,000	\$ 297,000,000	\$ 297,327,068	12	\$ 297,327,068.32	25.46%	4.37%	1.11%
			\$ 1,175,000,000		\$ 1,167,605,219		\$ 1,167,605,219	100.000%		4.26% **

t = time

The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.

The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.

\* z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%). Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

\*\* This Total Weighted Average Debt Cost will be shown on page 4, line 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	Issue Date	Maturity Date	Amount Issued	(Discount) Premium at Issuance	Issuance Expense	Loss/Gain on Reacquired Debt	Less Related ADIT	(b)(7)(D)		Coupon Rate	Annual Interest	Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
									Net Proceeds	Net Proceeds Ratio			
									(col. cc + col. dd - col. ee - col. ff)	((col. hh / col. cc)*100)			
4.45%, Senior Unsecured Note		9/17/2015	9/15/2045	\$ 150,000,000		\$ 1,128,188			\$ 148,871,802	99.2479	0.0445	\$ 6,675,000	4.50%
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%
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%
4.14%, 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%
4.22%, Senior Unsecured Note		5/21/2019	6/1/2059	\$ 100,000,000		\$ 699,027			\$ 99,300,973	99.3010	0.0422	\$ 4,220,000	4.26%
4.22%, Senior Unsecured Note		8/15/2019	8/15/2059	\$ 150,000,000		\$ 916,887			\$ 149,083,113	99.3887	0.0422	\$ 6,330,000	4.25%
4.25%, Senior Unsecured Note		11/15/2022	11/15/2032	\$ 300,000,000		\$ 3,000,000			\$ 297,000,000	99.0000	0.0425	\$ 12,750,000	4.37%
TOTALS				\$ 1,175,000,000	-	\$ 8,875,542			\$ 1,166,124,458			\$ 49,290,000	

\* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation

Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C<sub>0</sub> equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C<sub>1/2</sub>, C<sub>3/2</sub>, etc.).

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

(1)	(2)	(3)	(4)
Line No.	Reference	Transmission	Allocater
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)	\$ 671,849,192
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)	\$ 460,771,405
3	OMM EXPENSE		
4	Total OMM Allocated to Transmission	Attach. H-11A, p. 3, line 16, col. 5 (line 3 divided by line 1, col. 3)	\$ 25,382,284 3.777973%
5	GENERAL, INTANGIBLE, AND COMMON (G, I, & C) DEPRECIATION EXPENSE		
6	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, line 18 & 20, col. 5 (line 5 divided by line 1, col. 3)	\$ 2,533,692 0.377121%
7	TAXES OTHER THAN INCOME TAXES		
8	Total Other Taxes	Attach. H-11A, p. 3, line 29, col. 5 (line 7 divided by line 1, col. 3)	\$ 779,293 0.116007%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8	4.271101%
10	INCOME TAXES		
11	Total Income Taxes	Attach. H-11A, p. 3, line 40, col. 5 (line 10 divided by line 2, col. 3)	\$ 8,029,165 1.781205%
12	RETURN		
13	Return on Rate Base	Attach. H-11A, p. 3, line 41, col. 5 (line 12 divided by line 2, col. 3)	\$ 31,917,011 7.080531%
14	Annual Allocation Factor for Return	Sum of line 11 and 13	8.861737%

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 Expense	Annual Expense Charge	Project Net Plant	Annual Abatement Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	ROE Basis Pts 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														
1			(Note C & 16)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & 16)	Page 1, line 14	(Col. 8 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 2 Col. 6 * (Attachment H-11A, Page 4, line 29 * (Page 2, Col. 11 * 100))	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)														
1a	Install a steel pole at the crossing of the Etanama to Woodville 138 kV line and the Palatos to Bethel Park 138 kV line.	b1022.11	\$ 432,714	4.271101%	\$18,482	\$ 335,625	8.861737%	\$30,733	\$ 9,545	\$57,760			0	\$57,760	\$58,085														
1b	Add static capacitors at South Foreste 138 kV	b1022.5	\$ 553,859	4.271101%	\$23,645	\$ 486,664	8.861737%	\$43,127	\$ 8,470	\$75,242			0	\$75,242	\$80,107														
1c	Replace four Yukon 5507138 kV transformers with three transformers with higher ratings and reconfigure 500 kV bus	b3006	\$ 101,271,251	4.271101%	\$4,325,339	\$ 96,836,378	8.861737%	\$8,758,620	\$ 1,566,864	\$14,650,881			0	\$14,650,881	\$15,005,316														
1d	Upgrade terminal equipment at Yukon to increase rating on Yukon to Chalklevi	b3011.2	\$ 794,151	4.271101%	\$33,482	\$ 757,697	8.861737%	\$67,145	\$ 11,398	\$12,635			0	\$12,635	\$113,199														
1e	EC 138 kV line (New Yukon to Route 51 #4 138 kV line)	b3011.5	\$ 954,257	4.271101%	\$40,757	\$ 921,980	8.861737%	\$81,704	\$14,600.14	\$197,062			0	\$197,062	\$134,699														
1f	Reconductor the Chalklevi - Allertport 138kV Line with 954 ACSR Conductor, Replace Breaker Risers at Chalklevi and Allertport	b2965	\$ 9,921,404	4.271101%	\$423,753	\$ 9,369,781	8.861737%	\$930,237	\$185,647.43	\$1,443,637			0	\$1,443,637	\$2,673,691														
3	Transmission Enhancement Credit taken to Attachment H-11A, Page 1, Line 5, Col. 3																												
4	Additional TEC Incentive Revenue taken to Attachment H-11A, Page 3, Line 44, Col. 3																												
										\$0.00			\$16,477,217																

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.  
B Net Transmission Plant is that identified on page 2 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 3, line 17.  
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 13-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	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
			(Note A)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)
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	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	Replace four Yukon 500/138 kV transformers with three transformers with higher rating and reconfigure 500 kV bus	b3006	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251	\$ 101,271,251
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	\$ 784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151	\$784,151
1e	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 kV line	b3011.5	\$ 954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257	\$954,257
1f	Reconductor the Charleroi –Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport	b2965	\$ 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	\$9,921,404	\$9,921,404	\$9,921,404	\$9,921,404	\$9,921,404

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	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
(Note B)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note D)	(Note B & C)
\$ 97,189	\$ 92,416	\$ 93,212	\$ 94,007	\$ 94,803	\$ 95,598	\$ 96,394	\$ 97,189	\$ 97,984	\$ 98,780	\$ 99,575	\$ 100,371	\$ 101,166	\$ 101,962	\$335,525
\$ 66,944	\$ 62,709	\$ 63,415	\$ 64,121	\$ 64,827	\$ 65,533	\$ 66,239	\$ 66,944	\$ 67,650	\$ 68,356	\$ 69,062	\$ 69,768	\$ 70,474	\$ 71,180	\$486,664
\$ 2,434,873	\$ 1,651,442	\$ 1,782,013	\$ 1,912,585	\$ 2,043,157	\$ 2,173,729	\$ 2,304,301	\$ 2,434,873	\$ 2,565,445	\$ 2,696,017	\$ 2,826,589	\$ 2,957,161	\$ 3,087,733	\$ 3,218,305	\$98,836,378
\$ 26,454	\$20,455	\$21,455	\$22,455	\$23,454	\$24,454	\$25,454	\$26,454	\$27,454	\$28,453	\$29,453	\$30,453	\$31,453	\$32,452	\$757,697
\$ 32,268	\$24,967.59	\$26,184.27	\$27,400.94	\$28,617.62	\$29,834.30	\$31,050.98	\$32,267.66	\$33,484.33	\$34,701.01	\$35,917.69	\$37,134.37	\$38,351.05	\$39,567.72	\$921,990
\$ 552,623	\$457,799.62	\$473,603.58	\$489,407.53	\$505,211.48	\$521,015.43	\$536,819.38	\$552,623.34	\$568,427.29	\$584,231.24	\$600,035.19	\$615,839.15	\$631,643.10	\$647,447.05	\$9,368,781

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		900,641							
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		46,010.89	0.05	46,010.89	47,247.13	(1,236.24)	(88.52)	(1,324.76)
1b	Add static capacitors at South Fayette 138 kV Replace four Yukon 500/138 kV transformers with three transformers with higher rating and reconfigure 500 kV bus		b1022.5		55,573.79	0.06	55,573.79	60,113.08	(4,539.29)	(325.02)	(4,864.31)
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		650,079.32	0.72	650,079.35	980,831.63	(330,752.28)	(23,682.36)	(354,434.64)
1d	Upgrade terminal equipment at Yukon to increase rating on Yukon to Route 51 #3 138 kV line		b3011.2		61,471.84	0.07	61,471.84	61,998.92	(527.07)	(37.74)	(564.81)
1e	Reconductor the Charleroi –Allenport 138KV Line with 954 ACSR Conductor, Replace Breaker Risers at Charleroi and Allenport		b3011.5		87,505.14	0.10	87,505.14	75,968.17	11,536.97	826.06	12,363.03
1f			b2965		-	-	-	1,147,865.17	(1,147,865.17)	(82,188.88)	(1,230,054.04)
3	Subtotal				900,641			2,374,024	(1,473,383)		(1,578,880)
4	Total Interest (Sourced from Attachment 13a, line 30)										(105,496.45)

**NOTE**

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



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

	Reconciliation Revenue Requirement For Year 2021 Available June 15, 2022		2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2020		True-up Adjustment - Over (Under) Recovery
1	\$41,177,516	-	\$40,741,112	=	(\$436,404)

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

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

**Calculation of Interest**

					Monthly	
3	January	Year 2021	(36,367)	0.2770%	101	36,468
4	February	Year 2021	(36,468)	0.2770%	101	36,569
5	March	Year 2021	(36,569)	0.2770%	101	36,670
6	April	Year 2021	(36,670)	0.2770%	102	36,772
7	May	Year 2021	(36,772)	0.2770%	102	36,873
8	June	Year 2021	(36,873)	0.2770%	102	36,976
9	July	Year 2021	(36,976)	0.2770%	102	37,078
10	August	Year 2021	(37,078)	0.2770%	103	37,181
11	September	Year 2021	(37,181)	0.2770%	103	37,284
12	October	Year 2021	(37,284)	0.2770%	103	37,387
13	November	Year 2021	(37,387)	0.2770%	104	37,491
14	December	Year 2021	(37,491)	0.2770%	104	37,594
					1,227	444,342

					Annual, Compounded Monthly	
15	January through December	Year 2022	444,342	0.2770%	12	14,997
						459,339

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

					Monthly	
16	January	Year 2023	(459,339)	0.2770%	1,272	(38,971)
17	February	Year 2023	(421,640)	0.2770%	1,168	(38,971)
18	March	Year 2023	(383,837)	0.2770%	1,063	(38,971)
19	April	Year 2023	(345,930)	0.2770%	958	(38,971)
20	May	Year 2023	(307,917)	0.2770%	853	(38,971)
21	June	Year 2023	(269,799)	0.2770%	747	(38,971)
22	July	Year 2023	(231,575)	0.2770%	641	(38,971)
23	August	Year 2023	(193,246)	0.2770%	535	(38,971)
24	September	Year 2023	(154,810)	0.2770%	429	(38,971)
25	October	Year 2023	(116,268)	0.2770%	322	(38,971)
26	November	Year 2023	(77,619)	0.2770%	215	(38,971)
27	December	Year 2023	(38,863)	0.2770%	108	(38,971)
					8,312	(0)

28	True-Up with Interest	\$	(467,651)
29	Less Over (Under) Recovery	\$	(436,404)
30	Total Interest	\$	(31,247)

[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

TEC Revenue Requirement True-up with Interest

	TEC Reconciliation Revenue Requirement For Year 2021 Available June 15, 2022		TEC 2021 Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 2020		True-up Adjustment - Over (Under) Recovery
1	\$2,374,024	-	\$900,641	=	(\$1,473,383)

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

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

Calculation of Interest

					Monthly	
3	January	Year 2021	(122,782)	0.2770%	340	123,122
4	February	Year 2021	(123,122)	0.2770%	341	123,463
5	March	Year 2021	(123,463)	0.2770%	342	123,805
6	April	Year 2021	(123,805)	0.2770%	343	124,148
7	May	Year 2021	(124,148)	0.2770%	344	124,492
8	June	Year 2021	(124,492)	0.2770%	345	124,837
9	July	Year 2021	(124,837)	0.2770%	346	125,183
10	August	Year 2021	(125,183)	0.2770%	347	125,529
11	September	Year 2021	(125,529)	0.2770%	348	125,877
12	October	Year 2021	(125,877)	0.2770%	349	126,226
13	November	Year 2021	(126,226)	0.2770%	350	126,575
14	December	Year 2021	(126,575)	0.2770%	351	126,926
					4,144	1,500,183

					Annual, Compounded Monthly	
15	January through December	Year 2022	1,500,183	0.2770%	12	50,633
						1,550,815

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

					Monthly	
16	January	Year 2023	(1,550,815)	0.2770%	4,296	1,423,538
17	February	Year 2023	(1,423,538)	0.2770%	3,943	1,295,908
18	March	Year 2023	(1,295,908)	0.2770%	3,590	1,167,924
19	April	Year 2023	(1,167,924)	0.2770%	3,235	1,039,586
20	May	Year 2023	(1,039,586)	0.2770%	2,880	910,892
21	June	Year 2023	(910,892)	0.2770%	2,523	781,842
22	July	Year 2023	(781,842)	0.2770%	2,166	652,435
23	August	Year 2023	(652,435)	0.2770%	1,807	522,669
24	September	Year 2023	(522,669)	0.2770%	1,448	392,543
25	October	Year 2023	(392,543)	0.2770%	1,087	262,057
26	November	Year 2023	(262,057)	0.2770%	726	131,210
27	December	Year 2023	(131,210)	0.2770%	363	0
					28,064	

28	True-Up with Interest	\$	(1,578,880)
29	Less Over (Under) Recovery	\$	(1,473,383)
30	Total Interest	\$	(105,496)

[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

	(A)	(B)	(C)	(D)	(E)
		<b>PJM Bill</b>			
<b>Line</b>	<b>Month</b>	<b>NITS Charge Code (A) -</b>	<b>True-up (B) -</b>	<b>Other =</b>	<b>Total</b>
1	January	3,247,306			3,247,306
2	February	2,933,051			2,933,051
3	March	3,247,306			3,247,306
4	April	3,142,554			3,142,554
5	May	3,247,306			3,247,306
6	June	3,142,554			3,142,554
7	July	3,247,306			3,247,306
8	August	3,247,306			3,247,306
9	September	3,142,554			3,142,554
10	October	3,247,306			3,247,306
11	November	3,142,555			3,142,555
12	December	3,247,306			3,247,306
13	Total	38,234,411	-	(2,506,701)	40,741,112

		<b>PJM Bill</b>			
	<b>Month</b>	<b>TEC Charge Code (A) -</b>	<b>True-up (B) -</b>	<b>Other =</b>	<b>Total</b>
14	January	75,053			75,053
15	February	75,053			75,053
16	March	75,053			75,053
17	April	75,053			75,053
18	May	75,053			75,053
19	June	75,053			75,053
20	July	75,053			75,053
21	August	75,053			75,053
22	September	75,053			75,053
23	October	75,053			75,053
24	November	75,053			75,053
25	December	75,053			75,053
26	Total	900,641	-	-	900,641

### 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.

Other Rate Base Items

		[1] Land Held for Future Use	[2] Materials & Supplies	[3] Prepayments (Account 165)	[4]	[5] Total	[6]
	[A]	214.x.d	227.8.c & .16.c	111.57.c [B]			
1	December 31	2022		1,986,965		1,986,965	
2	December 31	2023		1,986,965		1,986,965	
3	Begin/End Average		-	1,986,965		1,986,965	
Unfunded Reserve - Plant Related							Total
	FERC Acct No.	228.1	228.2	228.3	228.4	242	
	[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c	
4	December 31	2022					-
5	December 31	2023					-
6	Begin/End Average		-	-	-	-	-
Unfunded Reserve - Labor Related							Total
	FERC Acct No.	228.1	228.2	228.3	228.4	242	
	[A] [C]	112.27.c	112.28.c	112.29.c	112.30.c	113.48.c	
7	December 31	2022	443,317				443,317
8	December 31	2023	443,317				443,317
9	Begin/End Average		443,317	-	-	-	443,317

Notes:

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

[B] Prepayments shall exclude prepayments of income taxes.

[C] Includes transmission-related balance only

Excess and Deficient ADIT  
Income Tax Adjustments Worksheet

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H
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)
<b>Non-property (Note A):</b>								
<b>Account 190</b>								
1a	Accrued Taxes: FICA on Vacation Accrual-TCJA 2017	1,812	-	10	4	362	1,449	N
1b	Accrued Taxes: Tax Audit Reserves-TCJA 2017	3,693	-	10	4	739	2,954	N
1c	Accum Prov For Inj and Damage-Gen Liability-TCJA 2017	221	-	10	4	44	177	N
1d	Accum Prov For Inj and Damage-Workers Comp-TCJA 2017	63,662	-	10	4	12,732	50,929	N
1e	Accum Prov: Asbestos Accrual-TCJA 2017	42,239	-	10	4	8,446	33,794	N
1f	Bad Debt Expense -TCJA 2017	64,793	-	10	4	12,959	51,835	N
1g	Current Liab: Line Protection Dfd Revenue- TCJA 2017	4,368	-	10	4	874	3,494	N
1h	Current Liability: Healthcare IBNR Reserve-TCJA 2017	4,580	-	10	4	916	3,664	N
1i	Deferred Compensation Expense-TCJA 2017	1,075	-	10	4	215	860	N
1j	OSR Deferral and Interest-TCJA 2017	(109,550)	-	10	4	(21,910)	(87,640)	N
1k	EDCP OCI Offset-TCJA 2017	118	-	10	4	24	94	N
1l	Energy Efficiency Conservation Phase 2-TCJA 2017	(1,054)	-	10	4	(211)	(843)	N
1m	Energy Efficiency Conservation Phase 3-TCJA 2017	235	-	10	4	47	188	N
1n	Environmental Liability-TCJA 2017	377	-	10	4	75	302	N
1o	FAS 112 - Medical Benefit Accrual-TCJA 2017	12,255	-	10	4	2,451	9,804	N
1p	FAS 123R - Performance Shares-TCJA 2017	1,949	-	10	4	390	1,559	N
1q	FAS 123R - Restricted Stock Units-TCJA 2017	4,954	-	10	4	991	3,964	N
1r	FAS 133 - Hedging Transactions OCI-TCJA 2017	(2)	-	10	4	(0)	(2)	N
1s	FAS 158 OPEB OCI Offset-TCJA 2017	(180,969)	-	10	4	(36,194)	(144,775)	N
1t	FE Service Timing Allocation-TCJA 2017	20,395	-	10	4	4,079	16,316	N
1u	Federal Long Term - Unprotected-TCJA 2017	18,353	-	10	4	3,671	14,682	N
1v	Federal Long Term - Protected-TCJA 2017	804,785	-	10	4	160,957	643,828	P
1w	Incentive Compensation-TCJA 2017	41,396	-	10	4	8,279	33,117	N
1x	NOL Deferred Tax Asset - LT NY-TCJA 2017	(13)	-	10	4	(3)	(10)	N
1y	NOL Deferred Tax Asset - LT PA-TCJA 2017	(164,433)	-	10	4	(32,887)	(131,546)	N
1z	NOL Deferred Tax Asset - LT WV-TCJA 2017	(3)	-	10	4	(1)	(2)	N
1aa	PAA - Purch Power Amort-TCJA 2017	17,514	-	10	4	3,503	14,011	N
1ab	Pension EDCP-SERP Payments-TCJA 2017	5,061	-	10	4	1,012	4,049	N
1ac	Pensions Expense-TCJA 2017	351,695	-	10	4	70,339	281,356	N
1ad	Prior to Compare Rider-TCJA 2017	61,705	-	10	4	12,341	49,364	N
1ae	REG LIAB PA ACT129 - LT-TCJA 2017	87,922	-	10	4	17,584	70,338	N
1af	SC01 Timing Allocation-TCJA 2017	45,603	-	10	4	9,121	36,483	N
1ag	Vacation Pay Accrual-TCJA 2017	17,649	-	10	4	3,530	14,119	N
<b>PA Rate Items:</b>								
1.1a	Accrued Taxes: FICA on Vacation Accrual-PA tax rate change 2023	456	-	1	-	456	-	N
1.1b	Accrued Taxes: Tax Audit Reserves-PA tax rate change 2023	362	-	3	2	121	241	N
1.1c	Accum Prov For Inj and Damage-Workers Comp-PA tax rate change 2023	7,072	-	1	-	7,072	-	N
1.1d	Current Liability: Healthcare IBNR Reserve-PA tax rate change 2023	956	-	1	-	956	-	N
1.1e	Deferred Compensation Expense-PA tax rate change 2023	721	-	10	9	72	649	N
1.1f	Environmental Liability-PA tax rate change 2023	176	-	1	-	176	-	N
1.1g	FAS 112 - Medical Benefit Accrual-PA tax rate change 2023	3,836	-	10	9	384	3,453	N
1.1h	FAS 123R - Restricted Stock Units-PA tax rate change 2023	889	-	3	2	296	593	N
1.1i	Incentive Compensation-PA tax rate change 2023	3,947	-	1	-	3,947	-	N
1.1j	NOL Deferred Tax Asset - LT PA-PA tax rate change 2023	235,939	-	5	4	47,186	188,753	N
1.1k	Pension EDCP-SERP Payments-PA tax rate change 2023	4,417	-	10	9	442	3,975	N
1.1l	Pension/OPEB : Other Def Cr. or Dr.-PA tax rate change 2023	29,986	-	10	9	2,999	26,987	N
1.1m	SC01 Timing Allocation-PA tax rate change 2023	7,238	-	10	9	724	6,514	N
1.1n	Vacation Pay Accrual-PA tax rate change 2023	5,005	-	1	-	5,005	-	N
<b>Account 282</b>								
2a	FAS 123R - Stock Options Capital Portion-TCJA 2017	1,349	-	10	4	270	1,079	N
<b>Account 283</b>								
3a	Customer Acquisition Fees - Surge Protection-TCJA 2017	(578)	-	10	4	(116)	(462)	N
3b	Customer Advances for Construction Refundable-TCJA 2017	5,161	-	10	4	1,032	4,128	N
3c	Deferred Charge-EIB-TCJA 2017	(61,807)	-	10	4	(12,361)	(49,446)	N
3d	Distribution System Impr Charge (DSIC)-TCJA 2017	(62)	-	10	4	(12)	(50)	N
3e	Feb 2010 Storm Deferrals - LT-TCJA 2017	(73,379)	-	10	4	(14,676)	(58,703)	N
3f	PA Act 129 SM&P-CS-TCJA 2017	(4,474)	-	10	4	(895)	(3,579)	N
3g	PAA - Aband IT Proj Estab-TCJA 2017	(82,918)	-	10	4	(16,584)	(66,335)	N
3h	PAA - Unamort Loss Amort-TCJA 2017	1,143	-	10	4	229	914	N
3i	Pension/OPEB : Other Def Cr. or Dr.-TCJA 2017	(83,465)	-	10	4	(16,693)	(66,772)	N
3j	Reverse Capital Gain-TCJA 2017	(10)	-	10	4	(2)	(8)	N
3k	State Income Tax Deductible-TCJA 2017	(28,676)	-	10	4	(5,735)	(22,941)	N
3l	Storm Damage-TCJA 2017	(63,438)	-	10	4	(12,688)	(50,751)	N
3m	Universal Service Fund-TCJA 2017	(18,982)	-	10	4	(3,796)	(15,185)	N
3n	Universal Service Fund (Interest)-TCJA 2017	5,236	-	10	4	1,047	4,189	N
3o	Valuation Allowance NOL NY-TCJA 2017	13	-	10	4	3	10	N
3p	Valuation Allowance NOL WV-TCJA 2017	3	-	10	4	1	2	N
<b>PA Rate Items:</b>								
3.1a	Accum Prov For Inj and Damage-Gen Liability-PA tax rate change 2023	(403)	-	1	-	(403)	-	N
3.1b	Deferred Charge-EIB-PA tax rate change 2023	(9,692)	-	2	1	(4,846)	(4,846)	N
3.1c	FAS 123R - Performance Shares-PA tax rate change 2023	(8)	-	3	2	(3)	(6)	N
3.1d	FAS 158 OPEB OCI Offset-PA tax rate change 2023	(4,272)	-	10	9	(427)	(3,844)	N
3.1e	FE Service Timing Allocation-PA tax rate change 2023	(143,492)	-	10	9	(14,349)	(129,142)	N
3.1f	Pensions Expense-PA tax rate change 2023	(89,197)	-	10	9	(8,920)	(80,277)	N
<b>Non-property gross up for Taxes</b>		340,608				79,887	260,721	N & P
<b>Total Non-Property</b>		1,212,036	-			284,274	927,762	

Line No.	Description	(Excess)/Deficient ADIT Transmission - Beginning 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)
<b>Property (Note A):</b>								
6	Property Book-Tax Timing Difference - Account 190 -TCJA	3,125,355		ARAM	ARAM	93,435	3,031,919	N & P
7	Property Book-Tax Timing Difference - Account 282 -TCJA	(28,650,681)		ARAM	ARAM	(885,252)	(27,765,429)	N & P
8	Property Book-Tax Timing Difference - Account 283-TCJA			ARAM	ARAM			N & P
9	Property Gross up for Taxes -TCJA	(9,976,860)				(309,490)	(9,667,370)	N & P
10	Property Book-Tax Timing Difference - Account 190 -PA Tax Rate Change	346,349		ARAM	ARAM	7,516	338,833	N & P
11	Property Book-Tax Timing Difference - Account 282 - PA Tax Rate Change	(1,316,124)		ARAM	ARAM	(26,292)	(1,289,832)	N & P
12	Property Book-Tax Timing Difference - Account 283-PA Tax Rate Change			ARAM	ARAM			N & P
13	Property Gross up for Taxes -PA Tax Rate Change	(379,047)				(7,339)	(371,708)	N & P
14	<b>Total Property (Total of lines 6 thru 13)</b>	<b>(36,851,009)</b>	-			<b>(1,127,422)</b>	<b>(35,723,587)</b>	
<b>Amortized Excess/Deficient ADITs (Note C)</b>								
<b>Total Non-Property &amp; Property Amortization, excluding gross up for taxes (Total of lines 1-3,6-8 and 10-12) (Note G)</b>						<b>(606,206)</b>		<b>N &amp; P</b>

Notes:

A Upon a tax rate change (federal, state and/or, if applicable, state appointments), 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 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 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 recalculated 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 254, 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 income tax rate change.

B Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, oases 232 (Account 182.3) and 278 (Account 254)

C In the event the Company reculates 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:  
Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above  
ARAM, or directly assigned based on average remaining life of assets for property items not in PowerTax

E The amortization of the tax rate asset/liability will occur through FERC income statement Accounts 410.1 and 411.1 for oroperty and 410.1 for non-oroperty

F Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, oases 232 (Account 182.3) and 278 (Account 254)

G The amortization gross-up for taxes occur on Attachment H-11A, page 3, line 38, Col. 3

Abandoned Plant

											(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	
											2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023			
Line	RTEP	Amortization	Amortization	Year	Beginning of	Cumulative	Months	Monthly	Yearly																	Average	Return	Income	Revenue
Project	Project	Amount (B)	Period (months)	(C)	Amortization	Months	Remaining at	Amort.	Expense	December 31	January	February	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31			Tax on	Requirement (G)			
Number	Name (A)				Period	and End of	year beginning	Expense	Expense			2020												Return (T)	(H)				
1.00																							-	0		0			
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 increment by 1 for every subsequent year until the amortization period ends.  
(D) Denominator calculated as (Sum of Columns (B) through (O)) ÷ 13.  
(E) Column D + Attachment H-11A, page 4, line 34, col 6.  
(F) Column P + Attachment H-11A, page 3, line 33, col 3.  
(G) Column A + Column P + Column Q.  
(H) Revenue Requirement will not be filled 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	
Ln.	Project ID	Text Description	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	Average (a)
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 K)

**State Income Tax Rate**

Pennsylvania Combined Rate

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

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																									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
												2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
Line	Regulatory Asset Name	Amortization	Amortization	Amortization	Amortization	Year	Beginning of	Cumulative	Months	Monthly	Yearly Amount	February													
Item	(A)	Account	Source (B)	Amount (C)	Period (months)	(D)	Amortization Period	at start of year	Beginning of year	Amount	Expense (E)	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	Average (F)
1.00	Vegetation Management	407.3	Page 232, line 13, Col 9	21,103,591	240	1	January 1, 2022	-	12	440,181	1,078,176	21,181,561	21,075,778	20,987,509	20,899,411	20,811,228	20,723,045	20,634,862	20,546,679	20,458,496	20,370,312	20,282,129	20,193,946	20,105,763	20,017,580
1.01								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.02								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.03								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.04								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.05								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.06								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.07								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.08								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.09								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.10								-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total										1,078,176														20,017,580

Notes:  
(A) Only Regulatory Assets approved by the commission will be included.  
(B) Regulatory asset references to be entered based on FERC Page, Row, Col, g.  
(C) Amortization Amount to be entered as year 0. For all future years, the beginning amount will be the ending balance from the previous year.  
(D) Enter the year of amortization starting with 0 and increasing by 1 for every subsequent year until the amortization period ends.  
(E) Total Yearly amortization expense from Col (B), line 2 will be value in Attachment H 11A, page 3, line 15, Col 3 when the amortization begins. Until each time, Attachment H 11A, page 3, line 15, Col 3 will be 0.  
(F) Average calculated as: (Sum of Columns (L) through (X)) ÷ 15. Total from Col (Y), line 2 will be identical. Attachment H 11A, page 3, line 27, Col 3 when the amortization begins. Until each time, Attachment H 11A, page 3, line 27, Col 3 will be 0.

**Operation and Maintenance Expenses**

FF1 Page 321 Line No.	Account Reference	Description	Account Balance [A]
82		<b><i>Operation</i></b>	
83	560	Operation Supervision and Engineering	\$50,185
84			
85	561.1	Load Dispatch-Reliability	\$960,970
86	561.2	Load Dispatch-Monitor and Operate Transmission System	
87	561.3	Load-Dispatch-Transmission Service and Scheduling	
88	561.4	Scheduling, System Control and Dispatch Services	
89	561.5	Reliability, Planning and Standards Development	\$43,123
90	561.6	Transmission Service Studies	
91	561.7	Generation Interconnection Studies	\$82,361
92	561.8	Reliability, Planning and Standards Development Services	
93	562	Station Expenses	\$735,912
94	563	Overhead Lines Expense	\$81,000
95	564	Underground Lines Expense	
96	565	Transmission of Electricity by Others	\$74,693,351
97	566	Miscellaneous Transmission Expense	\$361,554
98	567	Rents	\$957,820
99		TOTAL Operation (Enter Total of Lines 83 thru 98)	\$77,966,276
100		<b><i>Maintenance</i></b>	
101	568	Maintenance Supervision and Engineering	\$673,339
102	569	Maintenance of Structures	
103	569.1	Maintenance of Computer Hardware	\$5,751
104	569.2	Maintenance of Computer Software	\$5,820
105	569.3	Maintenance of Communication Equipment	
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant	
107	570	Maintenance of Station Equipment	\$4,074,269
108	571	Maintenance of Overhead Lines	\$20,104,703
109	572	Maintenance of Underground Lines	
110	573	Maintenance of Miscellaneous Transmission Plant	\$406,379
111		TOTAL Maintenance (Total of lines 101 thru 110)	\$25,270,261
112		<b>TOTAL Transmission Expenses (Total of lines 99 and 111)</b>	<b>\$103,236,537</b>

Notes:

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

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

FF1 Page 323

Line No.	Account Reference	Description	Account Balance [B]
180		<b>Operation</b>	
181	920	Administrative and General Salaries	\$8,509,694
182	921	Office Supplies and Expenses	\$0
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	\$30,075,211
185	924	Property Insurance	\$154,659
186	925	Injuries and Damages	\$2,691,755
187	926	Employee Pensions and Benefits	-\$10,037,920
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	\$3,567,897
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	\$73,741
192	930.2	Miscellaneous General Expenses	
193	931	Rents	\$236,909
194		<b>Total Operation (Enter Total of lines 181 thru 193)</b>	<b>\$35,271,946</b>
195		<b>Maintenance</b>	
196	935	Maintenance of General Plant	\$473,344
197		<b>TOTAL A&amp;G Expenses (Total of lines 194 and 196)</b>	<b>\$35,745,290</b>

Notes:

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