

An Exelon Company

Amy L. Blauman Associate General Counsel

Edison Place 701 Ninth Street NW Washington, DC 20068-0001 Office 202.872.2122 Fax 202.331.6767 atlanticcityelectric.com amy.blauman@exeloncorp.com

May 15, 2020

Ms. Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Room 1A Washington, DC 20426

Re: Atlantic City Electric Company ("Atlantic City"), Docket No. ER09-1156 Informational Filing of 2020 Formula Rate Annual Update; Notice of Annual Update

Dear Ms. Bose,

Atlantic City hereby submits electronically, for informational purposes, its 2020 Annual Formula Rate Update. On November 3, 2015, the Commission approved an uncontested settlement agreement ("Settlement") filed in Docket Nos. EL13-48, *et al.*<sup>1</sup> Formula Rate implementation protocols contained in the Settlement provide that:

[o]n or before May 15 of each year, Atlantic [Atlantic City Electric Company] shall recalculate its Annual Transmission Revenue Requirements, producing an "Annual Update" for the upcoming Rate Year, and:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.<sup>2</sup>

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation

<sup>&</sup>lt;sup>1</sup> Baltimore Gas and Electric Company, et al., 153 FERC ¶ 61,140 (2015).

<sup>&</sup>lt;sup>2</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H1-B, Section 2.b.

protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment. <sup>3</sup>

Atlantic City's 2020 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

In addition, Atlantic City provides notification regarding accounting changes made in 2019. Atlantic City made certain reclassifications between FERC accounts that had no impact to transmission customers. Atlantic City also updated certain estimates with 2019 data, including the salaries and wages allocator, ratios used to allocate costs from the service companies, and ratios used to distribute overhead and other indirect costs. ACE also advises that a correction was made in the second quarter of 2019 to address an overstatement of plant in service at the end of 2018.<sup>4</sup>

Other accounting changes as defined in the Settlement are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and/or within the FERC Form No. 1. Atlantic City has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Protocols.<sup>5</sup>

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27.

<sup>&</sup>lt;sup>3</sup> See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1156 (February 17, 2010).

<sup>&</sup>lt;sup>4</sup> Additional detail regarding these items will be provided to interested parties during the Annual Customer Meeting to be held pursuant to the Annual Update.

<sup>&</sup>lt;sup>5</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H1-B, Section 2.h.

# **ATTACHMENT H-1A**

tlantic City Electric Company				2019
ormula Rate - Appendix A	Notes	FERC Form 1 Page # or Instruction		
haded cells are input cells				
ocators				
Wages & Salary Allocation Factor				
1 Transmission Wages Expense		p354.21.b	\$	3,743,276
2 Total Wages Expense		p354.28b	\$	37,797,468
S A&G Wages Expense     Total		p354.27b (Line 2 - 3)	\$	2,879,522 34,917,940
4 I Otal		(Line 2 - 3)		34,917,940
5 Wages & Salary Allocator		(Line 1 / 4)		10.7202%
Plant Allocation Factors				
6 Electric Plant in Service	(Note B)	p207.104g (see Attachment 5)	\$	4,196,220,307
7 Common Plant In Service - Electric		(Line 24)		(
8 Total Plant In Service		(Sum Lines 6 & 7)		4,196,220,30
9 Accumulated Depreciation (Total Electric Plant)		p219.29c (see Attachment 5)	\$	852,328,717
10 Accumulated Intangible Amortization	(Note A)	p200.21c (see Attachment 5)	\$	21,922,426
11 Accumulated Common Amortization - Electric	(Note A)	p356	\$	-
12 Accumulated Common Plant Depreciation - Electric	(Note A)	p356	\$	-
13 Total Accumulated Depreciation		(Sum Lines 9 to 12)		874,251,144
14 Net Plant		(Line 8 - 13)		3,321,969,163
15 Transmission Gross Plant		(Line 29 - Line 28)		1,546,829,720
16 Gross Plant Allocator		(Line 15 / 8)		36.8625%
17 Transmission Net Plant		(Line 39 - Line 28)		1,270,660,95
18 Net Plant Allocator		(Line 17 / 14)		38.2502%
ant Calculations				
Plant In Service 19 Transmission Plant In Service	(Note B)	n207 58 a (see Attachment 5)	\$	1,524,090,059
For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year		p207.58.g (see Attachment 5) Attachment 6 - Enter Negative	э \$	1,524,090,059
20 Por Reconclination only - remove New Transmission Flant Additions for Current Calendar Tear 21 New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	T OF RECORDINATION OTHY	Attachment 6	Ψ	-
22 Total Transmission Plant In Service		(Line 19 - 20 + 21)		1,524,090,059

General & Intangible 23

p205.5.g & p207.99.g (see Attachment 5) (Notes A & B) p356 \$ 212,119,611

23	General & Intangible		p205.5.g & p207.99.g (see Attachment 5)	\$ 212,119,611
24	Common Plant (Electric Only)	(Notes A & B)	p356	¢ _
		(NOLES A & D)		φ -
25	Total General & Common		(Line 23 + 24)	212,119,611
26	Wage & Salary Allocation Factor		(Line 5)	10.72021%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	22,739,661
28	Plant Held for Future Use (Including Land)	(Note C)	p214	1,194,950
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	1,548,024,670
	Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	\$ 269,061,580
31	Accumulated General Depreciation		p219.28.c (see Attachment 5)	\$ 44,374,658
32	Accumulated Intangible Amortization		(Line 10)	21,922,426
33	Accumulated Common Amortization - Electric		(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)		(Line 12)	0
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	66,297,085
36	Wage & Salary Allocation Factor		(Line 5)	10.72021%
37	General & Common Allocated to Transmission		(Line 35 * 36)	7,107,185
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	276,168,765
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,271,855,905
Adjust	tment To Rate Base			
	Accumulated Deferred Income Taxes (ADIT)			
40a	Account No. 190 (ADIT)	(Note W)	Attachment 1A - ADIT, Line 1	9,378,606
40b	Account No. 281 (ADIT - Accel. Amort)	(Note W)	Attachment 1A - ADIT, Line 2	0
40c	Account No. 282 (ADIT - Other Property)	(Note W)	Attachment 1A - ADIT, Line 3	-260,815,851
40d	Account No. 283 (ADIT - Other)	(Note W)	Attachment 1A - ADIT, Line 4	-3,545,388
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	(Note V)	Attachment 1A - ADIT	0,040,000
40e 40f	Accumulated Deferred Income Taxes Allocated To Transmission		(Line $40a + 40b + 40c + 40d + 40e)$	-254,982,633
	Unemertized Deficient / (Evenes) ADIT			
	Unamortized Deficient / (Excess) ADIT			
41a	Unamortized Deficient / (Excess) ADIT (Federal)	(Note X)	Attachment 1B - ADIT Amortization	-82,582,144
41b	Unamortized Deficient / (Excess) ADIT (State)	(Note X)	Attachment 1B - ADIT Amortization	0
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission		(Line 41a + 41b)	-82,582,144
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40f + 42)	-337,564,778
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b as Shown on Attachment 6	0
	Transmission O&M Reserves			
44	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	-5,114,226
				-,
	Prepayments			
45	Prepayments	(Note A)	Attachment 5	5,707,132
46	Total Prepayments Allocated to Transmission		(Line 45)	5,707,132
	Materials and Supplies			
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0
	·		•	
48	Wage & Salary Allocation Factor		(Line 5)	10.72%
49	Total Transmission Allocated		(Line 47 * 48)	0
50	Transmission Materials & Supplies	(Note U)	p227.8c + p227.5c	<b>\$</b> 292,214
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	292,214
	Cash Working Capital			
FO			(Line 95)	
52	Operation & Maintenance Expense		(Line 85)	36,956,750

0

JZ	Operation & Maintenance Expense	(Line 03)	50,350,750
53	1/8th Rule	x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission	(Line 52 * 53)	4,619,594
N	Vetwork Credits		

Outstanding Network Credits 55



56 57	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits Net Outstanding Credits	(Note N)	From PJM (Line 55 - 56)	<mark>0</mark> 0
58	TOTAL Adjustment to Rate Base		(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	-332,060,064
59	Rate Base		(Line 39 + 58)	939,795,842

## O&M

-	Fransmission O&M			
60	Transmission O&M		p321.112.b (see Attachment 5)	\$ 26,866,774
61	Less extraordinary property loss		Attachment 5	0
62	Plus amortized extraordinary property loss		Attachment 5	0
63	Less Account 565		p321.96.b	\$ -
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	\$ -
65	Plus Transmission Lease Payments	(Note A)	p200.3c	\$ -
66	Transmission O&M		(Lines 60 - 63 + 64 + 65)	26,866,774
/	Allocated General & Common Expenses			
67	Common Plant O&M	(Note A)	p356	\$ -
68	Total A&G		p323.197.b (see Attachment 5)	\$ 96,617,849
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)	Attachment 5	\$ 381,359
69	Less Property Insurance Account 924		p323.185b	\$ 359,314
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$ 4,137,986
71	Less General Advertising Exp Account 930.1		p323.191b	\$ 833,948
72	Less DE Enviro & Low Income and MD Universal Funds		p335.b	\$ -
73	Less EPRI Dues	(Note D)	p352-353 (see Attachment 5)	\$ 319,978
74	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 73)	90,966,623
75	Wage & Salary Allocation Factor		(Line 5)	10.7202%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	9,751,810
[	Directly Assigned A&G			
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b (see Attachment 5)	200,728
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	0
79	Subtotal - Transmission Related		(Line 77 + 78)	200,728
80	Property Insurance Account 924		p323.185b	\$ 359,314
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	0
82	Total		(Line 80 + 81)	359,314
83	Net Plant Allocation Factor		(Line 18)	38.25%
84	A&G Directly Assigned to Transmission		(Line 82 * 83)	137,438
85	Total Transmission O&M		(Line 66 + 76 + 79 + 84)	36,956,750

# Depreciation & Amortization Expense

	Depreciation Expense				
86	Transmission Depreciation Expense			p336.7b&c	36,542,405
87	General Depreciation			p336.10b&c (see Attachment 5)	7,555,695
88	Intangible Amortization		(Note A)	p336.1d&e (see Attachment 5)	5,642,771
89	Total			(Line 87 + 88)	13,198,465
90	Wage & Salary Allocation Factor			(Line 5)	10.7202%
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	1,414,903
00			() - (- ())	- 200 44 k	0
92	Common Depreciation - Electric Only		(Note A)	p336.11.b	0
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d	0
94	Total			(Line 92 + 93)	0
95	Wage & Salary Allocation Factor	Troponicion		(Line 5)	10.7202%
96	Common Depreciation - Electric Only Allocated to	o Transmission		(Line 94 * 95)	0
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	37,957,308
Taxes (	Other than Income				
98	Taxes Other than Income			Attachment 2	1,100,877
99	Total Taxes Other than Income			(Line 98)	1,100,877
Return	/ Capitalization Calculations				
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	57,709,830
100	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	2,579,701
101	Long Term Interest			"(Line 100 - line 101)"	55,130,129
102	Preferred Dividends		ontor positivo		\$ -
103	Preferred Dividends		enter positive	p118.29c	φ -
	Common Stock				
104	Proprietary Capital			p112.16c	<b>\$ 1,276,295,808</b>
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	\$-
107	Common Stock			(Sum Lines 104 to 106)	1,276,295,808
	Capitalization				
108	Long Term Debt			p112.17c through 21c	<mark>\$ 1,313,398,829</mark>
109	Less Loss on Reacquired Debt		enter negative	p111.81.c	<b>\$</b> (3,855,349)
110	Plus Gain on Reacquired Debt		enter positive	p113.61.c	\$-
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1A - ADIT, Line 6	1,083,739
112	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	-26,383,829
113	Total Long Term Debt			(Sum Lines Lines 108 to 112)	1,284,243,390
114	Preferred Stock			p112.3c	\$-
115	Common Stock			(Line 107)	1,276,295,808
116	Total Capitalization			(Sum Lines 113 to 115)	2,560,539,198
117	Debt %	Total Long Term Debt	(Note Q)	(Line 113 / 116)	50%
118	Preferred %	Preferred Stock	(Note Q)	(Line 114 / 116)	0%
119	Common %	Common Stock	(Note Q)	(Line 115 / 116)	50%
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0429
121	Preferred Cost	Preferred Stock		(Line 103 / 114)	0.0000
122	Common Cost	Common Stock	(Note)	Fixed	0.1050
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0215
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	0.0525
126	Total Return (R)			(Sum Lines 123 to 125)	0.0740
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	69,511,107
				- /	,,

# Composite Income Taxes

Ir	ncome Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)		9.00%
130	р	(percent of federal income tax deductible for state purposes)	· · · ·	Per State Tax Code	0.00%
131	Ť	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			28.11%
132a	T/ (1-T)				39.10%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3910
ľ	TC Adjustment		(Note V)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	-325,830
134	Tax Gross-Up Factor		-	(Line 132a)	1.3910
135	Net Plant Allocation Factor			(Line 18)	38.2502%
136a	ITC Adjustment Allocated to Transmission			(Line 133 * 134 * 135)	-173,363
C	Other Income Tax Adjustment				
136b	Tax Adjustment for AFUDC Equity Component of Tra	ansmission Depreciation Expense	(Note T)	Attachment 5, Line 136b	55,326
136c	Amortization Deficient / (Excess) Deferred Taxes (Fe	ederal) - Transmission Component	(Note T)	Attachment 5, Line 136c	-12,992,454
136d	Amortization Deficient / (Excess) Deferred Taxes (St	ate) - Transmission Component	(Note T)	Attachment 5, Line 136d	0
136e	Amortization of Other Flow-Through Items - Transmis	ssion Component	(Note T)	Attachment 5, Line 136e	134,274
136f	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136b + 136c + 136d + 136e)	-12,802,854
136g	Tax Gross-Up Factor			(Line 132b)	1.3910
136h	Other Income Tax Adjustment			(Line 136f * 136g)	-17,808,950
137 lr	ncome Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 126))]	19,292,352
138 <u>T</u>	otal Income Taxes			(Line 136a + 136h + 137)	1,310,039
REVENI	JE REQUIREMENT				
	Summary			(Line 20)	4 074 055 005
139	Net Property, Plant & Equipment			(Line 39)	1,271,855,905
140	Adjustment to Rate Base			(Line 58)	-332,060,064
141	Rate Base			(Line 59)	939,795,842
142	O&M			(Line 85)	36,956,750
143	Depreciation & Amortization			(Line 97)	37,957,308
144	Taxes Other than Income			(Line 99)	1,100,877
145	Investment Return			(Line 127)	69,511,107
146	Income Taxes			(Line 138)	1,310,039

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities

148	Transmission Plant In Service		(Line 19)	1,524,090,059
149	Excluded Transmission Facilities	(Note M)	Attachment 5	0
150	Included Transmission Facilities	, , , , , , , , , , , , , , , , , , ,	(Line 148 - 149)	1,524,090,059
151	Inclusion Ratio		(Line 150 / 148)	100.00%
152	Gross Revenue Requirement		(Line 147)	146,836,082
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)	146,836,082
Re	evenue Credits & Interest on Network Credits			
154	Revenue Credits		Attachment 3	2,901,517
155	Interest on Network Credits	(Note N)	PJM Data	-
156	Net Revenue Requirement		(Line 153 - 154 + 155)	143,934,564
Ne	et Plant Carrying Charge			
157	Net Revenue Requirement		(Line 156)	143,934,564
158	Net Transmission Plant		(Line 19 - 30)	1,255,028,479
159	Net Plant Carrying Charge		(Line 157 / 158)	11.4686%
160	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158	8.5569%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158	2.9140%
Ne	et Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
162	Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)	73,113,418
163	Increased Return and Taxes		Attachment 4	77,357,492
164	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 162 + 163)	150,470,910
165	Net Transmission Plant		(Line 19 - 30)	1,255,028,479
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 164 / 165)	11.9894%
167	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation		(Line 163 - 86) / 165	9.0778%
168	Net Revenue Requirement		(Line 156)	143,934,564
169	True-up amount		Attachment 6	(19,145,765)
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	286,839
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits paid to Vineland per settlement in ER05-515 (Note	R)	Attachment 5	-
172	Net Zonal Revenue Requirement	,	(Line 168 - 169 +171)	125,075,638
Ne	etwork Zonal Service Rate			
173	1 CP Peak	(Note L)	PJM Data	2,737
174	Rate (\$/MW-Year)		(Line 172 / 173)	45,693
175	Network Service Rate (\$/MW/Year)		(Line 174)	45,693

## Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I 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 includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
   Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- *U* Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- V Atlantic City Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/(1-T)).
- W The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. See Attachment 1A ADIT for additional information.
- X These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. See Attachment 1B ADIT Amortization for additional information.

## Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line ADIT	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	_
1 ADIT-190 2 ADIT-281	9,378,606	-	-	8,740,681	637,924	Total entered in ATT H-1A, Line 40a
3 ADIT-282	- (260,815,851)	-		- (260,815,851)	-	Total entered in ATT H-1A, Line 40b Total entered in ATT H-1A, Line 40c
4 ADIT-283	(3,545,388)	-	(1,973,303)	78,513	(	Total entered in ATT H-1A, Line 40d
5 Subtotal - Transmission ADIT	(254,982,633)	-	(1,973,303)	(251,996,656)	(1,012,674)	
Line Description	Total					

Line	Description	Total		
6	ADIT (Reacquired Debt)	(1,083,739)		

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-1A, Line 111.

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B - F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

(A) ADIT-190	(B) Total	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
		Other Related	Related	Related	Related	Justification
Accrued Benefits	683,891	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	1,996,214	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	385,895	385,895	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	4,937,139	-	-	-		FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	2,059,852	2,059,852	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	124,712	-	-	-	124,712	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	23,019	-	-	-	23,019	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	133,245	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	711,217	711,217	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Worker's Compensation	2,983,638	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	5,077,467	5,077,467	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	1,153,381	1,153,381	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	10,872	10,872	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Long-term Incentive Plan	5,955	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Merger Commitments	48,959	48,959	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
NJ AMA Credit	443,467	-	-	443,467		ADIT relates to all functions and attributable to plant in service that is included in rate base.
Regulatory Liability	1,536,312	1,536,312	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	534,557	534,557	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Charitable Contribution Carryforward	173,732	173,732	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	31,107,204	7,839,061	-	23,268,144		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	852,848	-	-	852,848	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	(8,365)	(8,365)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
FAS 109 Regulatory Liability Gross Up	99,972,544	-	-	99,972,544		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Subtotal: ADIT-190 (FERC Form)	154,947,755	19,522,940	-	124,537,003	10,887,812	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-		
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(852,848)	-	-	(852,848)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(99,972,544)	-	-	(99,972,544)	-	
Less: OPEB related ADIT, Above if not separately removed	(4,937,139)	-	-	-	(4,937,139)	
Total: ADIT-190	49,185,224	19,522,940	-	23,711,611	5,950,673	
Wages & Salary Allocator					10.7202%	
Gross Plant Allocator				36.8625%		
Transmission Allocator			100.0000%			
Other Allocator		0.0000%		0 7 10 00 1		
ADIT - Transmission	9,378,606	-	-	8,740,681	637,924	

### Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the

associated ADIT amount shall be excluded.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

(A) ADIT- 282	(B) Total	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
		Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(705,122,212)	2,415,764	-	(707,537,976)	-	ADIT attributable to plant in service that is included in rate base.
CIAC	37,411,528	37,411,528	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(7,227,919)	(5,077,168)	(2,150,751)	-	-	Under ASC 740, deferred income taxes must be provided on all tax temporary differences,
						including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for
						Regulatory purposes and are excluded from Rate Base.
Plant Deferred Taxes - Flow-through	(12,877,804)	(12,743,533)	(134,271)	-	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences
						regardless of whether the difference is normalized or flowed-through. These items are
						removed below.
Subtotal: ADIT-282 (FERC Form)	(687,816,407)	22,006,591	(2,285,022)	(707,537,976)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	12,877,804	12,743,533	134,271	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	7,227,919	5,077,168	2,150,751	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282	(667,710,684)	39,827,292	-	(707,537,976)	-	
		,				
Wages & Salary Allocator					10.7202%	
Gross Plant Allocator				36.8625%		
Transmission Allocator			100.0000%			
Other Allocator		0.0000%				
ADIT - Transmission	(260,815,851)	-	-	(260,815,851)	-	

1A - ADIT

Instructions for Account 282:

ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
 ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the

associated ADIT amount shall be excluded.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

(A) ADIT-283	(B) Total	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
Asset Retirement Obligation	(162,572)	Other Related (162,572)	Related	Related	Related	Justification           ADIT excluded because the underlying account(s) are not recoverable in the transmission
Asset Retrement Obligation	(102,372)	(102,372)				formula.
Materials Reserve	212,989	-	-	212,989	-	ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(219,485)	(219,485)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(15,397,073)	-	-	-	(15,397,073)	) Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(21,662,413)	(21,662,413)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(1,193,868)	(1,193,868)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	(1,973,303)	-	(1,973,303)	-	-	ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(127,726)	(127,726)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(1,083,739)	(1,083,739)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (FERC Form)	(41,607,190)	(24,449,802)	(1,973,303)	212,989	(15,397,073)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC	-		-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-283	(41,607,190)	(24,449,802)	(1,973,303)	212,989	(15,397,073)	
		(2.,0,002)	(1,010,000)	2.2,000	(10,007,070)	
Wages & Salary Allocator					10.7202%	<mark>6</mark>
Gross Plant Allocator				36.8625%		
Transmission Allocator			100.0000%			
Other Allocator		0.0000%				
ADIT - Transmission	(3,545,388)	-	(1,973,303)	78,513	(1,650,598)	

Instructions for Account 283:

ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
 ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the

associated ADIT amount shall be excluded.

## Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

ADIT	C-255		Unamortized ITC Balance	Current Year Amortization

1	Rate Base Treatment			
2	Account No. 255 (Accum. Deferred Investment Tax Credits)	To ATT H-1A, Line 40e	-	-
3	Amortization			
4	Investment Tax Credit Amortization	To ATT H-1A, Line 133	3,033,967	325,830
5	Total		3,033,967	325,830
6	Form No. 1 balance (p.266) for amortization		3,033,967	325,830
7	Difference /1		-	-

/1 Difference must be zero

1A - ADIT

## Atlantic City Electric Company Deficient / Excess Deferred Income Taxes Attachment 1B - Deficient / Excess Deferred Income Tax Amortization Worksheet

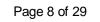
		1	ax Cuts and Jobs Act	of 2017							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		nber 31, 2017 ADIT cient / (Excess)	Decen	nber 31, 2018 BOY Balance		urrent Year mortization	Dece	mber 31, 2019 EOY Balance
1	Unprotected Non-Property				· · · ·						
2 3 4	ADIT - 190 ADIT - 281 ADIT - 282	(Note A) (Note A) (Note A)	4 Years 4 Years 4 Years	\$	(831,666) - - -	\$	(623,750) - - -	\$	207,916	\$	(415,83 - - -
5 6	ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note A)	4 Years	\$	(5,013,302) (5,844,968)	\$	(3,759,977) (4,383,726)	\$	1,253,325 1,461,242	\$	(2,506,65
0				Ψ	(3,044,900)	Ψ	(4,303,720)	Ψ	1,401,242	Ψ	(2,322,40
7	Unprotected Property										
8 9 10 11	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years	\$	- - (54,437,932) -	\$	- - (43,550,346) -	\$	- - 10,887,586 -	\$	- - (32,662,75 -
12	Subtotal - Deficient / (Excess) ADIT			\$	(54,437,932)	\$	(43,550,346)	\$	10,887,586	\$	(32,662,75
13	Protected Property										
14 15	ADIT - 190 ADIT - 281	(Note A) (Note A)	ARAM ARAM	\$	3,570,954		3,570,954		-		3,570,95
16 17	ADIT - 282 ADIT - 283	(Note A) (Note A)	ARAM ARAM	\$ \$	(51,415,785)		(50,995,671)		594,442		(50,401,22
18	Subtotal - Deficient / (Excess) ADIT			\$	(47,844,831)	\$	(47,424,717)	\$	594,442	\$	(46,830,27
19	Total - Deficient / (Excess) ADIT			\$	(108,127,731)	\$	(95,358,789)	\$	12,943,270	\$	(82,415,5

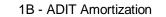
	(A)	(B)	(C)		(D)		(E)		(F)		(G)				
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	September 30, 2018 ADIT Deficient / (Excess)			b <mark>er 31, 2018</mark> BOY Balance		rent Year ortization		n <mark>ber 31, 2019</mark> EOY Balance				
20	Protected Property			_											
21	ADIT - 190	(Note B)	ARAM	\$	-	\$	-	\$	-	\$	-				
22	ADIT - 281	(Note B)	ARAM		-		-		-		-				
23	ADIT - 282	(Note B)	ARAM		(228,106)		(215,810)		49,184		(166,626)				
24	ADIT - 283	(Note B)	ARAM		- 1		-		-		- 1				
25	Subtotal - Deficient / (Excess) ADIT			\$	(228,106)	\$	(215,810)	\$	49,184	\$	(166,626)				
26	Total - Deficient / (Excess) ADIT			\$	(228,106)	\$	(215,810)	\$	49,184	\$	(166,626)				

Total Federal Deficient / (Excess) Deferred Income Taxes

	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	Defi	ADIT cient / (Excess)	Decer	nber 31, 2018 BOY Balance	urrent Year mortization	Dece	ember 31, 2019 EOY Balance
27	ADIT - 190		\$	2,739,288	\$	2,947,204	\$ 207,916	\$	3,155,121	
28	ADIT - 281				-		-	-		-
29	ADIT - 282			(106,081,823)		(94,761,827)	11,531,212		(83,230,614)	
30	ADIT - 282 ADIT - 283				(5,013,302)		(3,759,977)	1,253,325		(2,506,651)
31	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1.	A, Line 41a	\$	(108,355,837)	\$	(95,574,599)	\$ 12,992,454	\$	(82,582,144)
32	Tax Gross-Up FactorAtt. H-1A, Line 132b				1.3910		1.3910	1.3910		1.3910
33	Regulatory Asset / (Liability)			\$	(150,724,491)	\$	(132,945,610)	\$ 18,072,686	\$	(114,872,923)

	Federal Income Tax Regulatory Asset / (Liability)														
	(A)	(B)	(C)		(D)	Dece	(E) mber 31, 2018		(F)	Dec	(G) ember 31, 2019				
Line	Regulatory Assets / (Liabilities)	Notes		Def	ADIT icient / (Excess)		BOY Balance	-	urrent Year mortization	Dee	EOY Balance				
34 35	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	- (150,724,491)	\$	- (132,945,610)	\$	- 18,072,686	\$	- (114,872,923)				
36	Total - Transmission Regulatory Asset / (Liability)			\$	(150,724,491)	\$	(132,945,610)	\$	18,072,686	\$	(114,872,923)				





## Atlantic City Electric Company Deficient / Excess Deferred Income Taxes Attachment 1B - Deficient / Excess Deferred Income Tax Amortization Worksheet

		State Defic	cient / (Excess) Deferr	ed Income Ta	axes				
			State Tax Rate Cha	inge					
	(A)	(B)	(C)	([	D)	(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	AD / Deficient		<mark>31, 2018</mark> OY ance	ent Year rtization	E	e <mark>r 31, 2019</mark> EOY alance
37	Unprotected Non-Property								
38 39 40 41	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283		4 Years 4 Years 4 Years 4 Years	\$	-	\$ -	\$ -	\$	-
41	Subtotal - Deficient / (Excess) ADIT		4 10013	\$	-	\$ -	\$ -	\$	-
43	Unprotected Property	_							
44 45 46 47	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	_	5 Years 5 Years 5 Years 5 Years	\$		\$ 	\$ - - -	\$	-
48	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$	-
49	Protected Property	_							
50 51 52 53 54	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	-	NA NA NA	\$	-	\$ 	\$ -	\$	-
55	Total - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$	

	Total State Deficient / (Excess) Deferred Income Taxes														
	(A)       (B)       (C)       (D)       (E)       (F)       (G)         ine       Deficient / (Excess) Deferred Income Taxes       Notes       Amortization Fixed Period       ADIT       BOY       Current Year       EOY         Deficient / (Excess)       Balance       Amortization       Balance       Balance														
			Amortization			Decembe	er 31, 2018			Decem	ber 31, 2019				
Line	Deficient / (Excess) Deferred Income Taxes	Notes								E					
56	ADIT - 190			\$	-	\$	-	\$	-	\$	-				
57	ADIT - 281				-		-		-		-				
58	ADIT - 282				-		-		-		-				
59	ADIT - 283				-		-		-		-				
60	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1/	A, Line 41b	\$	-	\$	-	\$	-	\$	-				
61	Tax Gross-Up Factor	Att. H-1A, Line 132b			1.3910	1.3910			1.3910		1.3910				
62	Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-				

	State Income Tax Regulatory Asset / (Liability)														
	(A)	(B)	(C)		(D)	(	E)	(	F)		(G)				
						December	31, 2018			Decembe	er 31, 2019				
Line	Regulatory Assets / (Liabilities)	Notes		А	DIT	В	OY	Curre	nt Year	E	EOY				
				Deficient	: / (Excess)	Bal	ance	Amor	tization	Ba	lance				
63	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-	\$	-	\$	-				
64	Account 254 (Other Regulatory Liabilities)				-		-		-		-				
65	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	-				

		Federal and Sta	ite Income Tax Regu	latory Ass	et / (Liability)										
	Federal and State Income Tax Regulatory Asset / (Liability) related to Deficient / (Excess) Deferred Income Taxes														
	(A)	(B)	(C)		(D)	Dece	(E) mber 31, 2018		(F)	Dece	(G) ember 31, 2019				
Line	Regulatory Assets / (Liabilities)	Notes		Defic	ADIT cient / (Excess)		BOY Balance	-	urrent Year mortization	2000	EOY Balance				
66 67	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	- (150,724,491)	\$	\$ - (132,945,610)		- 18,072,686	\$	- (114,872,923)				
68	Total - Transmission Regulatory Asset / (Liability)		\$	(150,724,491)	\$ (132,945,610) \$ 18,072,68				\$	(114,872,923)					

## Instructions

1. For transmission allocated deficient / (excess) accumulated deferred income taxes (ADIT) related to rate change(s) to income tax rates occurring after September 30, 2018, insert new amortization table(s) that delineates the deficient and (excess) ADIT by category (i.e., protected property, unprotected property, and unprotected non-property).

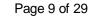
2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.

3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT balances related to rate changes occurring after September 30, 2018.

4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

## Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, amendments to income tax returns, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where ACE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized deficient and (excess) ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.







# Instructions

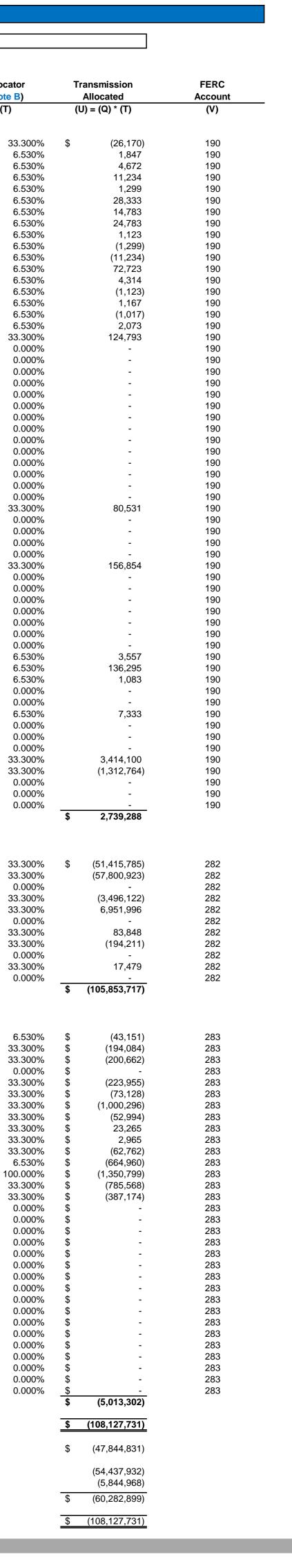
In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through or customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Inc

3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

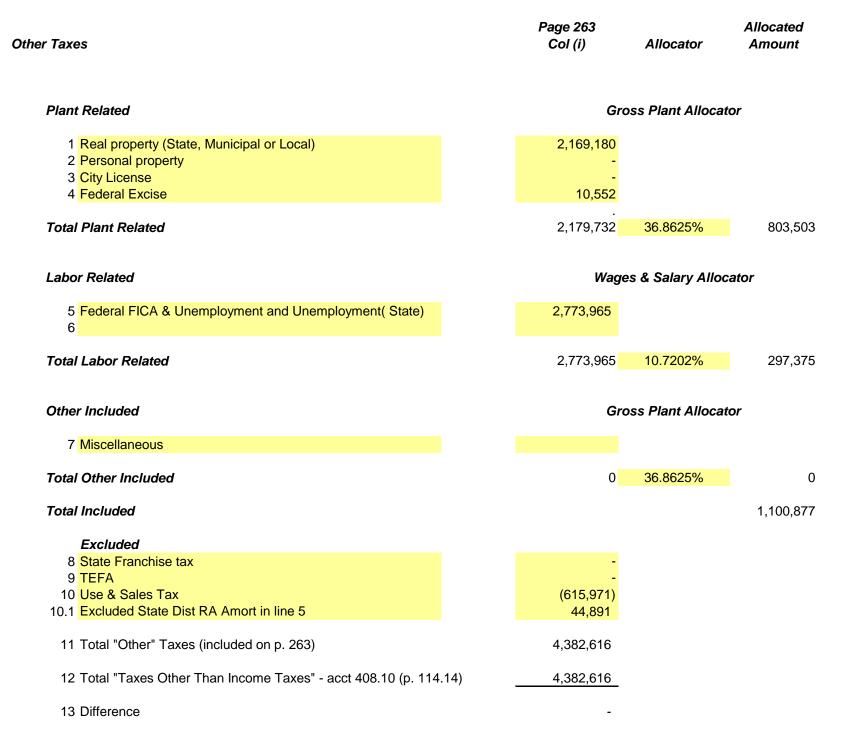
Notes
A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.

B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

	ADIT - Pre Rate Change (December 31, 2017)         Federal Gross       Federal ADIT       State       Total						ADIT - Post Rat	e Change (Decemb	per 31. 2017)				Deficient / (F	xcess) Deferred Income	axes (December 31 2	017)	
	Federal Gross				Total	Federal Gross	Federal ADIT	State		Total	Rate Change Deferred Tax		Income Tax Regulatory Asset / Liability	Deficient / (Excess)	Jurisdiction	Electric	Allocator
Category (C)	Timing Difference (D)	@ 35% (E) = (D) * 35%	ADIT (F)	FIT on SIT (G) = (F) * 35%	ADIT (H) = (E) + (F) + (G)	Timing Difference (I)	@ 21% (J) = (I) * 21%	ADIT	FIT on SIT (L) = (K) * 21% (N	ADIT 1) = (J) + (K) + (L)	Impact (N) = (H) - (M)	Non-Recoverable (O)	Deferred Taxes (P)	$\frac{\text{ADIT Balance}}{(Q) = (N) - (O) - (P)}$	Allocator (R)	Transmission (S)	(Note B) (T)
ty ty	\$ - \$ 222,052 561,536	\$ - <b>\$</b> 77,718 196,538	561,351 \$ 19,985 50,538	(196,473) \$ (6,995) (17,688)	364,878 90,708 229,387	\$- 222,052 561,536	\$- <b>\$</b> 46,631 117,923	561,351 \$ 19,985 50,538	(117,884) \$ (4,197) (10,613)	443,467 62,419 157,848	\$ (78,589) 28,289 71,540	\$- - -	\$ - - -	\$ (78,589) 28,289 71,540	Plant Labor Labor	Yes Yes Yes	33.3 6.5 6.5
ty ty ty	1,350,412 156,169 3,405,704	472,644 54,659 1,191,996	121,537 14,055 306,513	(42,538) (4,919) (107,280)	551,643 63,795 1,391,230	1,350,412 156,169 3,405,704	283,587 32,796 715,198	121,537 14,055 306,513	(15,513) (25,523) (2,952) (64,368)	379,601 43,899 957,343	172,042 19,896 433,887	-		172,042 19,896 433,887	Labor Labor Labor Labor	Yes Yes Yes	6.5 6.5 6.5
ty ty ty	1,776,911 2,978,952 135,000	621,919 1,042,633 47,250	159,922 268,106 12,150	(55,973) (93,837) (4,253)	725,868 1,216,902 55,148	1,776,911 2,978,952 135,000	373,151 625,580 28,350	159,922 268,106 12,150	(33,584) (56,302) (2,552)	499,490 837,384 37,949	226,378 379,519 17,199	-		226,378 379,519 17,199	Labor Labor Labor Labor	Yes Yes Yes	6.5 6.5 6.5
ty ty ty	(156,169) (1,350,412) 8,741,596	(54,659) (472,644) 3,059,559	(14,055) (121,537) 786,744	4,919 42,538 (275,360)	(63,795) (551,643) 3,570,942	(156,169) (1,350,412) 8,741,596	(32,796) (283,587) 1,835,735	(14,055) (121,537) 786,744	2,952 25,523 (165,216)	(43,899) (379,601) 2,457,263	(19,896) (172,042) 1,113,679	-		(19,896) (172,042) 1,113,679	Labor Labor Labor Labor	Yes Yes Yes	6.5 6.5 6.5
ty ty ty	518,589 (135,000)	181,506 (47,250)	46,673 (12,150)	(16,336) 4,253	211,844 (55,148)	518,589 (135,000)	108,904 (28,350)	46,673 (12,150)	(9,801) 2,552	145,775 (37,949)	66,068 (17,199)	-		66,068 (17,199)	Labor Labor	Yes Yes	6.5 6.5
ty ty ty	140,236 (122,306) 249,150	49,083 (42,807) 87,203	12,621 (11,008) 22,424	(4,417) 3,853 (7,848)	57,286 (49,962) 101,778	140,236 (122,306) 249,150	29,450 (25,684) 52,322	12,621 (11,008) 22,424	(2,650) 2,312 (4,709)	39,420 (34,380) 70,036	17,866 (15,582) 31,742	-		17,866 (15,582) 31,742	Labor Labor Labor	Yes Yes Yes	6.5 6.5 6.5
ty ty ty	2,941,546 1,093,270 (10,676,348)	1,029,541 382,645 (3,736,722)	264,739 98,394 (960,871)	(92,659) (34,438) 336,305	1,201,622 446,601 (4,361,288)	2,941,546 1,093,270 (10,676,348)	617,725 229,587 (2,242,033)	264,739 98,394 (960,871)	(55,595) (20,663) 201,783	826,869 307,318 (3,001,121)	374,753 139,283 (1,360,167)	-		374,753 139,283 (1,360,167)	Plant Plant Plant	Yes Yes Yes	33.3 0.0 0.0
rty rty rty	648,725 399,147 890,926	227,054 139,701 311,824	58,385 35,923 80,183	(20,435) (12,573) (28,064)	265,004 163,052 363,943	648,725 399,147 890,926	136,232 83,821 187,094	58,385 35,923 80,183	(12,261) (7,544) (16,838)	182,357 112,200 250,439	82,648 50,851 113,504			82,648 50,851 113,504	Plant Plant Plant	Yes Yes Yes	0.0 0.0 0.0
rty rty rty	465,468 11,121,011 2,534,006	162,914 3,892,354 886,902	41,892 1,000,891 228,061	(14,662) (350,312) (79,821)	190,144 4,542,933 1,035,141	465,468 11,121,011 2,534,006	97,748 2,335,412 532,141	41,892 1,000,891 228,061	(8,797) (210,187) (47,893)	130,843 3,126,116 712,309	59,301 1,416,817 322,832			59,301 1,416,817 322,832	Plant Plant Plant	Yes Yes Yes	0.0 0.0 0.0
rty rty rty	1,371,625 (1,093,270) (25,730)	480,069 (382,645) (9,006)	123,446 (98,394) (2,316)	(43,206) 34,438 810	560,309 (446,601) (10,511)	1,371,625 (1,093,270) (25,730)	288,041 (229,587) (5,403)	123,446 (98,394) (2,316)	(25,924) 20,663 486	385,564 (307,318) (7,233)	174,745 (139,283) (3,278)			174,745 (139,283) (3,278)	100% Transmission Plant Plant	Yes Yes Yes	0.0 0.0 0.0
rty rty rty	(1,450,366) 2,210,220 1,450,366	(507,628) 773,577 507,628	(130,533) 198,920 130,533	45,687 (69,622) (45,687)	(592,474) 902,875 592,474	(1,450,366) 2,210,220 1,450,366	(304,577) 464,146 304,577	(130,533) 198,920 130,533	27,412 (41,773) (27,412)	(407,698) 621,293 407,698	(184,777) 281,582 184,777	- 281,582 -		(184,777) (0) 184,777	Plant Plant Plant	Yes No Yes	0.0 0.0 0.0
rty rty rty	1,898,241 1,450,366 -	664,384 507,628 -	170,842 130,533 -	(59,795) (45,687) -	775,431 592,474 -	1,898,241 1,450,366 -	398,631 304,577 -	170,842 130,533 -	(35,877) (27,412) -	533,596 407,698 -	241,836 184,777 -			241,836 184,777 -	Plant Plant Plant	Yes Yes No	33.3 0.0 0.0
rty rty Property	968,920 6,720,799 3,697,280	339,122 2,352,280 1,294,048	87,203 604,872 332,755	(30,521) (211,705) (116,464)	395,804 2,745,447 1,510,339	968,920 6,720,799 3,697,280	203,473 1,411,368 776,429	87,203 604,872 332,755	(18,313) (127,023) (69,879)	272,363 1,889,217 1,039,305	123,440 856,230 471,033	123,440 856,230 -		(0) (0) 471,033	Plant Plant Plant	No No Yes	0.00 0.00 33.30
rty rty rty	1,831,322 15,938,799 2,031,658	640,963 5,578,580 711,080	164,819 1,434,492 -	(57,687) (502,072) -	748,095 6,511,000 711,080	1,831,322 15,938,799 2,031,658	384,578 3,347,148 426,648	164,819 1,434,492 -	(34,612) (301,243)	514,785 4,480,397 426,648	233,310 2,030,603 284,432	- - 284,432		233,310 2,030,603 (0)	Plant Plant Plant	Yes Yes No	0.0 0.0 0.0
rty rty rty	- 285,000 (285,000)	- 99,750 (99,750)	196,724 25,650 (25,650)	(68,854) (8,978) 8,978	127,871 116,423 (116,423)	- 285,000 (285,000)	- 59,850 (59,850)	196,724 25,650 (25,650)	(41,312) (5,387) 5,387	155,412 80,114 (80,114)	(27,541) 36,309 (36,309)	(27,541) - -		(0) 36,309 (36,309)	Plant Plant Plant	No Yes Yes	0.0 0.0 0.0
rty rty rty	628,942 427,575 16,383,106	220,130 149,651 5,734,087	56,605 38,482 1,474,480	(19,812) (13,469) (516,068)	256,923 174,664 6,692,499	628,942 427,575 16,383,106	132,078 89,791 3,440,452	56,605 38,482 1,474,480	(11,887) (8,081) (309,641)	176,796 120,191 4,605,291	80,127 54,473 2,087,208	-		80,127 54,473 2,087,208	Plant Labor Labor	Yes Yes Yes	0.0 6.5 6.5
rty rty rty	130,121 881,501 (881,501)	45,542 308,525 (308,525)	11,711 79,335 (79,335)	(4,099) (27,767) 27,767	53,155 360,093 (360,093)	130,121 881,501 (881,501)	27,325 185,115 (185,115)	11,711 79,335 (79,335)	(2,459) (16,660) 16,660	36,577 247,790 (247,790)	16,577 112,303 (112,303)	- 104,970 (104,970)		16,577 7,333 (7,333)	Plant Labor Labor	Yes Yes Yes	6.5 0.0 0.0
rty rty rty	881,501 3,889,954 444,546	308,525 1,361,484 155,591	79,335 350,096 40,009	(27,767) (122,534) (14,003)	360,093 1,589,046 181,597	881,501 3,889,954 444,546	185,115 816,890 93,355	79,335 350,096 40,009	(16,660) (73,520) (8,402)	247,790 1,093,466 124,962	112,303 495,580 56,635	- - -		112,303 495,580 56,635	Labor Plant Plant	Yes Yes Yes	6.5 0.0 0.0
rty Property rty	2,791,067 73,232,517	976,873 25,631,381	251,196 - - 28,158,807	(87,919) - (9,855,582)	1,140,151 25,631,381 18,303,224	2,791,067 73,232,517	586,124 15,378,829	251,196 - - 28,158,807	(52,751) - (5,913,349)	784,569 15,378,829 22,245,457	355,582 10,252,552 (3,942,233)	-		355,582 10,252,552 (3,942,233)	Plant Plant Plant	Yes Yes Yes	0.0 33.3 33.3
	2,553,399 (48,928,894) -	893,690 (17,125,113) -	229,806 (4,403,600)	(80,432) 1,541,260	1,043,063 (19,987,453)	2,553,399 (48,928,894) 458,773,846	536,214 (10,275,068) 96,342,508	229,806 (4,403,600) 41,289,646	(48,259) 924,756 (8,670,826)	717,760 (13,753,912) 128,961,328	325,303 (6,233,541) (128,961,328)	-	325,303 (6,233,541) (128,961,328)	- -	N/A N/A N/A	No No No	0.0 0.0 0.0
	\$ 117,324,236 \$	\$ 41,063,482 \$	32,702,288 \$	(11,445,801) \$	62,319,969	\$ 576,098,081	\$ 120,980,597 \$	73,991,934 \$	(15,538,306) \$	179,434,225	\$ (117,114,255)	\$ 1,518,143	\$ (134,869,566)	\$ 16,237,168			
Property d Property	\$ (1,102,869,694) (1,313,024,379) 119,800,703	(386,004,393) (459,558,533) 41,930,246	- \$	- \$ - -	(386,004,393) (459,558,533) 41,930,246	\$ (1,102,869,694) (1,313,024,379) 119,800,703	\$ (231,602,636) <b>\$</b> (275,735,120) 25,158,148	- \$	- \$ - -	(231,602,636) (275,735,120) 25,158,148	\$ (154,401,757) (183,823,413) 16,772,098	\$- - -	\$ - (10,247,068)	\$ (154,401,757) (173,576,345) 16,772,098	Plant Plant 100% Distribution	Yes Yes No	33.30 33.30 0.00
d Property d Property d Property d Property	(74,991,897)	(26,247,164)	(149,120,470) 10,782,063	- - 52,192,164 (3,773,722)	(26,247,164) (96,928,305) 7,008,341	(74,991,897)	(15,748,298)	(149,120,470) 10,782,063	- 31,315,299 (2,264,233)	(15,748,298) (117,805,171) 8,517,830	(10,772,036 (10,498,866) 20,876,866 (1,509,489)	-		(10,498,866) 20,876,866 (1,509,489)	Plant Plant 100% Distribution	Yes Yes No	33.30 33.30 0.00
d Property d Property d Property d Property	(4,165,822) 13,291,551	(1,458,038) 4,652,043	(1,798,551)	(3,773,722) 629,493 - -	(1,169,058) (1,458,038) 4,652,043	(4,165,822) 13,291,551	(874,823) 2,791,226	(1,798,551)	377,696	(1,420,855) (874,823) 2,791,226	251,797 (583,215) 1,860,817	-		(1,303,403) 251,797 (583,215) 1,860,817	Plant Plant 100% Distribution	Yes Yes No	33.3 33.3 0.0
d Property d Property d Property	\$ (2,361,959,539) \$	(826,685,839) \$	(374,924) <u>1,196,240</u> (139,315,642) \$	131,223 (418,684) <b>48,760,475</b> \$	(243,701) 777,556 (917,241,006)	\$ (2,361,959,539)	-	(374,924) <u>1,196,240</u> (139,315,642) \$	78,734 (251,210) <b>29,256,285</b> \$	(296,190) 945,029 (606,070,860)	52,489 (167,474) \$ (311,170,146)	- - \$ -	(10,247,068)	52,489 (167,474) \$ (300,923,077)	Plant 100% Distribution	Yes No	33.3 0.0
	• (=,,,, •	(	(,,,,		(,,	• (-,,-,-,-,	· (,,,., ·	(,,,,,,,,,,,,,,,,,,,,		(,,,	• (• )• )• )• )• )	•	· (···,_ ····,	· (,,,			
rty rty rty	\$ (5,186,943) \$ (4,574,838) (4,729,886)	\$ (1,815,430) <b>\$</b> (1,601,193) (1,655,460)	(466,825) (411,735) (425,690)	163,389 \$ 144,107 148,991	(1,868,821) (1,932,158)	\$ (5,186,943) (4,574,838) (4,729,886)	(960,716) (993,276)	(466,825) \$ (411,735) (425,690)	98,033 \$ 86,464 89,395	(1,458,050) (1,285,987) (1,329,571)	\$ (660,817) (582,834) (602,587)	\$- - -	\$ - - -	\$ (660,817) (582,834) (602,587)	Labor Plant Plant	Yes Yes Yes	6.53 33.30 33.30
ty rty rty	171,753 (5,278,948) (1,723,744)	60,114 (1,847,632) (603,311)	15,458 (475,105) (155,137)	(5,410) 166,287 54,298	70,161 (2,156,450) (704,150)	171,753 (5,278,948) (1,723,744)	36,068 (1,108,579) (361,986)	15,458 (475,105) (155,137)	(3,246) 99,772 32,579	48,280 (1,483,912) (484,545)	21,881 (672,538) (219,605)	21,881 - -		(0) (672,538) (219,605)	Plant Plant Plant	No Yes Yes	0.0) 33.3( 33.3)
rty rty rty	(23,578,421) (1,249,135) 548,391	(8,252,447) (437,197) 191,937	(2,122,058) (112,422) 49,355	742,720 39,348 (17,274)	(9,631,785) (510,272) 224,018	(23,578,421) (1,249,135) 548,391	(4,951,468) (262,318) 115,162	(2,122,058) (112,422) 49,355	445,632 23,609 (10,365)	(6,627,894) (351,132) 154,153	(3,003,891) (159,140) 69,865			(3,003,891) (159,140) 69,865	Plant Plant Plant	Yes Yes Yes	33.3 33.3 33.3
rty rty rty	69,901 (1,479,389) (79,930,586)	24,465 (517,786) (27,975,705)	6,291 (133,145) (7,193,753)	(2,202) 46,601 2,517,813	28,555 (604,331) (32,651,645)	69,901 (1,479,389) (79,930,586)	14,679 (310,672) (16,785,423)	6,291 (133,145) (7,193,753)	(1,321) 27,960 1,510,688	19,649 (415,856) (22,468,488)	8,905 (188,474) (10,183,157)			8,905 (188,474) (10,183,157)	Plant Plant Labor	Yes Yes Yes	33.3 33.3 6.5
rty rty rty	(10,602,815) (18,516,983) (9,126,247)	(3,710,985) (6,480,944) (3,194,187)	(954,253) (1,666,528) (821,362)	333,989 583,285 287,477	(4,331,250) (7,564,187) (3,728,072)	(10,602,815) (18,516,983) (9,126,247)	(2,226,591) (3,888,566) (1,916,512)	(954,253) (1,666,528) (821,362)	200,393 349,971 172,486	(2,980,451) (5,205,124) (2,565,388)	(1,350,799) (2,359,064) (1,162,684)			(1,350,799) (2,359,064) (1,162,684)	100% Transmission Plant Plant	Yes Yes Yes	100.0 33.3 33.3
rty rty rty	(24,618,339) (28,268,277) 10,676,348	(8,616,419) (9,893,897) 3,736,722	(2,215,651) (2,544,145) 960,871	775,478 890,451 (336,305)	(10,056,592) (11,547,591) 4,361,288	(24,618,339) (28,268,277) 10,676,348	(5,169,851) (5,936,338) 2,242,033	(2,215,651) (2,544,145) 960,871	465,287 534,270 (201,783)	(6,920,215) (7,946,213) 3,001,121	(3,136,376) (3,601,379) 1,360,167			(3,136,376) (3,601,379) 1,360,167	Plant Plant Plant	Yes Yes Yes	0.0 0.0 0.0
rty rty rty	(156,579) 24,618,339 28,268,277	(54,803) 8,616,419 9,893,897	(14,092) 2,215,651 2,544,145	4,932 (775,478) (890,451)	(63,963) 10,056,592 11,547,591	(156,579) 24,618,339 28,268,277	(32,882) 5,169,851 5,936,338	(14,092) 2,215,651 2,544,145	2,959 (465,287) (534,270)	(44,014) 6,920,215 7,946,213	(19,948) 3,136,376 3,601,379			(19,948) 3,136,376 3,601,379	Plant Plant Plant	Yes Yes Yes	0.0 0.0 0.0
rty rty rty	(181,590) 156,579 (483,908)	(63,557) 54,803 (169,368)	(16,343) 14,092 (43,552)	5,720 (4,932) 15,243	(74,180) 63,963 (197,676)	(181,590) 156,579 (483,908)	(38,134) 32,882 (101,621)	(16,343) 14,092 (43,552)	3,432 (2,959) 9,146	(51,045) 44,014 (136,026)	(23,135) 19,948 (61,650)			(23,135) 19,948 (61,650)	Plant Plant Plant	Yes Yes Yes	0.0 0.0 0.0
rty rty rty	(634,878) (5,905,595) (649,767)	(222,207) (2,066,958) (227,418)	(57,139) (531,504) (58,479)	19,999 186,026 20,468	(259,348) (2,412,436) (265,430)	(634,878) (5,905,595) (649,767)	(133,324) (1,240,175) (136,451)	(57,139) (531,504) (58,479)	11,999 111,616 12,281	(178,464) (1,660,063) (182,650)	(80,883) (752,373) (82,780)	- - -		(80,883) (752,373) (82,780)	Plant Plant Plant	Yes Yes Yes	0.0 0.0 0.0
rty rty rty	(16,325,389) (9,967,333) (34,756,750)	(5,713,886) (3,488,566) (12,164,863)	(1,469,285) (897,060) (3,128,108)	514,250 313,971 1,094,838	(6,668,921) (4,071,655) (14,198,132)	(16,325,389) (9,967,333) (34,756,750)	(3,428,332) (2,093,140) (7,298,918)	(1,469,285) (897,060) (3,128,108)	308,550 188,383 656,903	(4,589,067) (2,801,817) (9,770,122)	(2,079,855) (1,269,838) (4,428,010)	-		(2,079,855) (1,269,838) (4,428,010)	Plant Plant Plant	Yes Yes Yes	0.0 0.0 0.0
rty rty	(965,000) (2,026,810) \$ (226,408,561) \$	(337,750) (709,383) (79,242,996) \$	(86,850) (182,413) (20,376,771) \$	30,398 63,844 <b>7,131,870</b> \$	(394,203) (827,952)	(965,000) (2,026,810) \$ (226,408,561)	(202,650) (425,630)	(86,850) (182,413) (20,376,771) \$	18,239 38,307 <b>4,279,122</b> \$	(271,262) (569,736) (63,643,447)	(122,941) (258,216) \$ (28,844,451)	<mark>-</mark> \$ 21,881	<u>-</u>	(1,122,941) (258,216) \$ (28,866,332)	Plant Plant	Yes Yes	0.0
	\$ (2,471,043,865) \$		(126,990,125) \$			\$ (2,012,270,019)		(85,700,479) \$	17,997,101 \$	(490,280,082)	\$ (457,128,852)	\$ 1,540,024	\$ (145,116,635)	\$ (313,552,241)			
													Protected Property Unprotected Property	\$ (143,678,171) (146,521,320)			
													Non-Property Total Unprotected	(169,874,070) (169,874,070)			
												I	Total Deficient / (Excess)ADIT	\$ (313,552,241)			



## Attachment 2 - Taxes Other Than Income Worksheet



Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they will not be included
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year

# Attachment 3 - Revenue Credit Workpaper

	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues	(Sum Line 1)	\$	830,783 830,783
	Account 456 - Other Electric Revenues (Note 1)			
	Schedule 1A		\$	830,47
4	Net revenues associated with Network Integration Transmission Service (NITS) for w load is not included in the divisor (difference between NITS credits from PJM and PJ			
	charges paid by Transmission Owner) (Note 4)			-
	Point to Point Service revenues for which the load is not included in the divisor receiver PJM Transitional Revenue Neutrality (Note 1)	ved by Transmission Owner (Note 4)		957,83
	PJM Transitional Market Expansion (Note 1)			-
	Professional Services (Note 3) Revenues from Directly Assigned Transmission Facility Charges (Note 2)			- 619,38
	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			- 019,30
	Gross Revenue Credits	(Sum Lines 2-10)		3,238,47
	Less line 17g Total Revenue Credits			(532,15 2,901,51
10				2,001,01
14	Revenue Adjustment to determine Revenue Credit			
	Note 1: All revenues related to transmission that are received as a transmission own	•		
	not received as a LSE), for which the cost of the service is recovered under this form			
	except as specifically provided for elsewhere in this Attachment or elsewhere in the f will be included as a revenue credit or included in the peak on line 173 of Appendix A			
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Char			
	included in the Rates, the associated revenues are included in the Rates. If the cost			
	associated with the Directly Assigned Transmission Facility Charges are not included Rates, the associated revenues are not included in the Rates.	a in the		
16				
	Note 3: Ratemaking treatment for the following specified secondary uses of transmis assets: (1) right-of-way leases and leases for space on transmission facilities for	ssion		
	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)	enance		
	high-voltage substation maintenance, safety training, transformer oil testing, and circ			
	breaker testing) to other utilities and large customers (collectively, products). Compa	-		
	retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FE 61,314. Note: in order to use lines 17a - 17g, the utility must track in separate subac			
	the revenues and costs associated with each secondary use (except for the cost of t			
	associated income taxes).			
	Revenues included in lines 1-11 which are subject to 50/50 sharing.			830,78
7b	Costs associated with revenues in line 17a	Attachment 5 - Cost Support		233,53
	Net Revenues (17a - 17b)			597,25
	50% Share of Net Revenues (17c / 2) Costs associated with revenues in line 17a that are included in FERC accounts reco	wered		298,62
C	through the formula times the allocator used to functionalize the amounts in the FER			
7£	account to the transmission service at issue.			200 62
	Net Revenue Credit (17d + 17e) Line 17f less line 17a			298,62 (532,15
8	Note 4: If the facilities associated with the revenues are not included in the formula,	the		
0	revenue is shown here but not included in the total above and is explained in the Cos			
0	Support; for example revenues associated with distribution facilities. In addition, Rev from Schedule 12 are not included in the total above to the extent they are credited u			
0				18,337,52
0	Schedule 12.			
	•		1	142,987,35
19	Schedule 12.			<mark>142,987,35</mark> 166,384,26

# Attachment 4 - Calculation of 100 Basis Point Increase in ROE

А	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes			(Line 127 + Line 138)	77,357,492
В	100 Basis Point increase in ROE				1.00%
Return C	alculation				
59	Rate Base			(Line 39 + 58)	939,795,842
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	57,709,830
101	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	2,579,701
102	Long Term Interest			"(Line 100 - line 101)"	55,130,129
103	Preferred Dividends		enter positive	p118.29c	0
	Common Stock				
104	Proprietary Capital			p112.16c	1,276,295,808
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	0
107	Common Stock			(Sum Lines 104 to 106)	1,276,295,808
	Capitalization				
108	Long Term Debt			p112.17c through 21c	1,313,398,829
109	Less Loss on Reacquired Debt		enter negative	p111.81.c	-3,855,349
110	Plus Gain on Reacquired Debt		enter positive	p113.61.c	0
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1A - ADIT, Line 6	1,083,739
112	Less LTD on Securitization Bonds		_enter negative	Attachment 8	-26,383,829
113	Total Long Term Debt			(Sum Lines Lines 108 to 112)	1,284,243,390
114	Preferred Stock			p112.3c	0
115	Common Stock			(Line 107)	1,276,295,808
116	Total Capitalization			(Sum Lines 113 to 115)	2,560,539,198
117	Debt %	(Note Q from Appendix A)	•	(Line 113 / 116)	50%
118	Preferred %	(Note Q from Appendix A)		(Line 114 / 116)	0%
119	Common %	(Note Q from Appendix A)	Common Stock	(Line 115 / 116)	50%
120	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0429
121	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
123	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0215
124	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0575
126	Total Return (R)			(Sum Lines 123 to 125)	0.0790
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	74,210,086

127	'Rate of Return	(Line 59 * 126)	) 74,210,086

(Note L)

Composite Income Taxes

138	Total Income Taxes		(Line 136a + 136h + 137)	3,147,406
137	Income Tax Component = CIT=(T/1-T) * I	nvestment Return * (1-(WCLTD/R)) =	[Line 132a * 127 * (1-(123 / 126))]	21,129,719
36h	Other Income Tax Adjustment		(Line 136f * 136g)	-17,808,950
36g	Tax Gross-Up Factor		(Line 132b)	1.3910
136f	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136b + 136c + 136d + 136e)	-12,802,854
36e	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H1-A)	Attachment 5, Line 136e	134,274
36d	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Compone	ent (Note T from ATT H1-A)	Attachment 5, Line 136d	(
36c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Compo	onent (Note T from ATT H1-A)	Attachment 5, Line 136c	-12,992,454
36b	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expe	ense (Note T from ATT H1-A)	Attachment 5, Line 136b	55,326
	Other Income Tax Adjustment			
36a	ITC Adjustment Allocated to Transmission		(Line 133 * 134 * 135)	-173,363
135	Net Plant Allocation Factor		(Line 18)	38.25%
134	Tax Gross-Up Factor	_	(Line 132b)	1.39
133	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	-325,830
	ITC Adjustment	(Note V from ATT H1-A)		
32b	Tax Gross-Up Factor1*1/(1-T)			1.3910
32a	T/ (1-T)			39.10%
131	T T=1 - {[(1 - SIT	) * (1 - FIT)] / (1 - SIT * FIT * p)} =		28.11%
130	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
129	SIT=State Income Tax Rate or Composite	(Note I from ATT H1-A)		9.00%
128	FIT=Federal Income Tax Rate	(Note I from ATT H1-A)		21.00%
	Income Tax Rates			

Ele	ctric / Non-electric Cost Support						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s ar	nd Instruc	tions	Form 1 Amount	Electric Portion	Non-electric Portion	Details
	Plant Allocation Factors						
10	Accumulated Intangible Amortization	(Note A)	p200.21c (see Attachment 5)	22,872,299	22,872,299	0	Respondent is Electric Utility only.
11	Accumulated Common Amortization - Electric	(Note A)	p356	0	0	0	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	0	0	0	
	Plant In Service						
24	Common Plant (Electric Only)	(Notes A & B)	p356	0	0	0	
	Accumulated Deferred Income Taxes						
40e	(Note V)	(Note V)	p267.h	3,033,967	3,033,967	0	Respondent is Electric Utility only.
	Materials and Supplies						
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0	0	0	Respondent is Electric Utility only.
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	p200.3c	0			
67	Common Plant O&M	(Note A)	p356	0	0	0	
	Depreciation Expense						
88	Intangible Amortization	(Note A)	p336.1d&e	5,813,108	5,813,108	0	Respondent is Electric Utility only.
92	Common Depreciation - Electric Only	(Note A)	p336.11.b	0	0	0	
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0	0	0	

# Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Note	s, Form 1 Page #s and Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C) p214	13,262,694	1,194,950	12,067,744	Transmission Right of Way - Carll's Corner to Landis, Terrace Substation - Land Expansion for Storm Water

# CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, I	Notes, Form 1 Page #s and Instructions	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors					
6 Electric Plant in Service	(Note B) p207.104g	4,207,834,817	0	0	See ARO Exclusion - Cost Support section below for Electric Plant in Service without AROs
Plant In Service					
19 Transmission Plant In Service	(Note B) p207.58.g (see Attachment 5)	1,542,090,059	0	0	See Form 1
24 Common Plant (Electric Only)	(Notes A & B) p356	0	0	0	
Accumulated Depreciation					
30 Transmission Accumulated Depreciation	(Note B) p219.25.c	269,061,580	0	0	See Form 1

# EPRI Dues Cost Support

	Attachment A Line #s, Descriptions, Notes	s, Form 1 Page #s and Instruc	tions	Form 1 A
	Allocated General & Common Expenses	-		
73	Less EPRI Dues	(Note D)	p352-353 (see Attachment 5)	
Reg	julatory Expense Related to Transmission Cost Su	upport		
Reg			tions	Form 1 Ar
Reg	Julatory Expense Related to Transmission Cost Su Attachment A Line #s, Descriptions, Notes Allocated General & Common Expenses		tions	Form 1 Ar
<b>Rec</b> 70	Attachment A Line #s, Descriptions, Notes		p323.189b	<b>Form 1 Ar</b> 4,137,9
	Attachment A Line #s, Descriptions, Notes Allocated General & Common Expenses	s, Form 1 Page #s and Instruc		

# Safety Polated Advertising Cost Support

Attachment A Line #s, Descriptions, Not	es, Form 1 Page #s and Instructions	Form 1 Amount Safety F	Related Non-safety Related	Details	
Directly Assigned A&G 81 General Advertising Exp Account 930.1	(Note F) p323.191b	833,948	- 833,948	None	

# Multistate Workpaper

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details	
	Income Tax Rates							
		NJ	PA				Enter Calculation	
	129 SIT=State Income Tax Rate or Composite (Note I) 9.0000%	9.00%					Apportioned: NJ 100.0000%, PA 0.0000%	
_								
	Education and Out Deach Ocat Down ant							
_	Education and Out Reach Cost Support							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Education & Outreach	Other			Details	
	Directly Assigned A&G							

State 1	State 2	State 3	State 4	State 5	Details
NJ	PA				Enter Calculation
9.00%					Apportioned: NJ 100.0000%, PA 0.0000%
Form 1 Amount	Education & Outreach	Other			Details
833,948					None
	NJ 9.00% Form 1 Amount	NJ PA 9.00% Form 1 Amount Education & Outreach	NJ     PA       9.00%       Form 1 Amount     Education & Outreach     Other	NJ     PA       9.00%       Form 1 Amount     Education & Outreach     Other	NJ       PA         9.00%       9.00%

# **Excluded Plant Cost Support**

# Attachment 5 - Cost Support

orm 1 Amount	EPRI Dues	Details
319,978	319,978	See Form 1

1 Amount	Transmission Related	Non-transmission Related	Details
37,986	200,728	3,937,258	FERC Form 1 page 351 line 9 (h) and 10 (h)
37,986	200,728	3,937,258	FERC Form 1 page 351 line 9 (h) and 10 (h)



		Attachment 5 - 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 Associate	with Excluded Transmission Facilities		
149 Excluded Transmission Facilities	(Note M) Attachment 5	-	General Description of the Facilities
Instructions:		Enter \$	None
1 Remove all investment below 69 kV or general are not a result of the RTEP Process	or step up transformers included in transmission plant in service that		
2 If unable to determine the investment below 69	V in a substation with investment of 69 kV and higher as well as below 69 kV,	Or	
the following formula will be used:	Example	Enter \$	
A Total investment in substation	1,000,000		
B Identifiable investment in Transmission (provid	e workpapers) 500,000		
C Identifiable investment in Distribution (provide	vorkpapers) 400,000		
D Amount to be excluded (A x (C / (B + C)))	444,444		
			Add more lines if necessary

# Outstanding Network Credits Cost Support

Outa								
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Outstanding Network Credits	Description of the Credits				
	Network Credits			Enter \$				
55	Outstanding Network Credits	(Note N)	From PJM	0	General Description of the Credits			
					None			
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0				
		× /			None			
					Add more lines if necessary			

# Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Transmission Related	Details				
44 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount					
Directly Assignable to Transmission		100%	-					
Labor Related, General plant related or Common Plant related	35,108,694	10.72%	3,763,725					
Plant Related	3,663,624	36.86%	1,350,502					
Other		0.00%	-					
Total Transmission Related Reserves	38,772,318		5,114,226					

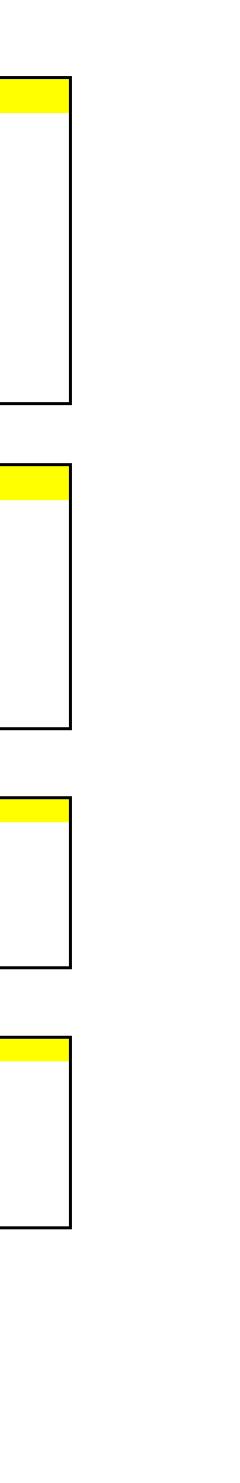
# Prepayments

	Attachment A Line #s, Description	ns, Notes, Forr	n 1 Page #s an	d Instructions	; ;	
45 Pre	epayments					
5	Wages & Salary Allocator			10.720%	To Line 45	
	Pension Liabilities, if any, in Account 242		-	10.720%	-	
	Prepayments	\$	880,784	10.720%	94,422	Prepayment is r
	Prepaid Pensions if not included in Prepayments	\$	52,356,364	10.720%	5,612,710	Prepaid Pensio
			53,237,148		5,707,132	

Description of the Prepayments

it is recorded in FERC account 165 (see FERC Form 1 page 111) nsion is recorded in FERC account 186 (see FERC Form 1 page 233).

Add more lines if necessary



Attachment 5 - Cost Support

Extraordinary Property Loss						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions	Amount			
61	Less extraordinary property loss	Attachment 5	\$			
62	Plus amortized extraordinary property loss	Attachment 5				

<b>Extraordina</b>	ry Property Loss								
		Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ interest		
61	Less extraordinary property loss		Attachment 5	\$ -	,				
62	Plus amortized extraordinary property loss	A	Attachment 5			5 \$	- \$	-	
• • •									
Interest on	Outstanding Network Credits Cost Su	pport							
	Attachment A Line #s, Descriptions, N	Notes, Form 1 Page #s and Instructions		Interest on Network Credit	S			Description of the Interest on the Credits	
Revenue C	edits & Interest on Network Credits							·	
155 Interes	t on Network Credits	(Note N) PJM Data			0			General Description of the Credits	
				Enter \$				None	
								Add more lines if necessary	
	dite under Section 20.0 of the D.IM.O.A	TT and Equility Credits noid to Vinglan	nd nor cottlem	ant in EDOE E					
Facility Cre		TT and Facility Credits paid to Vinelar	nd per settiem		15 (NOTE R)				
NULD		Notes, Form 1 Page #s and Instructions		Amount				Description & PJM Documentation	
	e Requirement Credits under Section 30.9 of the PJM OATT and Facility Credits	naid to Vincland nor sottlement in ED05 515 (Note D)						Settlement agreement.	
	Cleans under Section 30.7 of the FSW OATT and Tachity Cleans	paid to vineiand per settlement in ER03-313 (Note R)						Settlement agreement.	
PJM Load C	ost Support								
		Notes, Form 1 Page #s and Instructions		1 CP Peak				Description & PJM Documentation	
	nal Service Rate	_							
173 1 CP F	eak	(Note L) PJM Data		2,737.	3			See Form 1	
Statements	<b>BG/BH (Present and Proposed Reven</b>	ues)							
	Customer	·	oposed Rate	Curre	nt Revenues	Pron	osed Revenues	Change in Revenues	
	ACE zone				in novonuos	Top		onange in Kevenues	
-									

<b>Extraordina</b>	ry Property Loss								
		Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ interest		
61	Less extraordinary property loss		Attachment 5	\$ -	,				
62	Plus amortized extraordinary property loss	A	Attachment 5			5 \$	- \$	-	
• • •									
Interest on	Outstanding Network Credits Cost Su	pport							
	Attachment A Line #s, Descriptions, N	Notes, Form 1 Page #s and Instructions		Interest on Network Credit	S			Description of the Interest on the Credits	
Revenue C	edits & Interest on Network Credits								
155 Interes	t on Network Credits	(Note N) PJM Data			0			General Description of the Credits	
				Enter \$				None	
								Add more lines if necessary	
	dite under Section 20.0 of the D.IM.OA	TT and Equility Credits noid to Vinglan	nd nor cottlem	ant in EDOE E					
Facility Cre		TT and Facility Credits paid to Vinelar	nd per settiem		15 (NOTE R)				
NULD		Notes, Form 1 Page #s and Instructions		Amount				Description & PJM Documentation	
	e Requirement Credits under Section 30.9 of the PJM OATT and Facility Credits	naid to Vincland nor sottlement in ED05 515 (Note D)						Settlement agreement.	
	Cleans under Section 30.7 of the FSW OATT and Tachity Cleans	paid to vineiand per settlement in ER03-313 (Note R)						Settlement agreement.	
PJM Load C	ost Support								
		Notes, Form 1 Page #s and Instructions		1 CP Peak				Description & PJM Documentation	
	nal Service Rate	_							
173 1 CP F	eak	(Note L) PJM Data		2,737.	3			See Form 1	
Statements	<b>BG/BH (Present and Proposed Reven</b>	ues)							
	Customer	·	oposed Rate	Curre	nt Revenues	Pron	osed Revenues	Change in Revenues	
	ACE zone				in novonuos	Top		onange in Kevenues	

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions							
	Network Zonal Service Rate							
173	1 CP Peak (Note L) PJM Data							

Juatements Dorbit (Fresent and Freposed Revenues)			
Customer	Billing Determinants Current Rate	Proposed Rate	
ACE zone			
<b>T</b>			
Total			

# Supporting documentation for FERC Form 1 reconciliation

Com	Compliance with FERC Order on the Exelon Merger					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Merger Costs Non Me	erger & Dist RA Related	
6	Electric Plant in Service	p207.104g	4,207,834,817	969,311	4,206,865,506	
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	852,666,367	31,058	852,635,309	
10	Accumulated Intangible Amortization	p200.21c	22,872,299	348,268	22,524,031	
23	General & Intangible	p205.5.g & p207.99.g	221,679,056	969,311	220,709,745	
60	Transmission O&M	p321.112.b	26,866,774		26,866,774	
68	Total A&G	p323.197.b	96,793,991	38,296	96,755,695 Removal of \$38,296 of 2019 merger related costs in 923	
87	General Depreciation	p336.10b&c	7,579,413	23,718	7,555,695	
88	Intangible Amortization	p336.1d&e	5,813,108	170,337	5,642,771	

<b>ARO E</b>	ARO Exclusion - Cost Support						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	ARO's	Non-ARO's		
6	Electric Plant in Service	p207.104g	4,207,834,817	2,165,288	4,205,669,529	Distribution ARO-\$2,055,065 General ARO-\$110,223	
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	852,666,367	306,591	852,359,776	Distribution ARO-\$192,072 and General ARO-\$101,674	
23	General & Intangible	p205.5.g & p207.99.g	221,679,056	110,223	221,568,833	General ARO-\$110,223	
31	Accumulated General Depreciation	p219.28.c	44,534,504	128,787	44,405,717	General ARO-\$128,787	



Attachment 5 - Cost Support

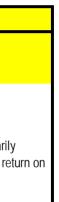
Plant	Related Exclusions - Cost Support						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	Form 1 Amount	ARO's	Merger Costs		Non-ARO's & Non Merger Related & Non-Leases
	Allaciment A Line #3, Descriptions, Notes, Form FF age #3 and		Torrit TAmount	ANO 3	Merger Costs	Capital Leases	
6	Electric Plant in Service	p207.104g	4,207,834,817	2,165,288	969,311	8,479,911	1 4,196,220,307 Distribution ARO-\$2,055,065 General ARO-\$110,223, Merger Cost \$969,311, and General Capital L
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	852,666,367	306,591	31,058	-	852,328,717 Distribution ARO-\$177,804 and General ARO-\$128,787, Merger Cost \$31,058
10	Accumulated Intangible Amortization	p200.21c	22,872,299	-	348,268	601,604	4 21,922,426 Intangible Merger Cost \$348,268 and General Capital Lease \$601,604
19	Transmission Plant In Service	p207.58.g	1,524,090,059	-		-	1,524,090,059
23	General & Intangible	p205.5.g & p207.99.g	221,679,056	110,223	969,311	8,479,911	
31	Accumulated General Depreciation	p219.28.c	44,534,504	128,787	31,058	-	44,374,658 General ARO-\$128,787, General Merger Cost \$31,058
Exper	se Related Exclusions - Cost Support						Below the line Pro Bono Non Merger & Non Dist
					B	elow the line Membership	ip Climate Change Expenses in RA Amot &
	Attachment A Line #c. Descriptions, Notes, Form 1 Page #c and	Unstructions	Total A&G		State Approved Distribution	Dues in 923	923 Membership Dues
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and		Form 1 Amount	Merger Costs	Reg Asset Amortization	current rate year	current rate year Below the Line
68	Total A&G	Total: p.323.197.b0	96,793,991	38,296	135,404	2,063	Merger costs in 923 \$38,296, Distribution Reg Asset amortization \$135,40 3 379 96,617,849 Pro Bono Climate Change expenses \$379.
00	Total Add	10tal. p.020.107.00	70,773,771	30,270	155,404	2,003	
<b>PBOP</b>	Expense in FERC 926						
			Total A&G	Account 926	PBOP in FERC 926	PBOP in FERC 926	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	I Instructions	Form 1 Amount	Form 1 Amount	current rate year	prior rate year	Explanation of change in PBOP in FERC 926
					-		
							The actuarially determined amount of OPEB expense in FERC 926 increased \$0.4 million from the prior year; the increase primarily
(0)		Total: p.323.197.b					represents a change in the discount rate from 3.57% in 2018 to 4.27% in 2019, a ~70 basis points change. In addition, expected retu
68	Total A&G	Account 926: p.323.187.b and c	96,793,991	11,448,146	381,359	15,100	0 plan assets decreased due to year over year market changes.

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions         Feat Hear         ABOV         Registions         Control Mark         Mark N & Mark N	<b>Plant</b> I	Related Exclusions - Cost Support							
9Accurvated Decidation (Total Electrophing) a consisted the high decidation (Total Electrophing) p00011c\$2,92,92,07\$3,68,697\$3,06,86 $< 0,01,64$ $< 0,22,22,17$ Distribution (Accord) (Accor		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions	Form 1 Amount	ARO's	Merger Costs	Capital Leases	Non-ARO's & Non Merger Related & Non-Leases	
9Accurvated Decidation (Total Electrophing) a consisted the high decidation (Total Electrophing) p00011c\$2,92,92,07\$3,68,697\$3,06,86 $< 0,01,64$ $< 0,22,22,17$ Distribution (Accord) (Accor									
10       Accumulated imagibe Anortization       1000.21c       3207.279       340.286       617.640       7.977.06       Imagibe Marge Cast S140.248 and Green Capta Lases S01.644         10       Transmission Partin Scorece       2007.256.gl 207.97.9       310.200.057       110.223       699.311       3.979.776       120.200.057         31       Accumulated Central Depreciation       2012.25       216.900.05       120.200.057       310.288       310.200.057       310.200.05	6		1 0				8,479,911	<b>5</b>	d General Capital L
19       Insertision Pairlin Series: a Green A hearping 31       p075 58 g P(27) Ping 212 Ping 56       123,200,005       1.02,200,005       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005       212,127,05       1.02,200,005<	9		I	852,666,367	306,591	31,058	-	852,328,717 Distribution ARO-\$177,804 and General ARO-\$128,787, Merger Cost \$31,058	
23       General & Interruption       p205 5, g, b, p207.99, g       221,50.06, 11223       94.311       8,17,911       271,154.01       General A Bit anglish         23       General & Interruption       p219,28,2       44334594       128.797       31.08       43374595       General A Bit anglish       6408 470,517,804       General A Bit anglish       44374595       General A Bit anglish       Addit anglish       44374595       General A Bit anglish       Addit an	10	Accumulated Intangible Amortization	p200.21c	22,872,299	-	348,268	601,604	4 21,922,426 Intangible Merger Cost \$348,268 and General Capital Lease \$601,604	
31       Accumulated General Depredation       p219-26.c       44584.501       138,787       31.055       44.374.668       Central Marger Cost \$378,7 Central Marger Cost \$31,068         Betwee field Exclusions - Cost Support         Betwee field Exclusions - Cost Support         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Total A&G Form 1 Anound       State Approved Bis/Budion Beg Asset Anordation       Notes Form 1 Page #s and Instructions       Marger Costs       State Approved Bis/Budion Content rate year       Notes Form 1 Page #s and Instructions       Marger Costs       State Approved Bis/Budion Content rate year       Notes Form 1 Page #s and Instructions       Marger Costs       State Approved Bis/Budion Content rate year       Notes Form 1 Page #s and Instructions       Marger Costs       State Approved Bis/Budion Content rate year       Notes Form 1 Page #s and Instructions       Marger Costs       State Approved Bis/Budion Content rate year       Marger Costs in 923 Sta250, Distibution Reg Asset Anordation 135.40         68       Total A&G       Total AAG       Total AAG       Form 1 Anound       Form 1 State Stat	19	Transmission Plant In Service	p207.58.g	1,524,090,059	-	-	-	1,524,090,059	
Expense Related Exclusions - Cost Support  Expense Related Exclusions - Cost Support  Expense Related Exclusions - Cost Support  Eatow the line Yes Bono Non Merger & Non Dist  Merger Costs In 923 Sta 249, Distibution Reg Asset anotization S13, 4  Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions  Total A&G  Total A&G  Form 1 Amount Total A&G  Form 1 Amount Total p.323 197.b  Total A&G  Form 1 Amount Total p.323 197.b  Total A&G  Form 1 Amount Total p.323 197.b  Total p.323 197.b  Extension Contract Total Page #s and Instructions  Form 1 Amount Form 1 Amoun	23						8,479,911	1 212,119,611 General ARO-\$110,223, General and Intangible Merger Cost \$969,311 and Gene	eral Capital Lease \$
Bolice the line Vision More and the More And the And	31	Accumulated General Depreciation	p219.28.c	44,534,504	128,787	31,058	-	44,374,658 General ARO-\$128,787, General Merger Cost \$31,058	
Bolice the line Vision More and the More And the And	Evnon	se Related Evolusions - Cost Sunnort							
Back Rep No.       RA And & mobership Dust No.         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Total AGG       State Agronod Distribution       Reg Asset Amortization       Current rate year       Current rate year       Before the Line         60       Total AGG       Total P.323.197.bi       96,793.991       38.296       135.404       2.063       379       96,617.84P       Po Boro Cline Q23.38,296, Distribution Reg Asset anortization 513.5,404         PBOP Expense in FERC 926        70al AGG       Account 926       FERC 926       Explanation of change in PBOP in FERC 926         Form 1 Amount       Total AGG       Account 926       FERC 926       Explanation of change in PBOP in FERC 926         Form 1 Amount       Total AGG       Account 926       FERC 926       Explanation of change in PBOP in FERC 926         Form 1 Amount       Total AGG       Account 926       FERC 926       Explanation of change in PBOP in FERC 926         Total AGG       Account 926       FERC 926       FERC 926       Explanation of change in PBOP in FERC 926         Total AGG       Account 926       FERC 926       FERC 926       Explanation of change in PBOP in FERC 926         Total AGG <td< td=""><td>стрен</td><td></td><td></td><td></td><td></td><td></td><td></td><td>Below the line Pro Bono Non Merger &amp; Non Dist</td><td></td></td<>	стрен							Below the line Pro Bono Non Merger & Non Dist	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Form 1 Anount       Marger Costs       Reg Asset Amontization       current rate year       Below the Line         68       Total A&G       Total: p.323.197.bl       96,793.991       38.296       135.404       2.063       379       96,617,849       Pioson Climate Change expenses 3379.         PBOP Expense in FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions         Total: p.323.197.bl       96,793.991       38.296       135.404       2.063       379       96,617,849       Pioson Climate Change expenses 3379.         PBOP Expense in FERC 926       Exploration of Change in PBOP in FERC 926         Field A&G       Account 926       FERC 926       Exploration of change in PBOP in FERC 926       Exploration of OPEB expense in FERC 926       Exploration of of PBB expense in FERC 926       Exploration of OPEB expense in FERC 926       Exploration of								ip Climate Change Expenses in RA Amot &	
68       Total A&G       Total: p.323.197.bi       96.793.91       38.296       135.404       2.063       379       Merger costs in 923 \$38.296, Distribution Reg Asset amorification \$135,40         PBOP Expense in FERC 926       Total A&G       Account 926       PBOP in FERC 92		Attachment A Line #s Descriptions Notes Form 1 Page #s a	nd Instructions						
68       Total : p.323.197.bi       96,793,991       38.296       135,404       2,063       379       96,617,849       Pro Bono Climate Change expenses \$379.         PBOP Expense in FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions         Total / A&G       Account 926       PBOP in FERC 926         FERC 926         Total / A&G       Account 926       PBOP in FERC 926         Total / A&G       Account 926       PBOP in FERC 926         FERC 926       PBOP in FERC 926         Total / A&G       Account 926       PBOP 10         FERC 926       PBOP in FERC 926         Total / A&G       Account 926       PBOP 10         FERC 926       PBOP in FERC 926         Total / A&G       Account 926       PBOP 10       PERC 926         Total / A&G       Account 926       PBOP 10       PERC 926       Explanation of change in PBOP 10       FERC 926       FERC 926 <td< th=""><th></th><th>Attachment A Line #3, Descriptions, Notes, Form FF age #3 a</th><th></th><th>Torni TAnount</th><th>Merger Costs</th><th>Rey Asset Amorazation</th><th></th><th>current rate year Delow the Line</th><th></th></td<>		Attachment A Line #3, Descriptions, Notes, Form FF age #3 a		Torni TAnount	Merger Costs	Rey Asset Amorazation		current rate year Delow the Line	
68       Total : p.323.197.bi       96,793,991       38.296       135,404       2,063       379       96,617,849       Pro Bono Climate Change expenses \$379.         PBOP Expense in FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions         Total / A&G       Account 926       PBOP in FERC 926         FERC 926         Total / A&G       Account 926       PBOP in FERC 926         Total / A&G       Account 926       PBOP in FERC 926         FERC 926       PBOP in FERC 926         Total / A&G       Account 926       PBOP 10         FERC 926       PBOP in FERC 926         Total / A&G       Account 926       PBOP 10         FERC 926       PBOP in FERC 926         Total / A&G       Account 926       PBOP 10       PERC 926         Total / A&G       Account 926       PBOP 10       PERC 926       Explanation of change in PBOP 10       FERC 926       FERC 926 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
PBOP in       PBOP in         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Total A&G       Account 926       FERC 926       FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Form 1 Amount       Form 1 Amount       current rate year       prior rate year       Explanation of change in PBOP in FERC 926         Total : p.323.197.b       Total : p.323.197.b       Total A&G       Account 926       FERC 926       FERC 926	68	Total A&G	Total: p.323.197.bi	96,793,991	38,296	135,404	2,063		mortization \$135,404
PBOP in       PBOP in         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Total A&G       Account 926       FERC 926       FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Form 1 Amount       Form 1 Amount       current rate year       prior rate year       Explanation of change in PBOP in FERC 926         Total : p.323.197.b       Total : p.323.197.b       Total A&G       Account 926       FERC 926       FERC 926									
PBOP in       PBOP in         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Total A&G       Account 926       FERC 926       FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Form 1 Amount       Form 1 Amount       current rate year       prior rate year       Explanation of change in PBOP in FERC 926         Total : p.323.197.b       Total : p.323.197.b       Total A&G       Account 926       FERC 926       FERC 926									
PBOP in       PBOP in         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Total A&G       Account 926       FERC 926       FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Form 1 Amount       Form 1 Amount       current rate year       prior rate year       Explanation of change in PBOP in FERC 926         Total : p.323.197.b       Total : p.323.197.b       Total A&G       Account 926       FERC 926       FERC 926	PBOP	Expense in FERC 926							
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Form 1 Amount       current rate year       prior rate year       prior rate year       Explanation of change in PBOP in FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Form 1 Amount       current rate year       prior rate year       prior rate year       Explanation of change in PBOP in FERC 926         Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions       Form 1 Amount       current rate year       prior rate year       prior rate year         The actuarially determined amount of OPEB expense in FERC 926 increased \$0.4 million from the prior year; the increase primarily represents a change in the discount rate from 3.57% in 2019, a ~70 basis points change. In addition, expected reture									
The actuarially determined amount of OPEB expense in FERC 926 increased \$0.4 million from the prior year; the increase primarily represents a change in the discount rate from 3.57% in 2018 to 4.27% in 2019, a ~70 basis points change. In addition, expected retu		Attachment A Line #s Descriptions Notes Form 1 Page #s a	nd Instructions					Explanation of change in DROD in EEDC 026	
Total: p.323.197.b		Attachment A Line #3, Descriptions, Notes, Form Frage #3 a		Torni PAnount	1 on 1 Amount				
Total: p.323.197.b									
Total: p.323.197.b								The actuarially determined amount of OPER expense in EERC 926 increased \$0.4 million from the prior year: the i	increase primarily
			Total: p.323.197.b						
	68	Total A&G	Account 926: p.323.187.b and c	96,793,991	11,448,146	381,359	15,100		·

oital Lease \$8,479,911

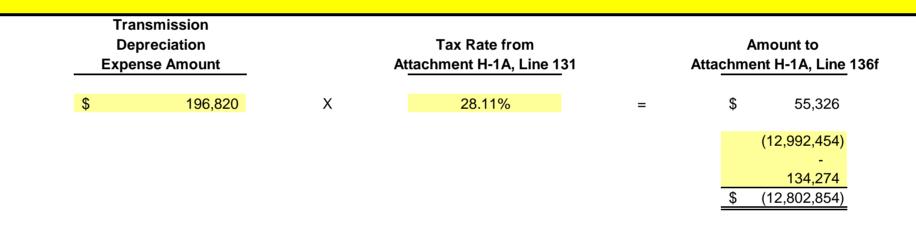
ase \$8,479,911

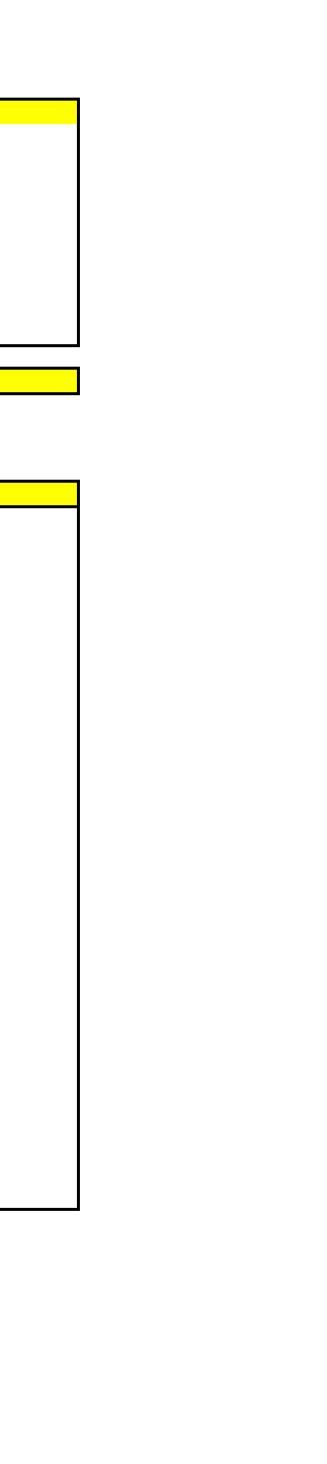
5,404, Below the Line Membership Dues \$2,063 and Below the Line



Attachr	nent 3 - Revenue Credit Workpaper						
17b	Costs associated with revenues in line 17a \$	233,533					
170	Costs associated with revenues in line 17a \$	233,555					
	Revenue Subject to 50/50 sharing (Attachment 3 - line 17a) \$	830,783					
	Federal Income Tax Rate Federal Tax on Revenue subject to 50/50 sharing	21.00% 174,464					
	Net Revenue subject to 50/50 sharing	656,318					
	Composite State Income Tax Rate	9.000%					
	State Tax on Revenue subject to 50/50 sharing	59,069					
	Total Tax on Revenue subject to 50/50 sharing	233,533					
Miscell	aneous Revenue Credits		Allocator	Allocation Factor	Description		
		Acct 456	799,633	10.72% Wages & Salary	Intercompany Facilities		
		Acct 456	632,663	10.72% Wages & Salary	Intercompany Vehicles		
		Acct 456	388,615	10.72% Wages & Salary	Intracompany Sales		
				100% 100% Transmission	······································		
				36.86% Gross Plant			
			1,820,911				
			195,205 Attachment 3 -	Revenue Credit line 13			
Transm	ission Materials & Supplies						
50	Transmission Materials & Supplies	The amount shown for 2019 does not ir	nclude any amounts from FERC Form	n 1, page 227, line 5, Assigned to - Co	onstruction consistent with the May 5, 20	020 FERC Order in Docket ER20-1187	
Other I	ncome Tax Adjustments						
Other I	ncome Tax Adjustments		Transm	ission			
		Instruction References	Deprec	iation	Tax Rate from	Amount to	
Other II	Component Descriptions	Instruction References		iation	Tax Rate from At <u>tachment H-1A, Line 1</u> 31	Amount to Atta <u>chment H-1A, Line</u> 136f	
	Component Descriptions Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instruction References Instr. 1, 2, 3 below	Deprec	iation			
Line 136b	Component Descriptions Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below	Deprec	iation Amount	Attachment H-1A, Line 131	Atta <u>chment H-1A, Line</u> 136f = \$ 55,326	
Line 136b 136c 136d	Component Descriptions Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below	Deprec	iation Amount	Attachment H-1A, Line 131	Atta <u>chment H-1A, Line</u> 136f = \$ 55,326 (12,992,454) -	
Line 136b 136c 136d 136e	Component Descriptions Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component	Instr. 1, 2, 3 below Instr. 4 below	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
Line 136b 136c 136d	Component Descriptions Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below	Deprec	iation Amount	Attachment H-1A, Line 131	Atta <u>chment H-1A, Line</u> 136f = \$ 55,326 (12,992,454) -	
Line 136b 136c 136d 136e 136f <u>Instr. #s</u>	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
Line 136b 136c 136d 136e 136f	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
Line 136b 136c 136d 136e 136f <u>Instr. #s</u>	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize         plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instrudate of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file and	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below d AFUDC equity embedded in the gross ction 2). Within five years of the effective FPA Section 205 rate proceeding to	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
Line 136b 136c 136d 136e 136f <u>Instr. #s</u>	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instrudate of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file an revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below d AFUDC equity embedded in the gross ction 2). Within five years of the effective FPA Section 205 rate proceeding to	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
Line 136b 136c 136d 136e 136f <u>Instr. #s</u> Inst. 1	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize         plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instructidate of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file and revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing the prior five years).	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below d AFUDC equity embedded in the gross ction 2). Within five years of the effective FPA Section 205 rate proceeding to	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
Line 136b 136c 136d 136e 136f <u>Instr. #s</u>	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instrudate of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file an revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below d AFUDC equity embedded in the gross ction 2). Within five years of the effective FPA Section 205 rate proceeding to that addresses its depreciation rates in	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
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Line 136b 136c 136d 136f <u>Instr. #s</u> Inst. 1	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instrudate of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file an revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing the prior five years).         Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.         "AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capital Sudd Used During Construction (AFUDC).         Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjuste	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below d AFUDC equity embedded in the gross ction 2). Within five years of the effective FPA Section 205 rate proceeding to that addresses its depreciation rates in apitalized equity portion of Allowance for d in the Company's books of account,	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
Line 136b 136c 136d 136f <u>Instr. #s</u> Inst. 1 Inst. 2 Inst. 3	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instructate of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file and revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing the prior five years).         Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.         "AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capital Used During Construction (AFUDC).	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below d AFUDC equity embedded in the gross ction 2). Within five years of the effective FPA Section 205 rate proceeding to that addresses its depreciation rates in apitalized equity portion of Allowance for d in the Company's books of account, ADIT attributed to the transmission	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
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Line 136b 136c 136d 136f <u>Instr. #s</u> Inst. 1 Inst. 2 Inst. 3 Inst. 4	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense         Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component         Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Amortization of Other Flow-Through Items - Transmission Component         Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instrudet of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file an revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing the prior five years).         Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.         "AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capital Section vill be based upon tax records and calculated in the calendar year in which the deficient or (excess) function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) function will be based upon tax records and calculated in the calendar year in which the deficient or (exces) function will be based upon tax records and calculated in the calendar year in which the deficient or (exces) function will be based upon tax records and calculated in the calendar year in which the deficient or (exces	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below d AFUDC equity embedded in the gross ction 2). Within five years of the effective FPA Section 205 rate proceeding to that addresses its depreciation rates in apitalized equity portion of Allowance for d in the Company's books of account, ADIT attributed to the transmission ss) amount was measured and recorded of for additional information and support for FERC Accounts 410.1 and 411.1.	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
Line 136b 136c 136d 136f <u>Instr. #s</u> Inst. 1 Inst. 2 Inst. 3 Inst. 4	Component Descriptions         Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Total Other Income Tax Adjustments - Expense / (Benefit)         Instructions         Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalize plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruc date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file an revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing the prior five years).         Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.         "AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the ca Funds Used During Construction (AFUDC).         Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjuster resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) for financial reporting purposes. See Attachment 1B - ADIT Amortization, Column F, Line 31 and Line 60 the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in CMer Flow-Through Items - In the past regulatory agencies required certain federal and state income tax differences between the amount of Other Flow-Through Items - In the past regulatory	Instr. 1, 2, 3 below Instr. 4 below Instr. 4 below Instr. 5 below d AFUDC equity embedded in the gross ction 2). Within five years of the effective FPA Section 205 rate proceeding to that addresses its depreciation rates in apitalized equity portion of Allowance for d in the Company's books of account, ADIT attributed to the transmission ss) amount was measured and recorded of for additional information and support for FERC Accounts 410.1 and 411.1. savings resulting from temporary certain federal and state income tax oses and taxes on the amount of actual hrough" savings were accounted for in	Deprec	iation Amount	Attachment H-1A, Line 131	Attachment H-1A, Line 136f = $$55,326$ (12,992,454) - - - - - - - - - - - - - - - - - - -	
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Attachment 5 - Cost Support





## Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Рерсо	Other	Total
Executive Management	1,929,537	1,773,167	3,294,875	4,189	7,001,768
Support Services	8,626,317	7,084,800	15,276,145	8,929,256	39,916,518
Financial Services	7,342,634	6,815,575	12,627,064	114,319	26,899,592
Human Resources	2,890,976	1,940,455	4,338,456		9,169,887
Legal Services	1,424,466	1,318,747	2,335,250	68,899	5,147,362
Customer Services	34,440,116	32,631,689	23,978,310		91,050,115
Information Technology	14,935,213	13,563,626	23,629,092	4,616	52,132,547
Government Affairs	4,282,118	4,938,355	5,869,562	15,960	15,105,995
Communication Services	1,932,707	1,682,506	3,099,755	3,005	6,717,973
Regulatory Services	7,414,502	6,777,269	10,700,981	603	24,893,355
Regulated Electric and Gas Operation Services	34,581,530	29,260,143	50,013,513	436,674	114,291,860
Supply Services	704,911	678,207	1,697,376	162	3,080,656
Total	\$ 120,505,027	\$ 108,464,539	\$ 156,860,379	\$ 9,577,683	\$ 395,407,628

	e of Respondent Service Company	This Repo (1) X	ort Is: An Original	Resubmission Date (Mo, Da, Yr)	Year/Period of Repor
- 11		(2)	A Resubmission	11	Dec 31, 2019
	Schedule XVII - Analy	sis of Billing – Associat	e Companies (Acc	ount 457)	
1. 1	For services rendered to associate companies (Acc	count 457), list all of the	associate comp	oanies.	
	Name of Associate Company	Account 457.1	Account 457.2	Account 457.3	Total Amount Billed
Line		Direct Costs Charged	Indirect Costs Char		E Contraction of the second
No.				of Capital	
	(a)	(b) 44,157,69	(0)	(d)	(e)
1	Potomac Electric Company Delmarva Power & Light Company	34,280,92		-	
3	Atlantic City Electric Company	26,895,79		-	
4	Exelon Business Services Company, LLC	20,003,78			8,576,489
5	Constellation NewEnergy, Inc.	287,20	637.		637,174
6	Pepco Holdings LLC	79.08	-	789 80	-
7	Commonwealth Edison Company	57			141,111
8	PECO Energy Company			696	56,696
9	Baltimore Gas and Electric Company			658	43,658
10	Exelon Generation Company, LLC	16.59	-		16,598
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35					
36					
37					
38					
39	7-6-1		-		-
40	Total	105,727,86	8 289,546	,938 132,82	2 395,407,628
FER	C FORM NO. 60 (REVISED 12-07)	Page 307			

### Service Company Billing Analysis by Utility FERC Account YTD Dec 2019 Total PHI

<ul> <li>163 Stores Expension</li> <li>182.3 Other Regulated</li> <li>184 Clearing Accoon</li> <li>186 Misc Deferred</li> <li>253 Other Deferred</li> <li>254 Other Regulated</li> <li>416-421.2 Other Income</li> <li>430 Interest-Debt to</li> <li>431 Other Interest I</li> <li>556 System cont &amp;</li> <li>557 Other expense</li> <li>560 Operation Sup</li> <li>561.1 Load Dispatch</li> <li>561.2 Load Dispatch</li> <li>561.3 Load Dispatch</li> <li>561.4 Load Dispatch</li> <li>561.5 Reliability, Plan</li> <li>566 Miscellaneous</li> <li>568 Maintenance of</li> <li>569 Maint of structor</li> <li>569.2 Maintenance of</li> <li>570 Maintenance of</li> <li>571 Maintenance of</li> <li>572 Maintenance of</li> <li>573 Maintenance of</li> <li>574 Maintenance of</li> <li>575 Outer expense</li> <li>580 Operation Sup</li> <li>581 Load dispatch</li> <li>582 Station expense</li> <li>583 Overhead line</li> <li>584 Underground I</li> <li>586 Meter expense</li> <li>587 Customer insta</li> <li>588 Miscellaneous</li> <li>589 Rents</li> <li>590 Maintenance of</li> <li>591 Maintain struct</li> <li>592 Maintain overh</li> <li>593 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain interet</li> <li>596 Maintain struct</li> <li>597 Maintain struct</li> <li>598 Maintain overh</li> <li>599 Other transmis</li> <li>878 Meter &amp; house</li> <li>880 Other distributi</li> <li>888 Maintenance of</li> <li>693 Customer reco</li> <li>904 Uncollectable</li> <li>905 Supervision - 0</li> <li>908 Customer assis</li> <li>909 Informational &amp;</li> <li>923 Outside service</li> <li>924 Property insura</li> <li>925 Injuries &amp; dama</li> <li>925 Regulatory cor</li> <li>930.1 General ad exp</li> </ul>	FERC Account Name	Uelmarva Po <b>v</b> er	Atlantic City	PEPCO	Other	Total	Inclusion in ATRR
108 Accumulated I 163 Stores Expensi 182.3 Other Regulati 184 Clearing Accoo 186 Misc Deferred 253 Other Deferred 254 Other Regulati 416-421.2 Other Income 430 Interest-Debt t 431 Other Interest I 556 System cont & 557 Other expense 560 Operation Sup 561.1 Load Dispatch 561.2 Load Dispatch 561.3 Load Dispatch 561.3 Load Dispatch 561.5 Reliability, Plar 566 Miscellaneous 568 Maintenance of 569.2 Maintenance of 570 Maintenance of 571 Maintenance of 572 Maintenance of 573 Maintenance of 573 Maintenance of 574 Maintenance of 575 Operation Sup 581 Load dispatch 582 Station expense 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance of 591 Maintain struct 592 Maintain overh 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain struct 596 Maintain struct 597 Maintain struct 598 Maintain overh 594 Maintain struct 595 Maintain overh 595 Maintain overh 596 Maintain struct 597 Maintain struct 598 Maintain overh 594 Maintain struct 595 Maintain overh 595 Maintain overh 596 Maintain struct 597 Maintain struct 598 Maintain overh 594 Maintain struct 595 Maintain overh 595 Maintain struct 597 Maintain struct 598 Maintain struct 599 Other transmis 878 Meter & house 800 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	/ork In Progress	17,963,994	16,017,260	29,690,053	237,600	63,908,907	Not included
<ul> <li>163 Stores Expension</li> <li>182.3 Other Regulated</li> <li>184 Clearing Accoon</li> <li>186 Misc Deferred</li> <li>253 Other Deferred</li> <li>254 Other Regulated</li> <li>416-421.2 Other Income</li> <li>430 Interest-Debt to</li> <li>431 Other Interest I</li> <li>556 System cont &amp;</li> <li>557 Other expense</li> <li>560 Operation Sup</li> <li>561.1 Load Dispatch</li> <li>561.2 Load Dispatch</li> <li>561.3 Load Dispatch</li> <li>561.4 Load Dispatch</li> <li>561.5 Reliability, Plan</li> <li>568 Maintenance of</li> <li>569 Maint of structor</li> <li>569.2 Maintenance of</li> <li>570 Maintenance of</li> <li>571 Maintenance of</li> <li>572 Maintenance of</li> <li>573 Maintenance of</li> <li>574 Maintenance of</li> <li>575 Station expense</li> <li>583 Overhead line</li> <li>584 Underground I</li> <li>586 Meter expense</li> <li>587 Customer instation</li> <li>588 Miscellaneous</li> <li>589 Rents</li> <li>590 Maintain struct</li> <li>592 Maintain overh</li> <li>593 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain indetri</li> <li>596 Maintain struct</li> <li>597 Maintain struct</li> <li>598 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain overh</li> <li>595 Maintain overh</li> <li>596 Maintain struct</li> <li>597 Maintain struct</li> <li>598 Maintain overh</li> <li>594 Maintain struct</li> <li>595 Maintain overh</li> <li>595 Maintain overh</li> <li>596 Maintain struct</li> <li>597 Maintain struct</li> <li>598 Maintain overh</li> <li>594 Maintain struct</li> <li>595 Maintain overh</li> <li>594 Maintain struct</li> <li>595 Maintain overh</li> <li>595 Maintain overh</li> <li>596 Maintain struct</li> <li>597 Maintain struct</li> <li>598 Maintain overh</li> <li>599 Other transmis</li> <li>678 Maintain struct</li> <li>591 Maintain struct</li> <li>592 Maintain distrib</li> <li>613 Other gas sup</li> <li>639 Other distributi</li> <li>638 Maintenance of</li> <li>639 Other distributi</li> <li>638 Maintenance of</li> <li>631 Other gas sup</li> <li>632 Outside servico</li> <li>633 Maintenan</li></ul>	lated Provision for Depreciation	1,426,547	1,851,771	1,561,729			Wage & Salary Factor
<ul> <li>182.3 Other Regulation</li> <li>184 Clearing Accord</li> <li>186 Misc Deferred</li> <li>253 Other Deferred</li> <li>254 Other Regulation</li> <li>254 Other Regulation</li> <li>255 Other Income I</li> <li>430 Interest-Debtord</li> <li>431 Other Interest I</li> <li>556 System cont &amp;</li> <li>557 Other expenses</li> <li>560 Operation Sup</li> <li>561.1 Load Dispatch</li> <li>561.2 Load Dispatch</li> <li>561.3 Load Dispatch</li> <li>561.4 Load Dispatch</li> <li>561.5 Reliability, Plan</li> <li>566 Miscellaneous</li> <li>568 Maintenance S</li> <li>569 Maint of structore</li> <li>569 Maint of structore</li> <li>569 Maint of structore</li> <li>560 Operation Sup</li> <li>561 Maintenance S</li> <li>563 Maintenance S</li> <li>563 Maintenance S</li> <li>563 Operation Sup</li> <li>581 Load dispatch</li> <li>582 Station expense</li> <li>583 Overhead line</li> <li>584 Underground I</li> <li>586 Meter expense</li> <li>587 Customer insta</li> <li>588 Miscellaneous</li> <li>589 Rents</li> <li>590 Maintenance S</li> <li>591 Maintain struct</li> <li>592 Maintain overh</li> <li>593 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain distrib</li> <li>613 Other gas supp</li> <li>639 Other transmis</li> <li>678 Meter &amp; house</li> <li>680 Other distributi</li> <li>888 Maintenance C</li> <li>693 Maintenance C</li> <li>693 Maintain distrib</li> <li>613 Other gas supp</li> <li>639 Other transmis</li> <li>678 Meter &amp; house</li> <li>680 Other distributi</li> <li>888 Maintenance C</li> <li>693 Customer reco</li> <li>694 Uncollectable</li> <li>697 Supervision - C</li> <li>698 Customer assis</li> <li>699 Informational &amp;</li> <li>692 Outside service</li> <li>693 Supervision - C</li> <li>693 Customer assis</li> <li>693 Informational &amp;</li> <li>693 Customer assis</li> <li>693 Informational &amp;</li> <li>693 Supervision - C</li> <li>694 Proper</li></ul>	•	630,518	606,970	1,571,433			Wage & Salary Factor
184 Clearing Acco 186 Misc Deferred 253 Other Deferred 254 Other Regulate 416-4212 Other Income 430 Interest-Debt to 431 Other Interest 556 System cont & 557 Other expense 560 Operation Sup 561.1 Load Dispatch 561.2 Load Dispatch 561.3 Load Dispatch 561.3 Load Dispatch 561.5 Reliability, Plar 566 Miscellaneous 568 Maintenance & 569 Maint of structo 569.2 Maintenance & 570 Maintenance & 571 Maintenance & 572 Maintenance & 573 Maintenance & 573 Maintenance & 573 Maintenance & 574 Maintenance & 575 Station expense 580 Operation Sup 581 Load dispatch 582 Station expense 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance & 591 Maintain struct 592 Maintain overh 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain struct 596 Maintain struct 597 Maintain struct 598 Maintain overh 594 Maintain unde 595 Maintain distrib 813 Other gas sup 839 Other transmis 878 Meter & house 800 Other distributi 888 Maintenance & 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp		1,045,306	111,919	2,743,135			Not included
<ul> <li>186 Misc Deferred</li> <li>253 Other Deferred</li> <li>254 Other Regulate</li> <li>416-421.2 Other Income</li> <li>430 Interest-Debt t</li> <li>431 Other Interest</li> <li>556 System cont &amp;</li> <li>557 Other expense</li> <li>560 Operation Sup</li> <li>561.1 Load Dispatch</li> <li>561.2 Load Dispatch</li> <li>561.3 Load Dispatch</li> <li>561.5 Reliability, Plar</li> <li>566 Miscellaneous</li> <li>568 Maintenance 3</li> <li>569 Maint of structt</li> <li>569.2 Maintenance 6</li> <li>570 Maintenance 6</li> <li>571 Maintenance 6</li> <li>572 Maintenance 6</li> <li>573 Maintenance 6</li> <li>573 Maintenance 6</li> <li>574 Maintenance 6</li> <li>575 Station expense</li> <li>580 Operation Sup</li> <li>581 Load dispatch</li> <li>582 Station expense</li> <li>583 Overhead line</li> <li>584 Underground I</li> <li>586 Meter expense</li> <li>587 Customer insta</li> <li>588 Miscellaneous</li> <li>589 Rents</li> <li>590 Maintenance 6</li> <li>591 Maintain struct</li> <li>592 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain overh</li> <li>596 Maintain unde</li> <li>597 Maintain struct</li> <li>598 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain overh</li> <li>596 Maintain struct</li> <li>597 Maintain struct</li> <li>598 Maintain overh</li> <li>594 Maintain struct</li> <li>595 Maintain overh</li> <li>594 Maintain struct</li> <li>595 Maintain overh</li> <li>596 Maintain struct</li> <li>597 Maintain struct</li> <li>598 Maintain overh</li> <li>599 Other transmis</li> <li>878 Meter &amp; house</li> <li>880 Other distributi</li> <li>888 Maintenance 6</li> <li>893 Maintenance 6</li> <li>893 Maintenance 6</li> <li>893 Maintenance 6</li> <li>893 Other transmis</li> <li>878 Meter &amp; house</li> <li>800 Other distributi</li> <li>888 Maintenance 6</li> <li>893 Mainte</li></ul>		1,900,784	1,208,585	6,098,031			Not included
253 Other Deferred 254 Other Regulat 416-4212 Other Income 430 Interest-Debt 431 Other Interest 556 System cont & 557 Other expense 560 Operation Sup 561.1 Load Dispatch 561.2 Load Dispatch 561.3 Load Dispatch 561.3 Load Dispatch 561.5 Reliability, Plar 566 Miscellaneous 568 Maintenance & 569 Maint of struct 569.2 Maintenance & 570 Maintenance & 571 Maintenance & 572 Maintenance & 573 Maintenance & 574 Maintenance & 575 Maintenance & 575 Maintenance & 576 Operation Sup 581 Load dispatch 582 Station expense 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance & 591 Maintain struct 592 Maintain overh 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain struct 596 Maintain struct 597 Maintain struct 598 Maintain distrib 813 Other gas sup 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance & 893 Maintenance & 894 Maintena		1,300,104	1,200,000				
254 Other Regulate 416-421.2 Other Income 430 Interest-Debit 431 Other Interest 556 System cont & 557 Other expense 560 Operation Sup 561.1 Load Dispatch 561.2 Load Dispatch 561.3 Load Dispatch 561.5 Reliability, Plar 566 Miscellaneous 568 Maintenance & 569 Maint of structi 569.2 Maintenance & 570 Maintenance & 570 Maintenance & 571 Maintenance & 572 Maintenance & 573 Maintenance & 573 Maintenance & 573 Maintenance & 580 Operation Sup 581 Load dispatch 582 Station expense 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance & 591 Maintain struct 592 Maintain overh 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain struct 596 Maintain unde 597 Maintain struct 598 Maintain overh 598 Maintain overh 599 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance & 893 Maintenance & 893 Maintenance & 893 Maintenance & 893 Maintenance & 893 Maintenance & 893 Other distributi 888 Maintenance & 893 Mainten		-	-	198			Notincluded
416-421.2 Other Income 126.1-426.5 Other Income 130 Interest-Debt 131 Other Interest 1556 System cont & 557 Other expense 560 Operation Sup 561.1 Load Dispatch 561.2 Load Dispatch 561.3 Load Dispatch 561.5 Reliability, Plar 566 Miscellaneous 568 Maintenance & 569 Maint of structo 569.2 Maintenance & 570 Maintenance & 571 Maintenance & 572 Maintenance & 573 Maintenance & 574 Maintenance & 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance & 591 Maintain struct 592 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain struct 596 Maintain struct 597 Maintain struct 598 Maintain distrib 813 Other gas sup 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance & 903 Customer reco 904 Uncollectable 903 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp		-	-	54,698			Not included
<ul> <li>126.1-426.5 Other Income I</li> <li>430 Interest-Debt 6</li> <li>431 Other Interest I</li> <li>556 System cont &amp;</li> <li>557 Other expenses</li> <li>560 Operation Sup</li> <li>561.1 Load Dispatch</li> <li>561.2 Load Dispatch</li> <li>561.3 Load Dispatch</li> <li>561.5 Reliability, Plar</li> <li>566 Miscellaneous</li> <li>568 Maintenance 6</li> <li>570 Maintenance 6</li> <li>570 Maintenance 6</li> <li>571 Maintenance 6</li> <li>572 Maintenance 6</li> <li>573 Maintenance 6</li> <li>574 Maintenance 6</li> <li>575 Maintenance 6</li> <li>570 Maintenance 6</li> <li>571 Maintenance 6</li> <li>572 Maintenance 6</li> <li>573 Maintenance 6</li> <li>574 Maintenance 6</li> <li>575 Maintenance 6</li> <li>576 Maintenance 6</li> <li>578 Load dispatch</li> <li>582 Station expense</li> <li>583 Overhead line</li> <li>584 Underground I</li> <li>586 Meter expense</li> <li>587 Customer insta</li> <li>588 Miscellaneous</li> <li>589 Rents</li> <li>590 Maintenance 3</li> <li>591 Maintain struct</li> <li>592 Maintain overh</li> <li>593 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain ine tra</li> <li>596 Maintain struct</li> <li>597 Maintain distrib</li> <li>613 Other gas supp</li> <li>659 Other transmis</li> <li>878 Meter &amp; house</li> <li>880 Other distributi</li> <li>888 Maintenance 6</li> <li>893 Maintenance 6</li> <li>903 Customer reco</li> <li>904 Uncollectable</li> <li>907 Supervision - 0</li> <li>908 Customer assis</li> <li>909 Informational 8</li> <li>923 Outside service</li> <li>924 Property insura</li> <li>925 Injuries &amp; dama</li> <li>928 Regulatory cor</li> <li>930.1 General ad exp</li> </ul>		23,375	-	-			Not included
430 Interest-Debt ( 431 Other Interest) 556 System cont & 557 Other expense 560 Operation Sup 561.1 Load Dispatch 561.2 Load Dispatch 561.3 Load Dispatch 561.5 Reliability, Plar 566 Miscellaneous 568 Maintenance ( 569.2 Maintenance ( 570 Maintenance ( 570 Maintenance ( 571 Maintenance ( 572 Maintenance ( 573 Maintenance ( 573 Maintenance ( 573 Maintenance ( 573 Maintenance ( 573 Maintenance ( 573 Maintenance ( 580 Operation Sup 581 Load dispatch 582 Station expense 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance ( 591 Maintain struct 592 Maintain overh 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain struct 596 Maintain struct 597 Maintain struct 598 Maintain struct 599 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance ( 893 Maintenance ( 8	come -Below the Line	(103,891)	(59,579)	16,774	9,336,218	9,189,522	Not included
431 Other Interest I 556 System cont & 557 Other expense 560 Operation Sup 561.1 Load Dispatch 561.2 Load Dispatch 561.3 Load Dispatch 561.5 Reliability, Plar 566 Miscellaneous 568 Maintenance & 569 Maint of structu 569.2 Maintenance & 570 Maintenance & 571 Maintenance & 572 Maintenance & 573 Maintenance & 573 Maintenance & 573 Maintenance & 580 Operation Sup 581 Load dispatch 582 Station expense 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance & 591 Maintain struct 592 Maintain overh 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain struct 596 Maintain struct 597 Maintain struct 598 Maintain distrib 813 Other gas sup 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance & 893 Maintenance	come Deductions - Below the Line	975,046	747,659	1,854,913		3,577,618	Not included
556System cont &557Other expense560Operation Sup561.1Load Dispatch561.2Load Dispatch561.3Load Dispatch561.4Seliability, Plar566Miscellaneous568Maintenance S569Maint of structr569.2Maintenance G570Maintenance G571Maintenance G572Maintenance G573Maintenance G574Maintenance G575Maintenance G576Maintenance G577Maintenance G578Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintain struct592Maintain overh593Maintain overh594Maintain unde595Maintain unde596Maintain struct597Maintain struct598Maintain struct599Maintain distrib613Other gas sup639Other transmis878Meter & house800Other distributi888Maintenance G903Customer reco904Uncollectable905Informational &925Injuries & dama926Injuries & dama927Najer	Debt to Associated Companies	2,109	1,935	3,598		7,642	Not included
556System cont &557Other expense560Operation Sup561.1Load Dispatch561.2Load Dispatch561.3Load Dispatch561.4Seliability, Plar566Miscellaneous568Maintenance S569Maint of structr569.2Maintenance G570Maintenance G571Maintenance G572Maintenance G573Maintenance G574Maintenance G575Maintenance G576Maintenance G577Maintenance G578Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintain struct592Maintain overh593Maintain overh594Maintain unde595Maintain unde596Maintain struct597Maintain struct598Maintain struct599Maintain distrib613Other gas sup639Other transmis878Meter & house800Other distributi888Maintenance G903Customer reco904Uncollectable905Informational &925Injuries & dama926Injuries & dama927Najer	terest Expense	53,884	49,822	92,261		195,967	Not included
557Other expense560Operation Sup561.1Load Dispatch561.2Load Dispatch561.3Load Dispatch561.5Reliability, Plar566Miscellaneous568Maintenance569Maint of struct569.2Maintenance570Maintenance571Maintenance572Maintenance573Maintenance574Maintenance575Maintenance576Maintenance577Maintenance580Operation Sup581Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance591Maintain equip593Maintain overh594Maintain overh595Maintain unde595Maintain line tra596Maintain struct597Maintain distrib613Other gas sup639Other distributi888Maintenance6903Customer reco904Uncollectable905Informational &923Outside servic924Property insura925Injuries & dama928Regulatory cor930.1General ad exp	•	1,804,218	1,424,155	1,306,262		4 534 635	Not included
560Operation Sup561.1Load Dispatch561.2Load Dispatch561.3Load Dispatch561.5Reliability, Plar566Miscellaneous569Maint of structs569.2Maintenance570Maintenance571Maintenance572Maintenance573Maintenance574Maintenance575Maintenance576Maintenance577Maintenance578Customerinsta583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance581Sol Maintenance583Rents590Maintain struct592Maintain overh593Maintain overh594Maintain unde595Maintain struct596Maintain struct597Maintain struct598Maintain struct599Maintain distrib613Other gas sup639Other distributi888Maintenance c6903Customer reco904Uncollectable905Informational &925Injuries & dama926Regulatory cor930.1General ad exp		887,919	709,648	1,274,558			Not included
561.1 Load Dispatch561.2 Load Dispatch561.3 Load Dispatch561.5 Reliability, Plar566 Miscellaneous568 Maintenance569 Maint of structs569.2 Maintenance570 Maintenance571 Maintenance572 Maintenance573 Maintenance574 Maintenance575 Maintenance576 Maintenance577 Maintenance578 Load dispatch582 Station expension583 Overhead line584 Underground I586 Meter expense587 Customer insta588 Miscellaneous589 Rents590 Maintenance591 Maintain struct592 Maintain overh593 Maintain overh594 Maintain unde595 Maintain line tra596 Maintain distrib613 Other gas supp639 Other transmis878 Meter & house880 Other distributi888 Maintenance of903 Customer reco904 Uncollectable905 Supervision - 0908 Customer assis909 Informational &923 Dutside servico924 Property insura925 Injuries & dama928 Regulatory cor930.1 General ad exp	-	1,697,750	591,552	371,504			100% included
561.2Load Dispatch561.3Load Dispatch561.5Reliability, Plar566Miscellaneous569Maint of structs569.2Maint of structs569.2Maintenance570Maintenance571Maintenance572Maintenance573Maintenance574Maintenance575Maintenance576Station expension581Load dispatch582Station expension583Overhead line584Underground I586Meter expension587Customer insta588Riscellaneous589Rents590Maintenance581Salintain equip593Maintain struct594Maintain unde595Maintain line tra596Maintain struct597Maintain distrib613Other gas supp659Other transmis878Meter & house880Other distributi888Maintenance of903Customer reco904Uncollectable905Informational &925Injuries & dama926Regulatory cor930.1General ad exp				311,304			
561.3Load Dispatch561.5Reliability, Plar566Miscellaneous569Maint of structs569.2Maint of structs569.2Maintenance570Maintenance571Maintenance572Maintenance573Maintenance574Maintenance575Maintenance576Station expension581Load dispatch582Station expension583Overhead line584Underground I586Meter expension587Customer insta588Riscellaneous589Rents590Maintenance581Salitain equip593Maintain struct594Maintain overh595Maintain overh596Maintain struct597Maintain distrib598Maintain overh594Maintain distrib595Maintain struct596Maintain struct597Maintain distrib613Other gas supp659Other transmis878Meter & house880Other distributi888Maintenance of903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &923Dutside servico924Property insura925Injuries & dama926<		(1,530)	433	-			100% included
561.5Reliability, Plar566Miscellaneous568Maint of structs569.2Maint of structs569.2Maintenance of570Maintenance of571Maintenance of572Maintenance of573Maintenance of574Maintenance of575Maintenance of576Station expension581Load dispatch582Station expension583Overhead line584Underground I586Meter expension587Customer insta588Riscellaneous589Rents590Maintenance of591Maintain struct592Maintain overh593Maintain overh594Maintain unde595Maintain line tra596Maintain struct597Maintain distrib613Other gas supp659Other transmis878Meter & house880Other distributi888Maintenance of903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &922Injuries & dama928Regulatory cor930.1General ad exp	spatch – Monitor & Operate Transmission Sy:	(3,864)	1,036	72,947			100% included
566Miscellaneous568Maintenance569Maint of structs569.2Maintenance570Maintenance571Maintenance572Maintenance573Maintenance574Maintenance575Maintenance576Operation Sup581Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Riscellaneous589Rents590Maintenance591Maintain equip593Maintain overh594Maintain unde595Maintain line tra596Maintain distrib597Maintain distrib613Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of902Uncollectable903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &922Injuries & dama923Naites & dama924Regulatory cor930.1General ad exp	spatch - Transmission Service & Scheduling	(712)	1,164	-			100% included
568Maintenance 3569Maint of struct569.2Maintenance 0570Maintenance 0571Maintenance 0572Maintenance 0573Maintenance 0574Maintenance 0575Maintenance 0580Operation Sup581Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Riscellaneous589Rents590Maintenance 3591Maintain equip593Maintain overh594Maintain overh595Maintain unde595Maintain line tra596Maintain struct597Maintain distrib613Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance 0903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &922Dutside servico924Property insura925Injuries & dama928Regulatory cor930.1General ad exp	y, Planning and Standards	44,359	5,206	-		49,565	100% included
569Maint of structu569.2Maintenance of570Maintenance of571Maintenance of572Maintenance of573Maintenance of574Maintenance of575Maintenance of580Operation Sup581Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance of591Maintain equip593Maintain overh594Maintain overh595Maintain unde596Maintain unde597Maintain distrib598Maintain distrib613Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of902Uncollectable903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &922Injuries & dama928Regulatory cor930.1General ad exp	neous transmission expenses	1,402,646	1,455,412	2,433,579		5,291,637	
569Maint of structu569.2Maintenance of570Maintenance of571Maintenance of572Maintenance of573Maintenance of574Maintenance of575Maintenance of580Operation Sup581Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance of591Maintain equip593Maintain overh594Maintain overh595Maintain unde596Maintain unde597Maintain distrib598Maintain distrib613Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of902Uncollectable903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &922Injuries & dama928Regulatory cor930.1General ad exp	ance Supervision & Engineering	7,191	6,115	33,177		46,483	100% included
569.2Maintenance of570Maintenance of571Maintenance of572Maintenance of573Maintenance of580Operation Sup581Load dispatch582Station expension583Overhead line584Underground I586Miscellaneous587Customer insta588Riscellaneous589Rents590Maintenance S591Maintain struct592Maintain overh593Maintain overh594Maintain overh595Maintain struct596Maintain struct597Maintain struct598Maintain overh594Maintain overh595Maintain struct596Maintain struct597Maintain struct598Maintain struct599Other gas supp859Other distributi888Maintenance of800Other distributi888Maintenance of803Maintenance of804Other distributi805Other distributi806Customer reco90		-	302	-		302	100% included
570Maintenance of571Maintenance of572Maintenance of573Maintenance of580Operation Sup581Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Riscellaneous589Rents590Maintenance S591Maintain struct592Maintain overh593Maintain overh594Maintain overh595Maintain overh596Maintain struct597Maintain distrib598Maintain overh599Maintain distrib591Maintain overh592Maintain overh593Maintain overh594Maintain distrib613Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &923Dutside servico924Property insura925Injuries & dama928Regulatory cor930.1General ad exp	ance of Computer Software	-	(1)	8,225		8 224	100% included
571 Maintenance of 572 Maintenance of 573 Maintenance of 580 Operation Sup 581 Load dispatch 582 Station expense 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance of 591 Maintain struct 592 Maintain overh 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 596 Maintain unde 597 Maintain unde 598 Maintain unde 599 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 893 Maintenance of 904 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision – O 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	•	(29,861)	150,721	9,890			100% included
572Maintenance of573Maintenance of580Operation Sup581Load dispatch582Station expension583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance S591Maintain struct592Maintain equip593Maintain overh594Maintain overh595Maintain unde595Maintain struct596Maintain struct597Maintain distrib813Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of902Uncollectable903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &923Dutside servico924Property insura925Injuries & dama928Regulatory cor930.1General ad exp		501,340	373,146	384,102			100% included
573Maintenance of580Operation Sup581Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance S591Maintain struct592Maintain overh593Maintain overh594Maintain unde595Maintain in truet596Maintain in eter597Maintain distrib613Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of903Customer reco904Uncollectable905Supervision - 0908Customer assis909Informational &923Dutside servico924Property insura925Injuries & dama928Regulatory cor930.1General ad exp			313,140	304,102			
580Operation Sup581Load dispatch582Station expense583Overhead line584Underground I586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance S591Maintain struct592Maintain overh594Maintain overh595Maintain overh596Maintain unde597Maintain overh598Maintain distrib599Maintain distrib613Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of902Uncollectable903Customer reco904Uncollectable905Supervision - 0908Customer assis909Informational &923Dutside servico924Property insura925Injuries & dama928Regulatory cor930.1General ad exp	=	111	-	-			100% included
581 Load dispatch 582 Station expension 583 Overhead line 584 Underground I 586 Meter expension 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance S 591 Maintain struct 592 Maintain equip 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 595 Maintain unde 596 Maintain unde 597 Maintain unde 598 Maintain unde 598 Maintain street 597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision – 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	ance of miscellaneous transmission plant	(1,098)	(673)	-		1.1.1.1	100% included
582 Station expensi 583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance S 591 Maintain struct 592 Maintain equip 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 596 Maintain unde 597 Maintain unde 598 Maintain unde 598 Maintain street 597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision – 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	on Supervision & Engineering	413,542	488,161	415,291		1,316,994	Not included
583 Overhead line 584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance S 591 Maintain struct 592 Maintain equip 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 596 Maintain line tra 596 Maintain street 597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 893 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	spatching	167,051	101,668	89,535		358,254	Not included
584 Underground I 586 Meter expense 587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance S 591 Maintain struct 592 Maintain equip 593 Maintain equip 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain line tra 596 Maintain line tra 596 Maintain street 597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 893 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	expenses	4	1,885	73,231		75,120	Not included
586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance 3591Maintain struct592Maintain equip593Maintain overh594Maintain overh595Maintain overh596Maintain unde597Maintain street598Maintain street599Maintain distrib813Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of902Uncollectable903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational 8923Dutside service924Property insura925Injuries & dama928Regulatory cor930.1General ad exp	ad line expenses	3	1,135	218		1,356	Not included
586Meter expense587Customer insta588Miscellaneous589Rents590Maintenance 3591Maintain struct592Maintain equip593Maintain overh594Maintain overh595Maintain overh596Maintain unde597Maintain street598Maintain street599Maintain distrib813Other gas supp859Other transmis878Meter & house880Other distributi888Maintenance of902Uncollectable903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational 8923Dutside service924Property insura925Injuries & dama928Regulatory cor930.1General ad exp	ound line expenses	430	24,259	6		24,695	Not included
587 Customer insta 588 Miscellaneous 589 Rents 590 Maintenance S 591 Maintain struct 592 Maintain struct 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain unde 596 Maintain street 597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 893 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp		841,048	197,670	5			Not included
588Miscellaneous589Rents590Maintenance S591Maintain struct592Maintain struct593Maintain overh594Maintain overh595Maintain unde596Maintain line tra596Maintain street597Maintain street598Maintain distrib813Other gas supp859Other transmis878Meter & house800Other distributi888Maintenance o903Customer reco904Uncollectable907Supervision - 0908Customer assis909Informational &923Outside service924Property insura925Injuries & dama928Regulatory cor930.1General ad exp		376,994	168,410	341,539			Not included
589 Rents 590 Maintenance S 591 Maintain struct 592 Maintain equip 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain line tra 596 Maintain street 597 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	•	2,028,683	-				Not included
<ul> <li>590 Maintenance S</li> <li>591 Maintain struct</li> <li>592 Maintain equip</li> <li>593 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain unde</li> <li>596 Maintain line tra</li> <li>596 Maintain street</li> <li>597 Maintain street</li> <li>597 Maintain distrib</li> <li>813 Other gas supp</li> <li>859 Other transmis</li> <li>878 Meter &amp; house</li> <li>880 Other distributi</li> <li>888 Maintenance of</li> <li>893 Maintenance of</li> <li>904 Uncollectable</li> <li>907 Supervision - 0</li> <li>908 Customer assis</li> <li>909 Informational &amp;</li> <li>923 Outside service</li> <li>924 Property insura</li> <li>925 Injuries &amp; dama</li> <li>928 Regulatory cor</li> <li>930.1 General ad exp</li> </ul>	neous distribution expenses		1,653,974	2,816,435			
591 Maintain struct 592 Maintain equip 593 Maintain overh 594 Maintain unde 595 Maintain unde 595 Maintain line tra 596 Maintain street 597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 893 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor		50	(2)	4			Not included
<ul> <li>592 Maintain equip</li> <li>593 Maintain overh</li> <li>594 Maintain unde</li> <li>595 Maintain line tra</li> <li>596 Maintain street</li> <li>597 Maintain street</li> <li>597 Maintain distrib</li> <li>813 Other gas supp</li> <li>859 Other transmis</li> <li>878 Meter &amp; house</li> <li>880 Other distributi</li> <li>888 Maintenance of</li> <li>893 Maintenance of</li> <li>903 Customer reco</li> <li>904 Uncollectable</li> <li>907 Supervision - 0</li> <li>908 Customer assis</li> <li>909 Informational &amp;</li> <li>923 Outside service</li> <li>924 Property insura</li> <li>925 Injuries &amp; dama</li> <li>928 Regulatory cor</li> <li>930.1 General ad exp</li> </ul>	ance Supervision & Engineering	357,611	6,104	140,943			Not included
593 Maintain over 594 Maintain unde 595 Maintain line tra 596 Maintain street 597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision – 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	n structures	-	84	-		84	Not included
594 Maintain unde 595 Maintain line tr. 596 Maintain street 597 Maintain street 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	n equipment	154,570	177,026	279,619		611,215	Not included
595 Maintain line tr 596 Maintain street 597 Maintain street 598 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	n overhead lines	575,451	592,352	1,323,273	579	2,491,655	Not included
595 Maintain line tr 596 Maintain street 597 Maintain street 598 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	underground line	304	562	12		878	Not included
596 Maintain street 597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	-	31	74	(2,685)			Not included
597 Maintain meter 598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	street lighting & signal systems	246	128	2			Not included
598 Maintain distrib 813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp		380,571	2	-			Not included
813 Other gas supp 859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp							
859 Other transmis 878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside servio 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	-	19,754	21,032	37,107			Notincluded
878 Meter & house 880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside servio 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp		269,144	-	-			Not included
880 Other distributi 888 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	ansmission expenses	108	-	-			Not included
888 Maintenance of 893 Maintenance of 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	house regulator expense	610,854	-	-		610,854	Not included
893 Maintenance o 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	stribution expenses	53,757	-	-		53,757	Not included
893 Maintenance o 902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	ance of compressor station equipment	3	-	-		3	Not included
902 Uncollectable 903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	ance of meters & house regulators	452,515	-	-			Not included
903 Customer reco 904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	_	103,292	291,165	-			Notincluded
904 Uncollectable 907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	er records and collection expenses	38,177,659	38,283,600	29,193,537			Not included
907 Supervision - 0 908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	•		30,203,000 140				
908 Customer assis 909 Informational & 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp		150		258			Notincluded
909 Informational 8 923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	sion – Customer Svc & Information	-	85,509	-			Notincluded
923 Outside service 924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	er assistance expenses	1,374,758	267,258	215,364			Not included
924 Property insura 925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	ional & instructional advertising	117,558	108,708	201,264			Not included
925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	services employed	41,918,164	39,433,285	68,207,833	3,286	149,562,568	Wage & Salary Factor
925 Injuries & dama 928 Regulatory cor 930.1 General ad exp	insurance	(6,581)	(5,927)	(11,140)			Net Plant Factor
928 Regulatory.cor 930.1 General ad exp		326	299	557			Wage & Salary Factor
930.1 General ad exp	-	973,766	400,118	2,274,057			Direct transmission On
		355,219	329,987	609,435			Direct transmission On
$000.0 M^{*} N^{-} N^{-}$							
	neous general expenses	561,847	581,315	1,073,612			Wage & Salary Factor
935 Maintenance d	ance of general plant	4 120,505,027	- 108,464,539	- 156,860,379	9,577,683	4 395,407,628	Wage & Salary Factor

\* Primarily represents vehicle and facility cost that are charged to the utilities and included within the clearing account. The cost in the utility clearing accounts get distributed to various FERC accounts during the utility overhead allocation process.

## Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action
Exec	Summary	1	
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)
7	April	Year 3	Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation
			(adjusted to include any Reconciliation amount from prior year)
8	April	Year 3	TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)
9	April	Year 3	Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
10	May	Year 3	Post results of Step 9 on PJM web site
11	June	Year 3	Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004) 140,950,282 Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A )
- 2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Other Plant In Service	(C) Monthly Additions MAPP CWIP	(D) Monthly Additions MAPP In Service	(E) Weighting	(F) Other Plant In Service Amount (A x E)	(G) Other Plant In Service Amount (B x E)	(H) MAPP CWIP Amount (C x E)	(I) MAPP In Service Amount (D x E)	(J) Other Plant In Service ( (F / 12)	(K) Dther Plant In Service (G / 12)	(L) MAPP CWIP (H / 12)	(M) MAPP In Service (I / 12)	
Jan					11.5	-	-	-	-	-		-	-	
Feb					10.5	-	-	-	-	-	-	-	-	
Mar	-				9.5	-	-	-	-	-	-	-	-	
Apr	2,941,169				8.5	24,999,937	-	-	-	2,083,328	-		-	
May	21,088,727				7.5	158,165,453			-	13,180,454	-		-	
Jun					6.5	-	-		-		-	-	-	
Jul	94,340,615				5.5	518,873,383	-		-	43,239,449	-	-	-	
Aug	6,173,290				4.5	27,779,805	-	-	-	2,314,984	-	-	-	
Sep					3.5	-	-		-	-	-		-	
Oct					2.5	-	-	-	-	-	-	-	-	
Nov					1.5	-	-	-	-	-	-		-	
Dec					0.5	-	-	-	-	-	-		-	
Total	124,543,801		-	-		729,818,577	-	-	-	60,818,215	-		-	
New Transmission	n Plant Additions and CWIP	o (weighted by months in ser	vice)							60,818,215	-		-	
								Input to Line 21 of Append	A xib	60,818,215	-		-	60,818,215
								Input to Line 43a of Append				-		-
								Month In Service or Month		6.14	#DIV/0!	#DIV/0!	#DIV/0!	
2 TO adds weighted	Cap Adds to plant in servic	e in Formula												

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula \$ 60,818,215 Input to Formula Line 21

4 May Year 2 Post results of Step 3 on PJM web site 145,555,921

Must run Appendix A to get this number (with inputs on lines 21 and 43a of Attachment A)

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006) \$ 145,555,921

6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)

144,298,756 Rev Req based on Prior Year data Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A ) 7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

> Remove all Cap Adds placed in service in Year 2 For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 190,815,797 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E)	(F) Other Plant In Service	(G) Other Plant In Service	(H) MAPP CWIP	(I) MAPP In Service		(K) Other Plant In Service	(L) MAPP CWIP		
	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	Amount (D x E)	(F / 12)	(G / 12)	(H / 12)	(I / 12)	
Jan	2,011,085				11.5	23,127,477		-	-	1,927,290	-	-	-	
Feb	1,743,374				10.5	18,305,423	-	-	-	1,525,452	-	-	-	
Mar	2,153,368				9.5	20,456,999	-		-	1,704,750	-		-	
Apr	18,629,367				8.5	158,349,618	-	-		13,195,801		-	-	
May	121,976,221				7.5	914,821,657	-		-	76,235,138	-	-	-	
Jun	21,212,990				6.5	137,884,433	-	-		11,490,369	-	-	-	
Jul	1,326,934				5.5	7,298,135	-	-		608,178	-	-	-	
Aug	818,623				4.5	3,683,804	-	-	-	306,984	-	-	-	
Sep	1,140,060				3.5	3,990,210	-	-	-	332,518		-	-	
Oct	6,093,547				2.5	15,233,867	-	-	-	1,269,489	-	-	-	
Nov	9,993,786				1.5	14,990,679	-	-	-	1,249,223	-	-	-	
Dec	3,716,444				0.5	1,858,222	-	-	-	154,852	-	-	-	
Total	190,815,797		-	-		1,320,000,523	-	-	-	110,000,044	-		-	
New Transmission	Plant Additions and CWIF	o (weighted by months in ser	vice)							110,000,044	-		-	
								Input to Line 21 of Appen	dix A	110,000,044	-		-	110,000,04
								nput to Line 43a of Apper				-		-
								Nonth In Service or Month		5.08	#DIV/0!	#DIV/0!	#DIV/0!	

137,873,229 Result of Formula for Reconciliation Must run Appendix A with cap adds in line 21 & line 20 (Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Other Plant In Service	(C) Monthly Additions MAPP CWIP	(D) Monthly Additions MAPP In Service	(E) Weighting	(F) Other Plant In Service Amount (A x E)	(G) Other Plant In Service Amount (B x E)	(H) MAPP CWIP Amount (C x E)	(I) MAPP In Service Amount (D x E)	(J) Other Plant In Service (F / 12)	(K) Other Plant In Service (G / 12)	(L) MAPP CWIP (H / 12)	(M) MAPP In Service (I / 12)
Jan					11.5				-			-	
Feb					10.5	-			-	-	-	-	-
Mar					9.5	-			-	-	-	-	-
Apr					8.5	-			-	-		-	
Мау					7.5	-			-	-		-	
Jun	-				6.5	-			-	-		-	-
Jul	-				5.5	-			-	-		-	-
Aug					4.5	-	-	-	-		-	-	-
Sep					3.5	-	-	-	-	-		-	-
Oct					2.5	-		-	-	-		-	-
Nov					1.5	-	-	-	-	-	-	-	-
Dec					0.5	-	-	-	-	-	-	-	-
Total	-		-	-		-	-	-	-	-	-		-
New Transmission	Plant Additions and CWIF	o (weighted by months in ser	vice)							-	-	-	-
144,221,403								Input to Line 21 of Appen Input to Line 43a of Apper Month In Service or Month	dix A	- #DIV/0!	- #DIV/0!	- #DIV/0!	- #DIV/0!

-- 9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

137,87		139,682,567	=	(1,809,338)		
Interest on A	mount of Refunds or Surcharges					
Interest rate	pursuant to 35.19a for March of	0.4200%	updated			
Month	Yr	1/12 of Step 9	Interest rate for		Interest	Surcharge (Refund) Owed
			March of the Current Yr	Months		
Jun	Year 1	(150,778)	0.4200%	11.5	(7,283)	(158,061)
Jul	Year 1	(150,778)	0.4200%	10.5	(6,649)	(157,427)
Aug	Year 1	(150,778)	0.4200%	9.5	(6,016)	(156,794)
Sep	Year 1	(150,778)	0.4200%	8.5	(5,383)	(156,161)
Oct	Year 1	(150,778)	0.4200%	7.5	(4,750)	(155,528)
Nov	Year 1	(150,778)	0.4200%	6.5	(4,116)	(154,894)
Dec	Year 1	(150,778)	0.4200%	5.5	(3,483)	(154,261)
Jan	Year 2	(150,778)	0.4200%	4.5	(2,850)	(153,628)
Feb	Year 2	(150,778)	0.4200%	3.5	(2,216)	(152,995)
Mar	Year 2	(150,778)	0.4200%	2.5	(1,583)	(152,361)
Apr	Year 2	(150,778)	0.4200%	1.5	(950)	(151,728)
Мау	Year 2	(150,778)	0.4200%	0.5	(317)	(151,095)
Total		(1,809,338)				(1,854,933)
				Amortization over		
		Balance	Interest rate from above	Rate Year	Balance	
Jun	Year 2	(1,854,933)	0.4200%	(158,830)	(1,703,894)	
Jul	Year 2	(1,703,894)	0.4200%	(158,830)	(1,552,220)	
Aug	Year 2	(1,552,220)	0.4200%	(158,830)	(1,399,909)	
Sep	Year 2	(1,399,909)	0.4200%	(158,830)	(1,246,959)	
Oct	Year 2	(1,246,959)	0.4200%	(158,830)	(1,093,366)	
Nov	Year 2	(1,093,366)	0.4200%	(158,830)	(939,128)	
Dec	Year 2	(939,128)	0.4200%	(158,830)	(784,242)	
Jan	Year 3	(784,242)	0.4200%	(158,830)	(628,705)	
Feb	Year 3	(628,705)	0.4200%	(158,830)	(472,516)	
Mar	Year 3	(472,516)	0.4200%	(158,830)	(315,670)	
Apr	Year 3	(315,670)	0.4200%	(158,830)	(158,166)	
Мау	Year 3	(158,166)	0.4200%	(158,830)	(0)	
Total with int	erest			(1,905,962)		

The difference betwe	en the Reconciliation in Step 7 and the forecast in Prior Year with interest		(1,905,962)
One Tim	ne True-Up for FAS 109 Incurred Prior to Settlement Docket No. ER19-5 e	t al	(17,239,803)
	Total true-up amou	unt	(19,145,765)
	car 2 data with actimated Can Adda and CMUD for Vear 2 (Ctan 0)	¢	144 001 400
Rev Req based on the	ear 2 data with estimated Cap Adds and CWIP for Year 3 (Step 8)	\$	144,221,403
Revenue Requiremer	nt for Year 3		125,075,638

10 May Year 3 Its of Step 9 on PJM web site

\$ 125,075,638

11 June Year 3 r the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007) \$ 125,075,638

## Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying	g Charge												
2	Fixed Charge Rat	e (FCR) if not a												
3	<b>.</b>	Formula Line												
4	A	160	Net Plant Carryin						8.5569%					
5	B C	167	Net Plant Carryin Line B less Line		00 Basis Poi	int increase i	IN ROE without	Depreciation	9.0778% 0.5208%					
8	C			A					0.5206%					
7	FCR if a CIAC													
8	D	161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 2.9140%												
9 10	The FCR resulting						ibsequent ve	ars						
			-	-										
11	The ROE is 10.5%	which include	es a base ROE of	-		er in Docke	et No. EL13-48		-	membership	adder as autho		•	t the projects
"Yes" if a project under PJM	Details			B0265 Mickel	ION			B0276 Mo	nroe			B0211 UN	on-Corson	
OATT Schedule 12, otherwise														
	Schedule 12	(Yes or No)	Yes				Yes				Yes			
1, 2	Life		35				35				35			
"Yes" if the customer has paid a lump sum payment in the amount														
of the investment on line 18, 14 Otherwise "No"	CIAC	(Yes or No)	No				No				No			
15 Input the allowed ROE Incentive		Delate	150				0				0			
From line 4 above if "No" on line	Increased ROE (Basis	Points)	150				0				0			
14 and From line 8 above if "Yes"					0 7010/									
16 on line 14 Line 6 times line 15 divided by	Base FCR		8.5569%		0.781%		8.5569%				8.5569%			
,	FCR for This Project		9.3382%				8.5569%				8.5569%			
,	Investment		4,854,660	may be weighted avera	ige of small projec	cts	7,878,071				13,722,120			
<b>19</b> Line 18 divided by line 13	Annual Depreciation E	хр	138,705				225,088				392,061			
From Columns H, I or J from			( 00				( 00				0.00			
20 Attachment 6	Month In Service or Mon	th for CWIP	6.00				6.00				9.00			
		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
43	Base FCR	2019	3,536,967	138,705	3,398,262	470,807	5,739,737	225,088	5,514,650	764,018	9,703,499	392,061	9,311,439	1,302,040
	W Increased ROE	2019	3,536,967	138,705	3,398,262	497,580	5,739,737	225,088	5,514,650	764,018	9,703,499	392,061	9,311,439	1,302,040
	Base FCR	2020	3,398,262	138,705	3,259,557	417,623	5,514,650	225,088	5,289,562	677,713	9,311,439	392,061	8,919,378	1,155,287
	W Increased ROE	2020	3,398,262	138,705	3,259,557	443,088	5,514,650	225,088	5,289,562	677,713	9,311,439	392,061	8,919,378	1,155,287
47	Base FCR	2021	3,259,557	138,705	3,120,853	405,754	5,289,562	225,088	5,064,474	658,452	8,919,378	392,061	8,527,317	1,121,739
48	W Increased ROE	2021	3,259,557	138,705	3,120,853	430,135	5,289,562	225,088	5,064,474	658,452	8,919,378	392,061	8,527,317	1,121,739
49	Base FCR	2022	3,120,853	138,705	2,982,148	393,886	5,064,474	225,088	4,839,386	639,192	8,527,317	392,061	8,135,257	1,088,190
50	W Increased ROE	2022	3,120,853	138,705	2,982,148	417,183	5,064,474	225,088	4,839,386	639,192	8,527,317	392,061	8,135,257	1,088,190
51	Base FCR	2023	2,982,148	138,705	2,843,444	382,017	4,839,386	225,088	4,614,299	619,931	8,135,257	392,061	7,743,196	1,054,642
52	W Increased ROE	2023	2,982,148	138,705	2,843,444	404,230	4,839,386	225,088	4,614,299	619,931	8,135,257	392,061	7,743,196	1,054,642
	Base FCR	2024	2,843,444	138,705	2,704,739	370,148	4,614,299	225,088	4,389,211	600,670	7,743,196	392,061	7,351,136	1,021,094
54	W Increased ROE	2024	2,843,444	138,705	2,704,739	391,278	4,614,299	225,088	4,389,211	600,670	7,743,196	392,061	7,351,136	1,021,094
55	Base FCR	2025	2,704,739	138,705	2,566,035	358,279	4,389,211	225,088	4,164,123	581,410	7,351,136	392,061	6,959,075	987,545
56	W Increased ROE	2025	2,704,739	138,705	2,566,035	378,325	4,389,211	225,088	4,164,123	581,410	7,351,136	392,061	6,959,075	987,545
57	Base FCR	2026	2,566,035	138,705	2,427,330	346,410	4,164,123	225,088	3,939,035	562,149	6,959,075	392,061	6,567,015	953,997
58	W Increased ROE	2026	2,566,035	138,705	2,427,330	365,373	4,164,123	225,088	3,939,035	562,149	6,959,075	392,061	6,567,015	953,997
59	Base FCR	2027	2,427,330	138,705	2,288,625	334,541	3,939,035	225,088	3,713,948	542,888	6,567,015	392,061	6,174,954	920,448
60 61	W Increased ROE	2027		138,705	(138,705)	125,752	3,939,035	225,088	3,713,948	542,888	6,567,015	392,061	6,174,954	920,448
61 62														
63	I					••••								
00														

identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE	is 12.0%.
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B0210 Orchard-500kV B0210 Orchard-Below 500kV			elow 500kV	•		B0277 Cumberland Sub:2nd Xfmr				B1398.5 Reconductor Mickleton - Depford - 230 Kv line				B1398.3.1 Mickleton Dep			
Yes				Yes				No				Yes				Yes	
35				35				35				35				35	
No				No				No				No				No	
150				150				150				0				0	
150				150				150				0				0	
8.5569%				8.5569%				8.5569%				8.5569%				8.5569%	
0 22020/				9.3382%				9.3382%				8.5569%				0 55400/	
9.3382%				9.3382%				9.3382%				8.0009%				8.5569%	
26,046,638				18,572,212				6,759,777				4,045,398				13,176,210	
744,190				530,635				193,136				115,583				376,463	
7.00				_								_				_	
7.00				/				2				5				5	
Beginning	Depreciation	Ending	Dovonuo	Poginning	Donroalation	En altra a	Dovonuo	Dealartan	Dopropiation	Ending	Dovonuo	Doginning	Depreciation	Ending	Dovonuo	Doginning	Depreseition
	Depreclation	-	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	•	Ending	Revenue	Beginning	Depreciation
18,294,662	744,190	17,550,473	2,459,345	13,044,768	530,635	12,514,133	1,753,603	5,053,738	193,136	4,860,602	668,148	3,711,571	115,583	3,595,988	467,008	11,451,929	376,463
18,294,662 18,294,662	744,190 744,190	17,550,473 17,550,473	2,459,345 2,597,617	13,044,768 13,044,768	530,635 530,635	12,514,133 12,514,133	1,753,603 1,852,197	5,053,738 5,053,738	193,136 193,136	4,860,602 4,860,602	668,148 706,443	3,711,571 3,711,571	115,583 115,583	3,595,988 3,595,988	467,008 467,008	11,451,929 11,451,929	376,463 376,463
18,294,662 18,294,662 17,550,473	744,190 744,190 744,190	17,550,473 17,550,473 16,806,283	2,459,345 2,597,617 2,182,295	13,044,768 13,044,768 12,514,133	530,635 530,635 530,635	12,514,133 12,514,133 11,983,499	1,753,603 1,852,197 1,556,057	5,053,738 5,053,738 4,860,602	193,136 193,136 193,136	4,860,602 4,860,602 4,667,465	668,148 706,443 592,529	3,711,571 3,711,571 3,595,988	115,583 115,583 115,583	3,595,988 3,595,988 3,480,405	467,008 467,008 413,399	11,451,929 11,451,929 11,075,466	376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473	744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283	2,459,345 2,597,617 2,182,295 2,313,589	13,044,768 13,044,768 12,514,133 12,514,133	530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499	1,753,603 1,852,197 1,556,057 1,649,674	5,053,738 5,053,738 4,860,602 4,860,602	193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465	668,148 706,443 592,529 628,992	3,711,571 3,711,571 3,595,988 3,595,988	115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405	467,008 467,008 413,399 413,399	11,451,929 11,451,929 11,075,466 11,075,466	376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283	744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499	530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465	193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329	668,148 706,443 592,529 628,992 576,003	3,711,571 3,711,571 3,595,988 3,595,988 3,480,405	115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823	467,008 467,008 413,399 413,399 403,509	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003	376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283	744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499	530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465	193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329	668,148 706,443 592,529 628,992 576,003 610,957	3,711,571 3,711,571 3,595,988 3,595,988 3,480,405 3,480,405	115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823	467,008 467,008 413,399 413,399 403,509 403,509	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003	376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093	744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499	530,635 530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465	193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329	668,148 706,443 592,529 628,992 576,003 610,957 559,476	3,711,571 3,711,571 3,595,988 3,595,988 3,480,405	115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823	467,008 467,008 413,399 413,399 403,509 403,509 393,619	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003	376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283	744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864	530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329	193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192	668,148 706,443 592,529 628,992 576,003 610,957	3,711,571 3,711,571 3,595,988 3,595,988 3,480,405 3,480,405 3,364,823	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240	467,008 467,008 413,399 413,399 403,509 403,509	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539	376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864	530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921	3,711,571 3,711,571 3,595,988 3,595,988 3,480,405 3,480,405 3,480,405 3,364,823 3,364,823	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240	467,008 467,008 413,399 413,399 403,509 403,509 393,619 393,619	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229	530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949	3,711,571 3,795,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657	467,008 467,008 413,399 413,399 403,509 403,509 393,619 393,619 383,728	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255 2,105,108	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229	530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838 1,501,019	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949 574,886	3,711,571 3,795,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657	467,008 467,008 413,399 403,509 403,509 393,619 393,619 383,728 383,728	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255 2,105,108 1,927,575	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595	530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838 1,501,019 1,374,432	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949 574,886 526,423	3,711,571 3,795,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074	467,008 467,008 413,399 403,509 403,509 393,619 393,619 383,728 383,728 373,838	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255 2,105,108 1,927,575 2,035,614	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595	530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838 1,501,019 1,374,432 1,451,468	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,894,919	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949 574,886 526,423 556,851	3,711,571 3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 3,018,074	467,008 467,008 413,399 403,509 403,509 393,619 393,619 383,728 383,728 373,838 373,838	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,569,613	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524 13,085,335	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255 2,105,108 1,927,575 2,035,614 1,863,895	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960	530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960 9,330,326	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838 1,501,019 1,374,432 1,451,468 1,329,026	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,894,919 3,701,783	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949 574,886 526,423 556,851 509,896	3,711,571 3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,018,074 3,018,074 2,902,491	467,008 467,008 413,399 403,509 403,509 393,619 393,619 383,728 383,728 373,838 373,838 363,948	11,451,929 11,451,929 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,569,613 9,193,150	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524 13,085,335 13,085,335	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255 2,105,108 1,927,575 2,035,614 1,863,895 1,966,120	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960	$\begin{array}{c} 530,635\\ 530,6$	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960 9,330,326 9,330,326	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838 1,501,019 1,374,432 1,451,468 1,329,026 1,401,916	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 3,894,919 3,894,919	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,894,919 3,701,783 3,701,783	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949 574,886 526,423 556,851 509,896 538,815	3,711,571 3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 3,018,074	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,364,823 3,364,823 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491 2,902,491	467,008 467,008 413,399 403,509 403,509 393,619 393,619 383,728 383,728 373,838 373,838 363,948	11,451,929 11,451,929 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,569,613 9,193,150 9,193,150	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524 13,085,335	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524 13,085,335 13,085,335 12,341,145	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255 2,105,108 1,927,575 2,035,614 1,863,895 1,966,120 1,800,215	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960 9,330,326	$\begin{array}{c} 530,635\\ 530,6$	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960 9,330,326 8,799,691	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838 1,501,019 1,374,432 1,451,468 1,329,026 1,401,916 1,283,620	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,894,919 3,701,783	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,894,919 3,701,783 3,701,783 3,508,646	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949 574,886 526,423 556,851 509,896 538,815 493,370	3,711,571 3,795,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491 2,902,491 2,786,909	467,008 467,008 413,399 403,509 403,509 393,619 393,619 383,728 383,728 373,838 373,838 363,948 363,948 354,057	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,569,613 9,193,150 8,116,687	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524 13,085,335 13,085,335	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524 13,085,335 13,085,335 12,341,145 12,341,145	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255 2,105,108 1,927,575 2,035,614 1,863,895 1,966,120 1,800,215 1,896,627	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960 9,330,326 9,330,326	530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960 9,830,326 8,799,691 8,799,691	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838 1,501,019 1,374,432 1,451,468 1,329,026 1,401,916 1,283,620 1,352,365	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,894,919 3,701,783 3,701,783	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,281,192 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,894,919 3,701,783 3,701,783 3,508,646 3,508,646	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949 574,886 526,423 556,851 509,896 538,815 493,370 520,780	3,711,571 3,795,988 3,595,988 3,480,405 3,480,405 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 3,018,074 2,902,491 2,902,491	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491 2,902,491 2,786,909 2,786,909	467,008 467,008 413,399 403,509 403,509 393,619 393,619 383,728 383,728 383,728 373,838 373,838 363,948 363,948 354,057 354,057	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,946,076 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463
18,294,662 18,294,662 17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 16,062,093 15,317,904 15,317,904 14,573,714 13,829,524 13,829,524 13,085,335 13,085,335 12,341,145 12,341,145	744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190 744,190	17,550,473 17,550,473 16,806,283 16,806,283 16,062,093 15,317,904 15,317,904 14,573,714 14,573,714 13,829,524 13,829,524 13,085,335 12,341,145 12,341,145 11,596,955 11,596,955	2,459,345 2,597,617 2,182,295 2,313,589 2,118,615 2,244,095 2,054,935 2,174,601 1,991,255 2,105,108 1,927,575 2,035,614 1,863,895 1,966,120 1,800,215 1,896,627 1,736,535	13,044,768 13,044,768 12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960 9,860,960 9,330,326 8,799,691 8,799,691	530,635 530,635	12,514,133 12,514,133 11,983,499 11,983,499 11,452,864 11,452,864 10,922,229 10,922,229 10,391,595 10,391,595 9,860,960 9,860,960 9,860,960 9,330,326 8,799,691 8,799,691 8,269,056 8,269,056	1,753,603 1,852,197 1,556,057 1,649,674 1,510,650 1,600,122 1,465,244 1,550,571 1,419,838 1,501,019 1,374,432 1,451,468 1,329,026 1,401,916 1,283,620 1,352,365 1,238,214	5,053,738 5,053,738 4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,474,329 4,281,192 4,281,192 4,088,056 3,894,919 3,894,919 3,701,783 3,701,783 3,508,646 3,508,646	193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136 193,136	4,860,602 4,860,602 4,667,465 4,667,465 4,474,329 4,281,192 4,281,192 4,281,192 4,088,056 4,088,056 3,894,919 3,701,783 3,701,783 3,508,646 3,508,646 3,315,510 3,315,510	668,148 706,443 592,529 628,992 576,003 610,957 559,476 592,921 542,949 574,886 526,423 556,851 509,896 538,815 493,370 520,780 476,843	3,711,571 3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491 2,902,491 2,786,909 2,786,909	115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583 115,583	3,595,988 3,595,988 3,480,405 3,480,405 3,364,823 3,364,823 3,249,240 3,249,240 3,133,657 3,133,657 3,018,074 2,902,491 2,902,491 2,902,491 2,786,909 2,786,909 2,671,326 2,671,326	467,008 467,008 413,399 403,509 403,509 393,619 393,619 383,728 383,728 373,838 373,838 363,948 363,948 354,057 354,057 344,167	11,451,929 11,451,929 11,075,466 11,075,466 10,699,003 10,699,003 10,322,539 10,322,539 9,946,076 9,946,076 9,569,613 9,193,150 9,193,150 8,816,687 8,816,687 8,440,224 8,440,224	376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463 376,463

tford 230kv term	inal	B1600 U	lpgrade Mill T2 138	8/69 kV Transfoi	rmer	b0210.1 Or	chard-Cumberland	I - Install second 2	30kV line		b0212 Corson upgrade 138k	V line trap		
		<b>Yes</b> 35				Yes				Yes				
		30				35				35				
		No				No				No				
		NO				NO				NO				
		0				0				0				
		8.5569%				8.5569%				8.5569%				
		0 55400/				0 66400/				0 55400/				
		8.5569%				8.5569%				8.5569%				
		14,841,978				13,000,000				70,000				
		424,057				371,429				2,000				
		6				1				3				
		,								•				
Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total
11,075,466 11,075,466	1,458,835 1,458,835	13,799,277 13,799,277	424,057 424,057	13,375,221 13,375,221	1,731,177 1,731,177	11,885,714 11,885,714	371,429 371,429	11,514,286 11,514,286	1,356,700 1,356,700	48,500 48,500	2,000 2,000	46,500 46,500	5,979 5,979	\$ 11,074,980 \$ 11,376,914
10,699,003	1,456,655	13,375,221	424,037 424,057	12,951,164	1,532,281	11,514,286	371,429 371,429	11,142,857	1,336,700	46,500	2,000	46,500	5,808	\$ 11,370,914 \$ 11,149,881
10,699,003	1,291,971	13,375,221	424,057	12,951,164	1,532,281	11,514,286	371,429	11,142,857	1,324,917	46,500	2,000	44,500	5,808	\$ 11,436,720
10,322,539	1,259,758	12,951,164	424,057	12,527,107	1,495,995	11,142,857	371,429	10,771,429	1,293,134	44,500	2,000	42,500	5,637	\$ 10,849,246
10,322,539	1,259,758	12,951,164	424,057	12,527,107	1,495,995	11,142,857	371,429	10,771,429	1,293,134	44,500	2,000	42,500	5,637	\$ 11,123,533
9,946,076	1,227,544	12,527,107	424,057	12,103,051	1,459,709	10,771,429	371,429	10,400,000	1,261,351	42,500	2,000	40,500	5,466	\$ 10,548,611
9,946,076	1,227,544	12,527,107	424,057	12,103,051	1,459,709	10,771,429	371,429	10,400,000	1,261,351	42,500	2,000	40,500	5,466	\$ 10,810,346
9,569,613	1,195,330	12,103,051	424,057	11,678,994	1,423,422	10,400,000	371,429	10,028,571	1,229,568	40,500	2,000	38,500	5,294	\$ 10,247,976
9,569,613	1,195,330	12,103,051	424,057	11,678,994	1,423,422	10,400,000	371,429	10,028,571	1,229,568	40,500	2,000	38,500	5,294	\$ 10,497,160
9,193,150	1,163,116	11,678,994	424,057	11,254,938	1,387,136	10,028,571	371,429	9,657,143	1,197,785	38,500	2,000	36,500	5,123	\$ 9,947,341
9,193,150	1,163,116		424,057	11,254,938	1,387,136		371,429	9,657,143	1,197,785		2,000	36,500	5,123	\$ 10,183,973
8,816,687	1,130,903	11,254,938	424,057	10,830,881	1,350,850	9,657,143	371,429	9,285,714	1,166,002	36,500	2,000	34,500	4,952	\$ 9,646,705
8,816,687	1,130,903	11,254,938	424,057	10,830,881	1,350,850	9,657,143	371,429	9,285,714	1,166,002	36,500	2,000	34,500	4,952	\$ 9,870,786
8,440,224	1,098,689	10,830,881	424,057	10,406,825	1,314,563	9,285,714	371,429	8,914,286	1,134,220	34,500	2,000	32,500	4,781	\$ 9,346,070
8,440,224	1,098,689	10,830,881	424,057	10,406,825	1,314,563	9,285,714	371,429	8,914,286	1,134,220	34,500	2,000	32,500	4,781	\$ 9,557,599
8,063,761	1,066,475	10,406,825	424,057	9,982,768	1,278,277	8,914,286	371,429	8,542,857	1,102,437	32,500	2,000	30,500	4,610	\$ 9,045,435
8,063,761	1,066,475	10,406,825	424,057	9,982,768	1,278,277	8,914,286	371,429	8,542,857	1,102,437	32,500	2,000	30,500	4,610	\$ 9,017,745

Ince	ntive Charged	Re \$	venue Credit 11,074,980	
\$	11,376,914	\$	11,149,881	\$ 301,934
\$	11,436,720	\$	10,849,246	\$ 286,839
\$	11,123,533			\$ 274,287
\$	10,810,346	\$	10,548,611	\$ 261,735
\$	10,497,160	\$	10,247,976	\$ 249,184
\$	10,183,973	\$	9,947,341	\$ 236,632
\$	9,870,786	\$	9,646,705	\$ 224,081
		\$	9,346,070	
\$	9,557,599	\$	9,045,435	\$ 211,529
\$	9,017,745	\$	-	
\$	-			

## Attachment 8 - Company Exhibit - Securitization Workpaper

Line #

5#	Long Term Interest		
101	Less LTD Interest on Securitization Bonds	2,579,701	
	Capitalization		
112	Less LTD on Securitization Bonds	26,383,829	
	Calculation of the above Securitization Adjustments Inputs from Atlantic City Electric Company 2017 FER	C Form 1	
	Pages 256-257 "Long Term Debt (Account 221, 222,		
	Line 17 "Note Payable to ACE Transition Funding - va	ariable"	
	LTD Interest on Securitization Bonds in column (i) LTD on Securitization Bonds in column (h)		