Twelve Months Ended 2024

AEP East Companies
Transmission Cost of Service Formula Rate
Utilizing Actual/Projected FERC Form 1 Data

Ohio Power Company

Line No.			Total	Allocator			Transmission Amount
1	REVENUE REQUIREMENT (w/o incentives)	(ln 130)					$467,758,949
2	REVENUE CREDITS	(Worksheet E Ln 8) (Note A)	14,486,306	DA	1.00000	$	14,486,306
3	Facility Credits under PJM OATT Section 30.9	(Worksheet E Ln 9) (Note X)				$	9,714,282
4	REVENUE REQUIREMENT For All Company Facilities	(ln 1 less ln 2 plus ln 3)				$	462,986,925

MEMO: The Carrying Charge Calculations on lines 7 to 12 below are used in calculating project revenue requirements billed through PJM Schedule 12, Transmission Enhancement Charges. The total non-incentive revenue requirements for these projects shown on line 5 is included in the total on line 4.

5	Revenue Requirement for PJM Schedule 12 Facilities (w/o incentives)	(Worksheet J/K)	9,385,628	DA	1.00000	$	9,385,628
6	NET PLANT CARRYING CHARGE w/o intra-AEP charges or credits or ROE incentives (Note B)						
7	Annual Rate	((ln 1 - ln 95)/((ln 42) x 100))					18.10%
8	Monthly Rate	(ln 7 / 12)					1.51%
9	NET PLANT CARRYING CHARGE ON LINE 7 , w/o depreciation or ROE incentives (Note B)						
10	Annual Rate	((ln 1 - ln 95 - ln 100) /((ln 42) x 100))					14.99%
11	NET PLANT CARRYING CHARGE ON LINE 10, w/o Return, income taxes or ROE incentives (Note B)						
12	Annual Rate	((ln 1 - ln 95 - ln 100 - ln 125 - ln 126) /((ln 42) x 100))					7.87%
13	ADDITIONAL REVENUE REQUIREMENT for projects w/ incentive ROE's (Note B) (Worksheet J/K)						
14	**REVENUE REQUIREMENT FOR SCHEDULE 1A CHARGES**						
15	Total Load Dispatch & Scheduling (Account 561)	Line 75 Below					680,606
16	Less: Load Dispatch - Scheduling, System Control and Dispatch Services (321.88.b)						143,769
17	Less: Load Dispatch - Reliability, Planning & Standards Development Services (321.92.b)						-
18	Total 561 Internally Developed Costs	(Line 15 - Line 16 - Line 17)					536,837

AEP East Companies
Transmission Cost of Service Formula Rate
Utilizing Actual/Projected FERC Form 1 Data

Ohio Power Company

Line No.	(1) RATE BASE CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total NOTE C	(4) Allocator		(5) Total Transmission
	GROSS PLANT IN SERVICE					
19	Production	(Worksheet A ln 14.(b))	-	NA	0.00000	-
20	Less: Production ARO (Enter Negative)	(Worksheet A ln 14.(c))	-	NA	0.00000	-
21	Transmission	(Worksheet A ln 14.(d) & TCOS Ln 134)	3,512,321,239	DA		3,512,321,239
22	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 14.(e))	(3,120)	TP	1.00000	(3,120)
23	Distribution	(Worksheet A ln 14.(f))	7,109,391,614	NA	0.00000	-
24	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 14.(g))	-	NA	0.00000	-
25	General Plant	(Worksheet A ln 14.(h))	956,918,672	W/S	0.12482	119,445,909
26	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 14.(i))	(603,499)	W/S	0.12482	(75,331)
27	Intangible Plant	(Worksheet A ln 14.(j))	294,275,694	W/S	0.12482	36,732,513
28	TOTAL GROSS PLANT	(sum lns 19 to 27)	11,872,300,601	**GP**	**0.308990**	3,668,421,210
				GTD=	**0.33067**	
29	ACCUMULATED DEPRECIATION AND AMORTIZATION					
30	Production	(Worksheet A ln 28.(b))	-	NA	0.00000	-
31	Less: Production ARO (Enter Negative)	(Worksheet A ln 28.(c))	-	NA	0.00000	-
32	Transmission	(Worksheet A ln 28.(d) & ln 43.(c))	943,794,474	**TP1=**	1.00000	943,794,474
33	Less: Transmission ARO (Enter Negative)	(Worksheet A ln 28.(e))	(3,120)	**TP1=**	1.00000	(3,120)
34	Distribution	(Worksheet A ln 28.(f))	1,979,794,578	NA	0.00000	-
35	Less: Distribution ARO (Enter Negative)	(Worksheet A ln 28.(g))	-	NA	0.00000	-
36	General Plant	(Worksheet A ln 28.(h))	165,389,927	W/S	0.12482	20,644,545
37	Less: General Plant ARO (Enter Negative)	(Worksheet A ln 28.(i))	(379,990)	W/S	0.12482	(47,432)
38	Intangible Plant	(Worksheet A ln 28.(j))	153,596,687	W/S	0.12482	19,172,471
39	TOTAL ACCUMULATED DEPRECIATION	(sum lns 30 to 38)	3,242,192,556			983,560,938
40	NET PLANT IN SERVICE					
41	Production	(ln 19 + ln 20 - ln 30 - ln 31)	-			-
42	Transmission	(ln 21 + ln 22 - ln 32 - ln 33)	2,568,526,765			2,568,526,765
43	Distribution	(ln 23 + ln 24 - ln 34 - ln 35)	5,129,597,036			-
44	General Plant	(ln 25 + ln 26 - ln 36 - ln 37)	791,305,236			98,773,465
45	Intangible Plant	(ln 27 - ln 38)	140,679,008			17,560,042
46	TOTAL NET PLANT IN SERVICE	(sum lns 41 to 45)	8,630,108,045	**NP**	**0.311104**	2,684,860,272
47	DEFERRED TAX ADJUSTMENTS TO RATE BASE	(Note D)				
48	Account No. 281.1 (enter negative)	(Worksheet B, ln 2 & ln 5.E)	-	NA		-
49	Account No. 282.1 (enter negative)	(Worksheet B, ln 7 & ln 10.E)	(1,779,966,197)	DA		(541,912,187)
50	Account No. 283.1 (enter negative)	(Worksheet B, ln 12 & ln 15.E)	(187,381,456)	DA		(38,433,307)
51	Account No. 190.1	(Worksheet B, ln 17 & ln 20.E)	380,425,512	DA		96,644,235
52	Account No. 255 (enter negative)	(Worksheet B, ln 24 & ln 25.E)	514	DA		-
53	TOTAL ADJUSTMENTS	(sum lns 48 to 52)	(1,586,921,626)			(483,701,259)
54	PLANT HELD FOR FUTURE USE	(Worksheet A ln 44.(e) & ln 45.(e))	5,074,128	DA		2,523,099
55	REGULATORY ASSETS	(Worksheet A ln 51.(e))	-	DA		-
56	UNFUNDED RESERVES (ENTER NEGATIVE) (NOTE Y)	(Worksheet A ln 54.(e))	(114,082)	W/S	0.12482	(14,240)
57	WORKING CAPITAL	(Note E)				
58	Cash Working Capital	(1/8 * ln 78)	7,397,722			7,397,722
59	Transmission Materials & Supplies	(Worksheet C, ln 2.(F))	3,227,275	TP	1.00000	3,227,275
60	A&G Materials & Supplies	(Worksheet C, ln 3.(F))	457,491	W/S	0.12482	57,106
61	Stores Expense	(Worksheet C, ln 4.(F))	-	GP	0.30899	-
62	Prepayments (Account 165) - Labor Allocated	(Worksheet C, ln 8.G)	286,109,224	W/S	0.12482	35,713,146
63	Prepayments (Account 165) - Gross Plant	(Worksheet C, ln 8.F)	9,666,521	GP	0.30899	2,986,857
64	Prepayments (Account 165) - Transmission Only	(Worksheet C, ln 8.E)	-	DA	1.00000	-
65	Prepayments (Account 165) - Unallocable	(Worksheet C, ln 8.D)	(281,184,837)	NA	0.00000	-
66	TOTAL WORKING CAPITAL	(sum lns 58 to 65)	25,673,396			49,382,106
67	IPP CONTRIBUTIONS FOR CONSTRUCTION	(Note F) (Worksheet D, ln 8.B)	-	DA	1.00000	-
68	RATE BASE (sum lns 46, 53, 54, 55, 56, 66, 67)		7,073,819,860			2,253,049,978

AEP East Companies
Transmission Cost of Service Formula Rate
Utilizing Actual/Projected FERC Form 1 Data

Ohio Power Company

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator		(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE					
69	Production	321.80.b	2,086,524,884			
70	Distribution	322.156.b	259,019,614			
71	Customer Related Expense	322 & 323.164,171,178.b	202,605,566			
72	Regional Marketing Expenses	322.131.b	-			
73	Transmission	321.112.b	840,768,840			
74	TOTAL O&M EXPENSES	(sum lns 69 to 73)	3,388,918,904			
75	Less: Total Account 561	(Note G) (Worksheet F, ln 14.C)	680,606			
76	Less: Account 565	(Note H) 321.96.b	734,992,539			
77	Less: Regulatory Deferrals & Amortizations	(Note I) (Worksheet F, ln 4.C)	45,913,917			
78	Total O&M Allocable to Transmission	(lns 73 - 75 - 76 - 77)	59,181,777	TP	1.00000	59,181,777
79	Administrative and General	323.197.b (Notes J and M)	57,307,336			
80	Less: Acct. 924, Property Insurance	323.185.b	2,472,853			
81	Acct. 9260039 PBOP Expense	PBOP Worksheet O Line 9 & 10, (Note K)	(7,132,000)			
82	Acct. 9260057 PBOP Medicare Subsidy	PBOP Worksheet O Line 11, (Note K)	-			
83	PBOP Expense Billed From AEPSC	PBOP Worksheet O Line 13, (Note K)	(5,390,620)			
84	Acct. 928, Reg. Com. Exp.	323.189.b	6,463,110			
85	Acct. 930.1, Gen. Advert. Exp.	323.191.b	81,117			
86	Acct. 930.2, Misc. Gen. Exp.	323.192.b	6,386,662			
87	Balance of A & G	(ln 79 - sum ln 80 to ln 86)	54,426,212	W/S	0.12482	6,793,669
88	Plus: Acct. 924, Property Insurance	(ln 80)	2,472,853	GP	0.30899	764,087
89	Acct. 928 - Transmission Specific	Worksheet F ln 21.(E) (Note L)	204,346	TP	1.00000	204,346
90	Acct 930.1 - Only safety related ads -Direct	Worksheet F ln 38.(E) (Note L)	209	TP	1.00000	209
91	Acct 930.2 - Misc Gen. Exp. - Trans	Worksheet F ln 45.(E) (Note L)	1,105,018	DA	1.00000	1,105,018
92	Settlement Approved PBOP Recovery	PBOP Worksheet O, Col. C (Note M)	13,963,608	W/S	0.12482	1,742,986
93	A & G Subtotal	(sum lns 87 to 92)	72,172,248			10,610,315
94	O & M EXPENSE SUBTOTAL	(ln 78 + ln 93)	131,354,025			69,792,093
95	Plus: Transmission Lease Payments To Affiliates in Acct 565 (Company Records) (Note H)		2,754,036	DA	1.00000	2,754,036
96	TOTAL O & M EXPENSE	(ln 94 + ln 95)	134,108,061			72,546,129
97	DEPRECIATION AND AMORTIZATION EXPENSE					
98	Production	336.2-6.f		NA	0.00000	-
99	Distribution	336.8.f	239,453,068	NA	0.00000	-
100	Transmission	336.7.f	80,034,816	TP1	1.00000	80,034,816
101	General	336.10.f	25,553,485	W/S	0.12482	3,189,675
102	Intangible	336.1.f	52,154,305	W/S	0.12482	6,510,081
103	TOTAL DEPRECIATION AND AMORTIZATI0N	(Ln 98+99+ 100+101+102)	397,195,675			89,734,572
104	TAXES OTHER THAN INCOME	(Note N)				
105	Labor Related					
106	Payroll	Worksheet H ln 24.(D)	6,107,125	W/S	0.12482	762,313
107	Plant Related					
108	Property	Worksheet H ln .(C)	374,674,145	DA		121,888,040
109	Gross Receipts/Sales & Use	Worksheet H ln 24.(F)	150,874,568	NA	0.00000	-
110	Other	Worksheet H ln 24.(E)	-	GP	0.30899	-
111	TOTAL OTHER TAXES	(sum lns 106 to 110)	531,655,839			122,650,352
112	INCOME TAXES	(Note O)				
113	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		21.97%			
114	EIT=(T/(1-T)) * (1-(WCLTD/WACC)) =		20.08%			
115	where WCLTD=(ln 154) and WACC = (ln 157)					
116	and FIT, SIT & p are as given in Note O.					
117	GRCF=1 / (1 - T) = (from ln 113)		1.2816			
118	Amortized Investment Tax Credit (enter negative)	(FF1 p.114, ln 19.c)	501			
119	Excess Deferred Income Tax	(Note U)	(27,649,352)	DA		(8,421,103)
120	Tax Effect of Permanent and Flow-Through Differences	(Note U)	2,977,209	DA		1,787,326
121	Income Tax Calculation	(ln 114 * ln 126)	100,434,051			31,988,790
122	ITC adjustment	(ln 117 * ln 118)	642	GP	0.30899	198
123	Excess Deferred Income Tax	(ln 117 * ln 119)	(35,435,210)			(10,792,425)
124	Tax Effect of Permanent and Flow-Through Differences	(ln 117 * ln 120)	3,815,570			2,290,624
125	TOTAL INCOME TAXES	(sum lns 121 to 124)	68,815,053			23,487,187
126	RETURN ON RATE BASE (Rate Base*WACC)	(ln 68 * ln 157)	500,276,283			159,340,708
127	INTEREST ON IPP CONTRIBUTION FOR CONST. (Note F) (Worksheet D, ln 2.(B))		-	DA	1.00000	-
128	(Gains) / Losses on Sales of Plant Held for Future Use (Worksheet N, ln 4, Cols. ((F) & (H))		-			-
129	Tax Impact on Net Loss / (Gain) on Sales of Plant Held for Future Use (ln 128 * ln114)		-			-
130	TOTAL REVENUE REQUIREMENT (sum lns 96, 103, 111, 125, 126, 127, 128, 129)		1,632,050,910			467,758,949

AEP East Companies
Transmission Cost of Service Formula Rate
Utilizing Actual/Projected FERC Form 1 Data

Ohio Power Company

SUPPORTING CALCULATIONS

In No.								
	TRANSMISSION PLANT INCLUDED IN PJM TARIFF							
131	Total transmission plant	(ln 21)						3,512,321,239
132	Less transmission plant excluded from PJM Tariff (Worksheet A, ln 42, Col. (d)) (Note P)							-
133	Less transmission plant included in OATT Ancillary Services (Worksheet A, ln 42, Col. (b)) (Note Q)							-
134	Transmission plant included in PJM Tariff	(ln 131 - ln 132 - ln 133)						3,512,321,239
135	Percent of transmission plant in PJM Tariff	(ln 134 / ln 131)					**TP=**	**1.00000**
136	WAGES & SALARY ALLOCATOR (W/S)	(Note R)	Direct Payroll	Payroll Billed from AEP Service Corp.	Total			
137	Production	354.20.b	9,930	33,891	43,821	NA	0.00000	-
138	Transmission	354.21.b	105,299	14,134,940	14,240,239	TP	1.00000	14,240,239
139	Regional Market Expenses	354.22.b	0	0	-	NA	0.00000	-
140	Distribution	354.23.b	62,104,834	10,531,608	72,636,442	NA	0.00000	-
141	Other (Excludes A&G)	354.24,25,26.b	12,636,422	14,526,101	27,162,523	NA	0.00000	-
142	Total	(sum lns 137 to 141)	74,856,485	39,226,540	114,083,025			14,240,239
143	Transmission related amount						**W/S=**	**0.12482**
144	WEIGHTED AVERAGE COST OF CAPITAL (WACC)							$
145	Long Term Interest	(Worksheet M, ln. 37, col. (d))						149,251,928
146	Preferred Dividends	(Worksheet M, ln. 71)						-
147	Development of Common Stock:							
148	Proprietary Capital	(Worksheet M, ln. 14, col. (b))						3,768,588,091
149	Less: Preferred Stock	(Worksheet M, ln. 14, col. (c))						-
150	Less: Account 216.1	(Worksheet M, ln. 14, col. (d))						5,430,901
151	Less: Account 219	(Worksheet M, ln. 14, col. (e))						2,663
152	Common Stock	(ln 148 - ln 149 - ln 150 - ln 151)						3,763,154,526
153				$	Capital Structure Percentages Actual	Cap Limit	Cost (Note S)	Weighted
154	Long Term Debt (Note T) Worksheet M, ln 28, col. (g), ln 38, col. (d))			3,588,461,538	48.81%	48.81%	4.16%	0.0203
155	Preferred Stock (ln 149)			-	0.00%	0.00%	-	0.0000
156	Common Stock (ln 152)			3,763,154,526	51.19%	51.19%	9.85%	0.0504
157	Total (Sum lns 154 to 156)			7,351,616,065			**WACC=**	**0.0707**
158	Capital Structure Equity Limit (Note Z)		55%					

AEP East Companies
Transmission Cost of Service Formula Rate
Utilizing Actual/Projected FERC Form 1 Data

Ohio Power Company

Letter	Notes
	General Notes: a) References to data from Worksheets are indicated as: Worksheet X, Line#.Column.X
A	Revenue credits include: 1) Forfeited Discounts. 2) Miscellaneous Service Revenues. 3) Rental revenues earned on assets included in the rate base. 4) Revenues for associated business projects provided by employees whose labor and overhead costs are in the transmission cost of service. 5) Other electric revenues. 6) Revenues for grandfathered PTP contracts included in the load divisor. 7) If AEP East companies have any directly assigned transmission facilities, the revenue credits in the AEP East formula rate shall include all revenues associated with those directly assigned transmission facilities, irrespective of whether the loads of the customer are included in the formula rate divisor; provided however, such addition to revenue credits shall not be reflected if the costs of such directly assigned transmission facilities are not included in the transmission plant balances on which the formula rate ATRR is based. See Worksheet E for details.
B	The annual and monthly net plant carrying charges on page 1 are used to compute the revenue requirement for RTEP sponsored upgrades or those projects receiving approved incentive-ROE's. Interest will be calculated based on Worksheet Q and any over under recovery will be filed and posted as part of the informational filing.
C	Transmission Plant Balances in this study are projected or actual average of 13-month balances.
D	The total-company balances shown for Accounts 281, 282, 283, 190 only reflect ADIT that relates to utility operations. The balance of Account 255 is reduced by prior flowthrough and is completely excluded if the utility chose to utilize amortization of tax credits against FIT expense. An exception to this is pre-1971 ITC balances, which are required to be taken as an offset to rate base. Account 281 is not allocated. In compliance with FERC Rulemaking the calculation of ADIT in the annual projection will be performed in accordance with IRS regulation Section1.167(l)-l(h)(6)(ii). RM02-7-000, Asset Retirement Obligation deferrals have been removed from ratebase. Transmission ADIT allocations are shown on WS B. The company will not include the ADIT portion of deferred hedge gains and losses in rate base. Detailed balances for the projected or actual period, distinguished between utility and non-utility balances, will be filed and posted as part of the information filing.
E	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission, as shown on line 78. It excludes: 1) Load Scheduling & Dispatch Charges in account 561 that are collected in the OATT Ancillary Services Revenue, as shown on line 75. 2) Costs of Transmission of Electricity by Others, as described in Note H. 3) The impact of state regulatory deferrals and amortizations, as shown on line 77 4) All A&G Expenses, as shown on line 93.
F	Consistent with Paragraph 657 of Order 2003-A, the amount on line 67 is equal to the balance of IPP System Upgrade Credits owed to transmission customers that made contributions toward the construction of System upgrades, and includes accrued interest and unreturned balance of contributions. The annual interest expense is included on line 127.
G	Removes from the cost of service the Load Scheduling and Dispatch expenses booked to accounts 561.1 through 561.8. Expenses recorded in these accounts, with the exception of 561.4 & 561.8 (lines 16 & 17 above) are recovered in Schedule 1A, OATT ancillary services rates. See Worksheet F, lines 5 through 14, for descriptions and the Form 1 Source of these accounts' balances.
H	Removes cost of transmission service provided by others to determine the basis of cash working capital on line 78. To the extent such service is incurred to provide the PJM service at issue, e.g. lease payments to affiliates, such cost is added back on line 95 to determine the total O&M collected in the formula. The amounts on line 95 is also excluded in the calculation of the FCR percentage calculated on lines 6 through 12. The addbacks on line 95 of activity recorded in 565 represents inter-company sales or purchases of transmission capacity necessary to meet each AEP company's transmission load relative to their available transmission capacity. The company records referenced on line 95 is the Ohio Power Company general ledger.
I	Removes the impact of state regulatory deferrals or their amortization from Transmission O&M expense.
J	General Plant and Administrative & General expenses, other than in accounts 924, 928, and 930, will be functionalized based on the Wages & Salaries "W/S" allocator. The allocation basis for accounts 924, 928 and 930 are separately presented in the formula. A change in the allocation method for an account must be approved via a 205 filing with the FERC.
K	These deductions on lines 81 through 83 are to remove from the cost of service the expenses recorded by the company for Postemployment Benefits Other than Pensions (PBOP). See Note M below for the recoverable PBOP expense.
L	Expenses recorded in FERC Accounts 928 (Regulatory Commission Expense), 930.1 (Safety Related Advertising) and 930.2 (Miscellaneouse General Expenses) that are not directly related to or properly allocable to transmission service will be removed from the TCOS. If AEP includes any expenses booked to these accounts in future ATRR updates, AEP must provide supporting information demonstrating that the underlying activities are directly related to providing transmission service. Account 930.2 includes the expenses incurred by the transmission function for Associated Business Development revenues given as a credit to the TCOS on Worksheet E.
M	See note K above. Per the settlement in Docket ER08-1329, recoverable PBOP expense is based on an annual total for the operating companies that is ratioed to them based on the total of actual annual PBOP costs, including charges from the AEP Service Corportation. The calculation of the recoverable amount for each company is shown on Worksheet O.
N	Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts, sales & use and taxes related to income are excluded.
O	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. See Worksheet G for the development of the Company's composite SIT. 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) (ln 118) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. Inputs Required: FIT = 21.00% SIT= 1.23% (State Income Tax Rate or Composite SIT. Worksheet G)) p = 0.00% (percent of federal income tax deductible for state purposes) The formula rate shall reflect the applicable state and federal statutory tax rates in effect during the period the calculated estimated unit charges are applicable. If the statutory tax rates change during such period, the effective tax rates used in the formula shall be weighted by the number of days the pre-change rate and post-change rate each is in effect.
P	Removes plant excluded from the OATT because it does not meet the PJM's definition of Transmission Facilities or is otherwise ineligible to be recovered under the OATT.
Q	Removes transmission plant (e.g. step-up transformers) included in the development of OATT ancillary service rates and not already removed for reasons indicated in Note P.
R	Includes functional wages & salaries billed by AEP Service Corporation for support of the operating company.
S	Long Term Debt cost rate = Long-Term Interest (ln 145) / Long-Term Debt (ln 154). Preferred Stock cost rate = preferred dividends (ln 146) / preferred outstanding (ln 155). Common Stock cost rate (ROE) = 9.85%, per the Settlement in FERC Docket No. EL17-13. It includes an additional 50 basis points for PJM RTO Membership. The amount of eligible hedging gains or losses included in total interest expense is limited to five basis points of the capital structure. Details and calculations of the weighted average cost of captial are shown on Worksheet M. Eligible Hedging Gains and Losses are computed on Worksheet M.The unamortized balance of eligible hedge gains/losses and related ADIT amounts shall not flow through the formula rate.
T	The Long Term Debt balance for I&M includes the accumulated balance of principle and related interest for Spent Nuclear Fuel Disposal Costs collected prior to April 7, 1983. This total balance of $265,249,280 at 12/31/12 is not included in the balance in line 154 above. The cost rates for long-term debt shall include interest expense and related periodic expenses (such as remarketing and letter of credit fees) as recorded in FERC Account 427 or 430, amortization of issuance costs (including insurance) and discounts as recorded in FERC Account 428, issuance premiums as recorded in FERC Account 429 and losses or gains on reacquired debt as recorded in FERC Accounts 428.1 or 429.1, respectively. The cost rates for preferred stock (if applicable) shall include the dividends.
U	Excess / (Deficit) Deferred Income Taxes will be amortized over the average remaining life of the assets to which it relates, unless the Commission requires a different amortization period. The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State tax calculations that are not the result of a timing difference, including but not limited to depreciation related to capitalized AFUDC equity and meals and entertainment deductions. The Tax Effect of Flow-Through differences captures current tax expense related to timing differences on items for which tax deductions were used to reduce customer rates through the use of flow-through accounting in a prior period. Transmission balances for the projected or actual period, will be filed and posted as part of the informational filing.
V	Cash investment in prepaid pension and benefits recorded in FERC Account 165 is permitted to be included in the formula. A labor expense allocation factor will be used to allocate total company costs. All other prepayments recorded in FERC Account 165 are directly assigned to the transmission function, allocated or excludable balances detailed on Worksheet C.
W	The formula rate shall allocate property tax expense based on the as filed net plant cost allocation method detailed on Worksheet H.
X	Under Section 30.9 of the PJM OATT, a network customer that owns existing transmission facilities that are integrated with the Transmission Provider's Transmission System may be eligible to receive consideration either through a billing credit or some other mechanism. Calculation of any credit under this subsection, pursuant to approval by FERC for inclusion in this formula rate for collection on behalf of the network customer, shall be addressed in either the Network Customer's Service Agreement or any other agreement between the parties.
Y	The cost of service will make a rate base adjustment to remove unfunded reserves associated with contingent liabilites recorded to Accounts 228.1-228.4 from rate base.
Z	Per the settlement in EL17-13, equity is limited to 55% in of the Company's capital structure. If the percentage of actual equity exceeds the cap, the excess is included as long term debt in the capital structure.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet A Rate Base
Ohio Power Company

Line No	Month (a)	Gross Plant In Service								
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
	(Note A)	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 46	FF1, page 205&204, Col.(g)&(b), lns 15,24,34,44	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 58	Acct. 359.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 57	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 75	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 74	FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 99	Acct. 399.1 FF1, page 207 Col.(g) & pg. 206 Col. (b), ln 98	FF1, page 205 Col.(g) & pg. 204 Col. (b), ln 5
1	December Prior to Rate Year	-	-	3,439,546,840	3,120	6,906,619,265	-	890,495,776	603,499	287,410,523
2	January	-	-	3,445,871,816	3,120	6,935,488,408	-	896,363,064	603,499	291,734,848
3	February	-	-	3,450,010,707	3,120	6,968,480,180	-	942,031,672	603,499	294,724,027
4	March	-	-	3,457,134,399	3,120	7,001,431,024	-	944,630,291	603,499	286,818,014
5	April	-	-	3,471,196,187	3,120	7,044,299,782	-	950,626,688	603,499	289,571,196
6	May	-	-	3,486,947,566	3,120	7,077,359,876	-	956,963,948	603,499	292,622,987
7	June	-	-	3,499,422,426	3,120	7,111,925,662	-	963,241,417	603,499	287,296,462
8	July	-	-	3,513,921,110	3,120	7,141,683,461	-	969,260,093	603,499	293,069,869
9	August	-	-	3,532,507,000	3,120	7,173,255,963	-	974,980,428	603,499	299,154,629
10	September	-	-	3,552,735,807	3,120	7,207,717,896	-	979,814,653	603,499	294,709,994
11	October	-	-	3,562,006,361	3,120	7,244,222,884	-	983,969,451	603,499	300,381,642
12	November	-	-	3,610,554,076	3,120	7,283,457,559	-	989,654,647	603,499	308,059,070
13	December of Rate Year	-	-	3,638,321,815	3,120	7,326,149,020	-	997,910,615	603,499	300,030,768
14	Average of the 13 Monthly Balances	-	-	3,512,321,239	3,120	7,109,391,614	-	956,918,672	603,499	294,275,694

Line No	Month (a)	Accumulated Depreciation								
		Production (b)	Production ARO (c)	Transmission (d)	Transmission ARO (e)	Distribution (f)	Distribution ARO (g)	General (h)	General ARO (i)	Intangible (j)
	(Note A)	FF1, page 219, lns 20-24, Col. (b)	Company Records (Included in total in Column (b))	FF1, page 219, ln 25, Col. (b)	Company Records (Included in total in Column (d))	FF1, page 219, ln 26, Col. (b)	Company Records (Included in total in Column (f))	FF1, page 219, ln 28, Col. (b)	Company Records (Included in total in Column (h))	FF1, page 200, ln 21, Col. (b)
15	December Prior to Rate Year	-	-	937,641,519	3,120	1,923,285,299	-	153,924,559	367,700	145,932,924
16	January	-	-	938,596,227	3,120	1,932,311,617	-	155,738,927	369,749	150,153,997
17	February	-	-	939,586,115	3,120	1,941,433,507	-	157,566,748	371,797	154,447,143
18	March	-	-	940,559,972	3,120	1,950,605,461	-	159,477,136	373,845	148,058,105
19	April	-	-	941,546,628	3,120	1,959,918,280	-	161,393,470	375,894	152,282,175
20	May	-	-	942,559,882	3,120	1,969,412,106	-	163,325,175	377,942	156,552,131
21	June	-	-	943,602,648	3,120	1,979,027,696	-	165,273,159	379,990	151,776,210
22	July	-	-	944,667,408	3,120	1,988,672,530	-	167,237,168	382,039	156,019,148
23	August	-	-	945,783,185	3,120	1,998,467,852	-	169,216,394	384,087	160,358,308
24	September	-	-	946,910,572	3,120	2,008,377,481	-	171,209,993	386,135	152,791,470
25	October	-	-	948,076,524	3,120	2,018,405,031	-	173,215,406	388,183	157,172,335
26	November	-	-	949,259,472	3,120	2,028,563,527	-	175,230,742	390,232	161,647,728
27	December of Rate Year	-	-	950,538,007	3,120	2,038,849,126	-	177,260,179	392,280	149,565,251
28	Average of the 13 Monthly Balances	-	-	943,794,474	3,120	1,979,794,578	-	165,389,927	379,990	153,596,687

Line No	Month (a)	OATT Ancillary Services (GSU) Plant In Service (b)	OATT Ancillary Services (GSU) Accumulated Depreciation (c)	Excluded Plant - Plant In Service (d)	Excluded Plant - Accumulated Depreciation (e)
	(Note A)	Company Records (included in total in column (d) of gross plant above)	Company Records (included in total in column (b) of accumulated depreciation above)	Company Records	Company Records
29	December Prior to Rate Year				
30	January				
31	February				
32	March				
33	April				
34	May				
35	June				
36	July				
37	August				
38	September				
39	October				
40	November				
41	December of Rate Year				
42	Average of the 13 Monthly Balances	-	-	-	-
43	Transmission Accum Depreciation net of GSU		943,794,474		

Plant Held For Future Use

	(a)	Source of Data (b)	Balance @ December 31, 2024 (c)	Balance @ December 31, 2023 (d)	Average Balance for 2024 (e)
44	**Plant Held For Future Use**	FF1, page 214, ln 47, Col. (d)	5,073,991	5,074,264	5,074,128
45	**Transmission Plant Held For Future Use (Included in total on line 44)**	Company Records - Note 1	2,522,963	2,523,235	2,523,099

Regulatory Assets and Liabilities Approved for Recovery In Ratebase

Note: Regulatory Assets & Liabilities can only be included in ratebase pursuant to a 205 filing with the FERC.

46					-
47					-
48					-
49					-
50					-
51	Total Regulatory Deferrals Included in Ratebase		-	-	-

Unfunded Reserves Summary (Company Records)

52	Description	Account			
53a	Accum Prv I/D Worker's Comp	2280000	114,082	114,082	114,082
53b					-
53c					-
54		Total	114,082	114,082	114,082

NOTE 1: On this worksheet, "Company Records" refers to AEP's property accounting ledger.
NOTE 2: The ratebase should not include the unamoritzed balance of hedging gains or losses.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet B Supporting ADIT and ITC Balances
Ohio Power Company

	(A)	(B)	(C)	(D)	(E)
Line Number	**Description**	**Source**	**Balance @ December 31, 2024**	**Balance @ December 31, 2023**	**Average Balance for 2024**
1	**Account 281**				
2	Year End Utility Deferrals	FF1, p. 272 - 273, ln 8, Col. (k)	-	-	-
3	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 4 (Note 1)	-	-	-
4	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 3 (Note 1)	-	-	-
5	Transmission Related Deferrals	Ln 2 - ln 3 - ln 4	-	-	-
6	**Account 282**				
7	Year End Utility Deferrals	FF1, p. 274 - 275, ln 5, Col. (k)	1,815,445,097	1,744,487,297	1,779,966,197
8	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 7 (Note 1)	225,960	225,960	225,960
9	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 6 (Note 1)	1,268,289,875	1,207,366,225	1,237,828,050
10	Transmission Related Deferrals	Ln 7 - ln 8 - ln 9	546,929,262	536,895,112	541,912,187
11	**Account 283**				
12	Year End Utility Deferrals	FF1, p. 276 - 277, ln 9, Col. (k)	189,918,157	184,844,754	187,381,456
13	Less: ARO Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 13 (Note 1)	-	-	-
14	Less: Other Excluded Deferrals	WS B-1 - Actual Stmt. AF Ln. 12 (Note 1)	151,109,284	146,787,014	148,948,149
15	Transmission Related Deferrals	Ln 12 - ln 13 - ln 14	38,808,873	38,057,741	38,433,307
16	**Account 190**				
17	Year End Utility Deferrals	FF1, p. 234, ln 8, Col. (c)	411,864,097	348,986,927	380,425,512
18	Less: ARO Related Deferrals	WS B-2 - Actual Stmt. AG Ln. 4 (Note 1)	1,049,855	1,049,855	1,049,855
19	Less: Other Excluded Deferrals	WS B-2 - Actual Stmt. AG Ln. 3 (Note 1)	309,892,318	255,570,528	282,731,423
20	Transmission Related Deferrals	Ln 17 - ln 18 - ln 19	100,921,925	92,367,545	96,644,235
21	**Account 255**				
22	Year End ITC Balances	FF1, p. 266-267, ln 8, Col. (h)	(765)	(264)	(514)
23	Less: Balances Not Qualified for Ratebase	Company Records - Note 1	-	-	-
24	ITC Balances Includeable Ratebase	Ln 22 - ln 23	(765)	(264)	(514)
25	Transmission Related Deferrals	WS B-1 - Actual Stmt. AF Ln. 20 (Note 1)	-	-	-

NOTE 1 On this worksheet, "Company Records" refers to AEP's tax forecast and accounting ledger. The PTRR will use projected ending balances and reflect proration required by IRS Letter Rule Section I.167(l)-l(h)(6)(ii). Line item detail of actual deferred tax items will be included on Worksheets B-1 and B-2.

NOTE 2 ADIT balances should exclude balances related to hedging activity.

Ohio Power Company
SPECIFIED DEFERRED CREDITS - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2024

(DEBIT) CREDIT

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2023			FUNCTIONALIZATION 12/31/2024		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1.00	ACCOUNT 281:														
2.01															
2.02		0	0			0	0	0	0						
2.03															
2.04		0	0	0	0	0									
2.05		0	0	0	0	0									
2.06		0	0	0	0	0									
3	TOTAL ACCOUNT 281	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 281 - ARO-Related Deferrals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ACCOUNT 282:														
5.01		0	0			0	0	0	0						
5.02		0	0			0	0	0	0						
5.03		0	0			0	0	0	0						
5.04		0	0			0	0	0	0						
5.05		0	0			0	0	0	0						
5.06		0	0			0	0	0	0						
5.07		0	0			0	0	0	0						
5.08		0	0			0	0	0	0						
5.09		0	0			0	0	0	0						
5.10		0	0			0	0	0	0						
5.38		0	0			0	0	0	0						
5.39				0	0	0									
5.40				0	0	0									
5.41				0	0	0									
6	TOTAL ACOUNT 282	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	ACCOUNT 282 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	ACCOUNT 283:														
9.01		0	0			0	0	0	0						
9.02		0	0			0	0	0	0						
9.03		0	0			0	0	0	0						
9.04		0	0			0	0	0	0						
9.05		0	0			0	0	0	0						
9.06		0	0			0	0	0	0						
9.07		0	0			0	0	0	0						
9.08		0	0			0	0	0	0						
9.94				0	0	0									
9.95				0	0	0									
9.96				0	0	0									
9.97				0	0	0									
9.98				0	0	0									
9.99				0	0	0									
10		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	DEFD STATE INCOME TAXES	0	0			0	0	0	0						
11.01				0	0	0									
12	TOTAL ACCOUNT 283	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	ACCOUNT 283 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	JURISDICTIONAL AMOUNTS FUNCTIONALIZED														
15	TOTAL COMPANY AMOUNTS FUNCTIONALIZED														
16	REFUNCTIONALIZED BASED ON JURISDICTIONAL PLANT														
17	NOTE: POST 1970 ACCUMULATED DEFERRED														
18	INV TAX CRED. (JDITC) IN A/C 255														
18.01		0	0			0	0	0	0						
18.02		0	0			0	0	0	0						
19															
20	TOTAL ACCOUNT 255	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Ohio Power Company
ACCUMULATED DEFERRED INCOME TAX IN ACCOUNT 190 - Actual Cycle Only
PERIOD ENDED DECEMBER 31, 2024

DEBIT (CREDIT)

	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L	COLUMN M	COLUMN N	COLUMN O
		PER BOOKS		NON-APPLICABLE/NON-UTILITY		AVERAGE	FUNCTIONALIZATION AVERAGE			FUNCTIONALIZATION 12/31/2023			FUNCTIONALIZATION 12/31/2024		
	ACCUMULATED DEFERRED FIT ITEMS	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	BALANCE AS OF 12-31-2023	BALANCE AS OF 12-31-2024	ELECTRIC UTILITY (B+C+D+E)/2	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION	GENERATION	TRANSMISSION	DISTRIBUTION
1	ACCOUNT 190:														
2.01		0	0			0	0	0	0						
2.02		0	0			0	0	0	0						
2.03		0	0			0	0	0	0						
2.04		0	0			0	0	0	0						
2.05		0	0			0	0	0	0						
2.06		0	0			0	0	0	0						
2.07		0	0			0	0	0	0						
2.08		0	0			0	0	0	0						
2.09		0	0			0	0	0	0						
2.10		0	0			0	0	0	0						
2.79		0	0			0	0	0	0						
2.80				0	0	0									
2.81				0	0	0									
2.82				0	0	0									
2.83				0	0	0									
2.84				0	0	0									
2.85				0	0	0									
2.86				0	0	0									
2.87				0	0	0									
2.88				0	0	0									
2.89				0	0	0									
2.90				0	0	0	0	0	0						
2.91		0	0			0	0	0	0						
3	TOTAL ACCOUNT 190	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	ACCOUNT 190 - ARO-Related Deferals	0	0	0	0	0	0	0	0	0	0	0	0	0	0

OHIO POWER COMPANY, INC.
Worksheet B-3
Excess/ Deficient ADIT Worksheet for Total Company and Functional Balances
For Year Ended December 31, 2024
Debit/(Credit)

A	B	C	D	E
TOTAL COMPANY BALANCES				
Line No.	**Account (NOTE A)**	**Description of Account**	**Protected Unprotected**	**Tax Rate Change Act**
	Deferred Tax Account (NOTE B)			
1a	1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017
1b	2811001	ADFIT - Accel Amortization Property	Protected	TCJA 2017
1c	2814001	ADFIT - Accel Amort FAS 109 Excess	Protected	TCJA 2017
1d	2821001	ADFIT - Utility Property	Protected	TCJA 2017
1e	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017
1f	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017
1g	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017
1h	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017
1i	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017
1j	**NOTE E**			
	Regulatory Deferral Accounts			
2a	182.3	Regulatory Asset		TCJA 2017
2b	254	Regulatory Liability		TCJA 2017
2c	**NOTE E**			
3	Total For Accounting Entires (Sum of Lines 1a through 2b)			
TRANSMISSION FUNCTION BALANCES				
	Deferred Tax Account (NOTE B)			
4a	1904001	ADFIT - FAS 109 Excess	N/A	TCJA 2017
4b	2821001	ADFIT - Utility Property	Protected	TCJA 2017
4c	2821001	ADFIT - Utility Property	Unprotected	TCJA 2017
4d	2824001	ADFIT - Utility Property FAS 109 Excess	Protected	TCJA 2017
4e	2824001	ADFIT - Utility Property FAS 109 Excess	Unprotected	TCJA 2017
4f	2831001	ADFIT - Other Utility Deferrals	Unprotected	TCJA 2017
4g	2834001	ADFIT - Other FAS 109 Excess	Unprotected	TCJA 2017
4h	**NOTE E**			
	Regulatory Deferral Accounts			
5a	182.3	Regulatory Asset		TCJA 2017
5b	254	Regulatory Liability		TCJA 2017
5c	**NOTE E**			
6	Total For Accounting Entires (Sum of Lines 4a through 5b)			

GENERAL NOTE: ADIT Tax balances provided in the formula presented in Attachment H-14B are maintained on both a to formula, the information for excess and deficient ADIT is also presented for both total company and the transmission functio transmission functional summary.

NOTE A In order to ensure ratebase neutrality, AEP utilizes the fourth digit of its seven digit FERC Tax subaccount nun the fourth digit of a FERC tax account refers to the utility operations balances or activity. Accounts with the "1' in the fourth position of the account number indicates accounts used to track regulatory accounting requireme balance, which will ensure that in the formula rate the excess or deficiency amounts will be part of ratebase, b The amounts recorded in the "4" accounts will be offset on a net basis in the regulatory asset or liability subac

NOTE B: The amount of the FIT gross up to recorded on regulatory assets and liabilities will be reported on the first line

NOTE C: The amounts of the remeasurement shown here are as of the effective date of the change in tax rates and will

NOTE D: The ten year amortization period for unprotected excess ADIT is consistent with the period agreed upon by the *Company, et al, 166 FERC ¶ 61,135 (2019).*

NOTE E: In the event of future tax rate changes, additional lines will be inserted in both the Total Company and Transr that may be necessary to track that tax rate change.

NOTE F: The amount of excess amortization entries shown in lines 1a through 1j and 4a through 4h are shown as a de and 6 is the offset recorded to the 410/411 account and will tie to the total company and transmission function service.

F	G	H	I	J
			1/1/2024 Beginning Balances	
Excess Balance at Remeasurement (NOTE C)	**Amortization Methodology (NOTE D)**	**Amotization Period**	**Excess ADIT Regulatory Offset**	**Excess ADIT in Utility Deferrals**
(344,594,481)	**ARAM**	**Life of Asset**		
(150,814,921)	**10 Years**	**1/2018 - 12/2027**		
(31,309,465)	**10 Years**	**1/2018 - 12/2027**		
			0	-
(123,296,457)	**ARAM**	**Life of Asset**		
(36,241,536)	**10 Years**	**1/2018 - 12/2027**		
(5,504,494)	**10 Years**	**1/2018 - 12/2027**		
			0	-

tal company and transmission functional basis. Because both sets of numbers are presented in the
on on this worksheet. Account 281 only applies to the generation function, so is not presented in the

nbers to identify balances associated with utility operations vs regulatory reporting requirements. A "1" in
" designation will be included in the determination of ratebase to be recovered in the formula rate. A "4"
nts. The excess ADIT amounts recorded in accounts with the "4" designation will be contra to the "1"
ut at the total FERC account level the tax liability or asset will be recorded at the current Federal FIT rate.
:count established for this purpose.

of ADIT accounts provided for each specific change in tax rates.

remain static on this workpaper.

e Company and its customers and approved for the Company's PJM formula rates. *Appalachian Power*

nission Functional sections above as required to reflect any new ADIT or regulatory deferral accounts

ebit or credit to the ADIT account from which it is being amortized. The total in line 3
al amounts of excess or deficient ADIT amortization shown on line 119 of the cost of

K	L	M	N	O	P
	Balance Sheet Entries		Tax Expense Entries		12/31/2024 Er
Balance Sheet Account Reclassifications	**182.3**	**254**	**410/411 Excess Amortization**	**410/411 Deferred Tax Expense/ (Benefit)**	**Excess ADIT Regulatory Offset**
					Sum of Co
					-
					-
					-
					-
					-
					-
					-
-	-	-	-	-	-

NOTE F

					Sum of Co
					-
					-
					-
					-
					-
					-
-	-	-	-	-	-

NOTE F

Q	R
nding Balance	
Excess ADIT in Utility Deferrals	**Reference**
ols (I) - (O)	**-**
	WS B - 2 Col B/C, ADIT item 3.12
-	
-	WS B - 1 Cols M+N+O , ADIT Item 5.37
-	
	WS B - 1 Col C/D, ADIT Item 5.40
-	WS B - 1 Col C, ADIT Item 9.90
	WS B - 1 Col B/C, ADIT Item 9.93
	Company Records
	FERC Form 1 p. 278 Ln. 3 Cols, (b) /(f)
-	
ols (I) - (O)	
	Company Records
-	WS B - 1 Col N, ADIT 5.367
-	
	Company Records
-	WS B - 1 Col N, item 9.90
	Company Records
	Company Records
	Company Records
-	

AEP EAST OPERATING COMPANIES
APPALACHIAN POWER COMPANY
ATTACHMENT H-14B
WORKSHEET-B-3-A
TAX REMEASUREMENT WORKSHEET
Debit/(Credit)

TAX CUT and JOBS ACT of 2017

A	B	C	D	E	F=E/C	G	H = E +G	I	J = C - H
Line No.	Utility Account	12/31/17 Pre-remeasurement Balance	Reference	Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)	Total Excess/Deficiency by Account (NOTE 4)	Protected / Unprotected	ADIT Deferral After Remesasurement
TOTAL COMPANY									
1	190 - Utility	$299,354,118	2018 FF1 P. 234 Col (b) Line 8						
2		$91,360	Less: Deferred State Taxes						
3	1901001	$299,262,758		114,925,971	38%	(114,925,971)	-		299,262,758
4	2811001	(289,979,890)	2018 FF1 P. 272 Col (b) Line 8	(115,991,956)	40%		(115,991,956)	Protected	(173,987,934)
5	2821001	(1,982,378,027)	2018 FF1 P. 274 Col (b) Line 5	(785,862,991)	40%	(13,641,126)	(568,878,716) (230,625,401)	Protected Unprotected	(1,182,873,910)
6	283 - Utility	(426,174,211)	2018 FF1 P. 276 Col (b) Line 9						
7		(70,104,066)	Less: Accrued Deferred State Tax						
8	2831001	(356,070,145)		(141,371,168)	40%	128,567,097	(12,804,072)	Unprotected	(343,266,073)
9	Total	(2,329,165,304.11)	(Sum of Lns. 3+4+5+8)	(928,300,145)		-	(928,300,145)		(1,400,865,159)
TRANSMISSION FUNCTION									
10	1901001	64,030,742	Company Records	25,564,248	40%	(25,564,248)	-		64,030,742
11	2821001	(532,673,986)	Company Records	(211,738,348)	40%	(3,524,425)	(185,402,169) (29,860,604)	Protected Unprotected	(317,411,213)
12	2831001	(27,241,045)	Company Records	(11,031,930)	40%	29,088,673	18,056,743	Unprotected	(45,297,788)
13	Total	(495,884,289)	(Sum of Lns. 10+11+12)	(197,206,030)		-	(197,206,030)		(298,678,259)

GENERAL NOTE: This worksheet will summarize remeasurement adjustments in ADIT Accounts for both the total company and transmission function required by changes in either Federal or State Income Tax Rates. A new sheet will be included in the working formula for each change to tax rates that may occur while this formula rate is in effect. New pages will be designated by incrementing the suffix letter in the workpaper name (i.e. B-3-A, B-3-B, etc.)

NOTE 1: Amount of remeasurement in Column E will be based on supporting workpapers showing the remeasurement of individual ADIT items in each tax deferral account, and will indicate whether each remeasured ADIT item will be treated as protected or unprotected. The resulting totals will be shown on this worksheet for each ADIT account.

NOTE 2: Remeasurement calculation may not equal 40% of the December 31, 2017 deferral balance because of specific ADIT items that are not subject to remeasurement.

NOTE 3: As part of the remeasurement calculation, the remeasurement ADIT balances in account 1901001 were reclassed to account 2831001 to group nonproperty utility deferrals together as one timing difference.

NOTE 4 Ties to each Operating Companies' Workpaper B-3, Column F, showing the intial remeasurement value determined as a result of the Tax Cut and Jobs Act of 2017.

AEP EAST OPERATING COMPANIES
APPALACHIAN POWER COMPANY
ATTACHMENT H-14B
WORKSHEET-B-3- B
TAX REMEASUREMENT WORKSHEET
Debit/(Credit)

WV House Bill 2

A	B	C	D
Line No.	Utility Account	2021 Pre-remeasurement Balance	Reference
TOTAL COMPANY			
1	190/282/283	-$744,125,741	Total Fed Cumulative ADIT
2		43.256500%	New Apportionment Factor
3		6.500000%	WV State Tax Rate
4		(20,922,379)	WV SDIT Single Factor Apporti
5			
6		(744,125,741)	Total Fed Cumulative ADIT
7		52.269500%	Prior Apportionment Factor
8		6.500000%	WV State Tax Rate
9		(25,281,802)	WV SDIT Three Factor Apport
10			
11		4,359,423.4	Change in Methods (Ln 4 - Ln
12			Federal Offset (@ 21%)
13			
14			
15	Total	-$25,281,802	Ln 9
TRANSMISSION FUNCTION			
16	190/282/283	-$156,132,408	Total Fed Cumulative ADIT
17		43.256500%	New Apportionment Factor
18		6.500000%	WV State Tax Rate
19		(4,389,932)	WV SDIT Single Factor Apporti
20			
21		(156,132,408)	Total Fed Cumulative ADIT
22		52.269500%	Prior Apportionment Factor
23		6.500000%	WV State Tax Rate
24		(5,304,626)	WV SDIT Three Factor Apport
25			
26		914,693.9	Change in Methods (Ln 19 - Lr
27			Federal Offset (@ 21%)

28			
29			
30	Total	-$5,304,626	Ln 24

GENERAL NOTE: This worksheet will summarize remeasurement adjustments in ADIT Accour
required by changes in either Federal or State Income Tax Rates. A new sheet will be included
occur while this formula rate is in effect. New pages will be designated by incrementing the suffi

NOTE 1: Amount of remeasurement in Column E will be based on supporting workpapers sho
deferral account, and will indicate whether each remeasured ADIT item will be treate
shown on this worksheet for each ADIT account.

NOTE 2: Remeasurement calculation may not equal 0% of the December 31, 2021 deferral b
remeasurement.

NOTE 3: Not Applicable

NOTE 4 Ties to each Operating Companies' Workpaper B-3, Column F, showing the intial rer
determined as a result of the WV HB 2026

?026 - Revision of the WV Tax Apportionment Methodolgy from three Factor to One Factor

	E	F=E/C	G
	Remeasurement Amount (NOTE 1)	Remeasurement Percentage (NOTE 2)	Adjustments (NOTE 3)
onment (NEW)			
ionment Method (PRIOR)			
	4,359,423.4	-17%	-
	(915,479)		-
	3,443,945		-
onment (NEW)			
ionment Method (PRIOR)			
	914,693.9	-17%	-
	(192,086)		-

722,608	-

ıts for both the total company and transmission function
in the working formula for each change to tax rates that may
‹ letter in the workpaper name (i.e. B-3-A, B-3-B, etc.)

wing the remeasurement of individual ADIT items in each tax
d as protected or unprotected. The resulting totals will be

alance because of specific ADIT items that are not subject to

neasurement value

H = E +G	I	J = C - H
Total Excess/Deficiency by Account (NOTE 4)	Protected / Unprotected	ADIT Deferral After Remesasurement
		-
4,359,423	Unprotected	(20,922,379)
(915,479)	Unprotected	-
3,443,945		(20,922,379)
		-
914,694	Unprotected	(4,389,932)
(192,086)	Unprotected	-

722,608	(4,389,932)

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet C Supporting Working Capital Rate Base Adjustments
Ohio Power Company

Materials & Supplies

Line Number	(A)	(B)	(C) Source	(D) Balance @ December 31, 2024	(E) Balance @ December 31, 2023	(F) Average Balance for 2024	(G)	(H)	(I)
1									
2		Transmission Materials & Supplies	FF1, p. 227, ln 8, Col. (c) & (b)	3,227,275	3,227,275	3,227,275			
3		General Materials & Supplies	FF1, p. 227, ln 11, Col. (c) & (b)	457,491	457,491	457,491			
4		Stores Expense (Undistributed) - Account 163	FF1, p. 227, ln 16, Col. (c) & (b)	0	0	-			

Prepayment Balance Summary (Note 1)

5			Average of YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)
6		Totals as of December 31, 2024	16,972,819	(286,946,837)	0	12,048,433	291,871,224	303,919,657
7		Totals as of December 31, 2023	12,208,995	(275,422,837)		7,284,608	280,347,224	287,631,832
8		**Average Balance**	14,590,907	(281,184,837)	-	9,666,521	286,109,224	295,775,744

Prepayments Account 165 - Balance @ 12/31/2024

9	Acc. No.	Description	2024 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
10	1650001	Prepaid Insurance	7,851,937	-		7,851,937		7,851,937	Plant Related Insurance Policies
11	1650003	Prepaid Rents	0	-				-	
12	1650004	Prepaid Interest	0	-				-	
13	1650005	Prepaid Employee Benefits	0	-				-	
14	1650006	Other Prepayments	982,994	-		982,994		982,994	Transmission
15	1650009	Prepaid Carry Cost-Factored AR	2,347,267	2,347,267				-	AR Factoring - Retail Only
16	1650010	Prepaid Pension Benefits	189,553,297	-			189,553,297	189,553,297	Prepaid Pension Expense
17	165001221	Prepaid Use Taxes	304,895	304,895				-	Prepaid Taxes-Distribution
18	1650013	Gavin JMG ST Prepaid Exp - Aff	0	-				-	
19	1650014	FAS 158 Qual Contra Asset	(189,553,297)	(189,553,297)				-	FAS 158 Liability
20	1650016	FAS 112 ASSETS	0	-				-	
21	1650017	Prepayments - Coal	0	-				-	
22	1650019	Prepaid Pension Expense - CG&E	0	-				-	
23	1650020	Prepaid Pension Expense - DP&L	0	-				-	
24	1650021	Prepaid Insurance - EIS	3,213,502	-		3,213,502		3,213,502	Energy EIS Services
25	1650023	Prepaid Lease	628,597	628,597				-	
26	1650030	Other Prepayments-Long Term	1,643,628	1,643,628				-	Other - Distribution
27	1650035	PRW Without Med-D Benefits	102,317,927	-			102,317,927	102,317,927	Prepaid Pension Expense
28	1650036	PRW for Med-D Benefits	0	-					
29	1650037	FAS158 Contra-PRW Exc Med-D	(102,317,927)	(102,317,927)	-			-	FAS 158 Liability
30									
		Subtotal - Form 1, p 111.57.c	16,972,819	(286,946,837)	0	12,048,433	291,871,224	303,919,657	

Prepayments Account 165 - Balance @ 12/31/ 2023

31	Acc. No.	Description	2023 YE Balance	Excludable Balances	100% Transmission Related	Transmission Plant Related	Transmission Labor Related	Total Included in Ratebase (E)+(F)+(G)	Explanation
32	1650001	Prepaid Insurance	3,088,112	-		3,088,112		3,088,112	Plant Related Insurance Policies
33	1650003	Prepaid Rents	0	-				-	
34	1650004	Prepaid Interest	0	-				-	
35	1650005	Prepaid Employee Benefits	0	-				-	
36	1650006	Other Prepayments	982,994	-		982,994		982,994	Transmission
37	1650009	Prepaid Carry Cost-Factored AR	2,347,267	2,347,267				-	AR Factoring - Retail Only
38	1650010	Prepaid Pension Benefits	178,029,297	-			178,029,297	178,029,297	Prepaid Pension Expense
39	165001221	Prepaid Use Taxes	304,895	304,895				-	Prepaid Taxes-Distribution
40	1650013	Gavin JMG ST Prepaid Exp - Aff	0	-				-	
41	1650014	FAS 158 Qual Contra Asset	(178,029,297)	(178,029,297)				-	FAS 158 Liability
42	1650016	FAS 112 ASSETS	0	-				-	
43	1650017	Prepayments - Coal	0	-				-	
44	1650019	Prepaid Pension Expense - CG&E	0	-				-	
45	1650020	Prepaid Pension Expense - DP&L	0	-				-	
46	1650021	Prepaid Insurance - EIS	3,213,502	-		3,213,502		3,213,502	Energy EIS Services
47	1650023	Prepaid Lease	628,597	628,597				-	
48	1650030	Other Prepayments-Long Term	1,643,628	1,643,628				-	Other - Distribution
49	1650035	PRW Without Med-D Benefits	102,317,927	-			102,317,927	102,317,927	Prepaid Pension Expense
50	1650036	PRW for Med-D Benefits	0	-					
51	1650037	FAS158 Contra-PRW Exc Med-D	(102,317,927)	(102,317,927)	-			-	FAS 158 Liability
52									
		Subtotal - Form 1, p 111.57.d	12,208,995	(275,422,837)		7,284,608	280,347,224	287,631,832	

Note 1: Prepayment Balance will not include: (i) federal and state income tax payments made to offset additional tax liabilities resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; (ii) outstanding income tax refunds due to the company resulting (or expected to result) from prior federal or state audits or from the filing of one or more amended income tax returns; or (iii) prepayments of federal or state income taxes which are attributable to income earned during periods prior to January 1 of the year depicted in the Balance Sheet (as described in USofA Account 236).

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet D Supporting IPP Credits
Ohio Power Company

Line Number	(A) Description	(B) 2024
1	Net Funds from IPP Customers 12/31/2023 (2024 FORM 1, P269)	0
2	Interest Accrual (Company Records - Note 1)	0
3	Revenue Credits to Generators (Company Records - Note 1)	
4	Other Adjustments	
5	Accounting Adjustment (Company Records - Note 1)	
6		-
7	Net Funds from IPP Customers 12/31/2024 (2024 FORM 1, P269)	-
8	Average Balance for Year as Indicated in Column B ((ln 1 + ln 7)/2)	-

Note 1 On this worksheet Company Records refers to Ohio Power Company's general ledger.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet E Supporting Revenue Credits
Ohio Power Company

Line Number	Description	Total Company	Non-Transmission	Transmission
1	**Account 450, Forfeited Discounts (FF1 p.300.16.(b); Company Records - Note 1)**	6,090,828	6,090,828	-
2	**Account 451,Miscellaneous Service Revenues (FF1 p.300.17.(b); Company Records - Note 1)**	2,565,836	2,411,135	154,701
3	**Account 454, Rent from Electric Property (FF1 p.300.19.(b); Company Records - Note 1)**	51,854,831	37,789,269	14,065,562
4	**Account 4560015, Associated Business Development - (Company Records - Notes 1, 2)**	4,267,087	4,063,767	203,320
5	**Account 456 - Other Electric Revenues - (Company Records - Notes 1,2)**	129,722,282	129,659,558	62,723
5a	**Account 457.1, Regional Control Service Revenues (FF1 p.300.23.(b); Company Records - Note 1)**		-	
5b	**Account 457.2, Miscellaneous Revenues (FF1p.300.24.(b); Company Records - Note 1)**		-	
6	**Subtotal - Other Operating Revenues (Company Total equals (FF1 p. 300.26.(b))**	194,500,864	180,014,558	14,486,306
7	**Accounts 4470004 & 5, Revenues from Grandfathered Transmission Contracts - (Company Records - Note 1)**		-	
8	**Total Other Operating Revenues To Reduce Revenue Requirement**	194,500,864	180,014,558	14,486,306

Note 1 The total company data on this worksheet comes from the indicated FF1 source, or Ohio Power Company's general ledger. The functional amounts identified as transmission revenue also come from the general ledger.

Note 2 The total of line 4 and line 5 will equal total Account 456 as listed on FF1 p.300.21-22.(b)

9	**Facility Credits under PJM OATT Section 30.9**	9,714,282

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet F Supporting Allocation of Specific O&M or A&G Expenses
Ohio Power Company

	(A)	(B)	(C)	(D)	(E)	(F)
Line Number	Item No.	Description	2024 Expense	100% Non-Transmission	100% Transmission Specific	Explanation
		Regulatory O&M Deferrals & Amortizations				
1	5660005	Ohio Transmn Rider Under/Recovery	45,913,917			
2						
3						
4		**Total**	45,913,917			
		Detail of Account 561 Per FERC Form 1				
5						
6	FF1 p 321.85.b	561.1 - Load Dispatch - Reliability	0			
7	FF1 p 321.86.b	561.2 - Load Dispatch - Monitor & Operate Trans System	290,066			
8	FF1 p 321.87.b	561.3 - Load Dispatch - Trans Service & Scheduling	0			
9	FF1 p 321.88.b	561.4 - Scheduling, System Control & Dispatch	143,769			
10	FF1 p 321.89.b	561.5 - Reliability, Planning and Standards Development	246,771			
11	FF1 p 321.90.b	561.6 - Transmission Service Studies	0			
12	FF1 p 321.91.b	561.7 - Generation Interconnection Studies	0			
13	FF1 p 321.92.b	561.8 - Reliability, Planning and Standards Development Services	0			
14		**Total of Account 561**	680,606			
		Account 928				
15	9280000	Regulatory Commission Exp	221	155	66	
16	9280001	Regulatory Commission Exp-Adm	195,359	88,343	107,016	
17	9280002	Regulatory Commission Exp-Case	1,570,328	1,503,071	67,257	
18	9280003	Rate Case Amort	12,680	12,680	-	
19	9280005	Reg Com Exp-FERC Trans Cases	31,392	1,384	30,007	
20	9280006	State Publ Serv CommissionFees	4,653,130	4,653,130	-	
21		**Total (FERC Form 1 p.323.189.b)**	6,463,110	6,258,764	204,346	
		Account 930.1				
22	9301000	General Advertising Expenses	3,890	3,890	-	
23	9301001	Newspaper Advertising Space	81	64	18	
24	9301007	Special Adv Space & Prod Exp	50,984	50,984	-	
25	9301010	Publicity	178	127	51	
26	9301012	Public Opinion Surveys	25,445	25,444	0	
27	9301014	Video Communications	76	54	23	
28	9301015	Other Corporate Comm Exp	463	346	118	
29						
30						
31						
32						
33						
34						
35						
36						
37						
38		**Total (FERC Form 1 p.323.191.b)**	81,117	80,908	209	
		Account 930.2				
39	9302000	Misc General Expenses	2,562,823	2,173,660	389,163	
40	9302003	Corporate & Fiscal Expenses	604,919	507,240	97,679	
41	9302004	Research, Develop&Demonstr Exp	4,196	3,602	594	
42	9302006	Assoc Business Development Materials Sold	30	30	-	
43	9302007	Assoc Business Development Exp	3,214,694	2,597,111	617,582	
44	9302017	Selling Price Normalization Exp	-	-	-	
45		**Total (FERC Form 1 p.323.192.b)**	6,386,662	5,281,644	1,105,018	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet G Supporting - Development of Composite State Income Tax Rate
Ohio Power Company

State Income Tax Rate - West Virginia	6.50%	
Apportionment Factor - Note 2	0.30%	
Effective State Tax Rate		0.02%
State Income Tax Rate - Illinois	9.50%	
Apportionment Factor - Note 2	0.40%	
Effective State Tax Rate		0.04%
State Income Tax Rate - Michigan	6.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
State Income Tax Rate - Kentucky	5.00%	
Apportionment Factor - Note 2	0.10%	
Effective State Tax Rate		0.01%
State Income Tax Rate - Ohio Municipalities (D)	2.00%	
Apportionment Factor - Note 2	58.40%	
Effective State Tax Rate		1.17%
Ohio Franchise Tax Rate	0.00%	
Phase-out Factor Note 1	0.00%	
Apportionment Factor - Note 2	0.00%	
Effective State Tax Rate		0.00%
Total Effective State Income Tax Rate		1.23%

Note 1 Apportionment Factors are determined as part of the Company's annual tax return for that jurisdiction.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H Supporting Taxes Other than Income
Ohio Power Company

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Account	Total Company	Property	Labor	Other	Non-Allocable
		NOTE 1				
1	**Revenue Taxes**					
2	Gross Receipts Tax	9,756,000				9,756,000
3	**Real Estate and Personal Property Taxes**					
4	Real and Personal Property - Ohio	373,774,962	373,774,962			
5	Real and Personal Property - Other Jurisdictions	899,183	899,183			
6	Real and Personal Property - Tennessee	-	-			
7	Real and Personal Property - Other Jurisdictions	-	-			
8	**Payroll Taxes**					
9	Federal Insurance Contribution (FICA)	5,963,105		5,963,105		
10	Federal Unemployment Tax	72,240		72,240		
11	State Unemployment Insurance	71,780		71,780		
12	**Production Taxes**					
13	State Severance Taxes	-				-
14	**Miscellaneous Taxes**					
15	State Business & Occupation Tax	-				-
16	State Public Service Commission Fees	-			-	
17	State Franchise Taxes	-			-	
18	State Lic/Registration Fee	-			-	
19	Misc. State and Local Tax	-			-	
20	Sales & Use	1,200				1,200
21	Federal Excise Tax	141,117,368				141,117,368
22	Michigan Single Business Tax	-				-
23						
24	Total Taxes by Allocable Basis	531,655,839	374,674,145	6,107,125	-	150,874,568

(Total Company Amount Ties to FFI p.114, Ln 14,(c))
NOTE 1: The detail of each total company number and its source in the FERC Form 1 is shown on WS H-1.

Functional Property Tax Allocation

		Production	Transmsission	Distribution	General	Total
25	Functionalized Net Plant (TCOS, Lns 41 thru 46)	-	2,568,526,765	5,129,597,036	791,305,236	8,489,429,037
	OHIO JURISDICTION					
26	Percentage of Plant in OHIO JURISDICTION	0.00%	96.31%	100.00%	99.31%	
27	Net Plant in OHIO JURISDICTION (Ln 25 * Ln 26)	-	2,473,746,791	5,129,436,194	785,845,469	8,389,028,453
28	Less: Net Value of Exempted Generation Plant	-				
29	Taxable Property Basis (Ln 27 - Ln 28)	-	2,473,746,791	5,129,436,194	785,845,469	8,389,028,453
30	Relative Valuation Factor	24.00%	85.00%	85.00%	24.00%	
31	Weighted Net Plant (Ln 29 * Ln 30)	-	2,102,684,772	4,360,020,765	188,602,913	
32	General Plant Allocator (Ln 31 / (Total - General Plant))	0.00%	32.54%	67.46%	-100.00%	
33	Functionalized General Plant (Ln 32 * General Plant)	-	61,363,228	127,239,685	(188,602,913)	-
34	Weighted OHIO JURISDICTION Plant (Ln 31 + 33)	-	2,164,048,000	4,487,260,450	(0)	6,651,308,449
35	Functional Percentage (Ln 34/Total Ln 34)	0.00%	32.54%	67.46%		
	WEST VA JURISDICTION					
36	Net Plant in WEST VA JURISDICTION (Ln 25 - Ln 27)	-	94,779,974	160,842	5,459,767	100,400,584
37	Less: Net Value of Exempted Generation Plant	-				
38	Taxable Property Basis (Ln 36 - Ln 37)	-	94,779,974	160,842	5,459,767	100,400,584
39	Relative Valuation Factor	100.00%	100.00%	100.00%	100.00%	
40	Weighted Net Plant (Ln 38 * Ln 39)	-	94,779,974	160,842	5,459,767	
41	General Plant Allocator (Ln 40 / (Total - General Plant))	0.00%	99.83%	0.17%	-100.00%	
42	Functionalized General Plant (Ln 41 * General Plant)	-	5,450,517	9,250	(5,459,767)	-
43	Weighted WEST VA JURISDICTION Plant (Ln 40 + 42)	-	100,230,492	170,092	(0)	100,400,584
44	Functional Percentage (Ln 43/Total Ln 43)	0.00%	99.83%	0.17%		

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet H-1 Form 1 Source Reference of Company Amounts on WS H
Ohio Power Company

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
1	**Revenue Taxes**			
2	Gross Receipts Tax	9,756,000	9,756,000	

	(A) Real Estate and Personal Propety Tax Detail Annual Tax Expenses by Type (Note 1)	(B) Tax Year	(C) Total Company	(D) FERC FORM 1 Tie-Back	(E) FERC FORM 1 Reference	(F) Tax Year Factor (Note 2)	(G) Transmission Function (Note 2)
3	**Real Estate and Personal Property Taxes Total (Ln 4 + Ln 5 + Ln 6 + Ln 7)**		**374,674,145**				**121,888,040**
4	Real and Personal Property - Ohio		373,774,962				121,610,201
		2023		373,774,962		32.54%	121,610,201
							-
							-
							-
							-
5	Real and Personal Property - W VA		899,183				277,838
		2023		899,183		30.90%	277,838
							-
							-
							-
							-
							-
							-
							-
							-
6	Real and Personal Property - Other		-				-
				-			-
							-
							-
							-
			-				-
7	Real and Personal Property - Other Jurisdictions			-			-
							-
							-

Line No.	(A) Annual Tax Expenses by Type (Note 1)	(B) Total Company	(C) FERC FORM 1 Tie-Back	(D) FERC FORM 1 Reference
8	**Payroll Taxes**			
9	Federal Insurance Contribution (FICA)	5,963,105	5,963,105	
10	Federal Unemployment Tax	72,240	72,240	
11	State Unemployment Insurance	71,780	71,780	
12	**Production Taxes**	-		
13	State Severance Taxes		-	
14	**Miscellaneous Taxes**			
15	State Business & Occupation Tax	-	-	
16	State Public Service Commission Fees	-	-	
17	State Franchise Taxes	-	-	
18	State Lic/Registration Fee	-	-	
19	Misc. State and Local Tax	-	-	
20	Sales & Use	1,200	1,200	
21	Federal Excise Tax	141,117,368	141,117,368	
22	Michigan Single Business Tax	-	-	
23	Total Taxes by Allocable Basis (Total Company Amount Ties to FFI p.114, Ln 14,(c))	531,655,839	531,655,839	

Note 1: The taxes assessed on each operating company can differ from year to year and between operating companies by both the type of taxes and the states in which they were assessed. Therefore, for each company, the types and jurisdictions of tax expense recorded on this page could differ from the same page in the same company's prior year template or from this page in other operating companies' current year templates. For each update, this sheet will be revised to ensure that the total activity recorded hereon equals the total reported in account 408.1 on P. 114, Ln 14.(c) of the Ferc Form 1.

Note 2: The transmission functional amounts for any Real Estate and Property taxes listed on pages 263 of the FERC Form 1 will be allocated using the transmission functional allocator calculated for each state in Worksheet H of the applicable year that the taxes were assesed. Real and Personal Property - Other Jurisdictions will be allocated using the Gross Plant Allocator from the applicable year.

AEP East Companies
Cost of Service Formula Rate Using 2024 FF1 Balances
Worksheet I RESERVED FOR FUTURE USE
Ohio Power Company

AEP East Companies
Cost of Service Formula Rate Using 2024 FF1 Balances
Worksheet J Supporting Calculation of PROJECTED PJM RTEP Project Revenue Requirement Billed to Benefiting Zones
Ohio Power Company

I. Calculate Return and Income Taxes with basis point ROE increase for Projects Qualified for Regional Billing.

A. Determine 'R' with hypothetical basis point increase in ROE for Identified Projects

ROE w/o incentives (TCOS, ln 156)			9.85%
Project ROE Incentive Adder			
ROE with additional basis point incentive			9.85%

Determine R (cost of long term debt, cost of preferred stock and equity percentage is from the TCOS, lns 154 through156)

	%	Cost	Weighted cost
Long Term Debt	48.81%	4.16%	2.030%
Preferred Stock	0.00%	0.00%	0.000%
Common Stock	51.19%	9.85%	5.042%
		R =	7.072%

B. Determine Return using 'R' with hypothetical basis point ROE increase for Identified Projects.

Rate Base (TCOS, ln 68)	2,253,049,978
R (from A. above)	7.072%
Return (Rate Base x R)	159,340,708

C. Determine Income Taxes using Return with hypothetical basis point ROE increase for Identified Projects.

Return (from B. above)	159,340,708
Effective Tax Rate (TCOS, ln 114)	20.08%
Income Tax Calculation (Return x CIT)	31,988,790
ITC Adjustment	198
Excess Deferred Income Tax	(10,792,425)
Tax Affect of Permanent Differences	2,290,624
Income Taxes	23,487,187

SUMMARY OF PROJECTED ANNUAL RTEP REVENUE REQUIREMENTS		Rev Require	W Incentives	Incentive Amounts
PROJECTED YEAR	2024	9,385,628	9,385,628	$ -

II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical basis point ROE increase.

A. Determine Annual Revenue Requirement less return and Income Taxes.

Annual Revenue Requirement (TCOS, ln 1)	467,758,949
Lease Payments (TCOS, Ln 95)	2,754,036
Return (TCOS, ln 126)	159,340,708
Income Taxes (TCOS, ln 125)	23,487,187
Annual Revenue Requirement, Less Lease Payments, Return and Taxes	282,177,017

B. Determine Annual Revenue Requirement with hypothetical basis point increase in ROE.

Annual Revenue Requirement, Less Lease Payments, Return and Taxes	282,177,017
Return (from I.B. above)	159,340,708
Income Taxes (from I.C. above)	23,487,187
Annual Revenue Requirement, with Basis Point ROE increase	465,004,913
Depreciation (TCOS, ln 100)	80,034,816
Annual Rev. Req, w/ Basis Point ROE increase, less Depreciation	384,970,097

C. Determine FCR with hypothetical basis point ROE increase.

Net Transmission Plant (TCOS, ln 42)	2,568,526,765
Annual Revenue Requirement, with Basis Point ROE increase	465,004,913
FCR with Basis Point increase in ROE	18.10%
Annual Rev. Req, w / Basis Point ROE increase, less Dep.	384,970,097
FCR with Basis Point ROE increase, less Depreciation	14.99%
FCR less Depreciation (TCOS, ln 10)	14.99%
Incremental FCR with Basis Point ROE increase, less Depreciation	0.00%

III. Calculation of Composite Depreciation Rate

Average Transmission Plant Balance for 2024 (TCOS, ln 21)	3,512,321,239
Annual Depreciation and Amortization Expense (TCOS, ln 100)	80,034,816
Composite Depreciation Rate	2.28%
Depreciable Life for Composite Depreciation Rate	43.88
Round to nearest whole year	44

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b504 (765 kV circuit breaker installations at Hanging Rock)**

Current Projected Year ARR	**670,754**
Current Projected Year ARR w/ Incentive	**670,754**
Current Projected Year Incentive ARR	**-**

Details			
Investment	5,559,037	Current Year	**2024**
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	3	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	126,342

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
2009	5,559,037	94,756	5,464,281	920,842	####### #######	$ -	$ 894,796		$ 894,796		
2010	5,464,281	126,342	5,337,939	935,859	935,859	$ -	$ 1,094,271		$ 1,094,271		
2011	5,337,939	126,342	5,211,597	916,923	916,923	$ -	$ 1,210,680		$ 1,210,680		
2012	5,211,597	126,342	5,085,256	897,987	897,987	$ -	$ 1,057,666		$ 1,057,666		
2013	5,085,256	126,342	4,958,914	879,050	879,050	$ -	$ 1,051,933		$ 1,051,933		
2014	4,958,914	126,342	4,832,572	860,114	860,114	$ -	$ 1,050,369		$ 1,050,369		
2015	4,832,572	126,342	4,706,230	841,178	841,178	$ -	$ 1,028,335		$ 1,028,335		
2016	4,706,230	126,342	4,579,888	822,242	822,242	$ -	$ 989,594		$ 989,594		
2017	4,579,888	126,342	4,453,547	803,306	803,306	$ -	$ 996,311		$ 996,311		
2018	4,453,547	126,342	4,327,205	784,370	784,370	$ -	$ 790,538		$ 790,538		
2019	4,327,205	126,342	4,200,863	765,434	765,434	$ -	$ 766,759		$ 766,759		
2020	4,200,863	126,342	4,074,521	746,498	746,498	$ -	$ 736,885		$ 736,885		
2021	4,074,521	126,342	3,948,180	727,562	727,562	$ -	$ 701,370		$ 701,370		
2022	3,948,180	126,342	3,821,838	708,626	708,626	$ -	$ 686,013		$ 686,013		
2023	3,821,838	126,342	3,695,496	689,690	689,690	$ -	$ 703,481		$ 703,481		
2024	3,695,496	126,342	3,569,154	670,754	670,754	$ -					
2025	3,569,154	126,342	3,442,813	651,818	651,818	$ -					
2026	3,442,813	126,342	3,316,471	632,882	632,882	$ -					
2027	3,316,471	126,342	3,190,129	613,945	613,945	$ -					
2028	3,190,129	126,342	3,063,787	595,009	595,009	$ -					
2029	3,063,787	126,342	2,937,446	576,073	576,073	$ -					
2030	2,937,446	126,342	2,811,104	557,137	557,137	$ -					
2031	2,811,104	126,342	2,684,762	538,201	538,201	$ -					
2032	2,684,762	126,342	2,558,420	519,265	519,265	$ -					
2033	2,558,420	126,342	2,432,079	500,329	500,329	$ -					
2034	2,432,079	126,342	2,305,737	481,393	481,393	$ -					
2035	2,305,737	126,342	2,179,395	462,457	462,457	$ -					
2036	2,179,395	126,342	2,053,053	443,521	443,521	$ -					
2037	2,053,053	126,342	1,926,712	424,585	424,585	$ -					
2038	1,926,712	126,342	1,800,370	405,649	405,649	$ -					
2039	1,800,370	126,342	1,674,028	386,713	386,713	$ -					
2040	1,674,028	126,342	1,547,686	367,777	367,777	$ -					
2041	1,547,686	126,342	1,421,345	348,841	348,841	$ -					
2042	1,421,345	126,342	1,295,003	329,904	329,904	$ -					
2043	1,295,003	126,342	1,168,661	310,968	310,968	$ -					
2044	1,168,661	126,342	1,042,319	292,032	292,032	$ -					
2045	1,042,319	126,342	915,978	273,096	273,096	$ -					
2046	915,978	126,342	789,636	254,160	254,160	$ -					
2047	789,636	126,342	663,294	235,224	235,224	$ -					
2048	663,294	126,342	536,952	216,288	216,288	$ -					
2049	536,952	126,342	410,611	197,352	197,352	$ -					
2050	410,611	126,342	284,269	178,416	178,416	$ -					
2051	284,269	126,342	157,927	159,480	159,480	$ -					
2052	157,927	126,342	31,585	140,544	140,544	$ -					
2053	31,585	31,585	-	33,952	33,952	$ -					
2054	-	-	-	-	-	$ -					
2055	-	-	-	-	-	$ -					
2056	-	-	-		-	$ -					
2057	-	-	-	-	-	$ -					
2058	-	-	-	-	-	$ -					
2059	-	-	-	-	-	$ -					
2060	-	-	-	-	-	$ -					
2061	-	-	-	-	-	$ -					
2062	-	-	-	-	-	$ -					
2063	-	-	-	-	-	$ -					
2064	-	-	-	-	-	$ -					
2065	-	-	-	-	-	$ -					
2066	-	-	-	-	-	$ -					
2067	-	-	-	-	-	$ -					
2068	-	-	-	-	-	$ -					
Project Totals				24,097,447	24,097,447	-					

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: B1231 (Replace the existing 138/69-12 kV transformer at West Moulton Station with a 138/69 kV transformer and a 69/12 kV transformer)**

Current Projected Year ARR	**869,371**
Current Projected Year ARR w/ Incentive	**869,371**
Current Projected Year Incentive ARR	**-**

Details			
Investment	6,529,259	Current Year	**2024**
Service Year (yyyy)	2012	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	148,392

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2012	6,529,259	12,366	6,516,893	990,043	####### #######	$ -
2013	6,516,893	148,392	6,368,501	1,114,022	1,114,022	$ -
2014	6,368,501	148,392	6,220,108	1,091,781	1,091,781	$ -
2015	6,220,108	148,392	6,071,716	1,069,540	1,069,540	$ -
2016	6,071,716	148,392	5,923,324	1,047,299	1,047,299	$ -
2017	5,923,324	148,392	5,774,932	1,025,058	1,025,058	$ -
2018	5,774,932	148,392	5,626,539	1,002,817	1,002,817	$ -
2019	5,626,539	148,392	5,478,147	980,576	980,576	$ -
2020	5,478,147	148,392	5,329,755	958,335	958,335	$ -
2021	5,329,755	148,392	5,181,363	936,094	936,094	$ -
2022	5,181,363	148,392	5,032,970	913,853	913,853	$ -
2023	5,032,970	148,392	4,884,578	891,612	891,612	$ -
2024	4,884,578	148,392	4,736,186	869,371	869,371	$ -
2025	4,736,186	148,392	4,587,794	847,130	847,130	$ -
2026	4,587,794	148,392	4,439,401	824,889	824,889	$ -
2027	4,439,401	148,392	4,291,009	802,648	802,648	$ -
2028	4,291,009	148,392	4,142,617	780,407	780,407	$ -
2029	4,142,617	148,392	3,994,225	758,166	758,166	$ -
2030	3,994,225	148,392	3,845,832	735,925	735,925	$ -
2031	3,845,832	148,392	3,697,440	713,684	713,684	$ -
2032	3,697,440	148,392	3,549,048	691,443	691,443	$ -
2033	3,549,048	148,392	3,400,656	669,202	669,202	$ -
2034	3,400,656	148,392	3,252,263	646,961	646,961	$ -
2035	3,252,263	148,392	3,103,871	624,720	624,720	$ -
2036	3,103,871	148,392	2,955,479	602,479	602,479	$ -
2037	2,955,479	148,392	2,807,087	580,238	580,238	$ -
2038	2,807,087	148,392	2,658,694	557,997	557,997	$ -
2039	2,658,694	148,392	2,510,302	535,756	535,756	$ -
2040	2,510,302	148,392	2,361,910	513,515	513,515	$ -
2041	2,361,910	148,392	2,213,518	491,274	491,274	$ -
2042	2,213,518	148,392	2,065,125	469,033	469,033	$ -
2043	2,065,125	148,392	1,916,733	446,792	446,792	$ -
2044	1,916,733	148,392	1,768,341	424,551	424,551	$ -
2045	1,768,341	148,392	1,619,949	402,310	402,310	$ -
2046	1,619,949	148,392	1,471,556	380,069	380,069	$ -
2047	1,471,556	148,392	1,323,164	357,828	357,828	$ -
2048	1,323,164	148,392	1,174,772	335,587	335,587	$ -
2049	1,174,772	148,392	1,026,380	313,346	313,346	$ -
2050	1,026,380	148,392	877,987	291,105	291,105	$ -
2051	877,987	148,392	729,595	268,864	268,864	$ -
2052	729,595	148,392	581,203	246,623	246,623	$ -
2053	581,203	148,392	432,811	224,382	224,382	$ -
2054	432,811	148,392	284,418	202,141	202,141	$ -
2055	284,418	148,392	136,026	179,900	179,900	$ -
2056	136,026	136,026	-	146,220	146,220	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
Project Totals				28,955,590	28,955,590	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
$ 832,082	$ 832,082
$ 1,210,587	$ 1,210,587
$ 1,247,628	$ 1,247,628
$ 1,279,512	$ 1,279,512
$ 1,233,365	$ 1,233,365
$ 1,245,646	$ 1,245,646
$ 1,010,825	$ 1,010,825
$ 982,301	$ 982,301
$ 945,781	$ 945,781
$ 901,778	$ 901,778
$ 884,126	$ 884,126
$ 909,807	$ 909,807

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b0570 (Reconductor EAST LIMA-STERLING 138 KV LINE)**

Current Projected Year ARR	**166,556**
Current Projected Year ARR w/ Incentive	**166,556**
Current Projected Year Incentive ARR	-

Details			
Investment	1,232,494	Current Year	**2024**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	28,011

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	1,232,494	14,006	1,218,489	197,682	####### #######	$ -
2014	1,218,489	28,011	1,190,477	208,539	208,539	$ -
2015	1,190,477	28,011	1,162,466	204,341	204,341	$ -
2016	1,162,466	28,011	1,134,455	200,142	200,142	$ -
2017	1,134,455	28,011	1,106,444	195,944	195,944	$ -
2018	1,106,444	28,011	1,078,432	191,746	191,746	$ -
2019	1,078,432	28,011	1,050,421	187,547	187,547	$ -
2020	1,050,421	28,011	1,022,410	183,349	183,349	$ -
2021	1,022,410	28,011	994,399	179,151	179,151	$ -
2022	994,399	28,011	966,388	174,952	174,952	$ -
2023	966,388	28,011	938,376	170,754	170,754	$ -
2024	938,376	28,011	910,365	166,556	166,556	$ -
2025	910,365	28,011	882,354	162,357	162,357	$ -
2026	882,354	28,011	854,343	158,159	158,159	$ -
2027	854,343	28,011	826,331	153,961	153,961	$ -
2028	826,331	28,011	798,320	149,762	149,762	$ -
2029	798,320	28,011	770,309	145,564	145,564	$ -
2030	770,309	28,011	742,298	141,366	141,366	$ -
2031	742,298	28,011	714,286	137,167	137,167	$ -
2032	714,286	28,011	686,275	132,969	132,969	$ -
2033	686,275	28,011	658,264	128,771	128,771	$ -
2034	658,264	28,011	630,253	124,573	124,573	$ -
2035	630,253	28,011	602,242	120,374	120,374	$ -
2036	602,242	28,011	574,230	116,176	116,176	$ -
2037	574,230	28,011	546,219	111,978	111,978	$ -
2038	546,219	28,011	518,208	107,779	107,779	$ -
2039	518,208	28,011	490,197	103,581	103,581	$ -
2040	490,197	28,011	462,185	99,383	99,383	$ -
2041	462,185	28,011	434,174	95,184	95,184	$ -
2042	434,174	28,011	406,163	90,986	90,986	$ -
2043	406,163	28,011	378,152	86,788	86,788	$ -
2044	378,152	28,011	350,140	82,589	82,589	$ -
2045	350,140	28,011	322,129	78,391	78,391	$ -
2046	322,129	28,011	294,118	74,193	74,193	$ -
2047	294,118	28,011	266,107	69,994	69,994	$ -
2048	266,107	28,011	238,095	65,796	65,796	$ -
2049	238,095	28,011	210,084	61,598	61,598	$ -
2050	210,084	28,011	182,073	57,399	57,399	$ -
2051	182,073	28,011	154,062	53,201	53,201	$ -
2052	154,062	28,011	126,051	49,003	49,003	$ -
2053	126,051	28,011	98,039	44,804	44,804	$ -
2054	98,039	28,011	70,028	40,606	40,606	$ -
2055	70,028	28,011	42,017	36,408	36,408	$ -
2056	42,017	28,011	14,006	32,210	32,210	$ -
2057	14,006	14,006	-	15,055	15,055	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				5,388,827	5,388,827	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 219,263		$ 219,263		
$ 203,042		$ 203,042		
$ 228,159		$ 228,159		
$ 81,330		$ 81,330		
$ 222,274		$ 222,274		
$ 147,062		$ 147,062		
$ 142,952		$ 142,952		
$ 137,674		$ 137,674		
$ 172,566		$ 172,566		
$ 169,246		$ 169,246		
$ 174,248		$ 174,248		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1034.1 (South Canton - West Canton 138kV line (replacing Torrey - West Canton) and Wagenhals – Wayview 138kV)**

Current Projected Year ARR	**779,148**
Current Projected Year ARR w/ Incentive	**779,148**
Current Projected Year Incentive ARR	**-**

Details			
Investment	5,705,686	Current Year	**2024**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	11	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	129,675

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	5,705,686	10,806	5,694,880	865,163	####### #######	$ -
2014	5,694,880	129,675	5,565,205	973,504	973,504	$ -
2015	5,565,205	129,675	5,435,530	954,068	954,068	$ -
2016	5,435,530	129,675	5,305,856	934,633	934,633	$ -
2017	5,305,856	129,675	5,176,181	915,197	915,197	$ -
2018	5,176,181	129,675	5,046,506	895,761	895,761	$ -
2019	5,046,506	129,675	4,916,832	876,326	876,326	$ -
2020	4,916,832	129,675	4,787,157	856,890	856,890	$ -
2021	4,787,157	129,675	4,657,482	837,455	837,455	$ -
2022	4,657,482	129,675	4,527,808	818,019	818,019	$ -
2023	4,527,808	129,675	4,398,133	798,583	798,583	$ -
2024	4,398,133	129,675	4,268,458	779,148	779,148	$ -
2025	4,268,458	129,675	4,138,784	759,712	759,712	$ -
2026	4,138,784	129,675	4,009,109	740,277	740,277	$ -
2027	4,009,109	129,675	3,879,434	720,841	720,841	$ -
2028	3,879,434	129,675	3,749,760	701,405	701,405	$ -
2029	3,749,760	129,675	3,620,085	681,970	681,970	$ -
2030	3,620,085	129,675	3,490,410	662,534	662,534	$ -
2031	3,490,410	129,675	3,360,736	643,099	643,099	$ -
2032	3,360,736	129,675	3,231,061	623,663	623,663	$ -
2033	3,231,061	129,675	3,101,386	604,227	604,227	$ -
2034	3,101,386	129,675	2,971,711	584,792	584,792	$ -
2035	2,971,711	129,675	2,842,037	565,356	565,356	$ -
2036	2,842,037	129,675	2,712,362	545,921	545,921	$ -
2037	2,712,362	129,675	2,582,687	526,485	526,485	$ -
2038	2,582,687	129,675	2,453,013	507,049	507,049	$ -
2039	2,453,013	129,675	2,323,338	487,614	487,614	$ -
2040	2,323,338	129,675	2,193,663	468,178	468,178	$ -
2041	2,193,663	129,675	2,063,989	448,743	448,743	$ -
2042	2,063,989	129,675	1,934,314	429,307	429,307	$ -
2043	1,934,314	129,675	1,804,639	409,871	409,871	$ -
2044	1,804,639	129,675	1,674,965	390,436	390,436	$ -
2045	1,674,965	129,675	1,545,290	371,000	371,000	$ -
2046	1,545,290	129,675	1,415,615	351,565	351,565	$ -
2047	1,415,615	129,675	1,285,941	332,129	332,129	$ -
2048	1,285,941	129,675	1,156,266	312,693	312,693	$ -
2049	1,156,266	129,675	1,026,591	293,258	293,258	$ -
2050	1,026,591	129,675	896,917	273,822	273,822	$ -
2051	896,917	129,675	767,242	254,386	254,386	$ -
2052	767,242	129,675	637,567	234,951	234,951	$ -
2053	637,567	129,675	507,893	215,515	215,515	$ -
2054	507,893	129,675	378,218	196,080	196,080	$ -
2055	378,218	129,675	248,543	176,644	176,644	$ -
2056	248,543	129,675	118,868	157,208	157,208	$ -
2057	118,868	118,868	-	127,776	127,776	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				25,303,256	25,303,256	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 528,784		$ 528,784		
$ 1,017,894		$ 1,017,894		
$ 953,651		$ 953,651		
$ 919,468		$ 919,468		
$ 929,340		$ 929,340		
$ 902,942		$ 902,942		
$ 877,873		$ 877,873		
$ 845,618		$ 845,618		
$ 806,620		$ 806,620		
$ 791,287		$ 791,287		
$ 814,959		$ 814,959		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1034.6 (138kV circuit breakers at South Canton Station)**

Current Projected Year ARR	**285,853**
Current Projected Year ARR w/ Incentive	**285,853**
Current Projected Year Incentive ARR	**-**

Details			
Investment	2,088,951	Current Year	**2024**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	47,476

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	2,088,951	-	2,088,951	313,091	####### #######	$ -
2014	2,088,951	47,476	2,041,475	357,010	357,010	$ -
2015	2,041,475	47,476	1,993,999	349,894	349,894	$ -
2016	1,993,999	47,476	1,946,522	342,778	342,778	$ -
2017	1,946,522	47,476	1,899,046	335,663	335,663	$ -
2018	1,899,046	47,476	1,851,570	328,547	328,547	$ -
2019	1,851,570	47,476	1,804,094	321,431	321,431	$ -
2020	1,804,094	47,476	1,756,618	314,315	314,315	$ -
2021	1,756,618	47,476	1,709,142	307,200	307,200	$ -
2022	1,709,142	47,476	1,661,666	300,084	300,084	$ -
2023	1,661,666	47,476	1,614,189	292,968	292,968	$ -
2024	1,614,189	47,476	1,566,713	285,853	285,853	$ -
2025	1,566,713	47,476	1,519,237	278,737	278,737	$ -
2026	1,519,237	47,476	1,471,761	271,621	271,621	$ -
2027	1,471,761	47,476	1,424,285	264,505	264,505	$ -
2028	1,424,285	47,476	1,376,809	257,390	257,390	$ -
2029	1,376,809	47,476	1,329,332	250,274	250,274	$ -
2030	1,329,332	47,476	1,281,856	243,158	243,158	$ -
2031	1,281,856	47,476	1,234,380	236,043	236,043	$ -
2032	1,234,380	47,476	1,186,904	228,927	228,927	$ -
2033	1,186,904	47,476	1,139,428	221,811	221,811	$ -
2034	1,139,428	47,476	1,091,952	214,695	214,695	$ -
2035	1,091,952	47,476	1,044,475	207,580	207,580	$ -
2036	1,044,475	47,476	996,999	200,464	200,464	$ -
2037	996,999	47,476	949,523	193,348	193,348	$ -
2038	949,523	47,476	902,047	186,233	186,233	$ -
2039	902,047	47,476	854,571	179,117	179,117	$ -
2040	854,571	47,476	807,095	172,001	172,001	$ -
2041	807,095	47,476	759,619	164,885	164,885	$ -
2042	759,619	47,476	712,142	157,770	157,770	$ -
2043	712,142	47,476	664,666	150,654	150,654	$ -
2044	664,666	47,476	617,190	143,538	143,538	$ -
2045	617,190	47,476	569,714	136,423	136,423	$ -
2046	569,714	47,476	522,238	129,307	129,307	$ -
2047	522,238	47,476	474,762	122,191	122,191	$ -
2048	474,762	47,476	427,285	115,075	115,075	$ -
2049	427,285	47,476	379,809	107,960	107,960	$ -
2050	379,809	47,476	332,333	100,844	100,844	$ -
2051	332,333	47,476	284,857	93,728	93,728	$ -
2052	284,857	47,476	237,381	86,613	86,613	$ -
2053	237,381	47,476	189,905	79,497	79,497	$ -
2054	189,905	47,476	142,428	72,381	72,381	$ -
2055	142,428	47,476	94,952	65,265	65,265	$ -
2056	94,952	47,476	47,476	58,150	58,150	$ -
2057	47,476	47,476	0	51,034	51,034	$ -
2058	0	0	-	0	0	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				9,290,053	9,290,053	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 424,916		$ 424,916		
$ 372,954		$ 372,954		
$ 375,622		$ 375,622		
$ 363,235		$ 363,235		
$ 367,158		$ 367,158		
$ 331,181		$ 331,181		
$ 321,999		$ 321,999		
$ 310,179		$ 310,179		
$ 295,885		$ 295,885		
$ 290,274		$ 290,274		
$ 298,978		$ 298,978		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1864.1 (Add two additional 345/138 kV transformers at Kammer)**

Current Projected Year ARR	**800,538**
Current Projected Year ARR w/ Incentive	**800,538**
Current Projected Year Incentive ARR	**-**

Details			
Investment	5,507,426	Current Year	**2024**
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	125,169

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2016	5,507,426	62,584	5,444,842	883,346	####### #######	$ -
2017	5,444,842	125,169	5,319,673	931,860	931,860	$ -
2018	5,319,673	125,169	5,194,504	913,100	913,100	$ -
2019	5,194,504	125,169	5,069,335	894,340	894,340	$ -
2020	5,069,335	125,169	4,944,167	875,579	875,579	$ -
2021	4,944,167	125,169	4,818,998	856,819	856,819	$ -
2022	4,818,998	125,169	4,693,829	838,059	838,059	$ -
2023	4,693,829	125,169	4,568,660	819,298	819,298	$ -
2024	4,568,660	125,169	4,443,492	800,538	800,538	$ -
2025	4,443,492	125,169	4,318,323	781,778	781,778	$ -
2026	4,318,323	125,169	4,193,154	763,018	763,018	$ -
2027	4,193,154	125,169	4,067,985	744,257	744,257	$ -
2028	4,067,985	125,169	3,942,816	725,497	725,497	$ -
2029	3,942,816	125,169	3,817,648	706,737	706,737	$ -
2030	3,817,648	125,169	3,692,479	687,977	687,977	$ -
2031	3,692,479	125,169	3,567,310	669,216	669,216	$ -
2032	3,567,310	125,169	3,442,141	650,456	650,456	$ -
2033	3,442,141	125,169	3,316,973	631,696	631,696	$ -
2034	3,316,973	125,169	3,191,804	612,936	612,936	$ -
2035	3,191,804	125,169	3,066,635	594,175	594,175	$ -
2036	3,066,635	125,169	2,941,466	575,415	575,415	$ -
2037	2,941,466	125,169	2,816,297	556,655	556,655	$ -
2038	2,816,297	125,169	2,691,129	537,895	537,895	$ -
2039	2,691,129	125,169	2,565,960	519,134	519,134	$ -
2040	2,565,960	125,169	2,440,791	500,374	500,374	$ -
2041	2,440,791	125,169	2,315,622	481,614	481,614	$ -
2042	2,315,622	125,169	2,190,454	462,853	462,853	$ -
2043	2,190,454	125,169	2,065,285	444,093	444,093	$ -
2044	2,065,285	125,169	1,940,116	425,333	425,333	$ -
2045	1,940,116	125,169	1,814,947	406,573	406,573	$ -
2046	1,814,947	125,169	1,689,778	387,812	387,812	$ -
2047	1,689,778	125,169	1,564,610	369,052	369,052	$ -
2048	1,564,610	125,169	1,439,441	350,292	350,292	$ -
2049	1,439,441	125,169	1,314,272	331,532	331,532	$ -
2050	1,314,272	125,169	1,189,103	312,771	312,771	$ -
2051	1,189,103	125,169	1,063,935	294,011	294,011	$ -
2052	1,063,935	125,169	938,766	275,251	275,251	$ -
2053	938,766	125,169	813,597	256,491	256,491	$ -
2054	813,597	125,169	688,428	237,730	237,730	$ -
2055	688,428	125,169	563,259	218,970	218,970	$ -
2056	563,259	125,169	438,091	200,210	200,210	$ -
2057	438,091	125,169	312,922	181,450	181,450	$ -
2058	312,922	125,169	187,753	162,689	162,689	$ -
2059	187,753	125,169	62,584	143,929	143,929	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
Project Totals				24,012,811	24,012,811	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 42,109		$ 42,109		
$ 41,186		$ 41,186		
$ (7,120)		$ (7,120)		
$ 25,082		$ 25,082		
$ 863,948		$ 863,948		
$ 824,945		$ 824,945		
$ 810,374		$ 810,374		
$ 836,291		$ 836,291		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b2021 (Add 345/138 kV Transformers at Sporn, Kanawha River, and Muskingum River stations)**

Current Projected Year ARR	**546,186**
Current Projected Year ARR w/ Incentive	**546,186**
Current Projected Year Incentive ARR	**-**

Details			
Investment	4,008,040	Current Year	**2024**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	10	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	91,092

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
2013	4,008,040	15,182	3,992,858	614,768	####### #######	$ -	$ 0	$ 0
2014	3,992,858	91,092	3,901,766	682,714	682,714	$ -	$ 7,389,592	$ 7,389,592
2015	3,901,766	91,092	3,810,674	669,061	669,061	$ -	$ 583,939	$ 583,939
2016	3,810,674	91,092	3,719,582	655,408	655,408	$ -	$ 662,503	$ 662,503
2017	3,719,582	91,092	3,628,491	641,755	641,755	$ -	$ 750,034	$ 750,034
2018	3,628,491	91,092	3,537,399	628,103	628,103	$ -	$ 633,061	$ 633,061
2019	3,537,399	91,092	3,446,307	614,450	614,450	$ -	$ 682,446	$ 682,446
2020	3,446,307	91,092	3,355,215	600,797	600,797	$ -	$ 597,311	$ 597,311
2021	3,355,215	91,092	3,264,123	587,144	587,144	$ -	$ 565,534	$ 565,534
2022	3,264,123	91,092	3,173,031	573,491	573,491	$ -	$ 554,757	$ 554,757
2023	3,173,031	91,092	3,081,940	559,839	559,839	$ -	$ 571,314	$ 571,314
2024	3,081,940	91,092	2,990,848	546,186	546,186	$ -		
2025	2,990,848	91,092	2,899,756	532,533	532,533	$ -		
2026	2,899,756	91,092	2,808,664	518,880	518,880	$ -		
2027	2,808,664	91,092	2,717,572	505,227	505,227	$ -		
2028	2,717,572	91,092	2,626,481	491,574	491,574	$ -		
2029	2,626,481	91,092	2,535,389	477,922	477,922	$ -		
2030	2,535,389	91,092	2,444,297	464,269	464,269	$ -		
2031	2,444,297	91,092	2,353,205	450,616	450,616	$ -		
2032	2,353,205	91,092	2,262,113	436,963	436,963	$ -		
2033	2,262,113	91,092	2,171,022	423,310	423,310	$ -		
2034	2,171,022	91,092	2,079,930	409,658	409,658	$ -		
2035	2,079,930	91,092	1,988,838	396,005	396,005	$ -		
2036	1,988,838	91,092	1,897,746	382,352	382,352	$ -		
2037	1,897,746	91,092	1,806,654	368,699	368,699	$ -		
2038	1,806,654	91,092	1,715,562	355,046	355,046	$ -		
2039	1,715,562	91,092	1,624,471	341,393	341,393	$ -		
2040	1,624,471	91,092	1,533,379	327,741	327,741	$ -		
2041	1,533,379	91,092	1,442,287	314,088	314,088	$ -		
2042	1,442,287	91,092	1,351,195	300,435	300,435	$ -		
2043	1,351,195	91,092	1,260,103	286,782	286,782	$ -		
2044	1,260,103	91,092	1,169,012	273,129	273,129	$ -		
2045	1,169,012	91,092	1,077,920	259,477	259,477	$ -		
2046	1,077,920	91,092	986,828	245,824	245,824	$ -		
2047	986,828	91,092	895,736	232,171	232,171	$ -		
2048	895,736	91,092	804,644	218,518	218,518	$ -		
2049	804,644	91,092	713,553	204,865	204,865	$ -		
2050	713,553	91,092	622,461	191,212	191,212	$ -		
2051	622,461	91,092	531,369	177,560	177,560	$ -		
2052	531,369	91,092	440,277	163,907	163,907	$ -		
2053	440,277	91,092	349,185	150,254	150,254	$ -		
2054	349,185	91,092	258,093	136,601	136,601	$ -		
2055	258,093	91,092	167,002	122,948	122,948	$ -		
2056	167,002	91,092	75,910	109,296	109,296	$ -		
2057	75,910	75,910	-	81,599	81,599	$ -		
2058	-	-	-	-	-	$ -		
2059	-	-	-	-	-	$ -		
2060	-	-	-	-	-	$ -		
2061	-	-	-	-	-	$ -		
2062	-	-	-	-	-	$ -		
2063	-	-	-	-	-	$ -		
2064	-	-	-	-	-	$ -		
2065	-	-	-	-	-	$ -		
2066	-	-	-	-	-	$ -		
2067	-	-	-	-	-	$ -		
2068	-	-	-	-	-	$ -		
2069	-	-	-	-	-	$ -		
2070	-	-	-	-	-	$ -		
2071	-	-	-	-	-	$ -		
2072	-	-	-	-	-	$ -		
Project Totals				17,724,569	17,724,569	-		

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b2032 (Rebuild 138 kV Elliott Tap-Poston line)**

Current Projected Year ARR	**15,823**
Current Projected Year ARR w/ Incentive	**15,823**
Current Projected Year Incentive ARR	**-**

Details			
Investment	118,332	Current Year	**2024**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	1	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	2,689

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	118,332	2,465	115,867	20,016	###### ########	$ -
2014	115,867	2,689	113,178	19,854	19,854	$ -
2015	113,178	2,689	110,488	19,451	19,451	$ -
2016	110,488	2,689	107,799	19,048	19,048	$ -
2017	107,799	2,689	105,110	18,645	18,645	$ -
2018	105,110	2,689	102,420	18,242	18,242	$ -
2019	102,420	2,689	99,731	17,839	17,839	$ -
2020	99,731	2,689	97,041	17,435	17,435	$ -
2021	97,041	2,689	94,352	17,032	17,032	$ -
2022	94,352	2,689	91,663	16,629	16,629	$ -
2023	91,663	2,689	88,973	16,226	16,226	$ -
2024	88,973	2,689	86,284	15,823	15,823	$ -
2025	86,284	2,689	83,595	15,420	15,420	$ -
2026	83,595	2,689	80,905	15,017	15,017	$ -
2027	80,905	2,689	78,216	14,614	14,614	$ -
2028	78,216	2,689	75,527	14,211	14,211	$ -
2029	75,527	2,689	72,837	13,808	13,808	$ -
2030	72,837	2,689	70,148	13,405	13,405	$ -
2031	70,148	2,689	67,458	13,002	13,002	$ -
2032	67,458	2,689	64,769	12,598	12,598	$ -
2033	64,769	2,689	62,080	12,195	12,195	$ -
2034	62,080	2,689	59,390	11,792	11,792	$ -
2035	59,390	2,689	56,701	11,389	11,389	$ -
2036	56,701	2,689	54,012	10,986	10,986	$ -
2037	54,012	2,689	51,322	10,583	10,583	$ -
2038	51,322	2,689	48,633	10,180	10,180	$ -
2039	48,633	2,689	45,943	9,777	9,777	$ -
2040	45,943	2,689	43,254	9,374	9,374	$ -
2041	43,254	2,689	40,565	8,971	8,971	$ -
2042	40,565	2,689	37,875	8,568	8,568	$ -
2043	37,875	2,689	35,186	8,165	8,165	$ -
2044	35,186	2,689	32,497	7,761	7,761	$ -
2045	32,497	2,689	29,807	7,358	7,358	$ -
2046	29,807	2,689	27,118	6,955	6,955	$ -
2047	27,118	2,689	24,428	6,552	6,552	$ -
2048	24,428	2,689	21,739	6,149	6,149	$ -
2049	21,739	2,689	19,050	5,746	5,746	$ -
2050	19,050	2,689	16,360	5,343	5,343	$ -
2051	16,360	2,689	13,671	4,940	4,940	$ -
2052	13,671	2,689	10,982	4,537	4,537	$ -
2053	10,982	2,689	8,292	4,134	4,134	$ -
2054	8,292	2,689	5,603	3,731	3,731	$ -
2055	5,603	2,689	2,913	3,328	3,328	$ -
2056	2,913	2,689	224	2,925	2,925	$ -
2057	224	224	-	241	241	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				509,994	509,994	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		
$ 25,862		$ 25,862		
$ 17,942		$ 17,942		
$ 22,706		$ 22,706		
$ 22,935		$ 22,935		
$ 18,387		$ 18,387		
$ 17,870		$ 17,870		
$ 17,207		$ 17,207		
$ 16,407		$ 16,407		
$ 16,088		$ 16,088		
$ 16,558		$ 16,558		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1034.2 (Loop the existing South Canton - Wayview 138kV circuit in-and-out of West Canton)**

Current Projected Year ARR	**488,149**
Current Projected Year ARR w/ Incentive	**488,149**
Current Projected Year Incentive ARR	**-**

Details			
Investment	3,459,640	Current Year	**2024**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	3	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	78,628

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
2015	3,459,640	58,971	3,400,669	573,082	####### #######	$ -	$ 652,736	$ 652,736
2016	3,400,669	78,628	3,322,041	582,427	582,427	$ -	$ 666,514	$ 666,514
2017	3,322,041	78,628	3,243,413	570,642	570,642	$ -	$ 674,329	$ 674,329
2018	3,243,413	78,628	3,164,785	558,858	558,858	$ -	$ 563,359	$ 563,359
2019	3,164,785	78,628	3,086,156	547,073	547,073	$ -	$ 548,044	$ 548,044
2020	3,086,156	78,628	3,007,528	535,288	535,288	$ -	$ 528,210	$ 528,210
2021	3,007,528	78,628	2,928,900	523,503	523,503	$ -	$ 504,122	$ 504,122
2022	2,928,900	78,628	2,850,272	511,719	511,719	$ -	$ 494,899	$ 494,899
2023	2,850,272	78,628	2,771,644	499,934	499,934	$ -	$ 510,248	$ 510,248
2024	2,771,644	78,628	2,693,016	488,149	488,149	$ -		
2025	2,693,016	78,628	2,614,387	476,364	476,364	$ -		
2026	2,614,387	78,628	2,535,759	464,579	464,579	$ -		
2027	2,535,759	78,628	2,457,131	452,795	452,795	$ -		
2028	2,457,131	78,628	2,378,503	441,010	441,010	$ -		
2029	2,378,503	78,628	2,299,875	429,225	429,225	$ -		
2030	2,299,875	78,628	2,221,246	417,440	417,440	$ -		
2031	2,221,246	78,628	2,142,618	405,656	405,656	$ -		
2032	2,142,618	78,628	2,063,990	393,871	393,871	$ -		
2033	2,063,990	78,628	1,985,362	382,086	382,086	$ -		
2034	1,985,362	78,628	1,906,734	370,301	370,301	$ -		
2035	1,906,734	78,628	1,828,105	358,517	358,517	$ -		
2036	1,828,105	78,628	1,749,477	346,732	346,732	$ -		
2037	1,749,477	78,628	1,670,849	334,947	334,947	$ -		
2038	1,670,849	78,628	1,592,221	323,162	323,162	$ -		
2039	1,592,221	78,628	1,513,593	311,377	311,377	$ -		
2040	1,513,593	78,628	1,434,964	299,593	299,593	$ -		
2041	1,434,964	78,628	1,356,336	287,808	287,808	$ -		
2042	1,356,336	78,628	1,277,708	276,023	276,023	$ -		
2043	1,277,708	78,628	1,199,080	264,238	264,238	$ -		
2044	1,199,080	78,628	1,120,452	252,454	252,454	$ -		
2045	1,120,452	78,628	1,041,824	240,669	240,669	$ -		
2046	1,041,824	78,628	963,195	228,884	228,884	$ -		
2047	963,195	78,628	884,567	217,099	217,099	$ -		
2048	884,567	78,628	805,939	205,314	205,314	$ -		
2049	805,939	78,628	727,311	193,530	193,530	$ -		
2050	727,311	78,628	648,683	181,745	181,745	$ -		
2051	648,683	78,628	570,054	169,960	169,960	$ -		
2052	570,054	78,628	491,426	158,175	158,175	$ -		
2053	491,426	78,628	412,798	146,391	146,391	$ -		
2054	412,798	78,628	334,170	134,606	134,606	$ -		
2055	334,170	78,628	255,542	122,821	122,821	$ -		
2056	255,542	78,628	176,913	111,036	111,036	$ -		
2057	176,913	78,628	98,285	99,252	99,252	$ -		
2058	98,285	78,628	19,657	87,467	87,467	$ -		
2059	19,657	19,657	-	21,130	21,130	$ -		
2060	-	-	-	-	-	$ -		
2061	-	-	-	-	-	$ -		
2062	-	-	-	-	-	$ -		
2063	-	-	-	-	-	$ -		
2064	-	-	-	-	-	$ -		
2065	-	-	-	-	-	$ -		
2066	-	-	-	-	-	$ -		
2067	-	-	-	-	-	$ -		
2068	-	-	-	-	-	$ -		
2069	-	-	-	-	-	$ -		
2070	-	-	-	-	-	$ -		
2071	-	-	-	-	-	$ -		
2072	-	-	-	-	-	$ -		
2073	-	-	-	-	-	$ -		
2074	-	-	-	-	-	$ -		
Project Totals				14,996,932	14,996,932	-		

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1034.7 (Replace all obsolete 138kV circuit breakers at the Torrey and Wagenhals stations)**

Current Projected Year ARR	**608,416**
Current Projected Year ARR w/ Incentive	**608,416**
Current Projected Year Incentive ARR	**-**

Details			
Investment	4,474,020	Current Year	**2024**
Service Year (yyyy)	2013	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	9	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	101,682

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2013	4,474,020	25,421	4,448,600	694,080	####### #######	$ -
2014	4,448,600	101,682	4,346,917	760,817	760,817	$ -
2015	4,346,917	101,682	4,245,235	745,577	745,577	$ -
2016	4,245,235	101,682	4,143,553	730,337	730,337	$ -
2017	4,143,553	101,682	4,041,870	715,097	715,097	$ -
2018	4,041,870	101,682	3,940,188	699,857	699,857	$ -
2019	3,940,188	101,682	3,838,506	684,617	684,617	$ -
2020	3,838,506	101,682	3,736,824	669,376	669,376	$ -
2021	3,736,824	101,682	3,635,141	654,136	654,136	$ -
2022	3,635,141	101,682	3,533,459	638,896	638,896	$ -
2023	3,533,459	101,682	3,431,777	623,656	623,656	$ -
2024	3,431,777	101,682	3,330,095	608,416	608,416	$ -
2025	3,330,095	101,682	3,228,412	593,176	593,176	$ -
2026	3,228,412	101,682	3,126,730	577,936	577,936	$ -
2027	3,126,730	101,682	3,025,048	562,696	562,696	$ -
2028	3,025,048	101,682	2,923,365	547,456	547,456	$ -
2029	2,923,365	101,682	2,821,683	532,215	532,215	$ -
2030	2,821,683	101,682	2,720,001	516,975	516,975	$ -
2031	2,720,001	101,682	2,618,319	501,735	501,735	$ -
2032	2,618,319	101,682	2,516,636	486,495	486,495	$ -
2033	2,516,636	101,682	2,414,954	471,255	471,255	$ -
2034	2,414,954	101,682	2,313,272	456,015	456,015	$ -
2035	2,313,272	101,682	2,211,590	440,775	440,775	$ -
2036	2,211,590	101,682	2,109,907	425,535	425,535	$ -
2037	2,109,907	101,682	2,008,225	410,295	410,295	$ -
2038	2,008,225	101,682	1,906,543	395,054	395,054	$ -
2039	1,906,543	101,682	1,804,860	379,814	379,814	$ -
2040	1,804,860	101,682	1,703,178	364,574	364,574	$ -
2041	1,703,178	101,682	1,601,496	349,334	349,334	$ -
2042	1,601,496	101,682	1,499,814	334,094	334,094	$ -
2043	1,499,814	101,682	1,398,131	318,854	318,854	$ -
2044	1,398,131	101,682	1,296,449	303,614	303,614	$ -
2045	1,296,449	101,682	1,194,767	288,374	288,374	$ -
2046	1,194,767	101,682	1,093,084	273,134	273,134	$ -
2047	1,093,084	101,682	991,402	257,893	257,893	$ -
2048	991,402	101,682	889,720	242,653	242,653	$ -
2049	889,720	101,682	788,038	227,413	227,413	$ -
2050	788,038	101,682	686,355	212,173	212,173	$ -
2051	686,355	101,682	584,673	196,933	196,933	$ -
2052	584,673	101,682	482,991	181,693	181,693	$ -
2053	482,991	101,682	381,309	166,453	166,453	$ -
2054	381,309	101,682	279,626	151,213	151,213	$ -
2055	279,626	101,682	177,944	135,973	135,973	$ -
2056	177,944	101,682	76,262	120,732	120,732	$ -
2057	76,262	76,262	-	81,977	81,977	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
Project Totals				19,729,372	19,729,372	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
$ 0	$ 0
$ 95,797	$ 95,797
$ 660,744	$ 660,744
$ 821,901	$ 821,901
$ 828,442	$ 828,442
$ 652,807	$ 652,807
$ 685,825	$ 685,825
$ 660,577	$ 660,577
$ 630,069	$ 630,069
$ 618,034	$ 618,034
$ 636,435	$ 636,435

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1970 (Reconductor 13 miles of Kammer-West Bellaire 345 kV line)**

Current Projected Year ARR	-
Current Projected Year ARR w/ Incentive	-
Current Projected Year Incentive ARR	-

Details			
Investment	-	Current Year	**2024**
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2014	-	-	-	-	-	$ -
2015	-	-	-	-	-	$ -
2016	-	-	-	-	-	$ -
2017	-	-	-	-	-	$ -
2018	-	-	-	-	-	$ -
2019	-	-	-	-	-	$ -
2020	-	-	-	-	-	$ -
2021	-	-	-	-	-	$ -
2022	-	-	-	-	-	$ -
2023	-	-	-	-	-	$ -
2024	-	-	-	-	-	$ -
2025	-	-	-	-	-	$ -
2026	-	-	-	-	-	$ -
2027	-	-	-	-	-	$ -
2028	-	-	-	-	-	$ -
2029	-	-	-	-	-	$ -
2030	-	-	-	-	-	$ -
2031	-	-	-	-	-	$ -
2032	-	-	-	-	-	$ -
2033	-	-	-	-	-	$ -
2034	-	-	-	-	-	$ -
2035	-	-	-	-	-	$ -
2036	-	-	-	-	-	$ -
2037	-	-	-	-	-	$ -
2038	-	-	-	-	-	$ -
2039	-	-	-	-	-	$ -
2040	-	-	-	-	-	$ -
2041	-	-	-	-	-	$ -
2042	-	-	-	-	-	$ -
2043	-	-	-	-	-	$ -
2044	-	-	-	-	-	$ -
2045	-	-	-	-	-	$ -
2046	-	-	-	-	-	$ -
2047	-	-	-	-	-	$ -
2048	-	-	-	-	-	$ -
2049	-	-	-	-	-	$ -
2050	-	-	-	-	-	$ -
2051	-	-	-	-	-	$ -
2052	-	-	-	-	-	$ -
2053	-	-	-	-	-	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
Project Totals				-	-	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 99,055		$ 99,055		
$ 178,664		$ 178,664		
$ 174,005		$ 174,005		
$ 176,014		$ 174,014		
$ 137,768		$ 137,768		
$ -		$ -		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b2018 (Loop Conesville-Bixby 345 kV circuit into Ohio Central)**

Current Projected Year ARR	**1,009,624**
Current Projected Year ARR w/ Incentive	**1,009,624**
Current Projected Year Incentive ARR	**-**

Details			
Investment	7,169,898	Current Year	**2024**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	2	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	162,952

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
2015	7,169,898	135,794	7,034,104	1,200,240	######### #####	$ -	$ 250,071	$ 250,071
2016	7,034,104	162,952	6,871,152	1,205,010	1,205,010	$ -	$ 77,068	$ 77,068
2017	6,871,152	162,952	6,708,200	1,180,587	1,180,587	$ -	$ 123,326	$ 123,326
2018	6,708,200	162,952	6,545,248	1,156,164	1,156,164	$ -	$ 1,165,473	$ 1,165,473
2019	6,545,248	162,952	6,382,295	1,131,741	1,131,741	$ -	$ 1,133,749	$ 1,133,749
2020	6,382,295	162,952	6,219,343	1,107,317	1,107,317	$ -	$ 1,092,679	$ 1,092,679
2021	6,219,343	162,952	6,056,391	1,082,894	1,082,894	$ -	$ 1,042,817	$ 1,042,817
2022	6,056,391	162,952	5,893,439	1,058,471	1,058,471	$ -	$ 1,023,693	$ 1,023,693
2023	5,893,439	162,952	5,730,486	1,034,048	1,034,048	$ -	$ 1,055,373	$ 1,055,373
2024	5,730,486	162,952	5,567,534	1,009,624	1,009,624	$ -		
2025	5,567,534	162,952	5,404,582	985,201	985,201	$ -		
2026	5,404,582	162,952	5,241,630	960,778	960,778	$ -		
2027	5,241,630	162,952	5,078,678	936,355	936,355	$ -		
2028	5,078,678	162,952	4,915,725	911,931	911,931	$ -		
2029	4,915,725	162,952	4,752,773	887,508	887,508	$ -		
2030	4,752,773	162,952	4,589,821	863,085	863,085	$ -		
2031	4,589,821	162,952	4,426,869	838,662	838,662	$ -		
2032	4,426,869	162,952	4,263,916	814,238	814,238	$ -		
2033	4,263,916	162,952	4,100,964	789,815	789,815	$ -		
2034	4,100,964	162,952	3,938,012	765,392	765,392	$ -		
2035	3,938,012	162,952	3,775,060	740,969	740,969	$ -		
2036	3,775,060	162,952	3,612,108	716,546	716,546	$ -		
2037	3,612,108	162,952	3,449,155	692,122	692,122	$ -		
2038	3,449,155	162,952	3,286,203	667,699	667,699	$ -		
2039	3,286,203	162,952	3,123,251	643,276	643,276	$ -		
2040	3,123,251	162,952	2,960,299	618,853	618,853	$ -		
2041	2,960,299	162,952	2,797,346	594,429	594,429	$ -		
2042	2,797,346	162,952	2,634,394	570,006	570,006	$ -		
2043	2,634,394	162,952	2,471,442	545,583	545,583	$ -		
2044	2,471,442	162,952	2,308,490	521,160	521,160	$ -		
2045	2,308,490	162,952	2,145,538	496,736	496,736	$ -		
2046	2,145,538	162,952	1,982,585	472,313	472,313	$ -		
2047	1,982,585	162,952	1,819,633	447,890	447,890	$ -		
2048	1,819,633	162,952	1,656,681	423,467	423,467	$ -		
2049	1,656,681	162,952	1,493,729	399,043	399,043	$ -		
2050	1,493,729	162,952	1,330,776	374,620	374,620	$ -		
2051	1,330,776	162,952	1,167,824	350,197	350,197	$ -		
2052	1,167,824	162,952	1,004,872	325,774	325,774	$ -		
2053	1,004,872	162,952	841,920	301,351	301,351	$ -		
2054	841,920	162,952	678,968	276,927	276,927	$ -		
2055	678,968	162,952	516,015	252,504	252,504	$ -		
2056	516,015	162,952	353,063	228,081	228,081	$ -		
2057	353,063	162,952	190,111	203,658	203,658	$ -		
2058	190,111	162,952	27,159	179,234	179,234	$ -		
2059	27,159	27,159	-	29,194	29,194	$ -		
2060	-	-	-	-	-	$ -		
2061	-	-	-	-	-	$ -		
2062	-	-	-	-	-	$ -		
2063	-	-	-	-	-	$ -		
2064	-	-	-	-	-	$ -		
2065	-	-	-	-	-	$ -		
2066	-	-	-	-	-	$ -		
2067	-	-	-	-	-	$ -		
2068	-	-	-	-	-	$ -		
2069	-	-	-	-	-	$ -		
2070	-	-	-	-	-	$ -		
2071	-	-	-	-	-	$ -		
2072	-	-	-	-	-	$ -		
2073	-	-	-	-	-	$ -		
2074	-	-	-	-	-	$ -		
Project Totals				30,990,693	30,990,693	-		

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1032.4 (Loop the existing South Canton - Wayview 138kV circuit in-and-out of West Canton)**

Current Projected Year ARR	**172,415**
Current Projected Year ARR w/ Incentive	**172,415**
Current Projected Year Incentive ARR	**-**

Details			
Investment	1,214,619	Current Year	**2024**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	27,605

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	1,214,619	13,802	1,200,817	194,815	####### #######	$ -
2016	1,200,817	27,605	1,173,212	205,514	205,514	$ -
2017	1,173,212	27,605	1,145,607	201,377	201,377	$ -
2018	1,145,607	27,605	1,118,002	197,239	197,239	$ -
2019	1,118,002	27,605	1,090,397	193,102	193,102	$ -
2020	1,090,397	27,605	1,062,792	188,965	188,965	$ -
2021	1,062,792	27,605	1,035,187	184,827	184,827	$ -
2022	1,035,187	27,605	1,007,582	180,690	180,690	$ -
2023	1,007,582	27,605	979,977	176,552	176,552	$ -
2024	979,977	27,605	952,372	172,415	172,415	$ -
2025	952,372	27,605	924,767	168,278	168,278	$ -
2026	924,767	27,605	897,162	164,140	164,140	$ -
2027	897,162	27,605	869,557	160,003	160,003	$ -
2028	869,557	27,605	841,952	155,865	155,865	$ -
2029	841,952	27,605	814,347	151,728	151,728	$ -
2030	814,347	27,605	786,742	147,590	147,590	$ -
2031	786,742	27,605	759,137	143,453	143,453	$ -
2032	759,137	27,605	731,532	139,316	139,316	$ -
2033	731,532	27,605	703,927	135,178	135,178	$ -
2034	703,927	27,605	676,322	131,041	131,041	$ -
2035	676,322	27,605	648,717	126,903	126,903	$ -
2036	648,717	27,605	621,112	122,766	122,766	$ -
2037	621,112	27,605	593,507	118,628	118,628	$ -
2038	593,507	27,605	565,902	114,491	114,491	$ -
2039	565,902	27,605	538,297	110,354	110,354	$ -
2040	538,297	27,605	510,692	106,216	106,216	$ -
2041	510,692	27,605	483,087	102,079	102,079	$ -
2042	483,087	27,605	455,482	97,941	97,941	$ -
2043	455,482	27,605	427,877	93,804	93,804	$ -
2044	427,877	27,605	400,272	89,666	89,666	$ -
2045	400,272	27,605	372,667	85,529	85,529	$ -
2046	372,667	27,605	345,062	81,392	81,392	$ -
2047	345,062	27,605	317,457	77,254	77,254	$ -
2048	317,457	27,605	289,852	73,117	73,117	$ -
2049	289,852	27,605	262,247	68,979	68,979	$ -
2050	262,247	27,605	234,642	64,842	64,842	$ -
2051	234,642	27,605	207,037	60,704	60,704	$ -
2052	207,037	27,605	179,432	56,567	56,567	$ -
2053	179,432	27,605	151,827	52,430	52,430	$ -
2054	151,827	27,605	124,222	48,292	48,292	$ -
2055	124,222	27,605	96,617	44,155	44,155	$ -
2056	96,617	27,605	69,012	40,017	40,017	$ -
2057	69,012	27,605	41,407	35,880	35,880	$ -
2058	41,407	27,605	13,802	31,742	31,742	$ -
2059	13,802	- 13,802	-	14,837	14,837	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				5,310,672	5,310,672	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 247,850		$ 247,850		
$ 216,823		$ 216,823		
$ 219,628		$ 219,628		
$ 198,829		$ 198,829		
$ 193,445		$ 193,445		
$ 186,463		$ 186,463		
$ 177,978		$ 177,978		
$ 174,745		$ 174,745		
$ 180,199		$ 180,199		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1666 (Build an 8 breaker 138 kV station tapping both circuits of the Fostoria-East Lima 138 kV line)**

Current Projected Year ARR	**439,452**
Current Projected Year ARR w/ Incentive	**439,452**
Current Projected Year Incentive ARR	**-**

Details			
Investment	3,059,126	Current Year	**2024**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	69,526

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	3,059,126	-	3,059,126	458,501	####### #######	$ -
2016	3,059,126	69,526	2,989,600	522,816	522,816	$ -
2017	2,989,600	69,526	2,920,074	512,396	512,396	$ -
2018	2,920,074	69,526	2,850,549	501,975	501,975	$ -
2019	2,850,549	69,526	2,781,023	491,555	491,555	$ -
2020	2,781,023	69,526	2,711,498	481,134	481,134	$ -
2021	2,711,498	69,526	2,641,972	470,714	470,714	$ -
2022	2,641,972	69,526	2,572,447	460,293	460,293	$ -
2023	2,572,447	69,526	2,502,921	449,873	449,873	$ -
2024	2,502,921	69,526	2,433,395	439,452	439,452	$ -
2025	2,433,395	69,526	2,363,870	429,032	429,032	$ -
2026	2,363,870	69,526	2,294,344	418,612	418,612	$ -
2027	2,294,344	69,526	2,224,819	408,191	408,191	$ -
2028	2,224,819	69,526	2,155,293	397,771	397,771	$ -
2029	2,155,293	69,526	2,085,767	387,350	387,350	$ -
2030	2,085,767	69,526	2,016,242	376,930	376,930	$ -
2031	2,016,242	69,526	1,946,716	366,509	366,509	$ -
2032	1,946,716	69,526	1,877,191	356,089	356,089	$ -
2033	1,877,191	69,526	1,807,665	345,668	345,668	$ -
2034	1,807,665	69,526	1,738,140	335,248	335,248	$ -
2035	1,738,140	69,526	1,668,614	324,827	324,827	$ -
2036	1,668,614	69,526	1,599,088	314,407	314,407	$ -
2037	1,599,088	69,526	1,529,563	303,986	303,986	$ -
2038	1,529,563	69,526	1,460,037	293,566	293,566	$ -
2039	1,460,037	69,526	1,390,512	283,145	283,145	$ -
2040	1,390,512	69,526	1,320,986	272,725	272,725	$ -
2041	1,320,986	69,526	1,251,460	262,304	262,304	$ -
2042	1,251,460	69,526	1,181,935	251,884	251,884	$ -
2043	1,181,935	69,526	1,112,409	241,463	241,463	$ -
2044	1,112,409	69,526	1,042,884	231,043	231,043	$ -
2045	1,042,884	69,526	973,358	220,622	220,622	$ -
2046	973,358	69,526	903,833	210,202	210,202	$ -
2047	903,833	69,526	834,307	199,782	199,782	$ -
2048	834,307	69,526	764,781	189,361	189,361	$ -
2049	764,781	69,526	695,256	178,941	178,941	$ -
2050	695,256	69,526	625,730	168,520	168,520	$ -
2051	625,730	69,526	556,205	158,100	158,100	$ -
2052	556,205	69,526	486,679	147,679	147,679	$ -
2053	486,679	69,526	417,153	137,259	137,259	$ -
2054	417,153	69,526	347,628	126,838	126,838	$ -
2055	347,628	69,526	278,102	116,418	116,418	$ -
2056	278,102	69,526	208,577	105,997	105,997	$ -
2057	208,577	69,526	139,051	95,577	95,577	$ -
2058	139,051	69,526	69,526	85,156	85,156	$ -
2059	69,526	69,526	0	74,736	74,736	$ -
2060	0	0	-	0	0	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				13,604,647	13,604,647	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
$ 559,098	$ 559,098
$ 620,362	$ 620,362
$ 646,844	$ 646,844
$ 506,029	$ 506,029
$ 492,430	$ 492,340
$ 474,754	$ 474,754
$ 453,236	$ 453,236
$ 445,118	$ 445,118
$ 459,184	$ 459,184

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1957 (Terminate Transformer #2 at SW Lima in new bay position)**

Current Projected Year ARR	**311,609**
Current Projected Year ARR w/ Incentive	**311,609**
Current Projected Year Incentive ARR	**-**

Details			
Investment	2,169,182	Current Year	**2024**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	49,300

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	2,169,182	-	2,169,182	325,116	####### #######	$ -
2016	2,169,182	49,300	2,119,882	370,722	370,722	$ -
2017	2,119,882	49,300	2,070,583	363,332	363,332	$ -
2018	2,070,583	49,300	2,021,283	355,943	355,943	$ -
2019	2,021,283	49,300	1,971,984	348,554	348,554	$ -
2020	1,971,984	49,300	1,922,684	341,165	341,165	$ -
2021	1,922,684	49,300	1,873,384	333,776	333,776	$ -
2022	1,873,384	49,300	1,824,085	326,387	326,387	$ -
2023	1,824,085	49,300	1,774,785	318,998	318,998	$ -
2024	1,774,785	49,300	1,725,486	311,609	311,609	$ -
2025	1,725,486	49,300	1,676,186	304,220	304,220	$ -
2026	1,676,186	49,300	1,626,887	296,831	296,831	$ -
2027	1,626,887	49,300	1,577,587	289,442	289,442	$ -
2028	1,577,587	49,300	1,528,287	282,053	282,053	$ -
2029	1,528,287	49,300	1,478,988	274,664	274,664	$ -
2030	1,478,988	49,300	1,429,688	267,275	267,275	$ -
2031	1,429,688	49,300	1,380,389	259,886	259,886	$ -
2032	1,380,389	49,300	1,331,089	252,497	252,497	$ -
2033	1,331,089	49,300	1,281,789	245,108	245,108	$ -
2034	1,281,789	49,300	1,232,490	237,719	237,719	$ -
2035	1,232,490	49,300	1,183,190	230,330	230,330	$ -
2036	1,183,190	49,300	1,133,891	222,941	222,941	$ -
2037	1,133,891	49,300	1,084,591	215,552	215,552	$ -
2038	1,084,591	49,300	1,035,291	208,163	208,163	$ -
2039	1,035,291	49,300	985,992	200,774	200,774	$ -
2040	985,992	49,300	936,692	193,385	193,385	$ -
2041	936,692	49,300	887,393	185,996	185,996	$ -
2042	887,393	49,300	838,093	178,607	178,607	$ -
2043	838,093	49,300	788,793	171,218	171,218	$ -
2044	788,793	49,300	739,494	163,829	163,829	$ -
2045	739,494	49,300	690,194	156,440	156,440	$ -
2046	690,194	49,300	640,895	149,051	149,051	$ -
2047	640,895	49,300	591,595	141,662	141,662	$ -
2048	591,595	49,300	542,296	134,273	134,273	$ -
2049	542,296	49,300	492,996	126,884	126,884	$ -
2050	492,996	49,300	443,696	119,495	119,495	$ -
2051	443,696	49,300	394,397	112,106	112,106	$ -
2052	394,397	49,300	345,097	104,717	104,717	$ -
2053	345,097	49,300	295,798	97,328	97,328	$ -
2054	295,798	49,300	246,498	89,939	89,939	$ -
2055	246,498	49,300	197,198	82,550	82,550	$ -
2056	197,198	49,300	147,899	75,161	75,161	$ -
2057	147,899	49,300	98,599	67,772	67,772	$ -
2058	98,599	49,300	49,300	60,383	60,383	$ -
2059	49,300	49,300	0	52,994	52,994	$ -
2060	0	0	-	0	0	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				9,646,860	9,646,860	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 265,269		$ 265,269		
$ 405,050		$ 405,050		
$ 419,228		$ 419,228		
$ 326,706		$ 326,706		
$ 349,175		$ 349,175		
$ 336,641		$ 336,641		
$ 321,383		$ 321,383		
$ 315,627		$ 315,627		
$ 325,601		$ 325,601		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1962 (Add four 765 kV breakers at Kammer)**

Current Projected Year ARR	**89,174**
Current Projected Year ARR w/ Incentive	**89,174**
Current Projected Year Incentive ARR	**-**

Details			
Investment	620,757	Current Year	**2024**
Service Year (yyyy)	2,015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	12	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	14,108

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	620,757	-	620,757	93,039	###### ########	$ -
2016	620,757	14,108	606,649	106,090	106,090	$ -
2017	606,649	14,108	592,541	103,975	103,975	$ -
2018	592,541	14,108	578,433	101,861	101,861	$ -
2019	578,433	14,108	564,325	99,746	99,746	$ -
2020	564,325	14,108	550,217	97,632	97,632	$ -
2021	550,217	14,108	536,108	95,517	95,517	$ -
2022	536,108	14,108	522,000	93,403	93,403	$ -
2023	522,000	14,108	507,892	91,288	91,288	$ -
2024	507,892	14,108	493,784	89,174	89,174	$ -
2025	493,784	14,108	479,676	87,059	87,059	$ -
2026	479,676	14,108	465,568	84,945	84,945	$ -
2027	465,568	14,108	451,460	82,830	82,830	$ -
2028	451,460	14,108	437,352	80,716	80,716	$ -
2029	437,352	14,108	423,243	78,601	78,601	$ -
2030	423,243	14,108	409,135	76,486	76,486	$ -
2031	409,135	14,108	395,027	74,372	74,372	$ -
2032	395,027	14,108	380,919	72,257	72,257	$ -
2033	380,919	14,108	366,811	70,143	70,143	$ -
2034	366,811	14,108	352,703	68,028	68,028	$ -
2035	352,703	14,108	338,595	65,914	65,914	$ -
2036	338,595	14,108	324,487	63,799	63,799	$ -
2037	324,487	14,108	310,379	61,685	61,685	$ -
2038	310,379	14,108	296,270	59,570	59,570	$ -
2039	296,270	14,108	282,162	57,456	57,456	$ -
2040	282,162	14,108	268,054	55,341	55,341	$ -
2041	268,054	14,108	253,946	53,227	53,227	$ -
2042	253,946	14,108	239,838	51,112	51,112	$ -
2043	239,838	14,108	225,730	48,998	48,998	$ -
2044	225,730	14,108	211,622	46,883	46,883	$ -
2045	211,622	14,108	197,514	44,769	44,769	$ -
2046	197,514	14,108	183,406	42,654	42,654	$ -
2047	183,406	14,108	169,297	40,540	40,540	$ -
2048	169,297	14,108	155,189	38,425	38,425	$ -
2049	155,189	14,108	141,081	36,311	36,311	$ -
2050	141,081	14,108	126,973	34,196	34,196	$ -
2051	126,973	14,108	112,865	32,082	32,082	$ -
2052	112,865	14,108	98,757	29,967	29,967	$ -
2053	98,757	14,108	84,649	27,852	27,852	$ -
2054	84,649	14,108	70,541	25,738	25,738	$ -
2055	70,541	14,108	56,432	23,623	23,623	$ -
2056	56,432	14,108	42,324	21,509	21,509	$ -
2057	42,324	14,108	28,216	19,394	19,394	$ -
2058	28,216	14,108	14,108	17,280	17,280	$ -
2059	14,108	14,108	-	15,165	15,165	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				2,760,652	2,760,652	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
$ 63,382	$ 63,382
$ -	$ -
$ 28,232	$ 28,232
$ -	$ -
$ 99,924	$ 99,924
$ 96,337	$ 96,337
$ 91,971	$ 91,971
$ 90,323	$ 90,323
$ 93,178	$ 93,178

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b2019 (Establish Burger 345/138 kV station)**

Current Projected Year ARR	**984,438**
Current Projected Year ARR w/ Incentive	**984,438**
Current Projected Year Incentive ARR	**-**

Details				
Investment	6,852,888	Current Year		**2024**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)		-
Service Month (1-12)	12	FCR w/o incentives, less depreciation		14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.		14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense		155,747

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	6,852,888	-	6,852,888	1,027,109	######### #####	$ -
2016	6,852,888	155,747	6,697,140	1,171,185	1,171,185	$ -
2017	6,697,140	155,747	6,541,393	1,147,841	1,147,841	$ -
2018	6,541,393	155,747	6,385,645	1,124,498	1,124,498	$ -
2019	6,385,645	155,747	6,229,898	1,101,155	1,101,155	$ -
2020	6,229,898	155,747	6,074,150	1,077,811	1,077,811	$ -
2021	6,074,150	155,747	5,918,403	1,054,468	1,054,468	$ -
2022	5,918,403	155,747	5,762,656	1,031,124	1,031,124	$ -
2023	5,762,656	155,747	5,606,908	1,007,781	1,007,781	$ -
2024	5,606,908	155,747	5,451,161	984,438	984,438	$ -
2025	5,451,161	155,747	5,295,413	961,094	961,094	$ -
2026	5,295,413	155,747	5,139,666	937,751	937,751	$ -
2027	5,139,666	155,747	4,983,918	914,407	914,407	$ -
2028	4,983,918	155,747	4,828,171	891,064	891,064	$ -
2029	4,828,171	155,747	4,672,423	867,721	867,721	$ -
2030	4,672,423	155,747	4,516,676	844,377	844,377	$ -
2031	4,516,676	155,747	4,360,929	821,034	821,034	$ -
2032	4,360,929	155,747	4,205,181	797,691	797,691	$ -
2033	4,205,181	155,747	4,049,434	774,347	774,347	$ -
2034	4,049,434	155,747	3,893,686	751,004	751,004	$ -
2035	3,893,686	155,747	3,737,939	727,660	727,660	$ -
2036	3,737,939	155,747	3,582,191	704,317	704,317	$ -
2037	3,582,191	155,747	3,426,444	680,974	680,974	$ -
2038	3,426,444	155,747	3,270,696	657,630	657,630	$ -
2039	3,270,696	155,747	3,114,949	634,287	634,287	$ -
2040	3,114,949	155,747	2,959,202	610,943	610,943	$ -
2041	2,959,202	155,747	2,803,454	587,600	587,600	$ -
2042	2,803,454	155,747	2,647,707	564,257	564,257	$ -
2043	2,647,707	155,747	2,491,959	540,913	540,913	$ -
2044	2,491,959	155,747	2,336,212	517,570	517,570	$ -
2045	2,336,212	155,747	2,180,464	494,227	494,227	$ -
2046	2,180,464	155,747	2,024,717	470,883	470,883	$ -
2047	2,024,717	155,747	1,868,969	447,540	447,540	$ -
2048	1,868,969	155,747	1,713,222	424,196	424,196	$ -
2049	1,713,222	155,747	1,557,474	400,853	400,853	$ -
2050	1,557,474	155,747	1,401,727	377,510	377,510	$ -
2051	1,401,727	155,747	1,245,980	354,166	354,166	$ -
2052	1,245,980	155,747	1,090,232	330,823	330,823	$ -
2053	1,090,232	155,747	934,485	307,479	307,479	$ -
2054	934,485	155,747	778,737	284,136	284,136	$ -
2055	778,737	155,747	622,990	260,793	260,793	$ -
2056	622,990	155,747	467,242	237,449	237,449	$ -
2057	467,242	155,747	311,495	214,106	214,106	$ -
2058	311,495	155,747	155,747	190,763	190,763	$ -
2059	155,747	155,747	-	167,419	167,419	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				30,476,394	30,476,394	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
$ 1,039,339	$ 1,039,339
$ 1,387,490	$ 1,387,490
$ 1,411,523	$ 1,411,523
$ 1,133,578	$ 1,133,578
$ 1,103,114	$ 1,103,114
$ 1,063,519	$ 1,063,519
$ 1,015,315	$ 1,015,315
$ 997,129	$ 997,129
$ 1,028,640	$ 1,028,640

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b2017 (Reconductor or rebuild Sporn - Waterford - Muskingum River 345 kV line)**

Current Projected Year ARR	**863,372**
Current Projected Year ARR w/ Incentive	**863,372**
Current Projected Year Incentive ARR	**-**

Details			
Investment	6,094,421	Current Year	**2024**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	5	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	138,510

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
2015	6,094,421	80,797	6,013,624	988,172	####### #######	$ -	$ 805,154	$ 805,154
2016	6,013,624	138,510	5,875,114	1,029,450	1,029,450	$ -	$ 1,159,062	$ 1,159,062
2017	5,875,114	138,510	5,736,605	1,008,690	1,008,690	$ -	$ 1,177,370	$ 1,177,370
2018	5,736,605	138,510	5,598,095	987,930	987,930	$ -	$ 974,758	$ 974,758
2019	5,598,095	138,510	5,459,585	967,171	967,171	$ -	$ 948,328	$ 948,328
2020	5,459,585	138,510	5,321,076	946,411	946,411	$ -	$ 914,070	$ 914,070
2021	5,321,076	138,510	5,182,566	925,651	925,651	$ -	$ 891,359	$ 891,359
2022	5,182,566	138,510	5,044,057	904,891	904,891	$ -	$ 875,129	$ 875,129
2023	5,044,057	138,510	4,905,547	884,132	884,132	$ -	$ 902,385	$ 902,385
2024	4,905,547	138,510	4,767,038	863,372	863,372	$ -		
2025	4,767,038	138,510	4,628,528	842,612	842,612	$ -		
2026	4,628,528	138,510	4,490,019	821,852	821,852	$ -		
2027	4,490,019	138,510	4,351,509	801,092	801,092	$ -		
2028	4,351,509	138,510	4,212,999	780,333	780,333	$ -		
2029	4,212,999	138,510	4,074,490	759,573	759,573	$ -		
2030	4,074,490	138,510	3,935,980	738,813	738,813	$ -		
2031	3,935,980	138,510	3,797,471	718,053	718,053	$ -		
2032	3,797,471	138,510	3,658,961	697,294	697,294	$ -		
2033	3,658,961	138,510	3,520,452	676,534	676,534	$ -		
2034	3,520,452	138,510	3,381,942	655,774	655,774	$ -		
2035	3,381,942	138,510	3,243,432	635,014	635,014	$ -		
2036	3,243,432	138,510	3,104,923	614,254	614,254	$ -		
2037	3,104,923	138,510	2,966,413	593,495	593,495	$ -		
2038	2,966,413	138,510	2,827,904	572,735	572,735	$ -		
2039	2,827,904	138,510	2,689,394	551,975	551,975	$ -		
2040	2,689,394	138,510	2,550,885	531,215	531,215	$ -		
2041	2,550,885	138,510	2,412,375	510,456	510,456	$ -		
2042	2,412,375	138,510	2,273,865	489,696	489,696	$ -		
2043	2,273,865	138,510	2,135,356	468,936	468,936	$ -		
2044	2,135,356	138,510	1,996,846	448,176	448,176	$ -		
2045	1,996,846	138,510	1,858,337	427,416	427,416	$ -		
2046	1,858,337	138,510	1,719,827	406,657	406,657	$ -		
2047	1,719,827	138,510	1,581,318	385,897	385,897	$ -		
2048	1,581,318	138,510	1,442,808	365,137	365,137	$ -		
2049	1,442,808	138,510	1,304,298	344,377	344,377	$ -		
2050	1,304,298	138,510	1,165,789	323,618	323,618	$ -		
2051	1,165,789	138,510	1,027,279	302,858	302,858	$ -		
2052	1,027,279	138,510	888,770	282,098	282,098	$ -		
2053	888,770	138,510	750,260	261,338	261,338	$ -		
2054	750,260	138,510	611,751	240,578	240,578	$ -		
2055	611,751	138,510	473,241	219,819	219,819	$ -		
2056	473,241	138,510	334,731	199,059	199,059	$ -		
2057	334,731	138,510	196,222	178,299	178,299	$ -		
2058	196,222	138,510	57,712	157,539	157,539	$ -		
2059	57,712	57,712	-	62,037	62,037	$ -		
2060	-	-	-	-	-	$ -		
2061	-	-	-	-	-	$ -		
2062	-	-	-	-	-	$ -		
2063	-	-	-	-	-	$ -		
2064	-	-	-	-	-	$ -		
2065	-	-	-	-	-	$ -		
2066	-	-	-	-	-	$ -		
2067	-	-	-	-	-	$ -		
2068	-	-	-	-	-	$ -		
2069	-	-	-	-	-	$ -		
2070	-	-	-	-	-	$ -		
2071	-	-	-	-	-	$ -		
2072	-	-	-	-	-	$ -		
2073	-	-	-	-	-	$ -		
2074	-	-	-	-	-	$ -		
Project Totals				26,570,481	26,570,481	-		

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1032.3 (Convert Ross - Circleville 69kV to 138kV)**

Current Projected Year ARR	-
Current Projected Year ARR w/ Incentive	-
Current Projected Year Incentive ARR	-

Details			
Investment	-	Current Year	**2024**
Service Year (yyyy)	2015	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2015	-	-	-	-	-	$ -
2016	-	-	-	-	-	$ -
2017	-	-	-	-	-	$ -
2018	-	-	-	-	-	$ -
2019	-	-	-	-	-	$ -
2020	-	-	-	-	-	$ -
2021	-	-	-	-	-	$ -
2022	-	-	-	-	-	$ -
2023	-	-	-	-	-	$ -
2024	-	-	-	-	-	$ -
2025	-	-	-	-	-	$ -
2026	-	-	-	-	-	$ -
2027	-	-	-	-	-	$ -
2028	-	-	-	-	-	$ -
2029	-	-	-	-	-	$ -
2030	-	-	-	-	-	$ -
2031	-	-	-	-	-	$ -
2032	-	-	-	-	-	$ -
2033	-	-	-	-	-	$ -
2034	-	-	-	-	-	$ -
2035	-	-	-	-	-	$ -
2036	-	-	-	-	-	$ -
2037	-	-	-	-	-	$ -
2038	-	-	-	-	-	$ -
2039	-	-	-	-	-	$ -
2040	-	-	-	-	-	$ -
2041	-	-	-	-	-	$ -
2042	-	-	-	-	-	$ -
2043	-	-	-	-	-	$ -
2044	-	-	-	-	-	$ -
2045	-	-	-	-	-	$ -
2046	-	-	-	-	-	$ -
2047	-	-	-	-	-	$ -
2048	-	-	-	-	-	$ -
2049	-	-	-	-	-	$ -
2050	-	-	-	-	-	$ -
2051	-	-	-	-	-	$ -
2052	-	-	-	-	-	$ -
2053	-	-	-	-	-	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
Project Totals				-	-	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		
$ 935,319		$ 935,319		
$ 1,027,649		$ 1,024,649		
$ -		$ -		
$ -		$ -		
$ -		$ -		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1032.2 (Two 138kV outlets to Delano and Camp Sherman)**

Current Projected Year ARR	**91,091**
Current Projected Year ARR w/ Incentive	**91,091**
Current Projected Year Incentive ARR	**-**

Details				
Investment	598,619	Current Year		**2024**
Service Year (yyyy)	2018	ROE increase accepted by FERC (Basis Points)		-
Service Month (1-12)	6	FCR w/o incentives, less depreciation		14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.		14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense		13,605

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2018	598,619	6,802	591,816	96,014	###### ########	$ -
2019	591,816	13,605	578,211	101,287	101,287	$ -
2020	578,211	13,605	564,606	99,248	99,248	$ -
2021	564,606	13,605	551,001	97,208	97,208	$ -
2022	551,001	13,605	537,396	95,169	95,169	$ -
2023	537,396	13,605	523,792	93,130	93,130	$ -
2024	523,792	13,605	510,187	91,091	91,091	$ -
2025	510,187	13,605	496,582	89,052	89,052	$ -
2026	496,582	13,605	482,977	87,013	87,013	$ -
2027	482,977	13,605	469,372	84,974	84,974	$ -
2028	469,372	13,605	455,767	82,935	82,935	$ -
2029	455,767	13,605	442,162	80,896	80,896	$ -
2030	442,162	13,605	428,557	78,856	78,856	$ -
2031	428,557	13,605	414,952	76,817	76,817	$ -
2032	414,952	13,605	401,347	74,778	74,778	$ -
2033	401,347	13,605	387,742	72,739	72,739	$ -
2034	387,742	13,605	374,137	70,700	70,700	$ -
2035	374,137	13,605	360,532	68,661	68,661	$ -
2036	360,532	13,605	346,927	66,622	66,622	$ -
2037	346,927	13,605	333,322	64,583	64,583	$ -
2038	333,322	13,605	319,717	62,544	62,544	$ -
2039	319,717	13,605	306,112	60,505	60,505	$ -
2040	306,112	13,605	292,507	58,465	58,465	$ -
2041	292,507	13,605	278,902	56,426	56,426	$ -
2042	278,902	13,605	265,297	54,387	54,387	$ -
2043	265,297	13,605	251,692	52,348	52,348	$ -
2044	251,692	13,605	238,087	50,309	50,309	$ -
2045	238,087	13,605	224,482	48,270	48,270	$ -
2046	224,482	13,605	210,877	46,231	46,231	$ -
2047	210,877	13,605	197,272	44,192	44,192	$ -
2048	197,272	13,605	183,667	42,153	42,153	$ -
2049	183,667	13,605	170,062	40,113	40,113	$ -
2050	170,062	13,605	156,457	38,074	38,074	$ -
2051	156,457	13,605	142,852	36,035	36,035	$ -
2052	142,852	13,605	129,247	33,996	33,996	$ -
2053	129,247	13,605	115,642	31,957	31,957	$ -
2054	115,642	13,605	102,037	29,918	29,918	$ -
2055	102,037	13,605	88,432	27,879	27,879	$ -
2056	88,432	13,605	74,827	25,840	25,840	$ -
2057	74,827	13,605	61,222	23,801	23,801	$ -
2058	61,222	13,605	47,617	21,761	21,761	$ -
2059	47,617	13,605	34,012	19,722	19,722	$ -
2060	34,012	13,605	20,407	17,683	17,683	$ -
2061	20,407	13,605	6,802	15,644	15,644	$ -
2062	6,802	6,802	-	7,312	7,312	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
Project Totals				2,617,338	2,617,338	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
$ 836,737	$ 836,737
$ 2,185	$ 2,185
$ 97,920	$ 97,920
$ 93,566	$ 93,566
$ 92,002	$ 92,002
$ 95,077	$ 95,077

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: RTEP ID: b1818 (Expand Allen w/ 345/138 kV xfmr. and cut in double circuit tower li

Current Projected Year ARR	**122,962**
Current Projected Year ARR w/ Incentive	**122,962**
Current Projected Year Incentive ARR	**-**

Details			
Investment	845,933	Current Year	**2024**
Service Year (yyyy)	2016	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	6	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	19,226

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2016	845,933	9,613	836,321	135,681	####### #######	$ -
2017	836,321	19,226	817,095	143,132	143,132	$ -
2018	817,095	19,226	797,869	140,251	140,251	$ -
2019	797,869	19,226	778,643	137,369	137,369	$ -
2020	778,643	19,226	759,417	134,488	134,488	$ -
2021	759,417	19,226	740,192	131,606	131,606	$ -
2022	740,192	19,226	720,966	128,725	128,725	$ -
2023	720,966	19,226	701,740	125,843	125,843	$ -
2024	701,740	19,226	682,514	122,962	122,962	$ -
2025	682,514	19,226	663,289	120,080	120,080	$ -
2026	663,289	19,226	644,063	117,199	117,199	$ -
2027	644,063	19,226	624,837	114,317	114,317	$ -
2028	624,837	19,226	605,611	111,435	111,435	$ -
2029	605,611	19,226	586,386	108,554	108,554	$ -
2030	586,386	19,226	567,160	105,672	105,672	$ -
2031	567,160	19,226	547,934	102,791	102,791	$ -
2032	547,934	19,226	528,708	99,909	99,909	$ -
2033	528,708	19,226	509,483	97,028	97,028	$ -
2034	509,483	19,226	490,257	94,146	94,146	$ -
2035	490,257	19,226	471,031	91,265	91,265	$ -
2036	471,031	19,226	451,805	88,383	88,383	$ -
2037	451,805	19,226	432,580	85,501	85,501	$ -
2038	432,580	19,226	413,354	82,620	82,620	$ -
2039	413,354	19,226	394,128	79,738	79,738	$ -
2040	394,128	19,226	374,902	76,857	76,857	$ -
2041	374,902	19,226	355,677	73,975	73,975	$ -
2042	355,677	19,226	336,451	71,094	71,094	$ -
2043	336,451	19,226	317,225	68,212	68,212	$ -
2044	317,225	19,226	297,999	65,331	65,331	$ -
2045	297,999	19,226	278,774	62,449	62,449	$ -
2046	278,774	19,226	259,548	59,567	59,567	$ -
2047	259,548	19,226	240,322	56,686	56,686	$ -
2048	240,322	19,226	221,096	53,804	53,804	$ -
2049	221,096	19,226	201,870	50,923	50,923	$ -
2050	201,870	19,226	182,645	48,041	48,041	$ -
2051	182,645	19,226	163,419	45,160	45,160	$ -
2052	163,419	19,226	144,193	42,278	42,278	$ -
2053	144,193	19,226	124,967	39,397	39,397	$ -
2054	124,967	19,226	105,742	36,515	36,515	$ -
2055	105,742	19,226	86,516	33,634	33,634	$ -
2056	86,516	19,226	67,290	30,752	30,752	$ -
2057	67,290	19,226	48,064	27,870	27,870	$ -
2058	48,064	19,226	28,839	24,989	24,989	$ -
2059	28,839	19,226	9,613	22,107	22,107	$ -
2060	9,613	9,613	-	10,333	10,333	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
Project Totals				3,698,669	3,698,669	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ -		$ -		
$ 51,695		$ 51,695		
$ 40,449		$ 40,449		
$ 39,370		$ 39,370		
$ 37,965		$ 37,965		
$ 36,251		$ 36,251		
$ 35,611		$ 35,611		
$ 36,749		$ 36,749		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b1870 (Replace the Ohio Central transformer #1 450 MVA for 675 MVA transformer)**

Current Projected Year ARR	**1,199**
Current Projected Year ARR w/ Incentive	**1,199**
Current Projected Year Incentive ARR	**-**

Details			
Investment	8,640	Current Year	**2024**
Service Year (yyyy)	2014	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	7	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	196

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##	RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives	RTEP Projected Rev. Req't.From Prior Year Template with Incentives **
2014	8,640	82	8,558	1,371	##### #########	$ -	$ -	$ -
2015	8,558	196	8,362	1,464	1,464	$ -	$ -	$ -
2016	8,362	196	8,166	1,435	1,435	$ -		
2017	8,166	196	7,969	1,405	1,405	$ -		
2018	7,969	196	7,773	1,376	1,376	$ -	$ 1,387	$ 1,387
2019	7,773	196	7,576	1,347	1,347	$ -	$ 1,349	$ 1,349
2020	7,576	196	7,380	1,317	1,317	$ -	$ 2,796	$ 2,796
2021	7,380	196	7,184	1,288	1,288	$ -	$ 1,240	$ 1,240
2022	7,184	196	6,987	1,258	1,258	$ -	$ 1,217	$ 1,217
2023	6,987	196	6,791	1,229	1,229	$ -	$ 1,254	$ 1,254
2024	6,791	196	6,595	1,199	1,199	$ -		
2025	6,595	196	6,398	1,170	1,170	$ -		
2026	6,398	196	6,202	1,141	1,141	$ -		
2027	6,202	196	6,006	1,111	1,111	$ -		
2028	6,006	196	5,809	1,082	1,082	$ -		
2029	5,809	196	5,613	1,052	1,052	$ -		
2030	5,613	196	5,416	1,023	1,023	$ -		
2031	5,416	196	5,220	993	993	$ -		
2032	5,220	196	5,024	964	964	$ -		
2033	5,024	196	4,827	935	935	$ -		
2034	4,827	196	4,631	905	905	$ -		
2035	4,631	196	4,435	876	876	$ -		
2036	4,435	196	4,238	846	846	$ -		
2037	4,238	196	4,042	817	817	$ -		
2038	4,042	196	3,845	787	787	$ -		
2039	3,845	196	3,649	758	758	$ -		
2040	3,649	196	3,453	729	729	$ -		
2041	3,453	196	3,256	699	699	$ -		
2042	3,256	196	3,060	670	670	$ -		
2043	3,060	196	2,864	640	640	$ -		
2044	2,864	196	2,667	611	611	$ -		
2045	2,667	196	2,471	581	581	$ -		
2046	2,471	196	2,275	552	552	$ -		
2047	2,275	196	2,078	523	523	$ -		
2048	2,078	196	1,882	493	493	$ -		
2049	1,882	196	1,685	464	464	$ -		
2050	1,685	196	1,489	434	434	$ -		
2051	1,489	196	1,293	405	405	$ -		
2052	1,293	196	1,096	375	375	$ -		
2053	1,096	196	900	346	346	$ -		
2054	900	196	704	317	317	$ -		
2055	704	196	507	287	287	$ -		
2056	507	196	311	258	258	$ -		
2057	311	196	115	228	228	$ -		
2058	115	115	-	123	123	$ -		
2059	-	-	-	-	-	$ -		
2060	-	-	-	-	-	$ -		
2061	-	-	-	-	-	$ -		
2062	-	-	-	-	-	$ -		
2063	-	-	-	-	-	$ -		
2064	-	-	-	-	-	$ -		
2065	-	-	-	-	-	$ -		
2066	-	-	-	-	-	$ -		
2067	-	-	-	-	-	$ -		
2068	-	-	-	-	-	$ -		
2069	-	-	-	-	-	$ -		
2070	-	-	-	-	-	$ -		
2071	-	-	-	-	-	$ -		
2072	-	-	-	-	-	$ -		
2073	-	-	-	-	-	$ -		
Project Totals				37,885	37,885	-		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description: **RTEP ID: b2833 (Reconductor the Maddox Creek - East Lima 345 kV circuit)**

Current Projected Year ARR	**69,498**
Current Projected Year ARR w/ Incentive	**69,498**
Current Projected Year Incentive ARR	**-**

Details			
Investment	445,906	Current Year	**2024**
Service Year (yyyy)	2019	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	7	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	10,134

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2019	445,906	4,223	441,683	70,738	70,738	$ -
2020	441,683	10,134	431,549	75,574	75,574	$ -
2021	431,549	10,134	421,415	74,055	74,055	$ -
2022	421,415	10,134	411,280	72,536	72,536	$ -
2023	411,280	10,134	401,146	71,017	71,017	$ -
2024	401,146	10,134	391,012	69,498	69,498	$ -
2025	391,012	10,134	380,878	67,980	67,980	$ -
2026	380,878	10,134	370,743	66,461	66,461	$ -
2027	370,743	10,134	360,609	64,942	64,942	$ -
2028	360,609	10,134	350,475	63,423	63,423	$ -
2029	350,475	10,134	340,341	61,904	61,904	$ -
2030	340,341	10,134	330,207	60,385	60,385	$ -
2031	330,207	10,134	320,072	58,866	58,866	$ -
2032	320,072	10,134	309,938	57,347	57,347	$ -
2033	309,938	10,134	299,804	55,828	55,828	$ -
2034	299,804	10,134	289,670	54,309	54,309	$ -
2035	289,670	10,134	279,535	52,790	52,790	$ -
2036	279,535	10,134	269,401	51,271	51,271	$ -
2037	269,401	10,134	259,267	49,753	49,753	$ -
2038	259,267	10,134	249,133	48,234	48,234	$ -
2039	249,133	10,134	238,999	46,715	46,715	$ -
2040	238,999	10,134	228,864	45,196	45,196	$ -
2041	228,864	10,134	218,730	43,677	43,677	$ -
2042	218,730	10,134	208,596	42,158	42,158	$ -
2043	208,596	10,134	198,462	40,639	40,639	$ -
2044	198,462	10,134	188,328	39,120	39,120	$ -
2045	188,328	10,134	178,193	37,601	37,601	$ -
2046	178,193	10,134	168,059	36,082	36,082	$ -
2047	168,059	10,134	157,925	34,563	34,563	$ -
2048	157,925	10,134	147,791	33,044	33,044	$ -
2049	147,791	10,134	137,656	31,526	31,526	$ -
2050	137,656	10,134	127,522	30,007	30,007	$ -
2051	127,522	10,134	117,388	28,488	28,488	$ -
2052	117,388	10,134	107,254	26,969	26,969	$ -
2053	107,254	10,134	97,120	25,450	25,450	$ -
2054	97,120	10,134	86,985	23,931	23,931	$ -
2055	86,985	10,134	76,851	22,412	22,412	$ -
2056	76,851	10,134	66,717	20,893	20,893	$ -
2057	66,717	10,134	56,583	19,374	19,374	$ -
2058	56,583	10,134	46,448	17,855	17,855	$ -
2059	46,448	10,134	36,314	16,336	16,336	$ -
2060	36,314	10,134	26,180	14,818	14,818	$ -
2061	26,180	10,134	16,046	13,299	13,299	$ -
2062	16,046	10,134	5,912	11,780	11,780	$ -
2063	5,912	5,912	-	6,355	6,355	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
Project Totals				1,955,199	1,955,199	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:
INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		
$ 787,895		$ 787,895		
$ 1,123,919		$ 1,123,919		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

OPCo Worksheet J - ATRR PROJECTED Calculation for PJM Projects Charged to Benefiting Zones

IV. Determine the Revenue Requirement, and Additional Revenue Requirement for facilities receiving incentives.

A. Base Plan Facilities

Facilities receiving incentives accepted by FERC in Docket No. (e.g. ER05-925-000)

Project Description:

Current Projected Year ARR	-
Current Projected Year ARR w/ Incentive	-
Current Projected Year Incentive ARR	-

Details			
Investment		Current Year	**2024**
Service Year (yyyy)	2023	ROE increase accepted by FERC (Basis Points)	-
Service Month (1-12)	1	FCR w/o incentives, less depreciation	14.99%
Useful life	44	FCR w/incentives approved for these facilities, less dep.	14.99%
CIAC (Yes or No)	No	Annual Depreciation Expense	-

Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	RTEP Rev. Req't. w/o Incentives	RTEP Rev. Req't. with Incentives **	Incentive Rev. Requirement ##
2023	-	-	-	-	-	$ -
2024	-	-	-	-	-	$ -
2025	-	-	-	-	-	$ -
2026	-	-	-	-	-	$ -
2027	-	-	-	-	-	$ -
2028	-	-	-	-	-	$ -
2029	-	-	-	-	-	$ -
2030	-	-	-	-	-	$ -
2031	-	-	-	-	-	$ -
2032	-	-	-	-	-	$ -
2033	-	-	-	-	-	$ -
2034	-	-	-	-	-	$ -
2035	-	-	-	-	-	$ -
2036	-	-	-	-	-	$ -
2037	-	-	-	-	-	$ -
2038	-	-	-	-	-	$ -
2039	-	-	-	-	-	$ -
2040	-	-	-	-	-	$ -
2041	-	-	-	-	-	$ -
2042	-	-	-	-	-	$ -
2043	-	-	-	-	-	$ -
2044	-	-	-	-	-	$ -
2045	-	-	-	-	-	$ -
2046	-	-	-	-	-	$ -
2047	-	-	-	-	-	$ -
2048	-	-	-	-	-	$ -
2049	-	-	-	-	-	$ -
2050	-	-	-	-	-	$ -
2051	-	-	-	-	-	$ -
2052	-	-	-	-	-	$ -
2053	-	-	-	-	-	$ -
2054	-	-	-	-	-	$ -
2055	-	-	-	-	-	$ -
2056	-	-	-	-	-	$ -
2057	-	-	-	-	-	$ -
2058	-	-	-	-	-	$ -
2059	-	-	-	-	-	$ -
2060	-	-	-	-	-	$ -
2061	-	-	-	-	-	$ -
2062	-	-	-	-	-	$ -
2063	-	-	-	-	-	$ -
2064	-	-	-	-	-	$ -
2065	-	-	-	-	-	$ -
2066	-	-	-	-	-	$ -
2067	-	-	-	-	-	$ -
2068	-	-	-	-	-	$ -
2069	-	-	-	-	-	$ -
2070	-	-	-	-	-	$ -
2071	-	-	-	-	-	$ -
2072	-	-	-	-	-	$ -
2073	-	-	-	-	-	$ -
2074	-	-	-	-	-	$ -
2075	-	-	-	-	-	$ -
2076	-	-	-	-	-	$ -
2077	-	-	-	-	-	$ -
2078	-	-	-	-	-	$ -
2079	-	-	-	-	-	$ -
2080	-	-	-	-	-	$ -
2081	-	-	-	-	-	$ -
2082	-	-	-	-	-	$ -
Project Totals				-	-	-

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS:

CUMULATIVE HISTORY OF PROJECTED ANNUAL REVENUE REQUIREMENTS: INPUT PROJECTED ARR (WITH & WITHOUT INCENTIVES) FROM EACH PRIOR YEAR TEMPLATE BELOW TO MAINTAIN HISTORY OF PROJECTED ARRS OVER THE LIFE OF THE PROJECT.

RTEP Projected Rev. Req't.From Prior Year Template w/o Incentives		RTEP Projected Rev. Req't.From Prior Year Template with Incentives **		

** This is the total amount that needs to be reported to PJM for billing to all regions.

This is the calculation of additional incentive revenue on projects deemed by the FERC to be eligible for an incentive return. This additional incentive requirement is applicable for the life of this specific project. Each year the revenue requirement calculated for PJM should be incremented by the amount of the incentive revenue calculated for that year on this project.

In order to calculate the proper monthly RTEP billing amount, PJM requires a 12 month revenue requirement for each RTEP project. As a result, notwithstanding the fact that the project was in service for a partial year, the project revenue requirement in the year that the project goes into service has been annualized (shown at the full-year level) so that PJM will collect the correct monthly billings.

AEP East Companies
Cost of Service Formula Rate Using 2024 FF1 Balances
Worksheet L Reserved for Future Use
Ohio Power Company

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet M Supporting Calculation of Capital Structure and Weighted Average Cost of Capital
Ohio Power Company

		Average Balance of Common Equity				
Line No	Month (a)	Proprietary Capital (b)	Less: Preferred Stock (c)	Less Undistributed Sub Earnings (Acct 216.1) (d)	Less AOCI (Acct 219.1) (e)	Average Balance of Common Equity (f)=(b)-(c)-(d)-(e)
	(Note A)	(FF1 112.16)	(FF1 250-251)	(FF1 112.12)	(FF1 112.15)	
1	December Prior to Rate Year	3,578,870,122		4,915,703	2,663	3,573,951,755
2	January	3,612,623,214		4,915,703	2,663	3,607,704,847
3	February	3,640,961,031		4,915,703	2,663	3,636,042,664
4	March	3,673,728,262		4,915,703	2,663	3,668,809,895
5	April	3,697,030,198		5,679,257	2,663	3,691,348,277
6	May	3,728,866,804		5,679,257	2,663	3,723,184,883
7	June	3,757,194,154		5,696,011	2,663	3,751,495,479
8	July	3,797,510,802		5,696,011	2,663	3,791,812,127
9	August	3,839,619,068		5,696,011	2,663	3,833,920,393
10	September	3,865,693,385		5,673,374	2,663	3,860,017,347
11	October	3,899,706,091		5,673,374	2,663	3,894,030,054
12	November	3,931,233,275		5,673,374	2,663	3,925,557,237
13	December of Rate Year	3,968,608,780		5,472,230	2,663	3,963,133,886
14	Average of the 13 Monthly Balances	3,768,588,091	-	5,430,901	2,663	3,763,154,526

		Average Balance of Long Term Debt					
Line No	Month (a)	Acct 221 Bonds (b)	Less: Acct 222 Reacquired Bonds (c)	Acct 223 LT Advances from Assoc. Companies (d)	Acct 224 Senior Unsecured Notes (e)	Less: Fair Value Hedges (f)	Gross Proceeds Outstanding Long-Term Debt (g)=(b)-(c)+(d)+(e)-(f)
	(Note A)	(FF1 112.18)	(FF1 112.19)	(FF1 112.20)	(FF1 112.21)	FF1, page 257, Col. (h) - Note 1	
15	December Prior to Rate Year				3,400,000,000		3,400,000,000
16	January				3,400,000,000		3,400,000,000
17	February				3,400,000,000		3,400,000,000
18	March				3,400,000,000		3,400,000,000
19	April				3,400,000,000		3,400,000,000
20	May				3,400,000,000		3,400,000,000
21	June				3,750,000,000		3,750,000,000
22	July				3,750,000,000		3,750,000,000
23	August				3,750,000,000		3,750,000,000
24	September				3,750,000,000		3,750,000,000
25	October				3,750,000,000		3,750,000,000
26	November				3,750,000,000		3,750,000,000
27	December of Rate Year				3,750,000,000		3,750,000,000
28	Average of the 13 Monthly Balances	-	-	-	3,588,461,538	-	3,588,461,538

NOTE 1: The balance of fair value hedges on outstanding long term debt are to be excluded from the balance of long term debt included in the formula's capital structure. (Page 257 Column H of the FF1)

Development of Cost of Long Term Debt Based on Average Outstanding Balance

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
29	**Annual Interest Expense for 2024**						
30	Interest on Long Term Debt - Accts 221 - 224 (256-257.33.i)			147,236,250			
31	Less: Total Hedge Gain/Expense Accumulated from p 256-257, col. (i) of FERC Form 1 included in Ln 30 and shown in 50 below.			-			
32	Plus: Allowed Hedge Recovery From Ln 55 below.			-			
33	Amort of Debt Discount & Expense - Acct 428 (117.63.c)			1,870,214			
34	Amort of Loss on Reacquired Debt - Acct 428.1 (117.64.c)			145,464			
35	Less: Amort of Premium on Debt - Acct 429 (117.65.c)						
36	Less: Amort of Gain on Reacquired Debt - Acct 429.1 (117.66.c)						
37	**Total Interest Expense (Ln 30 - 31 + 33 + 34 - 35 - 36)**			149,251,928			
38	**Average Cost of Debt for 2024 (Ln 37/ ln 28 (g))**			**4.16%**			

CALCULATION OF RECOVERABLE HEDGE GAINS/LOSSES

39 NOTE: The net amount of hedging gains or losses recorded in account 427 to be recovered in this formula rate should be limited to the effective portion of pre-issuance cash flow hedges that are amortized over the life of the underlying debt issuances. The recovery of a net loss or passback of a net gain will be limited to five basis points of the total Capital Structure. Amounts related to the ineffective portion of pre-issuance hedges, cash settlements of fair value hedges issued on Long Term Debt, post-issuance cash flow hedges, and cash flow hedges of variable rate debt issuances are not recoverable in this formula and are to be recorded in the "Excludable" column below.

	HEDGE AMOUNTS BY ISSUANCE (FROM p. 256-257 (i) of the FERC Form 1)	Total Hedge (Gain)/Loss for 2024	Less Excludable Amounts (See NOTE on Line 39)	Net Includable Hedge Amount	Remaining Unamortized Balance	Amortization Period Beginning	Amortization Period Ending
40							
41							
42							
43							
44							
45							
46				-			
47				-			
48				-			
49					-		
50	Total Hedge Amortization	-	-				

51	Hedge Gain or Loss Prior to Application of Recovery Limit (Sum of Lines 40 to 48)	-
52	Total Average Capital Structure Balance for 2024 (TCOS, Ln 157)	7,351,616,065
53	Financial Hedge Recovery Limit - Five Basis Points of Total Capital	0.0005
54	Limit of Recoverable Amount	3,675,808
55	**Recoverable Hedge Amortization (Lesser of Ln 51 or Ln 54)**	**-**

Development of Cost of Preferred Stock

	Preferred Stock			Average	
56	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
57	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
58	0% Series - 0 - Shares O/S (p.250-251)	-	-		
59	0% Series - 0 - Monetary Value (Ln 57 * Ln 58)	-	-	-	
60	0% Series - 0 - Dividend Amount (Ln 56 * Ln 59)	-	-	-	
61	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
62	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
63	0% Series - 0 - Shares O/S (p.250-251)	-	-		
64	0% Series - 0 - Monetary Value (Ln 62 * Ln 63)	-	-	-	
65	0% Series - 0 - Dividend Amount (Ln 61 * Ln 64)	-	-	-	
66	0% Series - 0 - Dividend Rate (p. 250-251)	0.000%	0.000%		
67	0% Series - 0 - Par Value (p. 250-251)	$ -	$ -		
68	0% Series - 0 - Shares O/S (p.250-251)	-	-		
69	0% Series - 0 - Monetary Value (Ln 67 * Ln 68)	-	-	-	
70	0% Series - 0 - Dividend Amount (Ln 66 * Ln 69)	-	-	-	
71	**Balance of Preferred Stock (Lns 59, 64, 69)**	-	-	-	Year End Total Agrees to FF1 p.112, Ln 3, col (c) & (d)
72	**Dividends on Preferred Stock (Lns 60, 65, 70)**	-	-	**-**	
73	**Average Cost of Preferred Stock (Ln 72/71)**	0.00%	0.00%	**0.00%**	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet N - Gains (Losses) on Sales of Plant Held For Future Use
Ohio Power Company

Note: Gain or loss on plant held for future are recorded in accounts 411.6 or 411.7 respectiviely. Sales will be funtionalized based on the description of that asset. Sales of transmission assets will be direct assigned; sales of general assets will be functionalized on labor. Sales of plant held for future use related to generation or distribution will not be included in the formula.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line	**Date**	**Property Description**	**Function (T) or (G)** T = Transmission G = General	**Basis**	**Proceeds**	**(Gain) / Loss**	**Functional Allocator**	**Functionalized Proceeds (Gain) / Loss**	**FERC Account**
1						-	0.000%	-	
2						-	0.000%	-	
3						-	0.000%	-	
4				Net (Gain) or Loss for 2024		-		-	

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet O - Calculation of Postemployment Benefits Other than Pensions Expenses Allocable to Transmission Service
Ohio Power Company

1	Total AEP East Operating Company PBOP Settlement Amount	52,288,000

Allocation of PBOP Settlement Amount for 2024

Line#	Company	Actual Expense (Including AEPSC Billed OPEB)	Total Company Amount Ratio of Company Actual to Total	Allocation of PBOB Recovery Allowance	Labor Allocator for 2024	Actual Expense	Allowable Expense	One Year Functional Expense (Over)/Under
		(A) (Line 14)	(B)=(A)/Total (A)	(C)=(B) * 52288000	(D)	(E)=(A) * (D)	(F)=(C) * (D)	(G)=(E) - (F)
2	APCo	(28,089,629)	35.97%	18,808,561	10.718%	(3,010,598)	2,015,869	(5,026,467)
3	I&M	(20,588,133)	26.36%	13,785,628	5.114%	(1,052,792)	704,940	(1,757,731)
4	KPCo	(6,450,810)	8.26%	4,319,404	9.832%	(634,267)	424,700	(1,058,967)
5	KNGP	(701,395)	0.90%	469,647	8.999%	(63,117)	42,262	(105,379)
6	OPCo	(20,853,938)	26.71%	13,963,608	12.482%	(2,603,050)	1,742,979	(4,346,029)
7	WPCo	(1,405,562)	1.80%	941,151	2.884%	(40,540)	27,145	(67,686)
8	**Sum of Lines 2 to 7**	(78,089,465)		52,288,000		(7,404,364)	4,957,895	(12,362,260)

Detail of Actual PBOP Expenses to be Removed in Cost of Service

		APCo	I&M	KPCo	KNGSPT	OPCo	WPCo	AEP East Total
9	Direct Charged PBOP Expense per Actuarial Report	(9,880,000)	(8,311,000)	(1,994,000)	(231,000)	(7,132,000)	(946,000)	(28,494,000)
10	Additional PBOP Ledger Entries (from Company Records)	672,186	2,408,275	581,811	0	0	(539,281)	
11	Medicare Subsidy	-	-	-	-	-	-	-
12	Net Company Expense (Ln 9 + Ln 10 + Ln 11)	(9,207,814)	(5,902,725)	(1,412,189)	(231,000)	(7,132,000)	(1,485,281)	(25,371,008)
13	PBOP Expenses From AEP Service Corporation (from Company Records)	(6,901,942)	(3,895,823)	- (1,524,371)	(204,837)	(5,390,620)	(259,814)	(18,177,406)
14	Company PBOP Expense (Ln 12 + Ln 13)	(16,109,756)	(9,798,548)	(2,936,560)	(435,837)	(12,522,620)	(1,745,095)	(43,548,414)

For the rate year 2017 and adjusted every four years thereafter, using the annual actuarial report produced for that year, filed as part of the informational filing, Worksheet O will be used to adjust PBOP costs for the next four years (i.e. 2017, 2018, 2019, 2020). If the annual actuarial report projects PBOP costs during the next four years, taken together with the then current cumulative PBOP cost/allowance position, will, absent a change in the PBOP allowance, cause the AEP Companies to over or under collect their cumulative PBOP costs by more than 20% of the projected next four year's total cost, the PBOP allowance shall be adjusted. Worksheet O will be used in the process of updating the PBOP allowance determining (a) the level of cumulative over or under collections during the period since the PBOP allowance was last set, including carrying costs based on the weighted average cost of capital ("WACC") each year from the actual formula rate; (b) the cumulative net present value of projected PBOP costs during the next four years, as estimated by the then current actuarial report, assuming a discount rate equal to the actual formula rate weighted average cost of capital for the prior calendar year; and (c) the cumulative net present value of continued collections over the next four years based on the then effective PBOP allowance, assuming a discount rate equal to the prior year WACC. If the absolute value of (a)+(b)-(c) exceeds 20% of (b), then the PBOP allowance used in the formula rate calculation shall be changed to the value that will cause the projected result (a)+(b)-(c) to equal zero. If the projected over or under collection during the next four years will be less than 20% of (b), then the PBOP allowacance will continue in effect for the next four years at the then effective rate. If it is determined through this procedure AEP Companies will over-recover or under-recover actual PBOP expenses by more than 20% over the subsequent four-year period, AEP shall make a filing under FPA Section 205 to change the PBOP expense stated in the formula rate shown on Worksheet O. No other changes to the formula rate may be included in that filing.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF 1/1/2020
FOR MULTIPLE JURISDICTION COMPANIES
Appalachian Power Company

		VIRGINIA			WEST VIRGINIA			FERC WHOLESALE			FERC KINGSPORT			COMPANY
		(1)			(2)			(3)			(4)			
	PLANT ACCT.	VA SCC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	PSC OF WV APPROVED RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	FERC RATES	ALLOCATION FACTOR (5)	WTD AVG. DEPREC. RATE	WTD AVG. DEPREC. RATE
TRANSMISSION PLANT														
Land Rights - Va.	350.1	0.66%	1.000000	0.66%										0.66%
Energy Storage Equip	351.0				14.22%	1.000000	14.22%							14.22%
Structures & Improvements	352.0	1.99%	0.494821	0.98%	1.62%	0.411083	0.67%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.86%
Station Equipment	353.0	2.70%	0.494821	1.34%	2.37%	0.411083	0.97%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.52%
Towers & Fixtures	354.0	1.64%	0.494821	0.81%	1.59%	0.411083	0.65%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.67%
Poles & Fixtures	355.0	3.46%	0.494821	1.71%	2.71%	0.411083	1.11%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	3.03%
Overhead Conductor	356.0	1.65%	0.494821	0.82%	1.53%	0.411083	0.63%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	1.66%
Underground Conduit	357.0	2.49%	0.494821	1.23%	3.71%	0.411083	1.53%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	2.97%
Underground Conductors	358.0	4.72%	0.494821	2.34%	5.24%	0.411083	2.15%	2.19%	0.036533	0.08%	2.19%	0.057563	0.13%	4.70%
GENERAL PLANT														
Structures & Improvements	390.0	1.89%	0.523756	0.99%	1.91%	0.425941	0.81%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.98%
Office Furniture & Equipment	391.0	3.21%	0.523756	1.68%	3.17%	0.425941	1.35%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.21%
Transportation Equipment	392.0	3.46%	0.523756	1.81%	3.40%	0.425941	1.45%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.44%
Stores Equipment	393.0	1.78%	0.523756	0.93%	1.80%	0.425941	0.77%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.88%
Tools Shop & Garage Equipment	394.0	2.59%	0.523756	1.36%	2.57%	0.425941	1.09%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.63%
Laboratory Equipment	395.0	3.87%	0.523756	2.03%	4.01%	0.425941	1.71%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	3.92%
Power Operated Equipment	396.0	0.00%	0.523756	0.00%	3.90%	0.425941	1.66%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	1.84%
Communication Equipment	397.0	5.05%	0.523756	2.64%	4.98%	0.425941	2.12%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	4.94%
Miscellaneous Equipment	398.0	2.67%	0.523756	1.40%	2.70%	0.425941	1.15%	3.43%	0.019295	0.07%	3.43%	0.031009	0.11%	2.73%

(1) As approved in VA Case No. PUE 2020-00015 on Nov. 24, 2020
Depreciation rates were made effective on January 1, 2020.

(2) Approved by PSC of WV Order dated 2/27/2019 in
Case No. 18-0645-E-D effective 03/06/2019.

(3) Approved by FERC March 2, 1990 in Docket ER90-132

(4) Approved by FERC March 2, 1990 in Docket ER90-133

(5) Transmission allocation factors are changed annually in January based on
September factors as per the PJM tariff approved in FERC Docket ER08-1329
Attachment H-14B, Part II, pg. 15 of 21.

(6) Distribution Plant (recorded by state) is assigned only to
jurisdictions within each state.

GENERAL NOTES:

The rates for each AEP company have been approved by their respective regulatory commissions.
APCo falls under the authority of Virginia, West Virginia and the FERC. Therefore, APCo's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate for the company.
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
Worksheet - P CALCULATION OF
TOTAL WEIGHTED AVERAGE DEPRECIATION RATES
FOR TRANSMISSION PLANT PROPERTY ACCOUNT
EFFECTIVE AS OF MARCH 11, 2020
FOR MULTIPLE JURISDICTION COMPANIES
INDIANA MICHIGAN POWER COMPANY

		INDIANA			MICHIGAN AND FERC			COMPANY
	PLANT ACCT.	*(1) IURC RATES*	*ALLOCATION FACTOR (4)*	*WTD AVG. DEPREC. RATE*	*(2) MPSC APPROVED RATES*	*ALLOCATION FACTOR (4)*	*WTD AVG. DEPREC. RATE*	*WTD AVG. DEPREC. RATE*
TRANSMISSION PLANT								
Land Improvements	350.1	1.6600%	0.662335	1.0995%	1.6200%	0.337665	0.5470%	1.65%
Structures & Improvements	352.0	1.7700%	0.662335	1.1723%	1.7400%	0.337665	0.5875%	1.76%
Station Equipment	353.0	2.4300%	0.662335	1.6095%	2.4100%	0.337665	0.8138%	2.42%
Towers & Fixtures	354.0	2.5700%	0.662335	1.7022%	2.4500%	0.337665	0.8273%	2.53%
Poles & Fixtures	355.0	3.1900%	0.662335	2.1128%	3.1700%	0.337665	1.0704%	3.18%
Overhead Conductors	356.0	2.3500%	0.662335	1.5565%	2.2800%	0.337665	0.7699%	2.33%
Underground Conduit	357.0	2.3000%	0.662335	1.5234%	2.2100%	0.337665	0.7462%	2.27%
Underground Conductors	358.0	1.9300%	0.662335	1.2783%	1.9000%	0.337665	0.6416%	1.92%
Trails & Roads	359.0	1.6100%	0.662335	1.0664%	1.5900%	0.337665	0.5369%	1.60%
GENERAL PLANT								
	390.0	2.0800%	0.681868	1.4183%	2.0800%	0.318132	0.6617%	2.08%
	391.0	4.7900%	0.681868	3.2661%	4.8400%	0.318132	1.5398%	4.81%
$0 at Dec 2018 - use old rate	392.0	4.6400%	0.681868	3.1639%	4.6800%	0.318132	1.4889%	4.65%
	393.0	7.3500%	0.681868	5.0117%	7.3800%	0.318132	2.3478%	7.36%
	394.0	6.9900%	0.681868	4.7663%	7.0700%	0.318132	2.2492%	7.02%
	395.0	5.4100%	0.681868	3.6889%	5.4600%	0.318132	1.7370%	5.43%
	396.0	4.8100%	0.681868	3.2798%	4.9000%	0.318132	1.5588%	4.84%
	397.0	3.9100%	0.681868	2.6661%	3.9300%	0.318132	1.2503%	3.92%
	398.0	3.3200%	0.681868	2.2638%	3.3500%	0.318132	1.0657%	3.33%

(1) As approved in Indiana Cause No. 45235 effective March 11, 2020.
(2) As approved in Michigan Case No. U-20359 effective February 1, 2020.
(3) FERC wholesale formula rate agreements specify that the depreciation rates in the formula rates change upon approval of MPSC rates in the Michigan jurisdiction.
(4) The rates approved for each jurisdiction are updated when approved by that commission. These demand-based allocation factors for all jurisdictions are updated when new rates are approved in one of the jurisdictions. These allocation factors reflect I&M's 12 monthly Coincident Peaks during test year of the most recent rate case.

GENERAL NOTES:
The rates for each AEP company have been approved by their respective regulatory commissions.
I&M falls under the authority of Indiana, Michigan and the FERC. Therefore, I&M's rates are a composite of the jurisdictions under which it operates. Each jurisdictions' rate is multiplied by an allocation factor, and the product for each jurisdiction is added with the other jurisdictions to derive the composite rate AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 09/1/2016
FOR SINGLE JURISDICTION COMPANIES
KINGSPORT POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.04%
Station Equipment	353.0	1.49%
Towers & Fixtures	354.0	0.12%
Poles & Fixtures	355.0	2.14%
Overhead Conductors	356.0	0.77%
Underground Conduit	357.0	Note 2
Underground Conductors	358.0	Note 2
Composite Transmission Depreciation Rate		**1.46%**
GENERAL PLANT		
Structures & Improvements	390.0	1.71%
Office Furniture & Equipment	391.0	2.82%
Stores Equipment	393.0	2.22%
Tools Shop & Garage Equipmen	394.0	3.12%
Laboratory Equipment	395.0	3.17%
Communication Equipment	397.0	3.32%
Miscellaneous Equipment	398.0	4.92%
	Total General Plant	3.25%

Reference:

Note 1: Rates Approved In Tennessee Regulatory Authority Docket No. 16-00001.
K
Note 2: Kingsport Power Company does not have investment in plant accounts 357 or 358. Therefore, there are no depreciation rates approved

General Note
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 07/1/2015
FOR SINGLE JURISDICTION COMPANIES
KENTUCKY POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Land Rights	350.1	1.44%
Structures & Improvements	352.0	2.08%
Station Equipment	353.0	2.15%
Towers & Fixtures	354.0	2.61%
Poles & Fixtures	355.0	3.95%
Overhead Conductors	356.0	2.91%
Underground Conduit	357.0	2.99%
Underground Conductors	358.0	2.62%

Reference:

Note 1: Rates Approved in KPSC Case No. 2014-00396.

General Note
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 4/1/2012
FOR SINGLE JURISDICTION COMPANIES
OHIO POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	2.02%
Station Equipment	353.0	2.29%
Twrs and Fixtures Above 69 KV	354.0	1.88%
Twrs and Fixtures Below 69 KV	354.0	1.88%
Poles and Fixtures Above 69 KV	355.0	3.52%
Poles and Fixtures Below 69 KV	355.0	3.52%
Overhead Conductor & Devices Above	356.0	1.91%
Overhead Conductor & Devices MSP	356.0	1.91%
Overhead Conductor & Devices 138K	356.0	1.91%
Overhead Conductor & Devices 69KV	356.0	1.91%
Overhead Conductor & Devices CLR (	356.0	1.91%
Underground Conduit	357.0	2.26%
Underground Conductors	358.0	3.27%

Reference:

Note 1: These are the weighted average of the depreciation rates in effect for Columbus Southern Power and Ohio Power prior to the merger of Columbus Southern into Ohio Power.

General Note:
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP EAST COMPANIES
PJM FORMULA RATE
WORKSHEET P - TRANSMISSION DEPRECIATION RATES
EFFECTIVE AS OF 3/1/2019
FOR SINGLE JURISDICTION COMPANIES
WHEELING POWER COMPANY

	PLANT ACCT.	RATES Note 1
TRANSMISSION PLANT		
Structures & Improvements	352.0	1.15%
Station Equipment	353.0	2.22%
Towers & Fixtures	354.0	2.65%
Poles & Fixtures	355.0	2.41%
Overhead Conductors	356.0	1.32%
Underground Conduit	351.0	9.94%
Underground Conductors	351.0	13.98%
Trails & Roads	359.0	-
GENERAL PLANT		
Structures & Improvements	390.0	1.08%
Office Furniture & Equipment	391.0	2.13%
Stores Equipment	393.0	1.78%
Tools Shop & Garage Equipment	394.0	1.65%
Communication Equipment	397.0	5.09%
Miscellaneous Equipment	398.0	2.76%

Note 1: Rates Approved in WV Public Service Commission Case No. 14-1151-E-D.

General Note:
AEP will make a 205 filing whenever a company's rates are changed by their commission(s), or if the methodology to calculate the jurisdictional allocator in multiple-state companies changes. Changes in the allocation factors will not necessitate a 205 filing.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2022 Available May 25, 2023		2022 Forecasted Revenue Requirement For Year 2022		True-up Adjustment - Over (Under) Recovery
$375,964,655	-	$358,934,158	=	($17,030,496)

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
			0.4240%				

An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorate over 2024

Calculation of Interest					**Monthly**		
January	Year 2022	(1,419,208)	0.4240%	12	72,209		1,491,417
February	Year 2022	(1,419,208)	0.4240%	11	66,192		1,485,400
March	Year 2022	(1,419,208)	0.4240%	10	60,174		1,479,382
April	Year 2022	(1,419,208)	0.4240%	9	54,157		1,473,365
May	Year 2022	(1,419,208)	0.4240%	8	48,140		1,467,348
June	Year 2022	(1,419,208)	0.4240%	7	42,122		1,461,330
July	Year 2022	(1,419,208)	0.4240%	6	36,105		1,455,313
August	Year 2022	(1,419,208)	0.4240%	5	30,087		1,449,295
September	Year 2022	(1,419,208)	0.4240%	4	24,070		1,443,278
October	Year 2022	(1,419,208)	0.4240%	3	18,052		1,437,260
November	Year 2022	(1,419,208)	0.4240%	2	12,035		1,431,243
December	Year 2022	(1,419,208)	0.4240%	1	6,017		1,425,225
					469,360		**17,499,857**
					Annual		
January through December	Year 2023	17,499,857	0.4240%	12	890,393		**18,390,250**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2024	(18,390,250)	0.4240%		77,975	(1,575,085)	16,893,140
February	Year 2024	(16,893,140)	0.4240%		71,627	(1,575,085)	15,389,682
March	Year 2024	(15,389,682)	0.4240%		65,252	(1,575,085)	13,879,849
April	Year 2024	(13,879,849)	0.4240%		58,851	(1,575,085)	12,363,615
May	Year 2024	(12,363,615)	0.4240%		52,422	(1,575,085)	10,840,952
June	Year 2024	(10,840,952)	0.4240%		45,966	(1,575,085)	9,311,833
July	Year 2024	(9,311,833)	0.4240%		39,482	(1,575,085)	7,776,231
August	Year 2024	(7,776,231)	0.4240%		32,971	(1,575,085)	6,234,117
September	Year 2024	(6,234,117)	0.4240%		26,433	(1,575,085)	4,685,465
October	Year 2024	(4,685,465)	0.4240%		19,866	(1,575,085)	3,130,247
November	Year 2024	(3,130,247)	0.4240%		13,272	(1,575,085)	1,568,435
December	Year 2024	(1,568,435)	0.4240%		6,650	(1,575,085)	0
					510,767		

True-Up Adjustment with Interest	18,901,016
Less Over (Under) Recovery	(17,030,496)
Total Interest	1,870,520

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2022 Available May 25, 2023		2022 Forecasted Revenue Requirement For Year 2022		True-up Adjustment - Over (Under) Recovery
$7,415,553	-	$6,097,445	=	($1,318,108)

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate 0.4240%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorate over 2024							
Calculation of Interest					**Monthly**		
January	Year 2022	(109,842)	0.4240%	12	5,589		115,431
February	Year 2022	(109,842)	0.4240%	11	5,123		114,965
March	Year 2022	(109,842)	0.4240%	10	4,657		114,500
April	Year 2022	(109,842)	0.4240%	9	4,192		114,034
May	Year 2022	(109,842)	0.4240%	8	3,726		113,568
June	Year 2022	(109,842)	0.4240%	7	3,260		113,102
July	Year 2022	(109,842)	0.4240%	6	2,794		112,637
August	Year 2022	(109,842)	0.4240%	5	2,329		112,171
September	Year 2022	(109,842)	0.4240%	4	1,863		111,705
October	Year 2022	(109,842)	0.4240%	3	1,397		111,240
November	Year 2022	(109,842)	0.4240%	2	931		110,774
December	Year 2022	(109,842)	0.4240%	1	466		110,308
					36,327		**1,354,435**
					Annual		
January through December	Year 2023	1,354,435	0.4240%	12	68,914		**1,423,349**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2024	(1,423,349)	0.4240%		6,035	(121,907)	1,307,477
February	Year 2024	(1,307,477)	0.4240%		5,544	(121,907)	1,191,114
March	Year 2024	(1,191,114)	0.4240%		5,050	(121,907)	1,074,258
April	Year 2024	(1,074,258)	0.4240%		4,555	(121,907)	956,906
May	Year 2024	(956,906)	0.4240%		4,057	(121,907)	839,056
June	Year 2024	(839,056)	0.4240%		3,558	(121,907)	720,707
July	Year 2024	(720,707)	0.4240%		3,056	(121,907)	601,856
August	Year 2024	(601,856)	0.4240%		2,552	(121,907)	482,501
September	Year 2024	(482,501)	0.4240%		2,046	(121,907)	362,641
October	Year 2024	(362,641)	0.4240%		1,538	(121,907)	242,271
November	Year 2024	(242,271)	0.4240%		1,027	(121,907)	121,392
December	Year 2024	(121,392)	0.4240%		515	(121,907)	0
					39,532		

True-Up Adjustment with Interest	1,462,880
Less Over (Under) Recovery	(1,318,108)
Total Interest	144,772

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2022 Available May 25, 2023		2022 Forecasted Revenue Requirement For Year 2022		True-up Adjustment - Over (Under) Recovery
$9,847,345	-	$9,246,391	=	($600,954)

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate 0.4240%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorate over 2024							
Calculation of Interest					**Monthly**		
January	Year 2022	(50,080)	0.4240%	12	2,548		52,628
February	Year 2022	(50,080)	0.4240%	11	2,336		52,415
March	Year 2022	(50,080)	0.4240%	10	2,123		52,203
April	Year 2022	(50,080)	0.4240%	9	1,911		51,991
May	Year 2022	(50,080)	0.4240%	8	1,699		51,778
June	Year 2022	(50,080)	0.4240%	7	1,486		51,566
July	Year 2022	(50,080)	0.4240%	6	1,274		51,354
August	Year 2022	(50,080)	0.4240%	5	1,062		51,141
September	Year 2022	(50,080)	0.4240%	4	849		50,929
October	Year 2022	(50,080)	0.4240%	3	637		50,717
November	Year 2022	(50,080)	0.4240%	2	425		50,504
December	Year 2022	(50,080)	0.4240%	1	212		50,292
					16,562		**617,517**
					Annual		
January through December	Year 2023	617,517	0.4240%	12	31,419		**648,936**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2024	**(648,936)**	0.4240%		2,751	(55,580)	596,107
February	Year 2024	(596,107)	0.4240%		2,527	(55,580)	543,055
March	Year 2024	(543,055)	0.4240%		2,303	(55,580)	489,778
April	Year 2024	(489,778)	0.4240%		2,077	(55,580)	436,274
May	Year 2024	(436,274)	0.4240%		1,850	(55,580)	382,544
June	Year 2024	(382,544)	0.4240%		1,622	(55,580)	328,586
July	Year 2024	(328,586)	0.4240%		1,393	(55,580)	274,399
August	Year 2024	(274,399)	0.4240%		1,163	(55,580)	219,983
September	Year 2024	(219,983)	0.4240%		933	(55,580)	165,336
October	Year 2024	(165,336)	0.4240%		701	(55,580)	110,457
November	Year 2024	(110,457)	0.4240%		468	(55,580)	55,345
December	Year 2024	(55,345)	0.4240%		235	(55,580)	(0)
					18,023		
True-Up Adjustment with Interest						666,959	
Less Over (Under) Recovery						(600,954)	
Total Interest						66,005	

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.

AEP East Companies
Cost of Service Formula Rate Using Actual/Projected FF1 Balances
Worksheet Q - True-up With Interest

Reconciliation Revenue Requirement For Year 2022 Available May 25, 2023		2022 Collections		True-up Adjustment - Over (Under) Recovery
$166,875	-	$763,606	=	$596,731

Interest Rate on Amount of Refunds or Surcharges from 35.19a		Over (Under) Recovery Plus Interest	Average Monthly Interest Rate 0.4240%	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorate over 2024							
Calculation of Interest					**Monthly**		
January	Year 2022	49,728	0.4240%	12	(2,530)		(52,258)
February	Year 2022	49,728	0.4240%	11	(2,319)		(52,047)
March	Year 2022	49,728	0.4240%	10	(2,108)		(51,836)
April	Year 2022	49,728	0.4240%	9	(1,898)		(51,625)
May	Year 2022	49,728	0.4240%	8	(1,687)		(51,414)
June	Year 2022	49,728	0.4240%	7	(1,476)		(51,203)
July	Year 2022	49,728	0.4240%	6	(1,265)		(50,993)
August	Year 2022	49,728	0.4240%	5	(1,054)		(50,782)
September	Year 2022	49,728	0.4240%	4	(843)		(50,571)
October	Year 2022	49,728	0.4240%	3	(633)		(50,360)
November	Year 2022	49,728	0.4240%	2	(422)		(50,149)
December	Year 2022	49,728	0.4240%	1	(211)		(49,938)
					(16,446)		**(613,177)**
					Annual		
January through December	Year 2023	(613,177)	0.4240%	12	(31,198)		**(644,375)**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
January	Year 2024	**644,375**	0.4240%		(2,732)	55,189	(591,918)
February	Year 2024	591,918	0.4240%		(2,510)	55,189	(539,239)
March	Year 2024	539,239	0.4240%		(2,286)	55,189	(486,336)
April	Year 2024	486,336	0.4240%		(2,062)	55,189	(433,208)
May	Year 2024	433,208	0.4240%		(1,837)	55,189	(379,856)
June	Year 2024	379,856	0.4240%		(1,611)	55,189	(326,277)
July	Year 2024	326,277	0.4240%		(1,383)	55,189	(272,471)
August	Year 2024	272,471	0.4240%		(1,155)	55,189	(218,437)
September	Year 2024	218,437	0.4240%		(926)	55,189	(164,174)
October	Year 2024	164,174	0.4240%		(696)	55,189	(109,681)
November	Year 2024	109,681	0.4240%		(465)	55,189	(54,956)
December	Year 2024	54,956	0.4240%		(233)	55,189	(0)
					(17,897)		
True-Up Adjustment with Interest						(662,272)	
Less Over (Under) Recovery						596,731	
Total Interest						(65,541)	

Note 1: The interest rate to be applied to the over recovery or under recovery amounts will be determined using the average monthly FERC interest rate (as determined pursuant to 18 C.F.R. Section 35.19a) for the twenty (20) months from the beginning of the rate year being trued-up through August 31 of the following year.