

September 1, 2023

To: Parties to FERC Docket No. ER08-386-000**Re: Potomac-Appalachian Transmission Highline, LLC
PJM Open Access Transmission Tariff, Attachment H-19
Projected Transmission Revenue Requirement for Rate Year 2024**

Pursuant to Section IV of the Formula Rate Implementation Protocols (“Protocols”) set forth in Attachment H-19B of the PJM Interconnection, L.L.C. (“PJM”) Open Access Transmission Tariff (“OATT”), Potomac-Appalachian Transmission Highline, LLC (“PATH”), on behalf of its operating companies PATH West Virginia Transmission Company, LLC and PATH Allegheny Transmission Company, LLC, is submitting a Projected Transmission Revenue Requirement for Rate Year 2024 (“2024 PTRR”) to PJM for posting.

The 2024 PTRR was developed pursuant to the PATH formula rate as set forth in Attachment H-19 of the PJM OATT. PATH has asked PJM to post a copy of the 2024 PTRR to the transmission service formula rates section of its internet site, located at:

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

A copy of the 2024 PTRR is attached. Pursuant to Section IV.C of the Protocols, within two business days of this submission to PJM, PATH will provide notice on PJM’s website of the date, time, and location of an open meeting among the Interested Parties.

For the 12 months ended 12/31/2024

SUMMARY

| | PATH West Virginia Transmission Company, LLC (PATH-WV) (1) | PATH Allegheny Transmission Company, LLC (PATH- Allegheny) (2) | Potomac-Appalachian Transmission Highline, LLC (3) = (1) + (2) |
|----------------------------|---|---|---|
| 1 NET REVENUE REQUIREMENT | \$2,757,998 (A) | \$2,109,852 (B) | \$4,867,849 |
| 2 PJM Project No. | | | |
| 3 b0490 & b0491 | \$2,757,998 (C) | | \$2,757,998 |
| 4 b0492 & b0560 | | \$2,109,852 (D) | \$2,109,852 |
| 5 | | | |
| 6 Total (Sum lines 3 to 5) | <u>\$2,757,998</u> | <u>\$2,109,852</u> | <u>\$4,867,849</u> |

Sources:

(A) Rate Formula Template, page 2, line 5, col. (3)
 (B) Rate Formula Template, page 7, line 5, col. (3)
 (C) Rate Formula Template - Attachment 5, page 30 col., (7)
 (D) Rate Formula Template - Attachment 5, page 31 col., (6)

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH West Virginia Transmission Company, LLC

| Line No. | (1) | (2) | (3) |
|------------------------|---|------------------|---------------------|
| 1 | GROSS REVENUE REQUIREMENT (line 86) | 12 months | \$ 3,020,866 |
| REVENUE CREDITS | | | |
| | <u>Total</u> | <u>Allocator</u> | |
| 2 | Total Revenue Credits Attachment 1, line 12 | TP 1.00000 | \$ - |
| 3 | True-up Adjustment with Interest Protocols | DA 1.00000 | \$ (262,869) |
| 4a | Accelerated True-up Adjustment with Interest | DA 1.00000 | \$ - |
| 4b | Interest on Gains or Recoveries in Account Company Records | DA 1.00000 | \$ - |
| 5 | NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b) | | <u>\$ 2,757,998</u> |

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH West Virginia Transmission Company, LLC

| Line No. | (1) | (2) | (3) | (4) | (5) |
|----------|---|--------------------------------|---------------|-----------|-------------------------------------|
| | | Form No. 1 Page, Line, Col. | Company Total | Allocator | Transmission (Col 3 times Col 4) |
| | RATE BASE: | | | | |
| | GROSS PLANT IN SERVICE | | | | |
| 6 | Production | (Attachment 4) | - | NA | 0.00000 |
| 7 | Transmission | (Attachment 4) | - | TP | 1.00000 |
| 8 | Distribution | (Attachment 4) | - | NA | 0.00000 |
| 9 | General & Intangible | (Attachment 4) | - | W/S | 1.00000 |
| 10 | Common | (Attachment 4) | - | CE | 1.00000 |
| 11 | TOTAL GROSS PLANT (sum lines 6-10) | (GP=1 if plant =0) | - | GP= | 1.00000 |
| | ACCUMULATED DEPRECIATION | | | | |
| 13 | Production | (Attachment 4) | - | NA | 0.00000 |
| 14 | Transmission | (Attachment 4) | - | TP | 1.00000 |
| 15 | Distribution | (Attachment 4) | - | NA | 0.00000 |
| 16 | General & Intangible | (Attachment 4) | - | W/S | 1.00000 |
| 17 | Common | (Attachment 4) | - | CE | 1.00000 |
| 18 | TOTAL ACCUM. DEPRECIATION (sum lines 13-17) | | - | | - |
| | NET PLANT IN SERVICE | | | | |
| 20 | Production | (line 6- line 13) | - | | - |
| 21 | Transmission | (line 7- line 14) | - | | - |
| 22 | Distribution | (line 8- line 15) | - | | - |
| 23 | General & Intangible | (line 9- line 16) | - | | - |
| 24 | Common | (line 10- line 17) | - | | - |
| 25 | TOTAL NET PLANT (sum lines 20-24) | (NP=1 if plant =0) | - | NP= | 1.0000 |
| | ADJUSTMENTS TO RATE BASE (Note A) | | | | |
| 27 | Account No. 281 (enter negative) | (Attachment 4) | - | NA | 0.00000 |
| 28 | Account No. 282 (enter negative) | (Attachment 4) | - | NP | 1.00000 |
| 29 | Account No. 283 (enter negative) | (Attachment 4) | 1,217,160 | NP | 1.00000 |
| 30 | Account No. 190 | (Attachment 4) | 1,908,595 | NP | 1.00000 |
| 31 | Account No. 255 (enter negative) | (Attachment 4) | - | NP | 1.00000 |
| 32 | CWIP | (Attachment 4) | - | DA | 1.00000 |
| 33 | Unamortized Regulatory Asset | (Attachment 4) | - | DA | 1.00000 |
| 34 | Unamortized Abandoned Plant | (Attachment 4) | - | DA | 1.00000 |
| 35 | TOTAL ADJUSTMENTS (sum lines 27-34) | | 3,125,754 | | 3,125,754 |
| 36 | LAND HELD FOR FUTURE USE | (Attachment 4) | - | TP | 1.00000 |
| | WORKING CAPITAL (Note C) | | | | |
| 38 | CWC | calculated | 59,721 | | 59,721 |
| 39 | Materials & Supplies (Note B) | (Attachment 4) | - | TE | 1.00000 |
| 40 | Prepayments (Account 165 - Note C) | (Attachment 4) | - | GP | 1.00000 |
| 41 | TOTAL WORKING CAPITAL (sum lines 38-40) | | 59,721 | | 59,721 |
| 42 | RATE BASE (sum lines 25, 35, 36, & 41) | | 3,185,475 | | 3,185,475 |

| Formula Rate - Non-Levelized | | Attachment A Rate Formula Template Utilizing FERC Form 1 Data | | | For the 12 months ended 12/31/2024 | |
|------------------------------|--|---|---------------|-----------|-------------------------------------|-----------|
| (1) | (2) | (3) | (4) | (5) | | |
| | | PATH West Virginia Transmission Company, LLC | | | | |
| | | Form No. 1 Page, Line, Col. | Company Total | Allocator | Transmission (Col 3 times Col 4) | |
| 43 | O&M | | | | | |
| 44 | Transmission | 321.112.b | - | TE | 1.00000 | - |
| 45 | Less Account 565 | 321.96.b | - | TE | 1.00000 | - |
| 46 | Less Account 566 (Misc Trans Expens | Line 56 | - | DA | 1.00000 | - |
| 47 | A&G | 323.197.b | 476,672 | W/S | 1.00000 | 476,672 |
| 48 | Less EPRI & Reg. Comm. Exp. & Other | (Note D & Attach 4) | - | DA | 1.00000 | - |
| 49 | Plus Transmission Related Reg. Comm | (Note D & Attach 4) | - | TE | 1.00000 | - |
| 50 | PBOP Expense adjustment | (Attachment 4) | 1,095 | | | 1,095 |
| 51 | Common | (Attachment 4) | - | CE | 1.00000 | - |
| 52 | Transmission Lease Payments | 200.4.c | - | DA | 1.00000 | - |
| 53 | Account 566 | | | | | |
| 54 | Amortization of Regulatory Asset | Attachment 4 | - | DA | 1.00000 | - |
| 55 | Miscellaneous Transmission Expense | Attachment 4 | - | DA | 1.00000 | - |
| 56 | Total Account 566 | | - | | | - |
| 57 | TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45, 46 & 48) | | 477,767 | | | 477,767 |
| 58 | DEPRECIATION EXPENSE | | | | | |
| 59 | Transmission | 336.7.b & c | - | TP | 1.00000 | - |
| 60 | General and Intangible | 336.1.d&e + 336.10.b&c | - | W/S | 1.00000 | - |
| 61 | Common | 336.11.b&c | - | CE | 1.00000 | - |
| 62 | Amortization of Abandoned Plant | (Attachment 4) | - | DA | 1.00000 | - |
| 63 | TOTAL DEPRECIATION (Sum lines 59-62) | | - | | | - |
| 64 | TAXES OTHER THAN INCOME TAXES (Note E) | | | | | |
| 65 | LABOR RELATED | | | | | |
| 66 | Payroll | 263i | - | W/S | 1.00000 | - |
| 67 | Highway and vehicle | 263i | - | W/S | 1.00000 | - |
| 68 | PLANT RELATED | | | | | |
| 69 | Property | 263i | - | GP | 1.00000 | - |
| 70 | Gross Receipts | 263i | - | NA | 0.00000 | - |
| 71 | Other | 263i | - | GP | 1.00000 | - |
| 72 | Payments in lieu of taxes | | - | GP | 1.00000 | - |
| 73 | TOTAL OTHER TAXES (sum lines 66-72) | | - | | | - |
| 74 | INCOME TAXES (Note F) | | | | | |
| 75 | $T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$ | | 26.14% | | | |
| 76 | $CIT=(T/1-T) * (1-(WCLTD/R))$ | | 22.40% | | | |
| 77 | where WCLTD=(line 118) and R= (line 121) | | | | | |
| 78 | and FIT, SIT & p are as given in footnote F. | | | | | |
| 79 | $1 / (1 - T) = (T \text{ from line } 75)$ | | 1.3538 | | | |
| 80 | Amortized Investment Tax Credit (266.8f) (enter negative) | | 0 | | | |
| 81 | Income Tax Calculation = line 76 * line 85 | | 45,703 | NA | | 45,703 |
| 82 | ITC adjustment (line 79 * line 80) | | 0 | NP | 1.00000 | - |
| 82a | (Excess)/Deficient Deferred Income Taxes (Attachment 4.1, Line 3, Col. N) (Note L) | | 1,693,995 | | | |
| 82b | (Excess)/Deficient Deferred Income Tax Adjustment (line 79 * line 82a) | | 2,293,366 | DA | 1.00000 | 2,293,366 |
| 83 | Total Income Taxes (sum lines 81, 82, 82b) | | 2,339,070 | | | 2,339,070 |
| 84 | RETURN | | | | | |
| 85 | [Rate Base (line 42) * Rate of Return (line 121)] | | 204,030 | NA | | 204,030 |
| 86 | REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85) | | 3,020,866 | | | 3,020,866 |

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH West Virginia Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTES

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

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

PATH West Virginia Transmission Company, LLC

For the 12 months ended 12/31/2024

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

- Note
Letter
- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 4, line 79).
Inputs Required:
- | | | |
|-------|--------|---|
| FIT = | 21.00% | |
| SIT = | 6.50% | (State Income Tax Rate or Composite SIT from Attachment 4) |
| p = | 0.00% | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = (18 days * 10.40% + 347 days * 8.11%) / 365 days = 8.22%.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.
- L Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

PATH Allegheny Transmission Company, LLC

For the 12 months ended 12/31/2024

| Line No. | (1) | (2) | (3) |
|------------------------|---|--------------|---------------------|
| | | 12 months | Allocated Amount |
| <u>1</u> | GROSS REVENUE REQUIREMENT (line 86) | | <u>\$ 211,686</u> |
| REVENUE CREDITS | | | |
| 2 | Total Revenue Credits | <u>Total</u> | |
| 3 | True-up Adjustment with Interest | 0 | |
| 4a | Accelerated True-up Adjustment with Interest | 1,898,165 | |
| 4b | Interest on Gains or Recoveries in Account 254 | 0 | |
| 5 | NET REVENUE REQUIREMENT (Lines 1 minus line 2 plus line 3 plus line 4a and 4b) | | <u>\$ 2,109,852</u> |

| Allocator | |
|-----------|---------|
| TP | 1.00000 |
| DA | 1.00000 |
| DA | 1.00000 |
| DA | 1.00000 |

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

| Line No. | (1) | PATH Allegheny Transmission Company, LLC | | | (5) Transmission (Col 3 times Col 4) |
|----------|---|--|----------------------|------------------|--|
| | | (2) Form No. 1 Page, Line, Col. | (3) Company Total | (4) Allocator | |
| | RATE BASE: | | | | |
| | GROSS PLANT IN SERVICE | | | | |
| 6 | Production | (Attachment 4) | - | NA 0.00000 | - |
| 7 | Transmission | (Attachment 4) | - | TP 1.00000 | - |
| 8 | Distribution | (Attachment 4) | - | NA 0.00000 | - |
| 9 | General & Intangible | (Attachment 4) | - | W/S 1.00000 | - |
| 10 | Common | (Attachment 4) | - | CE 1.00000 | - |
| 11 | TOTAL GROSS PLANT (sum lines 6-10) | (GP=1 if plant =0) | - | GP= 1.00000 | - |
| | ACCUMULATED DEPRECIATION | | | | |
| 12 | Production | (Attachment 4) | - | NA 0.00000 | - |
| 13 | Transmission | (Attachment 4) | - | TP 1.00000 | - |
| 14 | Distribution | (Attachment 4) | - | NA 0.00000 | - |
| 15 | General & Intangible | (Attachment 4) | - | W/S 1.00000 | - |
| 16 | Common | (Attachment 4) | - | CE 1.00000 | - |
| 17 | TOTAL ACCUM. DEPRECIATION (sum lines 13-17) | | - | | - |
| | NET PLANT IN SERVICE | | | | |
| 19 | Production | (line 6- line 13) | - | | - |
| 20 | Transmission | (line 7- line 14) | - | | - |
| 21 | Distribution | (line 8- line 15) | - | | - |
| 22 | General & Intangible | (line 9- line 16) | - | | - |
| 23 | Common | (line 10- line 17) | - | | - |
| 24 | TOTAL NET PLANT (sum lines 20-24) | (NP=1 if plant =0) | - | NP= 1.0000 | - |
| | ADJUSTMENTS TO RATE BASE (Note A) | | | | |
| 26 | Account No. 281 (enter negative) | (Attachment 4) | - | NA 0.00000 | - |
| 27 | Account No. 282 (enter negative) | (Attachment 4) | - | NP 1.00000 | - |
| 28 | Account No. 283 (enter negative) | (Attachment 4) | - | NP 1.00000 | - |
| 29 | Account No. 190 | (Attachment 4) | 145,306 | NP 1.00000 | 145,306 |
| 30 | Account No. 255 (enter negative) | (Attachment 4) | - | NP 1.00000 | - |
| 31 | CWIP | (Attachment 4) | - | DA 1.00000 | - |
| 32 | Unamortized Regulatory Asset | (Attachment 4) | - | DA 1.00000 | - |
| 33 | Unamortized Abandoned Plant | (Attachment 4) | - | DA 1.00000 | - |
| 34 | TOTAL ADJUSTMENTS (sum lines 27-34) | | 145,306 | | 145,306 |
| 35 | LAND HELD FOR FUTURE USE | (Attachment 4) | - | TP 1.00000 | - |
| | WORKING CAPITAL (Note C) | | | | |
| 37 | CWC | calculated | 24,780 | | 24,780 |
| 38 | Materials & Supplies (Note B) | (Attachment 4) | - | TE 1.00000 | - |
| 39 | Prepayments (Account 165 - Note C) | (Attachment 4) | - | GP 1.00000 | - |
| 40 | TOTAL WORKING CAPITAL (sum lines 38-40) | | 24,780 | | 24,780 |
| 41 | RATE BASE (sum lines 25, 35, 36, & 41) | | 170,086 | | 170,086 |

| Formula Rate - Non-Levelized | | Attachment A Rate Formula Template Utilizing FERC Form 1 Data | | | | For the 12 months ended 12/31/2024 |
|------------------------------|---|---|-----------|-----|-------------------------------------|------------------------------------|
| (1) | (2) | (3) | (4) | (5) | | |
| | | PATH Allegheny Transmission Company, LLC | | | | |
| | Form No. 1 Page, Line, Col. | Company Total | Allocator | | Transmission (Col 3 times Col 4) | |
| 43 | O&M | | | | | |
| 44 | Transmission | 321.112.b | 38,312 | TE | 1.00000 | 38,312 |
| 45 | Less Account 565 | 321.96.b | - | TE | 1.00000 | - |
| 46 | Less Account 566 | Line 56 | 38,312 | DA | 1.00000 | 38,312 |
| 47 | A&G | 323.197.b | 159,929 | W/S | 1.00000 | 159,929 |
| 48 | Less EPRI & Reg. Comm. Exp. & Other Ad. | (Note D & Attach 4) | - | DA | 1.00000 | - |
| 49 | Plus Transmission Related Reg. Comm. Exp. | (Note D & Attach 4) | - | TE | 1.00000 | - |
| 50 | PBOP Expense adjustment | (Attachment 4) | - | | | - |
| 51 | Common | (Attachment 4) | - | CE | 1.00000 | - |
| 52 | Transmission Lease Payments | 200.4.c | - | DA | 1.00000 | - |
| 53 | Account 566 | | | | | |
| 54 | Amortization of Regulatory Asset | Attachment 4 | - | DA | 1.00000 | - |
| 55 | Miscellaneous Transmission Expense | Attachment 4 | 38,312 | DA | 1.00000 | 38,312 |
| 56 | Total Account 566 | | 38,312 | | | 38,312 |
| 57 | TOTAL O&M (sum lines 44, 47, 49, 50, 51, 52, 56 less lines 45,46, 48) | | 198,241 | | | 198,241 |
| 58 | DEPRECIATION EXPENSE | | | | | |
| 59 | Transmission | 336.7.b & c | - | TP | 1.00000 | - |
| 60 | General and Intangible | 336.1.d&e + 336.10.b.c.d&e | - | W/S | 1.00000 | - |
| 61 | Common | 336.11.b & c | - | CE | 1.00000 | - |
| 62 | Amortization of Abandoned Plant | (Attachment 4) | - | DA | 1.00000 | - |
| 63 | TOTAL DEPRECIATION (Sum lines 59-62) | | - | | | - |
| 64 | TAXES OTHER THAN INCOME TAXES (Note E) | | | | | |
| 65 | LABOR RELATED | | | | | |
| 66 | Payroll | 263i | - | W/S | 1.00000 | - |
| 67 | Highway and vehicle | 263i | - | W/S | 1.00000 | - |
| 68 | PLANT RELATED | | | | | |
| 69 | Property | 263i | 600 | GP | 1.00000 | 600 |
| 70 | Gross Receipts | 263i | - | NA | 0.00000 | - |
| 71 | Other | 263i | - | GP | 1.00000 | - |
| 72 | Payments in lieu of taxes | | - | GP | 1.00000 | - |
| 73 | TOTAL OTHER TAXES (sum lines 66-72) | | 600 | | | 600 |
| 74 | INCOME TAXES | (Note F) | | | | |
| 75 | $T=1 - \{(1 - \text{SIT}) * (1 - \text{FIT})\} / (1 - \text{SIT} * \text{FIT} * p) =$ | | 22.05% | | | |
| 76 | $\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$ | | 17.91% | | | |
| 77 | where WCLTD=(line 118) and R=(line 121) | | | | | |
| 78 | and FIT, SIT & p are as given in footnote F. | | | | | |
| 79 | $1 / (1 - T) = (T \text{ from line } 75)$ | | 1.2829 | | | |
| 80 | Amortized Investment Tax Credit | (266.8f) (enter negative) | 0 | | | |
| 81 | Income Tax Calculation = line 76 * line 85 | | 1,951 | NA | | 1,951 |
| 82 | ITC adjustment (line 79 * line 80) | | 0 | NP | 1.00000 | - |
| 82a | (Excess)/Deficient Deferred Income Taxes (Attachment 4.1, Line 40, Col. H) (Note L) | | 0 | | | - |
| 82b | (Excess)/Deficient Deferred Income Tax Adjustment (line 79 * line 82a) | | 0 | DA | 1.00000 | - |
| 83 | Total Income Taxes | (sum lines 81, 82, 82b) | 1,951 | | | 1,951 |
| 84 | RETURN | | | | | |
| 85 | [Rate Base (line 42) * Rate of Return (line 121)] | | 10,894 | NA | | 10,894 |
| 86 | REV. REQUIREMENT (sum lines 57, 63, 73, 83, 85) | | 211,686 | | | 211,686 |

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH Allegheny Transmission Company, LLC
SUPPORTING CALCULATIONS AND NOTES

| | | | | | | | | | | |
|-----|--|------------------|----|------|-----------------------|-----|--|--|---------------|---------|
| 87 | TRANSMISSION PLANT INCLUDED IN ISO RATES | | | | | | | | | |
| 88 | Total transmission plant (line 7, column 3) | | | | | | | | | 0 |
| 89 | Less transmission plant excluded from ISO rates (Note H) | | | | | | | | | 0 |
| 90 | Less transmission plant included in OATT Ancillary Services (Note H) | | | | | | | | | 0 |
| 91 | Transmission plant included in ISO rates (line 88 less lines 89 & 90) | | | | | | | | | 0 |
| 92 | Percentage of transmission plant included in ISO Rates (line 91 divided by line 88) [If line 88 equal zero, enter 1] | | | | | TP= | | | | 1.0000 |
| 93 | TRANSMISSION EXPENSES | | | | | | | | | |
| 94 | | | | | | | | | | |
| 95 | Total transmission expenses (line 44, column 3) | | | | | | | | | 38,312 |
| 96 | Less transmission expenses included in OATT Ancillary Services (Note G) | | | | | | | | | 0 |
| 97 | Included transmission expenses (line 95 less line 96) | | | | | | | | | 38,312 |
| 98 | Percentage of transmission expenses after adjustment (line 97 divided by line 95) [If line 95 equal zero, enter 1] | | | | | | | | | 1.00000 |
| 99 | Percentage of transmission plant included in ISO Rates (line 92) | | | | | TP | | | | 1.00000 |
| 100 | Percentage of transmission expenses included in ISO Rates (line 98 times line 99) | | | | | TE= | | | | 1.00000 |
| 101 | WAGES & SALARY ALLOCATOR (W&S) | | | | | | | | | |
| 102 | | Form 1 Reference | \$ | TP | Allocation | | | | | |
| 103 | Production | 354.20.b | 0 | | | | | | | |
| 104 | Transmission | 354.21.b | 0 | 1.00 | 0 | | | | | |
| 105 | Distribution | 354.23.b | 0 | | | | | | | |
| 106 | Other | 354.24.25,26.b | 0 | 1.00 | 0 | | | | | |
| 107 | Total (sum lines 103-106) [TP equals 1 if there are no wages & salaries] | | 0 | | 0 | = | | | 1.00000 | = WS |
| 108 | COMMON PLANT ALLOCATOR (CE) (Note I) | | | | | | | | | |
| 109 | | | \$ | | % Electric | | | | W&S Allocator | |
| 110 | Electric | 200.3.c | 0 | | (line 110 / line 113) | | | | (line 107) | |
| 111 | Gas | 201.3.d | 0 | | 1.00000 | x | | | 1.00000 | = CE |
| 112 | Water | 201.3.e | 0 | | | | | | | 1.00000 |
| 113 | Total (sum lines 110 - 112) | | 0 | | | | | | | |
| 114 | RETURN (R) | | | | | | | | \$ | |
| 115 | | | | | | | | | | |
| 116 | | | | | | | | | | |
| 117 | | | \$ | % | Cost | | | | Weighted | |
| 118 | Long Term Debt (Note K) | (Attachment 4) | 0 | 50% | 4.70% | | | | 0.0235 | =WCLTD |
| 119 | Preferred Stock | (Attachment 4) | 0 | 0% | 0.00% | | | | 0.0000 | |
| 120 | Common Stock (Note J) | (Attachment 4) | 0 | 50% | 8.11% | | | | 0.0406 | |
| 121 | Total (sum lines 118-120) | | 0 | | | | | | 0.0641 | =R |

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Attachment A
Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2024

PATH Allegheny Transmission Company, LLC

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

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

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, except safety, education, siting and out-reach related advertising included in Account 930.1. Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p =$ "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by $(1/1-T)$ (page 9, line 79).
- | | | | |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 21.00% | |
| | SIT = | 1.33% | (State Income Tax Rate or Composite SIT from Attachment 4) |
| | $p =$ | 0.00% | (percent of federal income tax deductible for state purposes) |
- G Removes dollar amount of transmission expenses included in the OATT ancillary services rates, if any.
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J Effective January 19, 2017, the ROE will be 8.11%. The true up for Rate Year 2017 will be computed using an ROE that is a time-weighted average of the pre-January 19, 2017 ROE and the post-January 19, 2017 ROE. Example Calculation: For the first 18 days of 2017, the authorized ROE will be 10.4%, and for the remaining 347 days of 2017, the authorized ROE will be 8.11%. Therefore, the weighted ROE = $(18 \text{ days} * 10.4\% + 347 \text{ days} * 8.11\%) / 365 \text{ days} = 8.22\%$.
- K The percentage shown for Long Term Debt is subject to the Annual Update and Attachment 9. Pursuant to the Stipulation Agreement entered into on April 6, 2015 in FERC Docket Nos. ER09-1256-002 and ER12-2708-003, the Long Term Debt rate is 4.70% effective December 1, 2012.
- L Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes, for schedule M items not directly taken to the P&L. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.

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

Account 454 - Rent from Electric Property

| | | |
|--|---|---|
| 1 Rent from FERC Form No. 1 - Note 6 | | - |
| 2 Other Electric Revenues | See | - |
| 3 Schedule 1A | | - |
| 4 PTP Serv revs for which the load is not included in the divisor received by TO | | - |
| 5 PJM Transitional Revenue Neutrality (Note 1) | | - |
| 6 PJM Transitional Market Expansion (Note 1) | | - |
| 7 Professional Services (Note 3) | | - |
| 8 Revenues from Directly Assigned Transmission Facility Charges (Note 2) | | - |
| 9 Rent or Attachment Fees associated with Transmission Facilities (Note 3) | | - |
| 10 Gross Revenue Credits | Sum lines 2-9 + line 1 | - |
| 11 Less line 20 | less line 18 | - |
| 12 Total Revenue Credits | line 10 + line 11 | - |
| 13 Revenues associated with lines 13 thru 18 are to be included in lines 1-9 and total of those revenues entered here | | - |
| 14 Income Taxes associated with revenues in line 15 | | - |
| 15 One half margin (line 13 - line 14)/2 | | - |
| 16 All expenses (other than income taxes) associated with revenues in line 13 that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue. | | - |
| 17 Line 15 plus line 16 | | - |
| 18 Line 13 less line 17 | | - |
| Note 1 | All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on page 2, line 2 of Rate Formula Template. | |
| Note 2 | If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates. | |
| Note 3 | Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with <i>Pacific Gas and Electric Company</i> , 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). | |
| Note 4 | If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. | |

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

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

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

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

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

Account 454 - Rent from Electric Property

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

Note 1 All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on page 7, line 2 of Rate Formula Template.

Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.

Note 3 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: in order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

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

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

| | | | |
|--------|--|---------|----|
| Note 6 | All Account 454 and 456 Revenues must be itemized below | | |
| | Account 454 | Include | \$ |
| | Joint pole attachments - telephone | Include | - |
| | Joint pole attachments - cable | Include | - |
| | Underground rentals | Include | - |
| | Transmission tower wireless rentals | Include | - |
| | Other rentals | Include | - |
| | Corporate headquarters sublease | Include | - |
| | Misc non-transmission rentals | Include | - |
| | Customer commitment services | Include | - |
| | xxxx | | |
| | xxxx | | |
| | Total | | - |
| | Account 456 | Include | - |
| | Other electric revenues | Include | - |
| | Transmission Revenue - Firm | Include | - |
| | Transmission Revenue - Non-Firm | Include | - |
| | xxxx | | - |
| | xxxx | | - |
| | xxxx | | - |
| | xxxx | | - |
| | xxxx | | - |
| | xxxx | | - |
| | xxxx | | - |
| | Total | | - |
| | Total Account 454 and 456 included | | - |
| | Payments by PJM of the revenue requirement calculated on Rate Formula Template | Exclude | - |
| | Total Account 454 and 456 included and excluded | | - |

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

1 Calculation of Composite Depreciation Rate

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

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

1 Calculation of Composite Depreciation Rate

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

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

Plant in Service Worksheet

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | |
|--|---|------------------------|------|---------|
| Line # | Description | Source | Year | Balance |
| 1 | Calculation of Transmission Plant In Service | Source | | |
| 2 | December | p206.58.b | 2023 | - |
| 3 | January | company records | 2024 | - |
| 4 | February | company records | 2024 | - |
| 5 | March | company records | 2024 | - |
| 6 | April | company records | 2024 | - |
| 7 | May | company records | 2024 | - |
| 8 | June | company records | 2024 | - |
| 9 | July | company records | 2024 | - |
| 10 | August | company records | 2024 | - |
| 11 | September | company records | 2024 | - |
| 12 | October | company records | 2024 | - |
| 13 | November | company records | 2024 | - |
| 14 | December | p207.58.g | 2024 | - |
| 15 | Transmission Plant In Service | (sum lines 2-14) /13 | | - |
| 16 | Calculation of Distribution Plant In Service | Source | | |
| 17 | December | p206.75.b | 2023 | - |
| 18 | January | company records | 2024 | - |
| 19 | February | company records | 2024 | - |
| 20 | March | company records | 2024 | - |
| 21 | April | company records | 2024 | - |
| 22 | May | company records | 2024 | - |
| 23 | June | company records | 2024 | - |
| 24 | July | company records | 2024 | - |
| 25 | August | company records | 2024 | - |
| 26 | September | company records | 2024 | - |
| 27 | October | company records | 2024 | - |
| 28 | November | company records | 2024 | - |
| 29 | December | p207.75.g | 2024 | - |
| 30 | Distribution Plant In Service | (sum lines 17-29) /13 | | - |
| 31 | Calculation of Intangible Plant In Service | Source | | |
| 32 | December | p204.5.b | 2023 | - |
| 33 | December | p205.5.g | 2024 | - |
| 34 | Intangible Plant In Service | (sum lines 32 & 33) /2 | | - |
| 35 | Calculation of General Plant In Service | Source | | |
| 36 | December | p206.99.b | 2023 | - |
| 37 | December | p207.99.g | 2024 | - |
| 38 | General Plant In Service | (sum lines 36 & 37) /2 | | - |
| 39 | Calculation of Production Plant In Service | Source | | |
| 40 | December | p204.46b | 2023 | - |
| 41 | January | company records | 2024 | - |
| 42 | February | company records | 2024 | - |
| 43 | March | company records | 2024 | - |
| 44 | April | company records | 2024 | - |
| 45 | May | company records | 2024 | - |
| 46 | March | Attachment 6 | 2024 | - |
| 47 | April | company records | 2024 | - |
| 48 | August | company records | 2024 | - |
| 49 | September | company records | 2024 | - |
| 50 | October | company records | 2024 | - |
| 51 | November | company records | 2024 | - |
| 52 | December | p205.46.g | 2024 | - |
| 53 | Production Plant In Service | (sum lines 40-52) /13 | | - |

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

| 54 | <u>Calculation of Common Plant In Service</u> | Source | Year | Balance |
|----|---|--------------------------------------|------|---------|
| 55 | December (Electric Portion) | p356 | 2023 | - |
| 56 | December (Electric Portion) | p356 | 2024 | - |
| 57 | Common Plant In Service | (sum lines 55 & 56) /2 | | - |
| 58 | Total Plant In Service | (sum lines 15, 30, 34, 38, 53, & 57) | | - |

Accumulated Depreciation Worksheet

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Details |
|--|---|------------------------|------|---------|
| 59 | <u>Calculation of Transmission Accumulated Depreciation</u> | Source | Year | Balance |
| 60 | December | Prior year p219.25 | 2023 | - |
| 61 | January | company records | 2024 | - |
| 62 | February | company records | 2024 | - |
| 63 | March | company records | 2024 | - |
| 64 | April | company records | 2024 | - |
| 65 | May | company records | 2024 | - |
| 66 | June | company records | 2024 | - |
| 67 | July | company records | 2024 | - |
| 68 | August | company records | 2024 | - |
| 69 | September | company records | 2024 | - |
| 70 | October | company records | 2024 | - |
| 71 | November | company records | 2024 | - |
| 72 | December | p219.25 | 2024 | - |
| 73 | Transmission Accumulated Depreciation | (sum lines 60-72) /13 | | - |
| 74 | <u>Calculation of Distribution Accumulated Depreciation</u> | Source | | |
| 75 | December | Prior year p219.26 | 2023 | - |
| 76 | January | company records | 2024 | - |
| 77 | February | company records | 2024 | - |
| 78 | March | company records | 2024 | - |
| 79 | April | company records | 2024 | - |
| 80 | May | company records | 2024 | - |
| 81 | June | company records | 2024 | - |
| 82 | July | company records | 2024 | - |
| 83 | August | company records | 2024 | - |
| 84 | September | company records | 2024 | - |
| 85 | October | company records | 2024 | - |
| 86 | November | company records | 2024 | - |
| 87 | December | p219.26 | 2024 | - |
| 88 | Distribution Accumulated Depreciation | (sum lines 75-87) /13 | | - |
| 89 | <u>Calculation of Intangible Accumulated Depreciation</u> | Source | | |
| 90 | December | Prior year p200.21.c | 2023 | - |
| 91 | December | p200.21c | 2024 | - |
| 92 | Accumulated Intangible Depreciation | (sum lines 90 & 91) /2 | | - |
| 93 | <u>Calculation of General Accumulated Depreciation</u> | Source | | |
| 94 | December | Prior year p219.28 | 2023 | - |
| 95 | December | p219.28 | 2024 | - |
| 96 | Accumulated General Depreciation | (sum lines 94 & 95) /2 | | - |

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

| | Source | Year | Balance |
|-----|---|---------------------|---------|
| 97 | Calculation of Production Accumulated Depreciation | | |
| 98 | Prior year p219 | 2023 | - |
| 99 | January | 2024 | - |
| 100 | February | 2024 | - |
| 101 | March | 2024 | - |
| 102 | April | 2024 | - |
| 103 | May | 2024 | - |
| 104 | June | 2024 | - |
| 105 | July | 2024 | - |
| 106 | August | 2024 | - |
| 107 | September | 2024 | - |
| 108 | October | 2024 | - |
| 109 | November | 2024 | - |
| 110 | December | p219.20 thru 219.24 | 2024 |
| 111 | Production Accumulated Depreciation (sum lines 98-110) /13 | | |
| 112 | Calculation of Common Accumulated Depreciation | | |
| 113 | December (Electric Portion) | p356 | 2023 |
| 114 | December (Electric Portion) | p356 | 2024 |
| 115 | Common Plant Accumulated Depreciation (Electric Only) (sum lines 113 & 114) /2 | | |
| 116 | Total Accumulated Depreciation (sum lines 73, 88, 92, 96, 111, & 115) | | |

ADJUSTMENTS TO RATE BASE (Note A)

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | | Details | | |
|--|---|--|---|-------------------|----------------------------------|------------------------|--------------------|
| | | Beginning of Year | End of Year | Average Balance | | | |
| 117 | Account No. 281 (enter negative) | 273.8.k | - | - | 0 | | |
| 118 | Account No. 282 (enter negative) | 275.2.k | - | - | 0 | | |
| 119 | Account No. 283 (enter negative) | 277.9.k | 2,064,157 | 370,162 | 1,217,160 | | |
| 120 | Account No. 190 | 234.8.c | 1,872,627 | 1,944,563 | 1,908,595 | | |
| 121 | Account No. 255 (enter negative) | 267.8.h | - | - | 0 | | |
| 122 | Unamortized Abandoned Plant Per FERC Order | | | | | | |
| | | | Months Remaining In Amortization Period | Beginning Balance | Amortization Expense (p114.10.c) | Additions (Deductions) | Ending Balance |
| 123 | Monthly Balance | Source | | | | | |
| 124 | December | p111.71.d (and Notes) | 0 | - | - | - | - |
| 125 | January | company records | | - | - | - | - |
| 126 | February | company records | | - | - | - | - |
| 127 | March | company records | | - | - | - | - |
| 128 | April | company records | | - | - | - | - |
| 129 | May | company records | | - | - | - | - |
| 130 | June | company records | | - | - | - | - |
| 131 | July | company records | | - | - | - | - |
| 132 | August | company records | | - | - | - | - |
| 133 | September | company records | | - | - | - | - |
| 134 | October | company records | | - | - | - | - |
| 135 | November | company records | | - | - | - | - |
| 136 | December | p111.71.c (and Notes) Detail on p230b | | - | - | - | - |
| 137 | Ending Balance is a 13-Month Average | (sum lines 124-136) /13 | | | \$0.00 | - | \$0.00 |
| | | | | | Appendix A Line 62 | | Appendix A Line 34 |

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

| | | | | | |
|-----|--|------------|---|---|---|
| 156 | Directly Assigned A&G Regulatory Commission Exp Account 928 | p323.189.b | - | - | - |
|-----|--|------------|---|---|---|

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

Safety Related Advertising, Education and Out Reach Cost Support

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

Multi-state Workpaper

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | State 1 | State 2 | State 3 | State 4 | State 5 | Weighed Average |
|--|--|---------|--------------|---------|---------|---------|-----------------|
| 158 | Income Tax Rates SIT=State Income Tax Rate or Composite | | WV 6.500% | | | | 6.50% |

Excluded Plant Cost Support

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

Materials & Supplies

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

Regulatory Asset

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | |
|--|---|-----------------------------|----|---|
| 164 | Beginning Balance of Regulatory Asset | p111.72.d (and notes) | - | Reference FERC Form 1 page 232 for details. Uncapitalized costs as of date the rates become effective As approved by FERC |
| 165 | Months Remaining in Amortization Period | | 12 | |
| 166 | Monthly Amortization | (line 164 - line 168) / 167 | - | |
| 167 | Months in Year to be amortized | | - | |
| 168 | Ending Balance of Regulatory Asset | p111.72.c | - | Number of months rates are in effect during the calendar year |

| | | | |
|-----|-------------------------------------|-------------------------|---|
| 169 | Average Balance of Regulatory Asset | (line 164 + line 168)/2 | - |
|-----|-------------------------------------|-------------------------|---|

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

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

| 170 | Monthly Balances for Capital Structure | Year | Debt | Preferred Stock | Common Stock |
|-----|--|------|------|-----------------|--------------|
| 171 | | | | | |
| 172 | January | 2024 | 0 | - | 0 |
| 173 | February | 2024 | - | - | - |
| 174 | March | 2024 | - | - | - |
| 175 | April | 2024 | - | - | - |
| 176 | May | 2024 | - | - | - |
| 177 | June | 2024 | - | - | - |
| 178 | July | 2024 | - | - | - |
| 179 | August | 2024 | - | - | - |
| 180 | September | 2024 | - | - | - |
| 181 | October | 2024 | - | - | - |
| 182 | November | 2024 | - | - | - |
| 183 | December | 2024 | - | - | - |
| 184 | Average | | 0 | - | 0 |

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

Detail of Account 566 Miscellaneous Transmission Expenses
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

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

Footnote Data: Schedule Page 320 b. 97

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

| 188 | Calculation of PBOP Expenses | |
|-----|---|---------------|
| 189 | PATH-WV - AEP Employees | |
| 190 | Total PBOP expenses | \$117,254,159 |
| 191 | Amount relating to retired personnel | \$0 |
| 192 | Amount allocated on Labor | \$117,254,159 |
| 193 | Labor dollars | 1,151,954,661 |
| 194 | Cost per labor dollar | \$0.102 |
| 195 | PATH WV labor (labor not capitalized) current year | 11,120 |
| 196 | PATH WV PBOP Expense for current year | \$1,132 |
| 197 | PATH WV PBOP Expense in Account 926 for current year | 36 |
| 198 | PBOP Adjustment for Appendix A, Line 50 | \$1,095 |
| 199 | Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding. | |
| 199 | PATH-WV - Allegheny Employees | |
| 200 | Total PBOP expenses | \$22,856,433 |
| 201 | Amount relating to retired personnel | \$8,786,372 |
| 202 | Amount allocated on FTEs | \$14,070,061 |
| 203 | Number of FTEs | 4,474 |
| 204 | Cost per FTE | \$3,145 |
| 205 | PATH WV FTEs (labor not capitalized) current year | - |
| 206 | PATH WV PBOP Expense for current year | \$0 |
| 207 | PATH WV PBOP Expense in Account 926 for current year | \$0 |
| 208 | PBOP Adjustment for Appendix A, Line 50 | \$0 |
| 209 | Lines 200-204 cannot change absent approval or acceptance by FERC in a separate proceeding. | |
| 210 | PBOP Expense adjustment (sum lines 198 & 208) | \$1,095 |

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

Plant in Service Worksheet

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | |
|--|---|------------------------|------|---------|
| | | Source | Year | Balance |
| 1 | Calculation of Transmission Plant In Service | | | |
| 2 | December | p206.58.b | 2023 | - |
| 3 | January | company records | 2024 | - |
| 4 | February | company records | 2024 | - |
| 5 | March | company records | 2024 | - |
| 6 | April | company records | 2024 | - |
| 7 | May | company records | 2024 | - |
| 8 | June | company records | 2024 | - |
| 9 | July | company records | 2024 | - |
| 10 | August | company records | 2024 | - |
| 11 | September | company records | 2024 | - |
| 12 | October | company records | 2024 | - |
| 13 | November | company records | 2024 | - |
| 14 | December | p207.58.g | 2024 | - |
| 15 | Transmission Plant In Service | (sum lines 2-14) /13 | | - |
| 16 | Calculation of Distribution Plant In Service | | | |
| 17 | December | p206.75.b | 2023 | - |
| 18 | January | company records | 2024 | - |
| 19 | February | company records | 2024 | - |
| 20 | March | company records | 2024 | - |
| 21 | April | company records | 2024 | - |
| 22 | May | company records | 2024 | - |
| 23 | June | company records | 2024 | - |
| 24 | July | company records | 2024 | - |
| 25 | August | company records | 2024 | - |
| 26 | September | company records | 2024 | - |
| 27 | October | company records | 2024 | - |
| 28 | November | company records | 2024 | - |
| 29 | December | p207.75.g | 2024 | - |
| 30 | Distribution Plant In Service | (sum lines 17-29) /13 | | - |
| 31 | Calculation of Intangible Plant In Service | | | |
| 32 | December | p204.5b | 2023 | - |
| 33 | December | p205.5.g | 2024 | - |
| 34 | Intangible Plant In Service | (sum lines 32 & 33) /2 | | - |
| 35 | Calculation of General Plant In Service | | | |
| 36 | December | p206.99.b | 2023 | - |
| 37 | December | p207.99.g | 2024 | - |
| 38 | General Plant In Service | (sum lines 36 & 37) /2 | | - |
| 39 | Calculation of Production Plant In Service | | | |
| 40 | December | p204.46b | 2023 | - |
| 41 | January | company records | 2024 | - |
| 42 | February | company records | 2024 | - |
| 43 | March | company records | 2024 | - |
| 44 | April | company records | 2024 | - |
| 45 | May | company records | 2024 | - |
| 46 | March | Attachment 6 | 2024 | - |
| 47 | April | company records | 2024 | - |
| 48 | August | company records | 2024 | - |
| 49 | September | company records | 2024 | - |
| 50 | October | company records | 2024 | - |
| 51 | November | company records | 2024 | - |
| 52 | December | p205.46.g | 2024 | - |
| 53 | Production Plant In Service | (sum lines 40-52) /13 | | - |

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

| 54 | <u>Calculation of Common Plant In Service</u> | Source | Year | Balance |
|----|---|--------------------------------------|------|---------|
| 55 | December (Electric Portion) | p356 | 2023 | - |
| 56 | December (Electric Portion) | p356 | 2024 | - |
| 57 | Common Plant In Service | (sum lines 55 & 56) /2 | | - |
| 58 | Total Plant In Service | (sum lines 15, 30, 34, 38, 53, & 57) | | - |

Accumulated Depreciation Worksheet

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | | Details |
|--|---|------------------------|------|---------|---------|
| 59 | <u>Calculation of Transmission Accumulated Depreciation</u> | Source | Year | Balance | |
| 60 | December | Prior year p219.25 | 2023 | - | |
| 61 | January | company records | 2024 | - | |
| 62 | February | company records | 2024 | - | |
| 63 | March | company records | 2024 | - | |
| 64 | April | company records | 2024 | - | |
| 65 | May | company records | 2024 | - | |
| 66 | June | company records | 2024 | - | |
| 67 | July | company records | 2024 | - | |
| 68 | August | company records | 2024 | - | |
| 69 | September | company records | 2024 | - | |
| 70 | October | company records | 2024 | - | |
| 71 | November | company records | 2024 | - | |
| 72 | December | p219.25 | 2024 | - | |
| 73 | Transmission Accumulated Depreciation | (sum lines 60-72) /13 | | - | |
| 74 | <u>Calculation of Distribution Accumulated Depreciation</u> | Source | | | |
| 75 | December | Prior year p219.26 | 2023 | - | |
| 76 | January | company records | 2024 | - | |
| 77 | February | company records | 2024 | - | |
| 78 | March | company records | 2024 | - | |
| 79 | April | company records | 2024 | - | |
| 80 | May | company records | 2024 | - | |
| 81 | June | company records | 2024 | - | |
| 82 | July | company records | 2024 | - | |
| 83 | August | company records | 2024 | - | |
| 84 | September | company records | 2024 | - | |
| 85 | October | company records | 2024 | - | |
| 86 | November | company records | 2024 | - | |
| 87 | December | p219.26 | 2024 | - | |
| 88 | Distribution Accumulated Depreciation | (sum lines 75-87) /13 | | - | |
| 89 | <u>Calculation of Intangible Accumulated Depreciation</u> | Source | | | |
| 90 | December | Prior year p200.21.c | 2023 | - | |
| 91 | December | p200.21c | 2024 | - | |
| 92 | Accumulated Intangible Depreciation | (sum lines 90 & 91) /2 | | - | |
| 93 | <u>Calculation of General Accumulated Depreciation</u> | Source | | | |
| 94 | December | Prior year p219.28 | 2023 | - | |
| 95 | December | p219.28 | 2024 | - | |
| 96 | Accumulated General Depreciation | (sum lines 94 & 95) /2 | | - | |

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

| 97 | <u>Calculation of Production Accumulated Depreciation</u> | Source | Year | Balance |
|-----|--|--|------|---------|
| 98 | December | Prior year p219 | 2023 | - |
| 99 | January | company records | 2024 | - |
| 100 | February | company records | 2024 | - |
| 101 | March | company records | 2024 | - |
| 102 | April | company records | 2024 | - |
| 103 | May | company records | 2024 | - |
| 104 | June | company records | 2024 | - |
| 105 | July | company records | 2024 | - |
| 106 | August | company records | 2024 | - |
| 107 | September | company records | 2024 | - |
| 108 | October | company records | 2024 | - |
| 109 | November | company records | 2024 | - |
| 110 | December | p219.20 thru 219.24 | 2024 | - |
| 111 | Production Accumulated Depreciation | (sum lines 98-110) /13 | | - |
| 112 | <u>Calculation of Common Accumulated Depreciation</u> | Source | | |
| 113 | December (Electric Portion) | p356 | 2023 | - |
| 114 | December (Electric Portion) | p356 | 2024 | - |
| 115 | Common Plant Accumulated Depreciation (Electric Only) | (sum lines 113 & 114) /2 | | - |
| 116 | Total Accumulated Depreciation | (sum lines 73, 88, 92, 96, 111, & 115) | | - |

ADJUSTMENTS TO RATE BASE (Note A)

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Details | | |
|---|---|--|-------------------|-----------------------------------|------------------------|-------------------|
| | | Beginning of Year | End of Year | Average Balance | EOY FAS 109 EDIT | EOY FAS 109 Other |
| 117 | Account No. 281 (enter negative) | 273.8.k | - | - | - | - |
| 118 | Account No. 282 (enter negative) | 275.2.k | - | - | - | - |
| 119 | Account No. 283 (enter negative) | 277.9.k | - | - | - | - |
| 120 | Account No. 190 | 234.8.c | 500,772 | 145,306 | - | - |
| 121 | Account No. 255 (enter negative) | 267.8.h | - | - | - | - |
| <p>FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to PATH-A 4.1 total. Other FAS109 does not include EDIT.</p> | | | | | | |
| 122 | Unamortized Abandoned Plant | Per FERC Order | | | | |
| | Source | Months Remaining In Amortization Period | Beginning Balance | Amortization Expense (p114.10.c) | Additions (Deductions) | Ending Balance |
| 123 | <u>Monthly Balance</u> | | | | | |
| 124 | December | p111.71.d (and Notes) | 0 | - | - | - |
| 125 | January | company records | - | - | - | - |
| 126 | February | company records | - | - | - | - |
| 127 | March | company records | - | - | - | - |
| 128 | April | company records | - | - | - | - |
| 129 | May | company records | - | - | - | - |
| 130 | June | company records | - | - | - | - |
| 131 | July | company records | - | - | - | - |
| 132 | August | company records | - | - | - | - |
| 133 | September | company records | - | - | - | - |
| 134 | October | company records | - | - | - | - |
| 135 | November | company records | - | - | - | - |
| 136 | December | p111.71.c (and Notes) Detail on p230b | - | - | - | - |
| 137 | Ending Balance is a 13-Month Average | (sum lines 124-136) /13 | - | - | - | - |
| | | | | Appendix A Line 62 | Appendix A Line 34 | |
| Note: Deductions resulting from gains or recoveries that exceed the unamortized balance are recorded in FERC Account 254, Other Regulatory Liabilities. | | | | | | |
| 138 | Prepayments (Account 165) | 111.57.c | - | 0 | | |

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

| | | | | Kempton Substation | Kempton to Interconnection with PATH West Virginia | Welton Spring Substation and SVC | Total |
|-----|---|-------------------------|------|--------------------|--|----------------------------------|-------|
| 139 | Calculation of Transmission CWIP | Source | | | | | |
| 140 | December | 216.b | 2023 | \$ | - | | |
| 141 | January | company records | 2024 | | - | | |
| 142 | February | company records | 2024 | | - | | |
| 143 | March | company records | 2024 | | - | | |
| 144 | April | company records | 2024 | | - | | |
| 145 | May | company records | 2024 | | - | | |
| 146 | June | company records | 2024 | | - | | |
| 147 | July | company records | 2024 | | - | | |
| 148 | August | company records | 2024 | | - | | |
| 149 | September | company records | 2024 | | - | | |
| 150 | October | company records | 2024 | | - | | |
| 151 | November | company records | 2024 | | - | | |
| 152 | December | 216.b | 2024 | | - | | |
| 153 | Transmission CWIP | (sum lines 140-152) /13 | | | - | | |

LAND HELD FOR FUTURE USE

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

EPRI Dues Cost Support

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | Details | | | |
|---|-----------------------------|----------|------|------------------|------------------------|--|--|
| Allocated General & Common Expenses | | | | EPRI Dues | Common Expenses | | |
| 155 | EPRI Dues & Common Expenses | p352-353 | p356 | - | - | | |

Regulatory Expense Related to Transmission Cost Support

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

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

Safety Related Advertising, Education and Out Reach Cost Support

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

Multi-state Workpaper

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | State 1 | State 2 | State 3 | State 4 | State 5 | Weighed Average |
|--|--|---------|---------|---------|---------|---------|-----------------|
| Income Tax Rates | | MD | WV | VA | | | |
| 158 | SIT=State Income Tax Rate or Composite | 8.250% | 6.500% | 6.000% | | | 1.335% |

Excluded Plant Cost Support

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

Add more lines if necessary

Materials & Supplies

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

Regulatory Asset

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

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

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

Capital Structure

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | | | |
|--|--|------|------|-----------------|--------------|
| 170 | Monthly Balances for Capital Structure | | | | |
| 171 | | Year | Debt | Preferred Stock | Common Stock |
| 172 | January | 2024 | 0 | - | 0 |
| 173 | February | 2024 | - | - | - |
| 174 | March | 2024 | - | - | - |
| 175 | April | 2024 | - | - | - |
| 176 | May | 2024 | - | - | - |
| 177 | June | 2024 | - | - | - |
| 178 | July | 2024 | - | - | - |
| 179 | August | 2024 | - | - | - |
| 180 | September | 2024 | - | - | - |
| 181 | October | 2024 | - | - | - |
| 182 | November | 2024 | - | - | - |
| 183 | December | 2024 | - | - | - |
| 184 | Average | | 0 | - | 0 |

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

Detail of Account 566 Miscellaneous Transmission Expenses

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | Total |
|--|--|---|--------|
| 185 | Amortization Expense on Regulatory Asset | | - |
| 186 | Miscellaneous Transmission Expense | | 38,312 |
| 187 | Total Account 566 | Footnote Data: Schedule Page 320 b. 97 | 38,312 |

PBOPs

| Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions | | | Details |
|--|---|--|---------|
| 188 | <u>Calculation of PBOP Expenses</u> | | |
| 189 | <u>PATH - Allegheny - Allegheny Employees</u> | | |
| 190 | Total PBOP expenses | | \$0 |
| 191 | Amount relating to retired personnel | | \$0 |
| 192 | Amount allocated on FTEs | | \$0 |
| 193 | Number of FTEs | | 4,475 |
| 194 | Cost per FTE | | \$0 |
| 195 | PATH Allegheny FTEs (labor not capitalized) current year | | - |
| 196 | PATH Allegheny PBOP Expense for current year | | \$0 |
| 197 | PATH Allegheny PBOP Expense in Account 926 for current year | | \$0 |
| 198 | PBOP Adjustment for Appendix A, Line 50 | | - |
| 199 | Lines 190-194 cannot change absent approval or acceptance by FERC in a separate proceeding. | | |

Attachment 4.1 - Excess & Deficient ADIT Detail
 PATH WEST VIRGINIA TRANSMISSION COMPANY
 Debit/(Credit)

| A | B | C | D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | | | | | | | | |
|--------------------------------------|---|--|-----------------------|---------------------|--|-----------------------------------|---------------------|-------------------------------|----------------------------------|---|-------|-----|----------------------------|---------------------------------------|-------------------------------|----------------------------------|---------------------|-----------|-------------------|-----------------------|---------------------|----------|----------------|--|--|
| | | | | | | | | | | | | | | | | | | 1/1/20 | Beginning Balance | Balance Sheet Entries | Tax Expense Entries | 12/31/20 | Ending Balance | | |
| Line No. | Account (NOTE A) | Description of Account | Protected Unprotected | Tax Rate Change Act | Excess Balance at Remeasurement (NOTE C) | Amortization Methodology (NOTE D) | Amortization Period | Excess ADIT Regulatory Offset | Excess ADIT in Utility Deferrals | Balance Sheet Account Reclassifications | 182.3 | 254 | 410411 Excess Amortization | 410411 Deferred Tax Expense/(Benefit) | Excess ADIT Regulatory Offset | Excess ADIT in Utility Deferrals | Sum of Cols (B)-(O) | Reference | | | | | | | |
| Deferred Tax Account (NOTE B) | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1a | 1904001 | ADIT - FAS 109 Excess | N/A | TCJA 2017 | | | | (450,302) | | | | | 450,302 | | | | | | | | | | | | |
| 1b | 2821001 | ADIT - Utility Procehry | Protected | TCJA 2017 | | | | | | | | | | | | | | | | | | | | | |
| 1c | 2821001 | ADIT - Utility Procehry | Unprotected | TCJA 2017 | | 1 Year | 2024 | | | | | | | | | | | | | | | | | | |
| 1d | 2824001 | ADIT - Utility Procehry FAS 109 Excess | Protected | TCJA 2017 | | | | | | | | | | | | | | | | | | | | | |
| 1e | 2824001 | ADIT - Utility Procehry FAS 109 Excess | Unprotected | TCJA 2017 | | | | | | | | | | | | | | | | | | | | | |
| 1f | 2831001 | ADIT - Other Utility Deferrals | Unprotected | TCJA 2017 | | 1 Year | 2024 | | 1,693,995 | | | | (1,693,995) | | | | | | | | | | | | |
| 1g | 2834001 | ADIT - Other FAS 109 Excess | Unprotected | TCJA 2017 | | | | | | | | | | | | | | | | | | | | | |
| 1h | 2834001 | ADIT - Other FAS 109 Excess | Unprotected | TCJA 2017 | | | | | | | | | | | | | | | | | | | | | |
| Regulatory Deferral Accounts | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2a | 182.3 | Regulatory Asset | | | | | | | | | | | | | | | | | | | | | | | |
| 2b | 254 | Regulatory Liability | | | | | | | | | | | | | | | | | | | | | | | |
| 2c | NOTE E | | | | | | | 2,144,297 | | | | | (2,144,297) | | | | | | | | | | | | |
| 3 | Total For Accounting Entries (Sum of Lines 1a through 2...) | | | | | | | | | | | | | | | | | | | 1,693,995 | | | | | |

NOTE A: In order to ensure ratebase neutrality, AEP utilizes the fourth digit of its seven digit FERC Tax subaccount numbers to identify balances associated with utility operations vs. regulatory reporting requirements. A "1" in the fourth digit of a FERC tax account refers to the utility operations balances or activity. Accounts with the "1" designation will be included in the determination of ratebase to be recovered in the formula rate. A "4" in the fourth position of the account number indicates accounts used to track regulatory accounting requirements. The excess ADIT amounts recorded in accounts with the "4" designation will be contra to the "1" balance, which will ensure that in the formula rate the excess or deficiency amounts will be part of ratebase, but at the total FERC account level the tax liability or asset will be recorded at the current Federal FIT rate. The amounts recorded in the "4" accounts will be offset on a net basis in the regulatory asset or liability subaccount established for this purpose.

NOTE B: The amount of the FIT gross up recorded on regulatory assets and liabilities will be reported on the first line of ADIT accounts provided for each specific change in tax rates.
 NOTE C: The amounts of the remeasurement shown here are as of the effective date of the change in tax rates and will remain static on this workpaper.
 NOTE D: The one year amortization period was requested in Order 864 combined compliance filing made by PATH WEST VIRGINIA and PATH ALLEGHANY on June 1, 2020.
 NOTE E: In the event of future tax rate changes, additional lines will be inserted as required to reflect any new ADIT or regulatory deferral accounts that may be necessary to track that tax rate change.
 NOTE F: The amount of excess amortization entries shown in lines 1a through 1h are shown as a debit or credit to the ADIT account from which it is being amortized. The total in line 3 is the offset recorded to the 410411 account and will tie to the total company amount of excess or deficient ADIT amortization shown on line 82a of the PATH WV cost of service.

Attachment 4.1 - Excess & Deficient ADIT Detail
PATH Allegheny Transmission Company, LLC

| COLUMN A | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L | |
|-------------------------------|------------------|---------------------------------|--|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|
| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/22 (Attachment 4.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 |
| Non-property (Note A): | | | | | | | | | | | | |
| 1 | | Account 190 | | | | | | | | | | |
| 1a | | | | | | | | | - | Unprotected | Asset (182.3) | 410.1 |
| 1b | | | | | | | | | - | Unprotected | Liability (182.3) | 410.1 |
| 1c | | | | | | | | | - | Unprotected | Liability (182.3) | 410.1 |
| 2 | | Account 282 | | | | | | | | | | |
| 2a | | | | | | | | | - | | | |
| 3 | | Account 283 | | | | | | | | | | |
| 3a | | | | | | | | | - | Unprotected | Asset (182.3) | 410.1 |
| 3b | | | | | | | | | - | Unprotected | Asset (182.3) | 410.1 |
| 4 | | Non-property gross up for Taxes | | | | | | | - | | | |
| 5 | | Total Non-Property | | | | | | | - | | | |

| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/22 (Attachment 4.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 |
|---------------------------|------------------|---|--|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|
| Property (Note A): | | | | | | | | | | | | |
| 6 | | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 7 | | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 8 | | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 9 | | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 10 | | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 11 | | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 12 | | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 13 | | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 14 | | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 15 | | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 16 | | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 17 | | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 18 | | Property Gross up for Taxes | | | | ARAM | ARAM | | - | Protected, Unprotected | N/A | N/A |
| 19 | | Total Property (Total of lines 6 thru 18) | | | | | | | - | | | |

| COLUMN A | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H | COLUMN I | COLUMN J | COLUMN K | COLUMN L | |
|----------|------------------|---|--|---|--|------------------------------|-----------------------------|-----------------------|---|-------------------------|--|---|
| Line No. | Vintage (Note A) | Description | (Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/XX (Attachment 4.2 Col. J) | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C) | Current Period Other Activity (Note D) | Amortization Period (Note E) | Years Remaining at Year End | Amortization (Note F) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H | Protected / Unprotected | Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) | Amortized to Account 410.1 or Account 411.1 |
| 20 | | Non-property (Note A): | | | | | | | | | | |
| | | Account 190 | - | - | - | - | - | - | - | | | |
| 20a | | | | | | | | | | | | |
| 21 | | Account 282 | | | | | | | | | | |
| 21a | | | | | | | | | | | | |
| 22 | | Account 283 | | | | | | | | | | |
| 22a | | | - | - | - | - | - | - | - | | | |
| 23 | | Non-property gross up for Taxes | - | - | - | - | - | - | - | | | |
| 24 | | Total Non-Property | - | - | - | - | - | - | - | | | |
| | | Property (Note A): | | | | | | | | | | |
| 25 | | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 26 | | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 27 | | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 28 | | Property Book-Tax Timing Difference - Account 190 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 29 | | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 30 | | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 31 | | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 32 | | Property Book-Tax Timing Difference - Account 282 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 33 | | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 34 | | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 35 | | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Protected | N/A | N/A |
| 36 | | Property Book-Tax Timing Difference - Account 283 | | | | ARAM | ARAM | | - | Unprotected | N/A | N/A |
| 37 | | Property Gross up for Taxes | | | | ARAM | ARAM | | - | Protected, Unprotected | N/A | N/A |
| 38 | | Total Property (Total of lines 25 thru 37) | - | - | - | | | - | - | | | |

| | | | | | |
|----|---|---|------------------------|-------|-------|
| 39 | Deferral of Amortized Excess/Deficient ADITs (Note H) | - | | | |
| 40 | Total Non-Property & Property Amortization, excluding gross up for taxes (Total of lines 1,2,3 6 thru 17, 20 thru 22, 25 thru 36, line 39) (Note I) | - | Protected, Unprotected | Asset | 410.1 |
| 41 | Total 2022 FAS109 (Total of lines 5, 19, 24, 38) (Note J) | - | | | |
| 42 | Total 2022 FAS109 (Attachment 4) (Note J) | - | | | |

Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. PATH-AYE will modify Attachment 4.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing different and APB11 deferred tax balance (the historical ADIT based on the time difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- E PATH will amortize all excess/deficient amounts in the years noted above.
- F The amortization will occur through FERC income statement Accounts 410.1. and 411.1
- G Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- H Reflects the net amount of amortization from prior period(s) that was booked for GAAP, but deferred for FERC purposes because a mechanism did not exist to pass back/collect excess/deficient ADITs to/from customers. The deferred gross-up for taxes is calculated in Attachment A, line 82b. The net amortized deferral amount, including the gross-up for taxes, is in Account 254, as reflected on FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC Form No. 1, page 232.
- I The amortization gross-up for taxes occurs on Attachment A, line 82b
- J Included to demonstrate rate base neutrality. Ties back to FERC Form No. 1 page 232 (Account 182.3) plus page 278 (Account 254).

Notes:

- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. PATH-AYE will modify Attachment 4.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Reflects the end of 2017 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

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

1
2
3
4
5
6
7

New Plant Carrying Charge

| Formula Line | Item | |
|---|-----------------------------------|-----------|
| 5 | NET REVENUE REQUIREMENT | 2,757,998 |
| 21 | NET TRANSMISSION PLANT IN SERVICE | - |
| 32 | CWIP | - |
| 34 | Unamortized Abandoned Plant | - |
| Carrying charge (line 3/sum of lines 4, 5 and 6) | | - |

(1) (2) (3) (4) (5) (6) (7)

8
9

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

10
11
12
13

| | | PJM Upgrade ID: b0490 & b0491 | | | | | | |
|---|-------------|--------------------------------|------------------------------|------------------------------------|--|-------------------------------|-----------------------------|-----------|
| Details | | Amos Substation Upgrade - CWIP | Amos to Midpoint Line - CWIP | Midpoint Substation and SVC - CWIP | Midpoint to Interconnection with PATH Allegheny - CWIP | Transmission Plant In Service | Unamortized Abandoned Plant | Totals |
| "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | (Yes or No) | Yes | Yes | Yes | | Yes | Yes | |
| Schedule 12 FCR for This Project | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Forecast – Forecast of average 13 month current year net transmission plant plus 13-mo CWIP balances. Reconciliation – Average of 13 month prior year net transmission plant balances plus prior year 13-mo CWIP balances. | | | | | | | | |
| Investment | | 0 | - | - | - | - | - | - |
| Revenue Requirement | | - | - | - | - | - | - | 2,757,998 |

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

1 New Plant Carrying Charge

| Formula Line | Item | |
|--------------|---|-----------|
| 5 | NET REVENUE REQUIREMENT | 2,109,852 |
| 21 | NET TRANSMISSION PLANT IN SERVICE | - |
| 32 | CWIP | - |
| 34 | Unamortized Abandoned Plant | - |
| | Carrying charge (line 3/sum of lines 4, 5 and 6) | - |

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

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

| PJM Upgrade ID: b0492 & b0560 | | | | | | |
|--|---------------------------|---|---|-------------------------------|-----------------------------|------------------|
| Details | Kempton Substation - CWIP | Kempton to Interconnection with PATH West Virginia - CWIP | Welton Spring Substation and SVC - CWIP | Transmission Plant In Service | Unamortized Abandoned Plant | Totals |
| "Yes" if a project under PJM OATT Schedule 12, otherwise "No" | Yes | Yes | Yes | Yes | Yes | |
| Schedule 12 (Yes or No) | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| FCR for This Project | | | | | | |
| Forecast – Forecast of average 13 month current year net transmission plant plus 13-mo CWIP balances. Reconciliation – Average of 13 month prior year net transmission plant balances plus prior year 13-mo CWIP balances. | | | | | | |
| Investment | - | - | - | - | - | - |
| Revenue Requirement | - | - | - | - | - | 2,109,852 |

10

11

12

13

Attachment 6 has been removed and intentionally left blank.

Attachment 6 has been removed and intentionally left blank.

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

Attachment 7
PATH West Virginia Transmission Company, LLC

(HYPOTHETICAL EXAMPLE)

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

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

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

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

Attachment 7
PATH Allegheny Transmission Company, LLC
(HYPOTHETICAL EXAMPLE)

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

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

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

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

| | | | | |
|---|---|---|---|--|
| Reconciliation Revenue Requirement For Year 2022 Available June 1, 2023 \$438,027 | - | 2022 Revenue Requirement Forecast by Sept 1, 2021 \$674,567 | = | True-up Adjustment - Over (Under) Recovery \$236,540 |
|---|---|---|---|--|

| 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 | |
|--|-------------------------------------|-------------------------------|---------|---------------------|---------------------------|-------------------------|-----------|
| | | 0.4295% | | | | | |
| An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024 | | | | | | | |
| Calculation of Interest | | | | | | | |
| | | | | Monthly | | | |
| January | Year 2022 | 19,712 | 0.4295% | 12 | (1,016) | (20,728) | |
| February | Year 2022 | 19,712 | 0.4295% | 11 | (931) | (20,643) | |
| March | Year 2022 | 19,712 | 0.4295% | 10 | (847) | (20,558) | |
| April | Year 2022 | 19,712 | 0.4295% | 9 | (762) | (20,474) | |
| May | Year 2022 | 19,712 | 0.4295% | 8 | (677) | (20,389) | |
| June | Year 2022 | 19,712 | 0.4295% | 7 | (593) | (20,304) | |
| July | Year 2022 | 19,712 | 0.4295% | 6 | (508) | (20,220) | |
| August | Year 2022 | 19,712 | 0.4295% | 5 | (423) | (20,135) | |
| September | Year 2022 | 19,712 | 0.4295% | 4 | (339) | (20,050) | |
| October | Year 2022 | 19,712 | 0.4295% | 3 | (254) | (19,966) | |
| November | Year 2022 | 19,712 | 0.4295% | 2 | (169) | (19,881) | |
| December | Year 2022 | 19,712 | 0.4295% | 1 | (85) | (19,796) | |
| | | | | | <u>(6,604)</u> | (243,143) | |
| January through December | Year 2023 | (243,143) | 0.4295% | 12 | Annual (12,532) | (255,675) | |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | | |
| | | | | Monthly | | | |
| January | Year 2024 | 255,675 | 0.4295% | | (1,098) | 21,906 | (234,867) |
| February | Year 2024 | 234,867 | 0.4295% | | (1,009) | 21,906 | (213,970) |
| March | Year 2024 | 213,970 | 0.4295% | | (919) | 21,906 | (192,983) |
| April | Year 2024 | 192,983 | 0.4295% | | (829) | 21,906 | (171,907) |
| May | Year 2024 | 171,907 | 0.4295% | | (738) | 21,906 | (150,739) |
| June | Year 2024 | 150,739 | 0.4295% | | (647) | 21,906 | (129,481) |
| July | Year 2024 | 129,481 | 0.4295% | | (556) | 21,906 | (108,131) |
| August | Year 2024 | 108,131 | 0.4295% | | (464) | 21,906 | (86,690) |
| September | Year 2024 | 86,690 | 0.4295% | | (372) | 21,906 | (65,157) |
| October | Year 2024 | 65,157 | 0.4295% | | (280) | 21,906 | (43,531) |
| November | Year 2024 | 43,531 | 0.4295% | | (187) | 21,906 | (21,812) |
| December | Year 2024 | 21,812 | 0.4295% | | (94) | 21,906 | (0) |
| | | | | | <u>(7,194)</u> | | |
| True-Up Adjustment with Interest | | | | | \$ | (262,869) | |
| Less Over (Under) Recovery | | | | | \$ | 236,540 | |
| Total Interest | | | | | \$ | (26,329) | |

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

| | | | | |
|--|---|---|---|--|
| Reconciliation Revenue Requirement For Year 2022 Available June 1, 2023 \$1,837,994 | - | 2022 Revenue Requirement Forecast by Sept 1, 2021 \$129,950 | = | True-up Adjustment - Over (Under) Recovery (\$1,708,044) |
|--|---|---|---|--|

| 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 |
|--|--|----------------------------------|--------|---------------------|--------------|----------------------------|
| | | 0.4295% | | | | |
| An over or under collection will be recovered prorata over 2022, held for 2023 and returned prorata over 2024 | | | | | | |

| <u>Calculation of Interest</u> | | | | | Monthly | |
|--------------------------------|-----------|-----------|---------|----|----------------|-----------|
| January | Year 2022 | (142,337) | 0.4295% | 12 | 7,336 | 149,673 |
| February | Year 2022 | (142,337) | 0.4295% | 11 | 6,725 | 149,062 |
| March | Year 2022 | (142,337) | 0.4295% | 10 | 6,113 | 148,450 |
| April | Year 2022 | (142,337) | 0.4295% | 9 | 5,502 | 147,839 |
| May | Year 2022 | (142,337) | 0.4295% | 8 | 4,891 | 147,228 |
| June | Year 2022 | (142,337) | 0.4295% | 7 | 4,279 | 146,616 |
| July | Year 2022 | (142,337) | 0.4295% | 6 | 3,668 | 146,005 |
| August | Year 2022 | (142,337) | 0.4295% | 5 | 3,057 | 145,394 |
| September | Year 2022 | (142,337) | 0.4295% | 4 | 2,445 | 144,782 |
| October | Year 2022 | (142,337) | 0.4295% | 3 | 1,834 | 144,171 |
| November | Year 2022 | (142,337) | 0.4295% | 2 | 1,223 | 143,560 |
| December | Year 2022 | (142,337) | 0.4295% | 1 | 611 | 142,948 |
| | | | | | 47,684 | 1,755,728 |
| Annual | | | | | | |
| January through December | Year 2023 | 1,755,728 | 0.4295% | 12 | 90,490 | 1,846,218 |

| <u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u> | | | | | Monthly | |
|---|-----------|-------------|---------|--|----------------|-----------|
| January | Year 2024 | (1,846,218) | 0.4295% | | 7,930 | 1,695,967 |
| February | Year 2024 | (1,695,967) | 0.4295% | | 7,284 | 1,545,071 |
| March | Year 2024 | (1,545,071) | 0.4295% | | 6,636 | 1,393,527 |
| April | Year 2024 | (1,393,527) | 0.4295% | | 5,985 | 1,241,332 |
| May | Year 2024 | (1,241,332) | 0.4295% | | 5,332 | 1,088,483 |
| June | Year 2024 | (1,088,483) | 0.4295% | | 4,675 | 934,977 |
| July | Year 2024 | (934,977) | 0.4295% | | 4,016 | 780,813 |
| August | Year 2024 | (780,813) | 0.4295% | | 3,354 | 625,986 |
| September | Year 2024 | (625,986) | 0.4295% | | 2,689 | 470,494 |
| October | Year 2024 | (470,494) | 0.4295% | | 2,021 | 314,334 |
| November | Year 2024 | (314,334) | 0.4295% | | 1,350 | 157,504 |
| December | Year 2024 | (157,504) | 0.4295% | | 676 | 0 |
| | | | | | 51,947 | |

| | | |
|----------------------------------|----|-------------|
| True-Up Adjustment with Interest | \$ | 1,898,165 |
| Less Over (Under) Recovery | \$ | (1,708,044) |
| Total Interest | \$ | 190,121 |

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

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

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

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

* Assumes that the construction loan is retired on Sept 1, 2012
** Assumes permanent debt structure is put in place on Sept 1, 2012 with effective rate of 6.5%
Note: True-Up period is 2008 - 2012, with the true-up amount included in 2014 forecasted ATRR. Final effective cost of debt for 2012 is computed as follows: ((7%*243days)+(6.5%*122days))/365days

Calculation of Applicable Interest Expense for each ATRR period

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

Calculation of Interest for 2008 True-Up Period

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

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

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

| Calculation of Interest for 2009 True-Up Period | | | | | | | |
|--|-----------|-----------|---------|-------|--------|----------------|-----------|
| An over or under collection will be recovered prorata over 2009, held for 2010, 2011, 2012, 2013 and returned prorata over 2014 | | | | | | | |
| | | | | | | Monthly | |
| January | Year 2009 | (12,500) | 0.5600% | 12.00 | 840 | 13,340 | |
| February | Year 2009 | (12,500) | 0.5600% | 11.00 | 770 | 13,270 | |
| March | Year 2009 | (12,500) | 0.5600% | 10.00 | 700 | 13,200 | |
| April | Year 2009 | (12,500) | 0.5600% | 9.00 | 630 | 13,130 | |
| May | Year 2009 | (12,500) | 0.5600% | 8.00 | 560 | 13,060 | |
| June | Year 2009 | (12,500) | 0.5600% | 7.00 | 490 | 12,990 | |
| July | Year 2009 | (12,500) | 0.5600% | 6.00 | 420 | 12,920 | |
| August | Year 2009 | (12,500) | 0.5600% | 5.00 | 350 | 12,850 | |
| September | Year 2009 | (12,500) | 0.5600% | 4.00 | 280 | 12,780 | |
| October | Year 2009 | (12,500) | 0.5600% | 3.00 | 210 | 12,710 | |
| November | Year 2009 | (12,500) | 0.5600% | 2.00 | 140 | 12,640 | |
| December | Year 2009 | (12,500) | 0.5600% | 1.00 | 70 | 12,570 | |
| | | | | | 5,460 | 155,460 | |
| | | | | | | Annual | |
| January through December | Year 2010 | 155,460 | 0.5400% | 12.00 | 10,074 | 165,534 | |
| January through December | Year 2011 | 165,534 | 0.5800% | 12.00 | 11,521 | 177,055 | |
| January through December | Year 2012 | 177,055 | 0.5700% | 12.00 | 12,111 | 189,166 | |
| January through December | Year 2013 | 189,166 | 0.5700% | 12.00 | 12,939 | 202,104 | |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | | |
| | | | | | | Monthly | |
| January | Year 2014 | (202,104) | 0.5700% | | 1,152 | 17,473 | 185,784 |
| February | Year 2014 | (185,784) | 0.5700% | | 1,059 | 17,473 | 169,370 |
| March | Year 2014 | (169,370) | 0.5700% | | 965 | 17,473 | 152,863 |
| April | Year 2014 | (152,863) | 0.5700% | | 871 | 17,473 | 136,262 |
| May | Year 2014 | (136,262) | 0.5700% | | 777 | 17,473 | 119,566 |
| June | Year 2014 | (119,566) | 0.5700% | | 682 | 17,473 | 102,775 |
| July | Year 2014 | (102,775) | 0.5700% | | 586 | 17,473 | 85,888 |
| August | Year 2014 | (85,888) | 0.5700% | | 490 | 17,473 | 68,905 |
| September | Year 2014 | (68,905) | 0.5700% | | 393 | 17,473 | 51,826 |
| October | Year 2014 | (51,826) | 0.5700% | | 295 | 17,473 | 34,649 |
| November | Year 2014 | (34,649) | 0.5700% | | 197 | 17,473 | 17,374 |
| December | Year 2014 | (17,374) | 0.5700% | | 99 | 17,473 | (0) |
| | | | | | 7,566 | | |
| Total Amount of True-Up Adjustment for 2009 ATRR | | | | | | \$ | 209,670 |
| Less Over (Under) Recovery | | | | | | \$ | (150,000) |
| Total Interest | | | | | | \$ | 59,670 |

| Calculation of Interest for 2010 True-Up Period | | | | | | | |
|--|-----------|-----------|---------|-------|---------|------------------|-----------|
| An over or under collection will be recovered prorata over 2010, held for 2011, 2012, 2013 and returned prorata over 2014 | | | | | | | |
| | | | | | | Monthly | |
| January | Year 2010 | 8,333 | 0.5400% | 12.00 | (540) | (8,873) | |
| February | Year 2010 | 8,333 | 0.5400% | 11.00 | (495) | (8,828) | |
| March | Year 2010 | 8,333 | 0.5400% | 10.00 | (450) | (8,783) | |
| April | Year 2010 | 8,333 | 0.5400% | 9.00 | (405) | (8,738) | |
| May | Year 2010 | 8,333 | 0.5400% | 8.00 | (360) | (8,693) | |
| June | Year 2010 | 8,333 | 0.5400% | 7.00 | (315) | (8,648) | |
| July | Year 2010 | 8,333 | 0.5400% | 6.00 | (270) | (8,603) | |
| August | Year 2010 | 8,333 | 0.5400% | 5.00 | (225) | (8,558) | |
| September | Year 2010 | 8,333 | 0.5400% | 4.00 | (180) | (8,513) | |
| October | Year 2010 | 8,333 | 0.5400% | 3.00 | (135) | (8,468) | |
| November | Year 2010 | 8,333 | 0.5400% | 2.00 | (90) | (8,423) | |
| December | Year 2010 | 8,333 | 0.5400% | 1.00 | (45) | (8,378) | |
| | | | | | (3,510) | (103,510) | |
| | | | | | | Annual | |
| January through December | Year 2011 | (103,510) | 0.5800% | 12.00 | (7,204) | (110,714) | |
| January through December | Year 2012 | (110,714) | 0.5700% | 12.00 | (7,573) | (118,287) | |
| January through December | Year 2013 | (118,287) | 0.5700% | 12.00 | (8,091) | (126,378) | |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | | |
| | | | | | | Monthly | |
| January | Year 2014 | 126,378 | 0.5700% | | (720) | (10,926) | (116,173) |
| February | Year 2014 | 116,173 | 0.5700% | | (662) | (10,926) | (105,909) |
| March | Year 2014 | 105,909 | 0.5700% | | (604) | (10,926) | (95,587) |
| April | Year 2014 | 95,587 | 0.5700% | | (545) | (10,926) | (85,206) |
| May | Year 2014 | 85,206 | 0.5700% | | (486) | (10,926) | (74,766) |
| June | Year 2014 | 74,766 | 0.5700% | | (426) | (10,926) | (64,266) |
| July | Year 2014 | 64,266 | 0.5700% | | (366) | (10,926) | (53,707) |
| August | Year 2014 | 53,707 | 0.5700% | | (306) | (10,926) | (43,087) |
| September | Year 2014 | 43,087 | 0.5700% | | (246) | (10,926) | (32,407) |
| October | Year 2014 | 32,407 | 0.5700% | | (185) | (10,926) | (21,666) |
| November | Year 2014 | 21,666 | 0.5700% | | (123) | (10,926) | (10,864) |
| December | Year 2014 | 10,864 | 0.5700% | | (62) | (10,926) | 0 |
| | | | | | (4,731) | | |
| Total Amount of True-Up Adjustment for 2010 ATRR | | | | | | \$ | (131,109) |
| Less Over (Under) Recovery | | | | | | \$ | 100,000 |
| Total Interest | | | | | | \$ | (31,109) |

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

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

| Calculation of Interest for 2011 True-Up Period | | | | | | | |
|---|-----------|-----------|---------|-------|-----------------|----------|------------------|
| An over or under collection will be recovered prorata over 2011, held for 2012, 2013 and returned prorata over 2014 | | | | | | | |
| | | | | | | | Monthly |
| January | Year 2011 | 25,000 | 0.5800% | 12.00 | (1,740) | | (26,740) |
| February | Year 2011 | 25,000 | 0.5800% | 11.00 | (1,595) | | (26,595) |
| March | Year 2011 | 25,000 | 0.5800% | 10.00 | (1,450) | | (26,450) |
| April | Year 2011 | 25,000 | 0.5800% | 9.00 | (1,305) | | (26,305) |
| May | Year 2011 | 25,000 | 0.5800% | 8.00 | (1,160) | | (26,160) |
| June | Year 2011 | 25,000 | 0.5800% | 7.00 | (1,015) | | (26,015) |
| July | Year 2011 | 25,000 | 0.5800% | 6.00 | (870) | | (25,870) |
| August | Year 2011 | 25,000 | 0.5800% | 5.00 | (725) | | (25,725) |
| September | Year 2011 | 25,000 | 0.5800% | 4.00 | (580) | | (25,580) |
| October | Year 2011 | 25,000 | 0.5800% | 3.00 | (435) | | (25,435) |
| November | Year 2011 | 25,000 | 0.5800% | 2.00 | (290) | | (25,290) |
| December | Year 2011 | 25,000 | 0.5800% | 1.00 | (145) | | (25,145) |
| | | | | | <u>(11,310)</u> | | (311,310) |
| | | | | | | | Annual |
| January through December | Year 2012 | (311,310) | 0.5700% | 12.00 | (21,294) | | (332,604) |
| January through December | Year 2013 | (332,604) | 0.5700% | 12.00 | (22,750) | | (355,354) |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | | |
| | | | | | | | Monthly |
| January | Year 2014 | 355,354 | 0.5700% | | (2,026) | (30,721) | (326,658) |
| February | Year 2014 | 326,658 | 0.5700% | | (1,862) | (30,721) | (297,798) |
| March | Year 2014 | 297,798 | 0.5700% | | (1,697) | (30,721) | (268,774) |
| April | Year 2014 | 268,774 | 0.5700% | | (1,532) | (30,721) | (239,585) |
| May | Year 2014 | 239,585 | 0.5700% | | (1,366) | (30,721) | (210,229) |
| June | Year 2014 | 210,229 | 0.5700% | | (1,198) | (30,721) | (180,706) |
| July | Year 2014 | 180,706 | 0.5700% | | (1,030) | (30,721) | (151,015) |
| August | Year 2014 | 151,015 | 0.5700% | | (861) | (30,721) | (121,154) |
| September | Year 2014 | 121,154 | 0.5700% | | (691) | (30,721) | (91,123) |
| October | Year 2014 | 91,123 | 0.5700% | | (519) | (30,721) | (60,921) |
| November | Year 2014 | 60,921 | 0.5700% | | (347) | (30,721) | (30,547) |
| December | Year 2014 | 30,547 | 0.5700% | | (174) | (30,721) | 0 |
| | | | | | <u>(13,303)</u> | | |
| Total Amount of True-Up Adjustment for 2011 ATRR | | | | | | \$ | (368,657) |
| Less Over (Under) Recovery | | | | | | \$ | 300,000 |
| Total Interest | | | | | | \$ | (68,657) |

| Calculation of Interest for 2012 True-Up Period | | | | | | | |
|---|-----------|-----------|---------|-------|----------------|---------|------------------|
| An over or under collection will be recovered prorata over 2012, held for 2013 and returned prorata over 2014 | | | | | | | |
| | | | | | | | Monthly |
| January | Year 2012 | 8,333 | 0.5700% | 12.00 | (570) | | (8,903) |
| February | Year 2012 | 8,333 | 0.5700% | 11.00 | (523) | | (8,856) |
| March | Year 2012 | 8,333 | 0.5700% | 10.00 | (475) | | (8,808) |
| April | Year 2012 | 8,333 | 0.5700% | 9.00 | (428) | | (8,761) |
| May | Year 2012 | 8,333 | 0.5700% | 8.00 | (380) | | (8,713) |
| June | Year 2012 | 8,333 | 0.5700% | 7.00 | (333) | | (8,666) |
| July | Year 2012 | 8,333 | 0.5700% | 6.00 | (285) | | (8,618) |
| August | Year 2012 | 8,333 | 0.5700% | 5.00 | (238) | | (8,571) |
| September | Year 2012 | 8,333 | 0.5700% | 4.00 | (190) | | (8,523) |
| October | Year 2012 | 8,333 | 0.5700% | 3.00 | (143) | | (8,476) |
| November | Year 2012 | 8,333 | 0.5700% | 2.00 | (95) | | (8,428) |
| December | Year 2012 | 8,333 | 0.5700% | 1.00 | (48) | | (8,381) |
| | | | | | <u>(3,705)</u> | | (103,705) |
| | | | | | | | Annual |
| January through December | Year 2013 | (103,705) | 0.5700% | 12.00 | (7,093) | | (110,798) |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | | |
| | | | | | | | Monthly |
| January | Year 2014 | 110,798 | 0.5700% | | (632) | (9,579) | (101,851) |
| February | Year 2014 | 101,851 | 0.5700% | | (581) | (9,579) | (92,853) |
| March | Year 2014 | 92,853 | 0.5700% | | (529) | (9,579) | (83,803) |
| April | Year 2014 | 83,803 | 0.5700% | | (478) | (9,579) | (74,702) |
| May | Year 2014 | 74,702 | 0.5700% | | (426) | (9,579) | (65,549) |
| June | Year 2014 | 65,549 | 0.5700% | | (374) | (9,579) | (56,344) |
| July | Year 2014 | 56,344 | 0.5700% | | (321) | (9,579) | (47,086) |
| August | Year 2014 | 47,086 | 0.5700% | | (268) | (9,579) | (37,776) |
| September | Year 2014 | 37,776 | 0.5700% | | (215) | (9,579) | (28,412) |
| October | Year 2014 | 28,412 | 0.5700% | | (162) | (9,579) | (18,995) |
| November | Year 2014 | 18,995 | 0.5700% | | (108) | (9,579) | (9,525) |
| December | Year 2014 | 9,525 | 0.5700% | | (54) | (9,579) | 0 |
| | | | | | <u>(4,148)</u> | | |
| Total Amount of True-Up Adjustment for 2012 ATRR | | | | | | \$ | (114,946) |
| Less Over (Under) Recovery | | | | | | \$ | 100,000 |
| Total Interest | | | | | | \$ | (14,946) |

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

Applicable to PATH West Virginia Transmission Company, LLC

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

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

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

Applicable to PATH Allegheny Transmission Company, LLC

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

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