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May 15, 2020

Ms. Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, N.E. Room 1A
Washington, DC 20426
Re: Potomac Electric Power Company ("Pepco"), Docket No. ER09-1159 Informational Filing of 2020 Formula Rate Annual Update;
Notice of Annual Meeting
Dear Ms. Bose,
Pepco hereby submits electronically, for informational purposes, its 2020 Annual Formula Rate Update. The Formula Rate implementation protocols in effect ${ }^{1}$ provide that:

On an annual basis, Pepco shall calculate its Annual Transmission Revenue Requirements ("ATTR"). For each Annual Update, Pepco shall:
(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. ${ }^{2}$

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 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

[^0]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. ${ }^{3}$

Pepco'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, Pepco provides notification regarding accounting changes made in 2019. Pepco made certain reclassifications between FERC accounts resulting in lower O\&M expense to transmission customers. In addition, Pepco updated certain estimates with 2019 data including the salary and wages allocator, ratios used to allocate costs from the service companies, and ratios used to distribute overhead and other indirect costs. Pepco 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 $2018 .{ }^{4}$

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. Pepco has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Protocols. ${ }^{5}$

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 and ER19-1475.

[^1]
## PEPCO Jun20May21 Attachment H-9A PTRR 2020

| Network Credits |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 55 | Outstanding Network Credits | (Note N) | From PJM | 0 |
| 56 | Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits | (Note N ) | From PJM | 0 |
| 57 | Net Outstanding Credits |  | (Line 55-56) | 0 |
| 58 | TOTAL Adjustment to Rate Base |  | (Line $43+43 \mathrm{a}+43 \mathrm{~b}+44+46+51+54-57)$ | $\underline{-268,100,961}$ |
| 59 | Rate Base |  | (Line $39+58$ ) | 998,183,747 |
| O\&M |  |  |  |  |
| Transmission O\&M |  |  |  |  |
| 60 | Transmission O\&M |  | Attachment 11A, line 27, column c | 36,302,844 |
| 61 | Less extraordinary property loss |  | Attachment 5 | 0 |
| 62 | Plus amortized extraordinary property loss |  | Attachment 5 | 0 |
| 63 | Less Account 565 |  | p321.96.b | 0 |
| 63a | Less Merger Costs to Achieve |  | Attachment 10, line 1, column x | 0 |
| 64 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note O) | PJM Data | 0 |
| 65 | Plus Transmission Lease Payments | (Note A) | p200.3.c | 0 |
| 66 | Transmission O\&M |  | (Lines 60-61 + 62-63-63a + 64-65) | 36,302,844 |
| Allocated General \& Common Expenses |  |  |  |  |
| 67 | Common Plant O\&M | (Note A) | p356 | 0 |
| 68 | Total A\&G |  | Attachment 11B, line 15, column a | 179,963,842 |
| 68a | For informational purposes: PBOB expense in FERC Account 926 | (Note S) | Attachment 5 | 1,696,402 |
| 68b | Less Merger Costs to Achieve |  | Attachment 10, line 2, column b | 69,861 |
| 68c | Less Other |  | Attachment 5 | 1,025,362 |
| 69 | Less Property Insurance Account 924 |  | p323.185b | 1,108,938 |
| 70 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189b | 6,870,881 |
| 71 | Less General Advertising Exp Account 930.1 |  | p323.191b | 2,581,453 |
| 72 | Less DE Enviro \& Low Income and MD Universal Funds |  | p335.b | 0 |
| 73 | Less EPRI Dues | (Note D) | p352-353 | 593,080 |
| 74 | General \& Common Expenses |  | (Lines $67+68)$ - Sum (68b to 73) | 167,714,268 |
| 75 | Wage \& Salary Allocation Factor |  | (Line 5) | 10.7399\% |
| 76 | General \& Common Expenses Allocated to Transmission |  | (Line 74*75) | 18,012,404 |
| Directly Assigned A\&G |  |  |  |  |
| 77 | Regulatory Commission Exp Account 928 | (Note G) | p323.189b | 310,395 |
| 78 | General Advertising Exp Account 930.1 | (Note K) | p323.191b | 0 |
| 79 | Subtotal - Transmission Related |  | (Line $77+78$ ) | 310,395 |
| 80 | Property Insurance Account 924 |  | p323.185b | 1,108,938 |
| 81 | General Advertising Exp Account 930.1 | (Note F) | p323.191b | 0 |
| 82 | Total |  | (Line $80+81$ ) | 1,108,938 |
| 83 | Net Plant Allocation Factor |  | (Line 18) | 19.44\% |
| 84 | A\&G Directly Assigned to Transmission |  | (Line 82 * 83) | 215,580 |
| 85 | Total Transmission O\&M |  | (Line $66+76+79+84)$ | 54,841,222 |


97 Total Transmission Depreciation \& Amortization
(Line $86+86 \mathrm{a}+91+96$ )
$43,211,310$

## Taxes Other than Income

98 Taxes Other than Incom
Attachment 2
12,779,738
99 Total Taxes Other than Income
(Line 98)
12,779,738

## Return / Capitalization Calculations $\quad$.




Notes
A Electric portion only
Exclude Construction Work In Progress and leases that are expensed as O\&M (rather than amortized). New Transmission plan
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
o be placed in service in the current calendar year that is not included he PJM Regional Transmission Plan (RIEP) detailed on Attachments 9 or 9 A. 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
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.
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

No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the 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 .
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
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
$\begin{array}{ll}\text { P } & \text { Securitization bonds may be included in the capital } \\ \text { Q } & \text { Pepco capita structure is derived from gross debt. }\end{array}$
R Per the capitlement 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 ERO5-515.
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
Potomac Electric Power 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 (Form 1, 266.8.f) multiplied by (1/1-T),

- 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. To preserve rate base neutraily, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary,
Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.

W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V , regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update inputs.

X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1 st and 13 th are found on page 112 lines $18 . \mathrm{c} \& \mathrm{~d}$ to $21 . \mathrm{c} \& \mathrm{~d}$ in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet),
Preferred Stock balance will reflect the 13 month average of the balances, of which the 1 st and 13 th are found on page 112 line $3 . c \& d$ in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
Z Common Stock balance will reflect the 13 month average of the balances, of which the 1 st and 13 th are found on page 112 lines $16 . c \& d$ in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).




#### Abstract

Potomac Electric Power Company red Income Taxes (ADIT) - Transmission Allocate Attachment 1 A - ADIT Summary

\section*{Rate Year = Projected for the 12 Months Ended December 31, 2020}




A The computations on this workpaper apply the proration rules of Reg. Sec. $1.167(1)$ (1h)(6) 6 ) to the annual activity of accumulated deferered income taxes subject to the normalization requirements . Activity related to the portions of the account balances not subiect tothe proraion requirement are averaged instead of pro
than proratece. This section is used to pororate the projeceted ADIT talance.






E Column L applies when (1) Column Jis under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J . In other situations, enter
F IRS normalization adiustment tor timing when accelerated tax depreciation should affect rate base

| Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Yea |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  December 31, 2020 (Projected)   <br> Gas, Production, Only   <br> Cistribution, or Transmission Plant Labor |  |  |  |  |  |
| ${ }^{\text {AOIT-190 }}$ | 3,220,39 |  |  | 1,369,228 | 1.851,091 |
|  | (139,874,993) |  |  |  |  |
| $\xrightarrow{\text { AAITIR } 23}$ | (10,90, 5,53) |  | ${ }^{300,055)}$ | ${ }_{(1,370,518)}$ | (9,23,930) |
| Subloal - Transmisision ADIT | (147, 565, 198) |  | ${ }^{(300,075)}$ | (139,876,284) | (7,382839) |
| Line Descriplion | Total |  |  |  |  |
|  |  |  |  |  |  |
|  should be reported as a negative balance on Attachment $\mathrm{H}-9 \mathrm{~A}$, Line 111. |  |  |  |  |  |


| (A) ${ }_{\text {( }}$ | (B) | (C) <br> Gas, Production, Distribution, or Other Related | $\underset{\substack{\text { Only } \\ \text { Oransivsion } \\ \text { Related }}}{\substack{\text { (D) } \\ \text { Then }}}$ | ${ }_{\text {Plant }}^{\text {(E) }}$ $\begin{aligned} & \text { Plant } \\ & \text { Related } \\ & \hline \end{aligned}$ | $\underset{\substack{\text { ( } \mathrm{F}) \\ \text { Lebor } \\ \text { Related }}}{ }$ | (G) ${ }^{\text {(G) }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Acrued Benefits | 2,107,224 |  |  |  | 2,107,224 | ADIT relates to all functions and altributable to underlying operating and maintenance expenses that are recoverable in the transmission formula |
| Accrued Bonuses \& Incentives | 9,460 |  |  |  | 2,439,460 | ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula |
| Accrued Environmental Liability | 12,586,439 | ${ }^{12,586,439}$ |  |  |  | ADIT excluded because the underlying accounts) are not recoverable in the transmissisin formula. |
| Accrued Liability- DC Distribution Underground | 35,824,100 | 35,824,100 |  |  |  | ADIT excluded because the underying a accounts) are not recoverable in the transmission formula. |
| Accrued OPEB | 4,970,780 |  |  |  | 4,970,780 | 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 | 4.503,499 | 4,503,499 |  |  |  | ADIT excluded because the underylyg accounts) are not recoverable in the transmission formula. |
| Accrued Payroll Taxes - AlP | 147,443 |  |  |  | 147,44 | ADIT relates to al fl tuncions and atributable to underly |
| Accrued Retention | ${ }^{19,405}$ |  |  |  | 19,405 | ADIT relates to all tunctions and attibutatable to underlying operating and maintenance expenses that are |
| Accrued Severance | 224 |  |  |  | 228,224 | ADIT relates to all tunctions and attributable to underlying operating and maintenance expenses that are |
| Accrued Vacation | 335,481 |  |  |  | .835,481 | ADIT relates to ol t tunctions and attributable to underlying operating and maintenance expenses that are |
| Acrrued Worker's Compensation | 0,435,860 |  |  |  | 10,435,860 | ADIT relates to all tunctions and attributable to underlying operating and maintenance expenses that are |
| Allowance for Doubtul Accounts | 5,708,652 | 5,708,652 |  |  |  | ADIT excluded because the underlying accounts a are not recoverable it the transmis sion formula. |
| Asset Reitrement Oobligation | -11,301,584 | ${ }^{11,3001,584} 5$ |  |  |  | ADII excluded because the underyyng a cocouts, are not recoverabe in the transmission tormua. |
| Long-term Incentive Plan | 22,488 |  |  |  | 22,488 |  |
|  |  |  |  |  |  |  |
| Merger Commitments | 3,642,102 | 3,642,102 |  |  |  | ADIT excluded because the underlying accountss) are not recoverable in the transmission formula |
| Other Defererea Creadis | ${ }_{2,522,849}^{414,076}$ | $\stackrel{414,076}{2.52,849}$ |  |  |  |  |
| Sales $\&$ Use Tax Reserve | 490,931 | 490,931 |  |  |  | ADIT excluded because the underlying a acounts) are not recoverable in in the transmission formua. |
| Capital Loss Carrviomard | ${ }^{18,263}$ | ${ }^{18,263}$ |  |  |  | ADIT excluded because the underlying accountss are not recoverable in the transmission formula. |
| Charitable Contribution Carrytoward | $\begin{array}{r}11,922 \\ \hline 7,364,269\end{array}$ | 11,922 |  | 7,364,269 |  | ADIT excluded because the underlying accounts) are not recoverabal in ite transmis Sion formual |
| Slae Neroperaing Loss Canyloward |  |  |  |  |  | service that is included in rate base |
| Unamorized Investment Tax Credit | 425,916 |  |  | 425,916 |  |  represent the deferred taxes of unamorized ITC. These amounts are removed from rate base below. |
| Other 190 | (32,404) | (32,404) |  |  |  | ADIT excluded because the underly ${ }^{\text {a }}$ a account(s) are not recoverable in the transmission formula. |
| FAS 109 Regulatory Liabilit Gross Up | 7,245,356 | ,244,356 |  |  |  | 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 (Not Subject to Proration) | 284,833,375 | 254,836,825 |  | 7,790,186 | 22,206,364 |  |
| Less: ASC 740 ADIT Adiustments excluded from rate base |  |  |  |  |  |  |
| Less: : ASC 740 ADIT Adiustment related to unamorized ITC | (425,916) |  |  | (425,96) |  |  |
| Less: ASC 740 ADIT balances related to income tax regulator assels / /libabities) | (177,245,356) | (177, 245,356) |  |  |  |  |
| Less: OPEB realeed ADII, Above If not separaiely removed | (4,970,80) |  |  |  | (4,90, |  |
| Total: AlIT-190 (Not Subject to Pror | 102,191,324 | 77,591,470 |  | 7,364,269 | 17,2 |  |
| Wages 8 Salary Allocator |  |  |  |  | 10.74\% |  |
| Gross Plant Allocator |  |  |  | 8.5 |  |  |
| Transmision Allocator |  | 0.00\% | 100.00\% |  |  |  |
| ADIT - Transmission | 3,220,3 |  |  | 1,369,228 | 1,851,091 |  |



Instructions tor Account 190:


6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)
(38,397,833.79)

| (A) |
| :---: |
| ADIT-282 (Not Subject to Proration) |
| Plant Deferered Taxes - FAS 109 |
|  |
| AFUDC Equity |
| Maryland Subtraction Moditication |
| Plant Deferred Taxes - Flow-through |
| Subtoal: ADIT-282 (Not Subject to Proration) |
| Less: ASC 740 ADIT Adiustments excluded from rate base |
| Less: ASC 740 ADIT Adjustments related to AFUDC Equity |
| Less: ASC 744 ADDIT balances related do income tax regulator |
| Total: ADIT-282 (Not Subject to Proration) |
|  |
| Wages 8 Salary Allocator |
| Gross Plant Allocator |
| Other Allocator |
| ADIT - Transmission |

$$
\begin{gathered}
\text { (B) } \\
\quad \text { Total } \\
\hline
\end{gathered}
$$

(A)


(E)
(E)
(G)
(A)
ADIT-282 (Subject to Proration)
Plant Deferred Taxes - FAS 109
(B)

Gas, Production,
Distribution, or

| $\substack{\text { (D) } \\ \text { Only } \\ \text { Transission }}$ |
| :---: |

(E)
(F)
Labor
Related

##  <br> 


6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
7. Re: Form 1-F filer: Sum of subtotolis tor Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

-

| ADIT- 283 (Subject to Proration) |
| :--- |
|  |
|  |
|  |
|  |


| (A) ${ }_{\text {A }}$ | (B) | (C) <br> Gas, Production Distribution, or Other Related | $\begin{gathered} \begin{array}{c} \text { (D) } \\ \text { Only } \\ \text { Transission } \\ \text { Related } \end{array} \\ \hline \end{gathered}$ | ${ }_{\text {(E) }}^{\text {Plant }}$ |  | (F) Labor Related | (G) ${ }_{\text {Justification }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ADIT-283 (Subject to Proration) | (224,565,034) | Other Related ${ }_{(100,910,230)}$ | Related ${ }_{\text {(306,075 }}$ |  | (7,371,209) | ${ }_{\text {Related }}^{\text {(85,977,520) }}$ | Justification |
| ADIT-283 (Subject to Proration) | (224.565,034) | (130,910,230) | (306,075) |  | (7371 209) | (85,977 520) |  |



ADT items related to Plant and not in Columns $C \& D$ are included in Column $E$
ted ADIT amount shall be excluded





Potomac Electric Power Company
Accumulated Deferred Income taxes (ADIT)
ment 1c - ADTT Worksheet - Beginning of Year

| e | ADIT (No Subject to Proration) | Total | Gas, Production, Distribution, or Other Related | $\begin{gathered} \text { nber 31, } 2019 \text { (Actual) } \\ \text { Only } \\ \text { Transmission } \\ \text { Related } \end{gathered}$ | ${ }_{\text {Plant }}^{\substack{\text { Pranted }}}$ | $\xrightarrow[\substack{\text { Labor } \\ \text { Related }}]{\text { a }}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | ADIT-190 | 4,230,946 |  |  | 2,379,855 |  | 1,851,09 |
| ${ }_{3}$ | ${ }_{\text {a }}^{\text {ADIT-282 }}$ | (127,832,538) |  |  | ${ }_{\text {(127.832.533 }}^{(134347}$ |  |  |
| ${ }_{5}^{4}$ |  | (11,317,286) |  | ${ }^{(306,075)}$ | ${ }^{(1,334,317)}$ |  | ${ }^{(9,677,894)}$ |
| 6 | Subtotal - Tranmission ADIT | (134,918,933) |  | [30,075) | (126,78,0015) |  | (7,825,803) |

Line Description ADIT (Reacauired Debit)
${ }_{\text {Total }}{ }_{(3,292,178)}$



| ${ }^{\text {(A) }}$ ADIT-900 (Not Subject to Proration) | (B) Total |  |  | $\begin{gathered} \text { (E) } \\ \begin{array}{c} \text { Plant } \\ \text { Related } \end{array} \end{gathered}$ | $\begin{gathered} \text { (F) } \\ \substack{\text { Labor } \\ \text { Related }} \end{gathered}$ | (ब) <br> Justification |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Accrued Benefitis | 2,107,224 |  |  |  | 2,107,224 |  |
| centiv | 2,439,460 |  |  |  | 9,460 |  |
| Accued Envionmental Liability | ${ }^{12,586,439}$ | ${ }^{12,586,439}$ |  |  |  |  |
|  |  |  |  |  | 6,365,991 | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
|  |  |  |  |  |  |  |
| Accrued Other Expenses | 4.503,499 | 4.503,499 |  |  |  | excluded because the undeliving accounts are not teed |
|  |  |  |  |  | 47,43 |  |
| Accrued Reiention | 19,405 |  |  |  | 19,405 | ADOIT |
| Accurue Severance | ${ }^{228,224}$ |  |  |  | 228822 |  |
|  |  |  |  |  |  | recoverable in te teranmis sision formula. |
| Acruver vacaion | 1,835,481 |  |  |  | ${ }_{1}^{1,835,48}$ |  |
| Accrued Workers Compensation | 10,435,860 |  |  |  | 10,435,860 | ADIT relates st all lunctions and attributabe to underlying operating and maintenance expenses that are |
| Allowance for Doubtul Accounts | 5,788,652 | 5.708.652 |  |  |  |  |
| Asset Reitiement tobilation | ${ }^{11,501,584}$ | ${ }^{11.301,584}$ |  |  |  |  |
| Long term incent | ${ }^{22,488}$ |  |  |  | ${ }^{22,48}$ |  |
|  |  |  |  |  |  |  |
| Meraer Commitents | ${ }_{\text {4.429.667 }}^{414076}$ | ${ }_{4}^{4.49,667} 4{ }^{410.076}$ |  |  |  |  |
| Requatory Liability | 2.522:849 | 2.522,849 |  |  |  |  |
| Saless Use Tax Cesese | 年 40.939 | 400,931 |  |  |  |  |
|  |  | ${ }^{\frac{18,293}{11,92}}$ |  |  |  |  |
| Staie Net Operating Loss Carryioward | ${ }^{13,147,109}$ |  |  | 13,147,109 |  |  |
| Unamorized Investment Tax Credit | ${ }_{461,315}$ |  |  | 461,315 |  | 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 |
| $\frac{\text { Onter } 190}{\text { FAS } 109 \text { Regulatioy Liability Gross Up }}$ | ${ }_{\text {196, }}^{1974,04042}$ | ${ }^{196,742,042}$ |  |  |  | ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. |
|  |  |  |  |  |  | balance is excluded from rate base and removed below. |
| Subtoal: ADIT-190 (Not Subject to Proration) | $312,331.071$ | 275,121,071 |  | 13,608,424 | $23.601,575$ |  |
| Lesss ASC 740 AOTI Adiustments exluded foom rate base |  |  |  |  |  |  |
|  |  | (196,742,042 |  | (461,315 |  |  |
| Less: OPEEB relaied ADIT, A Abve it in tseapately removed | [6.365.991] |  |  |  | [6,365.991] |  |
| Total: ADIT-190 (Not Subject to Proration) | 108,761,723 | 78,379.029 |  | 13,47, ,109 | 17,235,585 |  |
| Wages S Salary Alocalor |  |  |  |  | 10.74\% |  |
| Heass Pant Alocatar |  |  | 100.00 |  |  |  |
| Aoler -Transmission | 4.230 .96 | $0.00 \%$ |  |  |  |  |




5. Deferered incomeme taxes arise when items are included in taxable income in different periods than they are includded in rates, therefore it the item giving ise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

| ${ }^{\text {(A) }}$ ADIT-282 (Not Subject to Proration) | (8) |  | $\begin{gathered} \substack {\text { (D) })_{1} \\ \begin{subarray}{c}{\text { Transsission } \\ \text { Realated }{ \text { (D) } ) _ { 1 } \\ \begin{subarray} { c } { \text { Transsission } \\ \text { Realated } } } \\ {\hline} \end{gathered}$ | $\begin{gathered} \text { (E) } \\ \begin{array}{c} \text { Plant } \\ \text { Related } \end{array} \end{gathered}$ | $\begin{gathered} \text { (F) } \\ \substack{\text { Labor } \\ \text { Related }} \\ \hline \end{gathered}$ | ${ }^{\text {(G) }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Plant Deferened Taxes - FAS 109 | (698,448,365) | 7.741.034 |  | [706,189,399] |  |  |
| $\frac{\mathrm{ClaC}}{\text { AFOCC Equity }}$ |  |  | ${ }_{(7,29,829)}$ |  |  | ADIT attributable to contributions-in-aid of construction excluded from rate base. Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are |
| Marland Subtracion Modification | 44,85,659 | 44,852,659 |  |  |  |  |
| Pant Deierered Taxes - Fow-through | (55,55, 8,76) | [ $58,210,208)$ | ${ }^{(343,668)}$ |  |  |  |
| Subioal: AlT-282 (Not Subject to Proration) | (699,779,865) | 14,044,031 | [7.634,497] | (706,189,399) |  |  |
|  |  | ${ }_{\substack{58,210,208 \\ 3 / 7171.15}}$ | $\frac{3436,68}{729089}$ |  |  |  |
|  |  |  |  |  |  |  |
| Less: OPEEB Pealeed ADIT, Above it not separatel removed |  |  |  |  |  |  |
| Total: ADIT-282 (Not Subiect to Proration) | (602,223,045) | ${ }^{103,966,355}$ |  | (706, 189,399) |  |  |
| Wages 8 Salary Alocator |  |  |  |  | 10.749 |  |
| Gross phant Alocalor |  |  | 100.00\% | 18.10\% |  |  |
|  | (127,832.533) | $0.00 \%$ |  | [127.832.533] |  |  |


| ${ }^{\text {(A) }}$ | (B) |  | $\begin{gathered} \text { (on) } \\ \text { Transmission } \end{gathered}$ | (E) Plant | $\begin{gathered} \text { (F) } \\ \substack{\text { Labor } \\ \text { Related }} \end{gathered}$ | (G) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Plant ofeierece Taxes - FAS 109 | (505,595,086) |  |  | (505,595,086) |  | ADIT attibutabe to plant in senvice that is in icluded in inte base. |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Subioal: AlIT-282 (Subject to Proration) | [ 505.595 .086$]$ |  |  | (505,595,086) |  |  |
| Less ASC 740 ADODT Adiustment excluded trom rate base |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Total: ADIT-282 (Not Subject to Proration) | (505,595,086) |  |  | (505,595,086) |  |  |
| Wages 8 Salay Alocator |  |  |  |  | $10.74{ }^{\text {a }}$ |  |
| Grass pantillocator |  |  | ${ }^{100.00 \%}$ | 18.10\% |  |  |
|  | (91,521.496) | 0.00\% |  | (91,521.496) |  |  |






## Q:ane

| ADIT-283 (Not Subject to Proration) | (8) Total | Distributiontion Other Related | $\begin{gathered} \substack{\text { orly } \\ \text { Transsission } \\ \text { Related }} \\ \hline \end{gathered}$ | $\underset{\substack{\text { ( } \mathrm{E}) \\ \text { Pent } \\ \text { Related }}}{\left(y_{0}\right)}$ | $\begin{gathered} \text { (F) } \\ \substack{\text { Labor } \\ \text { Related }} \end{gathered}$ | (G) <br> Justification |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Acturued Property Taxees | ${ }_{(7,371,209)}$ |  |  | ${ }^{(7,371,209)}$ |  |  |
| Assel feitiement Obiliation | ${ }_{\text {[541,454 }}$ | ${ }_{\text {[5414754 }}$ |  |  |  |  |
| $\frac{\text { Other Deiefred Dobits }}{\text { Pension Asset }}$ | ${ }_{(81,52,471)}^{(422,04}$ | (422,044) |  |  | (81,527,471) |  |
| Preapyment | (561,162) |  |  |  | (566,162) |  |
| Reaulator Asset | ${ }_{(135,715,759}$ | (135,715,759) |  |  |  |  |
| Regulator Assel- -EERC Transmission Tue-Up | (306,075) |  | ${ }^{(300,075)}$ |  |  | ADIT realaes tot tansmission tunction and incluced in rate base. |
| Regulaty Asset - Worker's Compensation | ${ }^{(8,013,344)}$ |  |  |  | ${ }^{(8,013,344)}$ | ADIT relatas sto all tuncions and attributable to underlying operaing and maintenance expenses that are |
| Unamorized Loss on Reacauired Debt | ${ }^{(3,29,178)}$ | ${ }^{(3,292,178)}$ |  |  |  |  |
| Subtoal: ADIT-283 (Not Subject to Proration) | [237,760,717] | (139,971,457) | (306,075) | (7,371,209) | (90,010,976) | bond issue ior book puwoseses. Excuded here since incuuded in Costo D Deot |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Less OPPEB realeed ADIT, Above it no st separaley removed |  |  |  |  |  |  |
| Toala: A0IT-283 (Not Subject to Proration) | (237,750,717) | (139,971,457) | (300,075) | (7,371,209) | (90, 101,976) |  |
| Wages S Salara Alocator |  |  |  |  | 10.74\% |  |
| Gross P ant Alocatar |  |  | 100.00\% |  |  |  |
| Onher Allocator |  | 0.00\% |  |  |  |  |
|  | (11,317,266) |  |  |  |  |  |



ADI tems reatated of plant and not in columns $8 \& D$ are in included in Column
5. Defiered income taxes arise when items are includuded in taxable income in in different periods than they are included in rates, therefore it the tem giving is ise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded


| (A) ${ }^{\text {(A) }}$ ( ${ }^{\text {AITC-255 }}$ (Unamorized Investment Tax Credis) | (B) Total |  |  | (E) Plant Related | $\begin{gathered} \text { (F) } \\ \begin{array}{c} \text { Leabo } \\ \text { Related } \end{array} \end{gathered}$ | (G) Justification |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $A$ Acount N O. 255 (Accum. Deierered Ivestment Tax Credits) |  |  |  | (1,674,040) |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Subboal: ADIT-255 (Form No. 1 p. 2668 \& 267 ) |  |  |  | (1,674,040) |  |  |
| Less: Adiustment torate base |  |  |  | 1,674.040 |  |  |
| Tolal: ADIT-255 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Wages \& Salary Alloc |  |  |  | 18.10\% | $10.74 \%$ |  |
| Transmisioio Allocator |  | 0.00\% | ${ }^{100.00}$ |  |  |  |
| Unamotized Investment Tax Credt - Transmission |  |  |  |  |  |  |











F Ifs momaraion atisumen



State Deficient / (Excess) Deferred Income Taxes



|  | Washington, D.C. (2015 Corporate Rate Change) |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (A) |  | (c) | (D) |  | (E) |  | (F) |  | (G) |  |
| Line | Deficient / (Excess) Deferred Income Taxes | Notes | Amortization Fixed Period | $\begin{gathered} \text { ADIT } \\ \text { Deficient / (Excess) } \end{gathered}$ |  | December 31, 2019 BOY Balance |  | Current Year <br> Amortization |  | December 31, 2019 EOY Balance |  |
| 132 | Unprotected Non-Property |  |  |  |  |  |  |  |  |  |  |
| 133 | ADIT - 190 | (Note G) | 4 Years | \$ | $(685,034)$ | \$ | $(470,961)$ | \$ | 171,259 | \$ | $(299,702)$ |
| 134 | ADIT-281 | (Note G) | 4 Years |  | - |  | - |  | - |  | - |
| 135 | ADIT - 282 | (Note G) | 4 Years |  | - |  | - |  |  |  |  |
| 136 | ADIT - 283 | (Note G) | 4 Years |  | - |  | - |  | - |  |  |
| 137 | Subtotal - Deficient / (Excess) ADIT |  |  | \$ | (685,034) | \$ | $(470,961)$ | \$ | 171,259 | \$ | (299,702) |
| 138 | Unprotected Property |  |  |  |  |  |  |  |  |  |  |
| 139 | ADIT - 190 | (Note G) | 5 Years | \$ | - | \$ | - | \$ |  | \$ |  |
| 140 | ADIT - 281 | (Note G) | 5 Years |  |  |  |  |  |  |  |  |
| 141 | ADIT - 282 | (Note G) | 5 Years |  | $(2,817,585)$ |  | $(2,113,189)$ |  | 563,517 |  | (1,549,672) |
| 142 | ADIT - 283 | (Note G) | 5 Years |  |  |  |  |  |  |  |  |
| 143 | Subtotal - Deficient / (Excess) ADIT |  |  | \$ | $(2,817,585)$ | \$ | $(2,113,189)$ | \$ | 563,517 | \$ | $(1,549,672)$ |
| 144 | Protected Property |  |  |  |  |  |  |  |  |  |  |
| 145 | ADIT - 190 | (Note G) | NA | \$ | - | \$ | - | \$ | - | \$ |  |
| 146 | ADIT - 281 | (Note G) | NA |  | - |  | - |  | - |  |  |
| 147 | ADIT - 282 | (Note G) | NA |  |  |  | - |  |  |  |  |
| 148 | ADIT - 283 | (Note G) | NA |  |  |  | - |  |  |  |  |
| 149 | Subtotal - Deficient / (Excess) ADIT |  |  | \$ |  | \$ | - | \$ |  | \$ |  |
| 150 | Total - Deficient / (Excess) ADIT |  |  | \$ | $(3,502,619)$ | \$ | (2,584,150) | \$ | 734,776 | \$ | $(1,849,374)$ |


|  | Maryland (2007 Corporate Rate Change) |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (A) | (B) | (C) |  | (D) | (E) |  | (F) |  | (G) |  |
| Line | Deficient / (Excess) Deferred Income Taxes | Notes | Amortization Fixed Period | $\begin{gathered} \text { ADIT } \\ \text { Deficient / (Excess) } \end{gathered}$ |  | $\begin{gathered} \text { December 31, } 2019 \\ \text { BOY } \end{gathered}$ |  | Current Year Amortization |  | December 31, 2019 <br> EOY <br> Balance |  |
| 151 | Unprotected Non-Property |  |  |  |  |  |  |  |  |  |  |
| 152 | ADIT - 190 | (Note H) | 4 Years | \$ | - | \$ | - | \$ | - | \$ |  |
| 153 | ADIT - 281 | (Note H) | 4 Years |  | - |  |  |  |  |  |  |
| 154 | ADIT - 282 | (Note H) | 4 Years |  |  |  |  |  |  |  |  |
| 155 | ADIT - 283 | (Note H) | 4 Years |  | - |  |  |  |  |  |  |
| 156 | Subtotal - Deficient / (Excess) ADIT |  |  | \$ | - | \$ | - | \$ | - | \$ |  |
| 157 | Unprotected Property |  |  |  |  |  |  |  |  |  |  |
| 158 | ADIT - 190 | (Note H) | 5 Years | \$ | - | \$ | - | \$ | - | \$ | - |
| 159 | ADIT - 281 | (Note H) | 5 Years |  | - |  | - |  |  |  |  |
| 160 | ADIT - 282 | (Note H) | 5 Years |  | 58,414 |  | 43,811 |  | $(11,683)$ |  | 32,128 |
| 161 | ADIT - 283 | (Note H) | 5 Years |  |  |  |  |  |  |  |  |
| 162 | Subtotal - Deficient / (Excess) ADIT |  |  | \$ | 58,414 | \$ | 43,811 | \$ | $(11,683)$ | \$ | 32,128 |
| 163 | Protected Property |  |  |  |  |  |  |  |  |  |  |
| 164 | ADIT - 190 | (Note H) | NA | \$ | - | \$ | - | \$ | - | \$ |  |
| 165 | ADIT - 281 | (Note H) | NA |  | - |  | - |  |  |  |  |
| 166 | ADIT - 282 | (Note H) | NA |  | - |  |  |  |  |  |  |
| 167 | ADIT - 283 | (Note H) | NA |  | - |  | - |  | - |  |  |
| 168 | Subtotal - Deficient / (Excess) ADIT |  |  | \$ | - | \$ | - | \$ | - | \$ |  |
| 169 | Total - Deficient / (Excess) ADIT |  |  |  | 58,414 | \$ | 43,811 | \$ | $(11,683)$ | \$ | 32,128 |



## structions

1. For transmission allocated deficient/ (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected properiy, unprotected property, and unprotected non-property by ADIT category.

Set the amorization 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 , a manner that complies with the normaization requirements.
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 deferred income taxes 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

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, tax return amendments, or new IRS guidance. The amoritization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) antized by December 312022 . The unprotected non-pro 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 excess and deficient 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 curren The remaining unamoritized excess and deficient ADIT related to the Tax Reform Act of 1986 will

C The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1,2018 based on the prescribed amortizatio 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 or tax return amendments. The unprotected property yelated defifient and (excess) ADIT wiil be fully amoritized by reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1 .

E The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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
 . Not - The arorizaion ( and 411.1.
F The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30,2018 will be amortized beginning October 1,2018 based on the prescribed amorization 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amoritized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note - The amortization formula in Column $F$ will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
G The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30,2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amorized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is epon and 411.1 .

The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30,2018 will be amorized beginning October 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 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1 .
mesmann


## Potomac Electric Power Company

## Attachment 2-Taxes Other Than Income Worksheet



## Currently Excluded

| 8 MD Franchise Tax | $25,102,256$ |
| :--- | ---: |
| 9 MD Environmental Surcharge | $1,926,394$ |
| 10 MD Universal Surcharge | $8,319,251$ |
| 11 MD Montgomery County Fuel | $131,722,337$ |
| 12 MD PSC Assessment | $2,575,252$ |
| 13 MD Sales \& Use Tax | $(6,000)$ |
| 14 MD Real Property Taxes | 605,457 |
| 15 DC PSC Assessment | $10,215,439$ |
| 16 DC Delivery Tax | $82,892,971$ |
| 17 DC Real Property Tax | $6,034,280$ |
| 18 DC Business Improvement Tax | 146,222 |
| 19 DC Ballpark | 16,500 |
| 20 DC Right-of-Way | $22,866,372$ |
| 21 DC RETF, SETF and EATF Funds | $23,317,908$ |
| 22 VA Property Taxes | 515,747 |
| 23 Misc. Other-Sales and Use DC | 300,001 |
| 24.1 Exclude State Dist RA amort in line 6 | 13,407 |
| 25 Total "Other" Taxes (included on p. 263) | $375,846,311$ |
| 26 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) | $375,846,311$ |

## 27 Difference

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

## Allocation of Property taxes to <br> Transmission Function

## Year Ended December 31, 2019

## Assessable Plant

| Transmission | $\$$ | $1,090,220,764$ |
| :--- | ---: | ---: |
| Distribution | $\$$ | $3,563,979,966$ |
| General | $\$$ | $221,951,611$ |
| Total T,D\&Genl | $\$$ | $4,876,152,340$ |

Plant ratios by Jurisdiction

| Transmission Ratio | 0.2235821787 |
| :--- | :--- |
| Distribution ratio | 0.7309000451 |
| General Ratio | 0.0455177762 |
|  | 1.0000000000 |

Property Taxes

| Transmission Property Tax | $\$$ | $11,839,367$ |
| :--- | ---: | ---: |
| Distribution Property tax | $\$$ | $38,703,414$ |
| General Property Tax | $\$$ | $2,410,307$ |
| Total check | $\$$ | $52,953,088$ |

General Property Tax
Trans Labor Ratio
Trans General
\$ 52,953,088
\$ 2,410,307
10.740\%

258,865

Total Transmission Property Taxes

| Transmission |  | $\$$ | $11,839,367$ |
| :--- | :--- | ---: | ---: |
| General | $\$$ | 258,865 |  |
| Total Transmission Property Taxes | $\$$ | $12,098,232$ |  |
|  |  |  |  |
|  |  |  |  |

## Potomac Electric Power Company

Attachment 3 - Revenue Credit Workpaper

|  | otal Amount |  | Allocation Factor | Allocation | Total Amount Included In Rates |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Account 454 - Rent from Electric Property |  |  |  |  |  |  |
| 1 Rent from Electric Property - Transmission Related (Note 3) | \$ | 11,388,984 | ssion | 100\% |  | 11,338,984 |
| 2 Total Rent Revenues (Sum Lines 1) |  |  |  |  | \$ | 38, |
| Account 456 - Other Electric Revenues (Note 1) |  |  |  |  |  |  |
| 3 Schedule 1 A | \$ | 584,566 | Transmission | 100\% |  | 584,566 |
| 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4) |  |  | Transmission | 100\% |  |  |
| 5 Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4) | \$ | 1,280,065 | Transmission | 100\% |  | 1,280,065 |
| 6 PJM Transitional Revenue Neutrality (Note 1) |  |  | Transmission | 100\% |  |  |
| 7 PJM Transitional Market Expansion (Note 1) |  |  | Transmission | 100\% |  |  |
| 8 Professional Services (Note 3) |  |  | Transmission | 100\% |  |  |
| 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2) |  |  | Transmission | 100\% | \$ |  |
| 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3) |  |  | Transmission | 100\% |  |  |
| 11 Affiliate Credits | \$ | 3,578,291 | Wages and Salaries | 10.74\% | \$ | 384,306 |
| 11a Miscellaneous Credits (Attachment 5) |  |  | Various |  | \$ |  |
| 12 Gross Revenue Credits (Sum Lines 2-11) | \$ | 16,781,906 |  |  | \$ | 13,587,921 |
| 13 Less line 18g | \$ | $(7,231,834)$ | Transmission | 100\% |  | (7,23, 834 ) |
| 14 Total Revenue Credits |  |  |  |  | \$ | 6,356,087 |
| Revenue Adiustment to determine Revenue Credit |  |  |  |  |  |  |
| ${ }^{15}$ Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A. |  |  |  |  |  |  |
| 16 Note 2: It the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates. |  |  |  |  |  |  |
| 17 Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain $50 \%$ of net revenues consistent with Pacific Gas and Electric Company, 90 FERC $\mathbb{T} 61,314$. Note: in order to use lines 18a-18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes). |  |  |  |  |  |  |
| 18a Revenues included in lines $1-11$ which are subject to $50 / 50$ sharing. | \$ | 11,338,984 |  |  |  |  |
| ${ }^{186}$ Costs associated with revenues in line 18a Attachment 5 - Cost Support |  | 3,124,684 |  |  |  |  |
| 18 C Net Revenues (18a-18b) |  | 8,214,300 |  |  |  |  |
| 18d $50 \%$ Share of Net Revenues (18c /2) |  | 4,107,150 |  |  |  |  |
| 18 e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue |  |  |  |  |  |  |
| 188 Net Revenue Credit (18d +18 e ) |  | 4,107,150 |  |  |  |  |
| 189 Line 18 fl less line 18 a a |  | (7,231,834) |  |  |  |  |
| 19 Note 4: It the tacilltes associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12. |  |  |  |  |  |  |
|  |  | 28,710,796 |  |  |  |  |
| 20 Amount offset in line 4 above |  | 192,599,518 |  |  |  |  |
| 21 Total Account 454, 456 and 456.1 |  | 238,092,221 |  |  |  |  |
| 22 Note 4: SECA revenues booked in Account 447. |  |  |  |  |  |  |


| A | Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes |  | (Line 127 + Line 138) | 88,440,700 |
| :---: | :---: | :---: | :---: | :---: |
| B | 100 Basis Point increase in ROE |  |  | 1.00\% |
| Return Calculation |  |  |  |  |
| 59 | Rate Base |  | (Line $39+58$ ) | 998,183,747 |
| Long Term Interest |  |  |  |  |
| 100 | Long Term Interest |  | p117.62c through 67c | 142,366,379 |
| 101 | Less LTD Interest on Securitization E(Note P) |  | Attachment 8 | 0 |
| 102 | Long Term Interest |  | "(Line 100 - line 101)" | 142,366,379 |
| 103 | Preferred Dividends | enter positive | p118.29c | 0 |
| Common Stock |  |  |  |  |
| 104 | Proprietary Capital |  | p112.16c | 2,863,583,534 |
| 105 | Less Preferred Stock | enter negative | (Line 114) | 0 |
| 106 | Less Account 216.1 | enter negative | p112.12c | -1,646,367 |
| 107 | Common Stock |  | (Sum Lines 104 to 106) | 2,861,937,167 |
| Capitalization |  |  |  |  |
| 108 | Long Term Debt |  | p112.17c through 21c | 2,817,331,973 |
| 109 | Less Loss on Reacquired Debt | enter negative | p111.81c | -12,611,644 |
| 110 | Plus Gain on Reacquired Debt | enter positive | p113.61c | 0 |
| 111 | Less ADIT associated with Gain or Loss | enter negative | Attachment 1B-ADIT EOY, Line 7 | 2,836,626 |
| 112 | Less LTD on Securitization Bonds | enter negative | Attachment 8 | 0 |
| 113 | Total Long Term Debt |  | (Sum Lines 108 to 112) | 2,807,556,955 |
| 114 | Preferred Stock |  | p112.3c | 0 |
| 115 | Common Stock |  | (Line 107) | 2,861,937,167 |
| 116 | Total Capitalization |  | (Sum Lines 113 to 115) | 5,669,494,122 |
| 117 | Debt \% | Total Long Term Debt | (Line $108 /(108+114+115)$ ) | 49.6\% |
| 118 | Preferred \% | Preferred Stock | (Line 114 / (108+114+115)) | 0.0\% |
| 119 | Common \% | Common Stock | (Line 115 / (108+114+115)) | 50.4\% |
| 120 | Debt Cost | Total Long Term Debt | (Line 102 / 113) | 0.0507 |
| 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) | 0.0252 |
| 124 | Weighted Cost of Preferred | Preferred Stock | (Line 118 * 121) | 0.0000 |
| 125 | Weighted Cost of Common | Common Stock | (Line 119 * 122) | 0.0580 |
| 126 | Total Return ( R ) |  | (Sum Lines 123 to 125) | 0.0831 |
| 127 | Investment Return = Rate Base * Rate of Return |  | (Line 59 * 126) | 82,955,671 |
| Composite Income Taxes |  |  |  |  |
| Income Tax Rates |  |  |  |  |
| 128 | FIT=Federal Income Tax Rate | (Note I from ATT H-9A) |  | 21.00\% |
| 129 | SIT=State Income Tax Rate or Composite | (Note I from ATT H-9A) |  | 8.30\% |
| 130 | $\mathrm{p}=$ percent of federal income tax deductible for state purposes |  | Per State Tax Code | 0.00\% |
| 131 |  |  |  | 27.56\% |
| 132a |  |  |  | 38.04\% |
| 132b | Tax Gross-Up Factor $\quad 1 * 1 /(1-\mathrm{T})$ |  |  | 1.3804 |
|  | ITC Adjustment | (Note U from ATT H-9A) |  |  |
| 133 | Investment Tax Credit Amortization | enter negative | Attachment 1A - ADIT | -23,884 |
| 134 | Tax Gross-Up Factor |  | (Line 132b) | 1.3804 |
| 136 | ITC Adjustment Allocated to Transmission | (Note I from Appendix A) | (Line 133 * 134) | -32,969 |
| Other Income Tax Adjustment |  |  |  |  |
| 136a | Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense | (Note T from ATT H-9A) | Attachment 5, Line 136a | 201,285 |
| 136b | Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136b | -11,983,294 |
| 136c | Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136c | -504,975 |
| 136d | Amortization of Other Flow-Through Items - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136d | 343,668 |
| 136e | Other Income Tax Adjustments - Expense / (Benefit) |  | (Line 136a + 136b + 136c + 136d) | -11,943,316 |
| 136 f | Tax Gross-Up Factor |  | (Line 132b) | 1.3804 |
| 136 g | Other Income Tax Adjustment |  | (Line 136e * 136f) | -16,486,501 |
| 137 | Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) |  | (Line 132a * 127 * (1-(123 / 126))) | 22,004,499 |
| 138 | Total Income Taxes |  | (Line 135 + 136g + 137) | 5,485,029 |



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| $\cdots$ |  | "m |



|  | ${ }_{\text {coll }}$ |
| :---: | :---: |
| Statements BG/BH (Present and Proposed Revenues)Customer Billing Determinants Current Rate Proposed Rate | ineat |
|  |  |





## Potomac Electric Power Company

Attachment 5a-Allocations of Costs to Affiliate




## Potomac Electric Power Company

## Attachment 5b - EBSC Allocations of Costs to Affiliate

| Practice Area | Delmarva Power | Atlantic City | Pepco | BGE | ComEd | PECO | Non - Regulated |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BSC Commercial Operations Grp | \$ (5,071.09) | \$ (4,157.66) | \$ $(8,551.56)$ | \$ (243,771.95) | $(205,721.24)$ | \$ (34,718.31) | \$ (5,758,976.34) | \$ | (6,260,968.15) |
| BSC Communications | $(1,402,496.94)$ | (1,150,736.91) | (2,367,150.20) | $(3,661,564.78)$ | $(8,878,637.44)$ | $(3,643,535.94)$ | (31,308,074.46) | \$ | $(52,412,196.67)$ |
| BSC Corp Development | $(210,508.60)$ | $(172,592.08)$ | $(354,988.42)$ | $(538,692.42)$ | (1,316,647.34) | $(545,883.44)$ | $(5,203,685.81)$ | \$ | (8,342,998.11) |
| BSC Corp Secretary | $(263,533.85)$ | $(216,248.05)$ | $(447,058.11)$ | $(692,131.94)$ | $(1,607,248.44)$ | $(715,442.29)$ | $(4,125,233.39)$ | \$ | $(8,066,896.07)$ |
| BSC Corp Strategy | (1,165,689.47) | (955,899.46) | $(1,965,822.71)$ | (2,987,722.74) | $(7,292,562.47)$ | $(3,023,217.13)$ | (29,500,747.59) | \$ | $(46,891,661.57)$ |
| BSC Corporate SLA | 808,547.77 | 662,940.27 | 1,363,864.69 | 2,070,216.74 | 5,064,557.65 | 2,098,411.39 | 13,071,334.79 | \$ | 25,139,873.30 |
| BSC Executive Services | (2,489,796.36) | (2,041,342.47) | $(4,215,471.49)$ | $(6,409,290.16)$ | (15,592,319.14) | $(6,470,241.91)$ | $(40,250,080.91)$ | \$ | (77,468,542.44) |
| BSC Exelon Transmission Co | - - | - | - |  | - | - - | 16,711.84 | \$ | 16,711.84 |
| BSC Exelon Utilities | $(6,041,705.82)$ | $(4,884,452.02)$ | $(9,599,186.87)$ | $(16,565,731.02)$ | $(36,137,982.75)$ | $(16,083,701.77)$ | (2,296,855.45) | \$ | (91,609,615.70) |
| BSC Finance | (6,790,086.56) | (5,940,736.91) | (11,937,818.80) | (16,313,793.79) | $(31,868,374.73)$ | (15,384,552.00) | (83,321,931.22) | \$ | (171,557,294.01) |
| BSC Gen Company Activities | $(248,089.05)$ | $(201,520.21)$ | $(413,793.99)$ | $(690,982.22)$ | $(1,488,748.27)$ | $(664,629.21)$ | $(4,027,459.84)$ | \$ | (7,735,222.79) |
| BSC Gen Counsel | (299,178.59) | $(245,337.00)$ | (504,564.45) | $(1,169,629.35)$ | (19,944,918.66) | $(1,169,028.16)$ | $(5,522,061.80)$ | \$ | (28,854,718.01) |
| BSC HR | $(2,454,217.97)$ | (1,613,733.46) | $(4,212,817.44)$ | (7,210,374.12) | $(14,795,721.95)$ | $(6,469,275.38)$ | (33,504,671.91) | \$ | (70,260,812.23) |
| BSC Inform. Technology | (54,952,087.48) | (42,682,626.47) | $(86,255,477.87)$ | (219,137,875.92) | (255,729,296.92) | $(175,309,170.03)$ | $(366,120,238.30)$ | \$ | 1,200,186,772.99) |
| BSC Investment | $(89,946.16)$ | $(73,744.64)$ | $(151,679.00)$ | $(230,172.11)$ | $(562,580.38)$ | $(233,244.83)$ | $(2,502,585.90)$ | \$ | $(3,843,953.02)$ |
| BSC Legal Services | (1,133,857.47) | (1,038,590.35) | (2,459,369.71) | (2,407,210.79) | (5,498,561.13) | $(2,932,366.07)$ | $(17,109,802.79)$ | \$ | (32,579,758.31) |
| BSC Real Estate.. | $(308,499.78)$ | $(265,017.93)$ | $(395,085.81)$ | $(598,863.54)$ | $(1,698,631.16)$ | $(599,048.22)$ | $(7,072,582.79)$ | \$ | (10,937,729.23) |
| BSC Reg \& Govt Affairs | $(776,261.87)$ | $(636,446.33)$ | $(1,309,038.40)$ | $(1,986,454.70)$ | $(4,859,262.44)$ | $(2,012,970.68)$ | (13,309,359.48) | \$ | (24,889,793.90) |
| BSC Supply Srv | $(1,900,125.12)$ | (1,269,243.80) | $(2,968,041.79)$ | $(3,703,347.07)$ | (9,473,834.55) | $(3,638,504.56)$ | (69,520,469.27) | \$ | (92,473,566.16) |
| BSC Unassigned Departments | - | - | - | - | - | - | (256.93) | \$ | (256.93) |
| Total | (79,722,604) | (62,729,485) | $(128,202,052)$ | $(282,477,392)$ | (411,886,491) | $(236,831,119)$ | (707,367,028) |  | $(1,909,216,171)$ |




Notes:

1) From
2) From Attachment 6 , line 17 , col. 13 for the projection for the Rate Year.
3) From Attachnne
 Colum, Ines 3 are the dollar amounts of Revenue Received reflecting the $\%$ in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourc
) Interest from Attachment 6 .
${ }_{5}^{5)}$ ) Prerest from Atacherhment 6 .


|  |  |  | Attachment 6B True-Up Interest Rate Potomac Electric Power Company |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | [A] |  |
|  |  | Month (Note A) | FERC <br> Monthly Interest Rate |  |
| 1 |  | January | 0.0044 | 2019 |
| 2 |  | February | 0.0040 | 2019 |
| 3 |  | March | 0.0044 | 2019 |
| 4 |  | April | 0.0045 | 2019 |
| 5 |  | May | 0.0046 | 2019 |
| 6 |  | June | 0.0045 | 2019 |
| 7 |  | July | 0.0047 | 2019 |
| 8 |  | August | 0.0047 | 2019 |
| 9 |  | September | 0.0045 | 2019 |
| 10 |  | October | 0.0046 | 2019 |
| 11 |  | November | 0.0045 | 2019 |
| 12 |  | December | 0.0046 | 2019 |
| 13 |  | January | 0.0042 | 2020 |
| 14 |  | February | 0.0039 | 2020 |
| 15 |  | March | 0.0042 | 2020 |
| 16 |  | April | 0.0039 | 2020 |
| 17 |  | May | 0.0040 | 2020 |
| 18 | Average of lines 1-17 above |  | 0.0044 |  |

Average of lines 1-17 above
(1) The FERC Quarterly Interest Rate in column $[A]$ is the interest applicable to the Month indicated.



| B0512.8 Chalk Point 230 kV Breaker 1 B |  |  |  | B0512.9 Chalk Point 230 kV Breaker 2A |  |  |  | B0512.12 Chalk Point 230 kV Breaker 3A |  |  |  | B0478 Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93 |  |  |  | B0499 Burches Hill Sub: Add 3rd 500123 kV |  |  |  | B0526 Ritchie-Benning: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Yes } \\ & 3 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \\ & 35 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \\ & 25 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \\ & 35 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \\ & \hline 25 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \\ & \hline \end{aligned}$ |  |
| No |  |  |  | No |  |  |  | No |  |  |  | No |  |  |  | No |  |  |  | No |  |
| 0 |  |  |  | 0 |  |  |  | 0 |  |  |  | 150 |  |  |  | 150 |  |  |  | 0 |  |
| 11.8550\% |  |  |  | 11.8550\% |  |  |  | 11.8550\% |  |  |  | 11.8550\% |  |  |  | 11.8550\% |  |  |  | 11.8550\% |  |
| 11.8550\% |  |  |  | 11.8550\% |  |  |  | 11.8550\% |  |  |  | 12.700\% |  |  |  | 12.700\% |  |  |  | 11.8550\% |  |
| 2,000,000 |  |  |  | 2,000,000 |  |  |  | 2,000,000 |  |  |  | 15,87,382 |  |  |  | 29,544,357 |  |  |  | 58,58,170 |  |
| 57,143 |  |  |  | 57,43 |  |  |  | 57,43 |  |  |  | 453,582 |  |  |  | 844,124 |  |  |  | 1,673,748 |  |
| 8.00 |  |  |  | 8.00 |  |  |  | 12.00 |  |  |  | 6.00 |  |  |  | 6.00 |  |  |  | 6.00 |  |
| Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Reverue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation |
| 1,523,810 | 57,143 | 1,466,667 | 231,015 | 1,53, 810 | 57,143 | 1,460,667 | 231,015 | 1,542,857 | 57,143 | 1,485,714 | 233,274 | 12,473,514 | 453,582 | 12,019,932 | 1,878,539 | 23,213,423 | 844,124 | 22,369,299 | 3,495,994 | 46,28,062 | 1,673,748 |
| 1,523,810 | 57,143 | 1,466,667 | 231,015 | 1,523,810 | 57,143 | 1,466,667 | 231,015 | 1,542,857 | 57,143 | 1,485,714 | 233,274 | 12,473,514 | 453,582 | 12,019,932 | 1,980,111 | 23,213,423 | 844,124 | 22,39, 299 | 3,68,020 | 46,028,062 | 1,673,748 |
| 1,46,667 | 57,143 | 1,409,524 | 224,241 | 1,466,667 | 57,143 | 1,409,524 | 224,241 | 1,485,714 | 57,143 | 1,428,571 | 226,499 | 12,019,932 | 453,582 | 11,56,350 | 1,824,767 | 22,369,299 | 844,124 | 21,52, ,74 | 3,395,923 | 44,34,314 | 1,673,748 |
| 1,466,667 | 57,143 | 1,409,524 | 224,241 | 1,466,667 | 57,143 | 1,009,524 | 224,241 | 1,485,714 | 57,143 | 1,428,571 | 226,499 | 12,019,932 | 453,582 | 11,56,350 | 1,922,506 | 22,36,299 | 844,124 | 21,525,174 | 3,57,816 | 44,35,314 | 1,673,748 |
| 1,409,524 | 57,143 | 1,352,381 | 217,467 | 1,409,524 | 57,143 | 1,352,381 | 217,467 | 1,428,571 | 57,143 | 1,371,429 | 219,725 | 11,56, 350 | 453,582 | 11,112,767 | 1,770,995 | 21,525,174 | 844,124 | 20,681,050 | 3,29,853 | 42,68,567 | 1,673,748 |
| 1,409,524 | 57,43 | 1,352,381 | 217,467 | 1,409,524 | 57,43 | 1,352,381 | 217,467 | 1,428,571 | 57,143 | 1,371,429 | 219,725 | 11,566,350 | 453,582 | 11,112,767 | 1,864,901 | 21,525,174 | 844,124 | 20,68, ,50 | 3,470,613 | 42,68,567 | 1,673,748 |
| 1,352,381 | 57,143 | 1,295,238 | 210,693 | 1,352,381 | 57,143 | 1,295,238 | 210,693 | 1,371,429 | 57,43 | 1,314,286 | 212,951 | 11,112,767 | 453,582 | 10,659,185 | 1,717,223 | 20,61,050 | 844,124 | 19,83,925 | 3,195,782 | 41,00,819 | 1,673,748 |
| 1,352,381 | 57,143 | 1,295,238 | 210,693 | 1,352,381 | 57,143 | 1,295,238 | 210,693 | 1,371,429 | 57,143 | 1,314,286 | 212,951 | 11,112,767 | 453,582 | 10,659,185 | 1,807,296 | 20,681,050 | 844,124 | 19,836,925 | 3,363,409 | 41,00,819 | 1,673,748 |
| 1,295,238 | 57,143 | 1,238,095 | 203,918 | 1,295,238 | 57,143 | 1,238,095 | 203,918 | 1,314,286 | 57,143 | 1,257,143 | 200,177 | 10,659,185 | 453,582 | 10,20,603 | 1,663,452 | 19,836,925 | 844,124 | 18,992,801 | 3,95,712 | 39,33,071 | 1,673,748 |
| 1,295,238 | 57,143 | 1,238,095 | 203,918 | 1,295,238 | 57,143 | 1,238,095 | 203,918 | 1,344,286 | 57,43 | 1,257,143 | 200,177 | 10,65, 185 | 453,582 | 10,205,603 | 1,749,691 | 19,836,925 | 844,124 | 18,992,801 | 3,256,206 | 39,33,071 | 1,673,748 |
| 1,238,095 | 57,143 | 1,180,952 | 197,144 | 1,238,095 | 57,143 | 1,180,952 | 197,144 | 1,257,143 | 57,43 | 1,200,000 | 199,402 | 10,20,603 | 453,582 | 9,752,020 | 1,609,680 | 18,992,801 | 844,124 | 18,14,676 | 2,995,641 | 37,59,324 | 1,673,748 |
| 1,238,095 | 57,143 | 1,180,952 | 197,144 | 1,238,095 | 57,143 | 1,180,952 | 197,144 | 1,257,143 | 57,143 | 1,200,00 | 199,402 | 10,20,603 | 453,582 | 9,752,020 | 1,692,087 | 18,992,801 | 844,124 | 18,148,676 | 3,149,002 | 37,69,324 | 1,673,748 |
| 1,180,952 | 57,143 | 1,123,810 | 190,370 | 1,180,952 | 57,143 | 1,123,810 | 190,370 | 1,200,000 | 57,143 | 1,142,857 | 192,628 | 9,752,020 | 453,582 | 9,288,438 | 1,555,908 | 18,148,676 | 844,124 | 17,30,552 | 2,895,571 | 35,98,576 | 1,673,748 |
| 1,180,952 | 57,143 | 1,123,810 | 190,370 | 1,180,952 | 57,143 | 1,123,810 | 190,370 | 1,200,000 | 57,143 | 1,142,857 | 192,628 | 9,752,020 | 453,582 | 9,298,438 | 1,634,482 | 18,148,676 | 844,124 | 17,30,552 | 3,041,798 | 35,98,576 | 1,673,748 |
| 1,123,810 | 57,143 | 1,066,667 | 183,596 | 1,123,810 | 57,143 | 1,066,667 | 183,996 | 1,142,857 | 57,143 | 1,085,714 | 185,854 | 9,298,438 | 453,582 | 8,844,856 | 1,502,136 | 17,304,552 | 844,124 | 16,46,427 | 2,795,500 | 34,311,828 | 1,673,748 |
| 1,123,810 | 57,143 | 1,066,667 | 183,596 | 1,123,810 | 57,143 | 1,066,667 | 183,596 | 1,142,857 | 57,143 | 1,085,714 | 185,854 | 9,298,438 | 453,582 | 8,844,856 | 1,576,877 | 17,304,552 | 844,124 | 16,460,427 | 2,934,595 | 34,31,828 | 1,673,748 |


| Install (2) 230kV Lines |  | Bo701.1 Benning Sub: Add 3rd 230169kV, 250MVA |  |  |  | B0496 Brighton Sub: Upgrade T1 500/230kv Transormer |  |  |  | B1125 Convert Buzzard to Rithhie Line - 138 kV to 230kV |  |  |  | b2008 Reconductor feeder Dickerson to Quince Orchard |  |  |  | b0467.1 Reconductor the Dickerson - Pleasant View 230kV circuit |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Yes |  |  |  | $\begin{aligned} & \text { Yes } \\ & 2 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \\ & 25 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \\ & { }_{20} \end{aligned}$ |  |  |  | Yes |  |  |  |
|  |  | No |  |  |  | No |  |  |  | No |  |  |  | No |  |  |  | No |  |  |  |
|  |  | 0 |  |  |  | 150 |  |  |  | 0 |  |  |  | 0 |  |  |  | 0 |  |  |  |
|  |  | 11.8550\% |  |  |  | 11.8550\% |  |  |  | 11.8550\% |  |  |  | 11.8550\% |  |  |  | 11.8550\% |  |  |  |
|  |  | 11.8550\% |  |  |  | 12.700\% |  |  |  | 11.850\% |  |  |  | 11.8550\% |  |  |  | 11.855\% |  |  |  |
|  |  | 5,226,954 |  |  |  | 19,02,804 |  |  |  | 51,852,352 |  |  |  | 8,623,505 |  |  |  | 9,00,000 |  |  |  |
|  |  | 149,342 |  |  |  | 543,480 |  |  |  | 1,481,496 |  |  |  | 246,386 |  |  |  | 257,143 |  |  |  |
|  |  | 6.00 |  |  |  | 2.00 |  |  |  | 10.00 |  |  |  | 2.00 |  |  |  | 6.00 |  |  |  |
| Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue |  |  |  |  |
| 44,35,314 | 6,931,930 | 4,10, 892 | 149,342 | 3,957,551 | 618,507 | 15,493,324 | 543,480 | 14,949,844 | 2,315,777 | 44,163,675 | 1,481,496 | 42,88,179 | 6,541,477 | 7,443,373 | 246,386 | 7,196,987 | 1,09,585 | 6,814,286 | 257,143 | 6,557,143 | 1,034,489 |
| 44,35,314 | 6,931,930 | 4,106,892 | 149,342 | 3,957,551 | 618,507 | 15,493,324 | 543,480 | 14,949,844 | 2,442,107 | 44,163,675 | 1,481,496 | 42,88,179 | 6,541,447 | 7,443,373 | 246,386 | 7,196,987 | 1,09,585 | 6,814,286 | 257,143 | 6,557,143 | 1,034,489 |
| 42,68,567 | 6,73,508 | 3,957,551 | 149,342 | 3,808,209 | 600,803 | 14,949,844 | 543,480 | 14,406,364 | 2,251,347 | 42,882,179 | 1,481,496 | 41,20,683 | 6,365,816 | 7,196,987 | 246,386 | 6,950,601 | 1,070,376 | 6,557,143 | 257,143 | 6,30,000 | 1,004,005 |
| 42,68,567 | 6,73,508 | 3,957,551 | 149,342 | 3,808,209 | 600,803 | 14,949,844 | 543,480 | 14,406,364 | 2,373,085 | 42,68,179 | 1,481,496 | 41,20,683 | 6,365,816 | 7,196,987 | 246,386 | 6,950,601 | 1,070,376 | 6,557,143 | 257,143 | 6,30,000 | 1,004,005 |
| 41,00,819 | 6,53,086 | 3,808,209 | 149,342 | 3,658,868 | 583,099 | 14,400,364 | 543,480 | 13,862,884 | 2,186,918 | 41,20,683 | 1,481,496 | 39,79,188 | 6,190,186 | 6,950,601 | 246,386 | 6,704,215 | 1,041,167 | 6,300,000 | 257,143 | 6,042,857 | 973,521 |
| 41,00,819 | 6,53,086 | 3,808,209 | 149,342 | 3,658,868 | 583,099 | 14,400,364 | 543,480 | 13,862,884 | 2,304,063 | 41,200,683 | 1,481,496 | 39,79,188 | 6,190,186 | 6,950,601 | 246,386 | 6,704,215 | 1,041,167 | 6,30,000 | 257,143 | 6,042,857 | 973,521 |
| 39,33,071 | 6,336,664 | 3,658,868 | 149,342 | 3,509,526 | 565,394 | 13,862,884 | 543,480 | 13,319,404 | 2,122,489 | 39,79,188 | 1,481,496 | 38,27,692 | 6,014,555 | 6,704,215 | 246,386 | 6,457,829 | 1,01,958 | 6,042,857 | 257,143 | 5,785,714 | 943,036 |
| 39,33,071 | 6,336,664 | 3,658,868 | 149,342 | 3,509,526 | 566,394 | 13,862,884 | 543,480 | 13,319,404 | 2,235,041 | 39,79,188 | 1,481,496 | 38,23,692 | 6,014,555 | 6,704,215 | 246,386 | 6,457,829 | 1,011,958 | 6,042,857 | 257,143 | 5,785,714 | 943,036 |
| 37,65,324 | 6,13,424 | 3,59, 526 | 149,342 | 3,360,185 | 547,690 | 13,319,404 | 543,480 | 12,775,923 | 2,058,060 | 38,23,692 | 1,481,496 | 36,55,196 | 5,838,925 | 6,457,829 | 246,386 | 6,211,44 | 982,749 | 5,785,714 | 257,143 | 5,528,571 | 912,552 |
| 37,65,324 | 6,138,422 | 3,509,526 | 149,342 | 3,360,185 | 547,690 | 13,319,404 | 543,480 | 12,775,923 | 2,166,019 | 38,37,692 | 1,481,496 | 36,56,196 | 5,838,925 | 6,457,829 | 246,386 | 6,211,444 | 988,749 | 5,785,714 | 257, 43 | 5,528,571 | 912,552 |
| 35,98,576 | 5,93,820 | 3,360,185 | 149,342 | 3,210,843 | 529,985 | 12,775,923 | 543,480 | 12,232,443 | 1,993,630 | 36,75,196 | 1,481,496 | 35,27,700 | 5,663,294 | 6,211,444 | 246,386 | 5,965,058 | 953,540 | 5,528,571 | 257,143 | 5,271,429 | 882,068 |
| 35,98,576 | 5,939,820 | 3,360,185 | 149,342 | 3,210,843 | 529,985 | 12,775,923 | 543,480 | 12,232,443 | 2,096,997 | 36,75, 196 | 1,481,496 | 35,27,700 | 5,663,294 | 6,211,444 | 246,386 | 5,965,058 | 953,540 | 5,528,571 | 257,143 | 5,271,429 | 882,068 |
| 34,31, 828 | 5,741,398 | 3,210,843 | 149,342 | 3,061,502 | 512,281 | 12,232,443 | 543,480 | 11,68,963 | 1,292,201 | 35,274,700 | 1,481,496 | 33,93,205 | 5,487,663 | 5,965,058 | 246,386 | 5,718,672 | 924,332 | 5,271,429 | 257,143 | 5,014,286 | 851,584 |
| 34,31,828 | 5,741,398 | 3,210,843 | 149,342 | 3,061,502 | 512,281 | 12,232,443 | 543,480 | 11,68,963 | 2,027,976 | 35,74,700 | 1,481,496 | 33,79,205 | 5,487,663 | 5,965,058 | 246,386 | 5,718,672 | 924,332 | 5,271,429 | 257,143 | 5,014,286 | 851,584 |
| 32,63,080 | 5,542,976 | 3,061,502 | 149,342 | 2,912,160 | 494,577 | 11,68,963 | 543,480 | 11,145,483 | 1,864,772 | 33,79,205 | 1,481,496 | 32,31,709 | 5,312,033 | 5,718,672 | 246,386 | 5,472,286 | 899,123 | 5,014,286 | 257,143 | 4,757,143 | 821,100 |
| 32,63,080 | 5.,54,976 | 3,061,502 | 149,342 | 2,912,160 | 499,577 | 11,68,963 | 543,480 | 11,145,483 | 1,958,954 | 33,93,205 | 1,481,496 | 32,31,709 | 5,312,033 | 5,718,672 | 246,386 | 5,472,286 | 895,123 | 5,014,286 | 257,143 | 4,757,143 | 821,100 |



## Potomac Electric Power Company

## Attachment 8 - Company Exhibit - Securitization Workpaper

Line \#
Long Term Interest

Capitalization
112
Less LTD Interest on Securitization Bonds
0

0

Calculation of the above Securitization Adjustments



Includes only CWIP authorized by the Commision for inclusion in rate base. The annual report filied pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eiligible for indusion in rate base; (ii) the CWIP balance ineligible for inclusion in inte base; and

D ADIT and Accumulated defered nicome Tax Credits are complet using the average of the end of the yearand and the projection of the year balances

 Infunded resere will be included on inies

dhe twa ments 5 , he 45 cim

Rate Base Workshect- Gross Plant in Service and Accumumuleded Depreciaition (Less Asset Recirement obigations)


[^2]
## Potomac Electric Power Company



## Potomac Electric Power Company



## Capital Cost To Achieve included in Total Electric Plant in Service

 December Prior YearJanuary
Februar
March
April
May
May
June
July
August
September
October
November
November
December
Averag

2,115,776
2,115,776
2,115,776
2,115,776
2,115,776
2,115,776
$2,115,776$
$2,115,776$
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$2,115,776$
$2,115,776$
$2,115,776$
$2,115,776$
$2,1115,776$
$2,115,776$

## Potomac Electric Power Company <br> Attachment 11A-O\&M Workpaper

to 321.112.b

|  | Total |  | Non-Recoverable | Directly Assigned |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 560.0 | \$ | 6,517,123 |  | \$ | 6,517,123 |
| 561.1 |  | - |  | \$ | - |
| 561.2 |  | 1,064,890 |  | \$ | 1,064,890 |
| 561.3 |  | 146,793 |  | \$ | 146,793 |
| 561.4 |  | 35,521 |  | \$ | 35,521 |
| 561.5 |  | - |  | \$ | - |
| 561.6 |  | - |  | \$ | - |
| 561.7 |  | - |  | \$ | - |
| 561.8 |  | 8,999 |  | \$ | 8,999 |
| 562.0 |  | 59,659 |  | \$ | 59,659 |
| 563.0 |  | - |  | \$ | - |
| 564.0 |  | 51,073 |  | \$ | 51,073 |
| 565.0 |  | - |  | \$ |  |
| 566.0 |  | 6,994,409 | 693,978 | \$ | 6,300,431 |
| 567.0 |  | 7,673,262 |  | \$ | 7,673,262 |
| 568.0 |  | 146,360 |  | \$ | 146,360 |
| 569.0 |  | 74,442 |  | \$ | 74,442 |
| 569.1 |  |  |  | \$ | - |
| 569.2 |  | 8,254 |  | \$ | 8,254 |
| 569.3 |  |  |  | \$ | - |
| 569.4 |  |  |  | \$ | - |
| 570.0 |  | 8,762,562 |  | \$ | 8,762,562 |
| 571.0 |  | 3,075,049 |  | \$ | 3,075,049 |
| 572.0 |  | 798,992 |  | \$ | 798,992 |
| 573.0 |  | 1,579,433 |  | \$ | 1,579,433 |
|  | \$ | 36,996,822 | \$ 693,978 | \$ | 36,302,844 |

## Potomac Electric Power Company

## Attachment 11B - A\&G Workpaper


${ }^{1}$ Multiply total amounts on line 15 , columns (b)-(e) by allocation factors on line 16.
${ }^{2}$ Sum of line 17, columns (b), (c), (d), (e).

## Potomac Electric Power Company

 Attachment 12 - Depreciation Rates(B)

Plant Type

## Electric Transmission

| 350.2 - ALLOCABLE | Land and Land Rights | 1.25\% |
| :---: | :---: | :---: |
| 352 - ALLOCABLE | Structures and Improvements | 2.95\% |
| 352.1 - DC | Structures and Improvements | 2.44\% |
| 352.2 - MD | Structures and Improvements | 3.27\% |
| 352.3 - SMECO | Structures and Improvements | 3.01\% |
| 353 - ALLOCABLE | Station Equipment | 2.67\% |
| 353.1 - DC | Station Equipment | 1.95\% |
| 353.2 - MD | Station Equipment | 3.07\% |
| 353.3 - SMECO | Station Equipment | 3.01\% |
| 354 - ALLOCABLE | Towers and Fixtures | 1.97\% |
| 354.1 - DC | Towers and Fixtures | 1.69\% |
| 354.2 - MD | Towers and Fixtures | 1.91\% |
| 354.3 - SMECO | Towers and Fixtures | 3.01\% |
| 355 - ALLOCABLE | Poles and Fixtures | 2.82\% |
| 355.1 - DC | Poles and Fixtures | 2.63\% |
| 355.2 - MD | Poles and Fixtures | 2.91\% |
| 355.3 - SMECO | Poles and Fixtures | 3.01\% |
| 356 - ALLOCABLE | Overhead Conductors and Devices | 1.79\% |
| 356.1 - DC | Overhead Conductors and Devices | 1.80\% |
| 356.2 - MD | Overhead Conductors and Devices | 1.51\% |
| 356.3 - SMECO | Overhead Conductors and Devices | 3.01\% |
| 357 - ALLOCABLE | Underground Conduit | 1.77\% |
| 357.1 - DC | Underground Conduit | 1.75\% |
| 357.2 - MD | Underground Conduit | 1.50\% |
| 357.3 - SMECO | Underground Conduit | 3.01\% |
| 358 - ALLOCABLE | Underground Conductors and Devices | 1.69\% |
| 358.1 - DC | Underground Conductors and Devices | 1.93\% |
| 358.2 - MD | Underground Conductors and Devices | 1.24\% |
| 358.3 - SMECO | Underground Conductors and Devices | 3.01\% |
| 359 - ALLOCABLE | Roads and Trails | 1.80\% |
| 359.1 - DC | Roads and Trails | 1.87\% |
| 359.2 - MD | Roads and Trails | 1.49\% |
| 359.3 - SMECO | Roads and Trails | 3.01\% |


| Electric General |  |  |
| :---: | :---: | :---: |
| 390 - ALLOCABLE | Structures and Improvements | 2.81\% |
| 390 - DC | Structures and Improvements | 2.66\% |
| 390 - MD | Structures and Improvements | 13.97\% |
| 390 - SMECO | Structures and Improvements | 4.40\% |
| 391.1 - ALLOCABLE | Office Furniture and Equipment | 6.67\% |
| 391.1 - DC | Office Furniture and Equipment | 1.99\% |
| 391.1 - MD | Office Furniture and Equipment | 6.67\% |
| 391.3 - ALLOCABLE | Office Furniture and Equipment | 9.84\% |
| 391.3 - DC | Office Furniture and Equipment | 10.00\% |
| 391.3 - MD | Office Furniture and Equipment | 19.56\% |
| 393 - DC | Stores Equipment | 4.00\% |
| 393 - MD | Stores Equipment | 4.67\% |
| 394 - DC | Tools, Shop, Garage Equipment | 4.00\% |
| 394 - MD | Tools, Shop, Garage Equipment | 6.45\% |
| 395 - DC | Laboratory Equipment | 6.67\% |
| 395 - MD | Laboratory Equipment | 5.70\% |
| 396 - ALLOCABLE | Power Operated Equipment | 7.99\% |
| 397 - ALLOCABLE | Communication Equipment | 6.13\% |
| 397.1 - DC | Communication Equipment | 6.63\% |
| 397 - MD | Communication Equipment | 14.51\% |
| 397 - SMECO | Communication Equipment | 4.40\% |
| 397.1 - ALLOCABLE | Communication Equipment | 1.28\% |
| 397.2 - MD | Communication Equipment | 11.53\% |
| 397.3 - DC | Communication Equipment | 6.67\% |
| 397.3 - MD | Communication Equipment | 6.59\% |
| 398 - DC | Miscellaneous Equipment | 5.00\% |
| 398 - MD | Miscellaneous Equipment | 6.65\% |



## Electric Intangible

Franchises and Consents
Miscellaneous Intangible Plant

| 2-year plant | $50.00 \%$ |
| :--- | :---: |
| 3-year plant | $33.33 \%$ |
| 4-year plant | $25.00 \%$ |
| 5-year plant | $20.00 \%$ |
| 7-year plant | $14.29 \%$ |
| 10-year plant | $10.00 \%$ |
| 12-year plant | $8.33 \%$ |
| 15-year plant | $6.67 \%$ |

## PEPCO Jun20May21 Attachment H-9A True-Up 2019

ATTACHMENT H-9A

| Potomac Electric Power Company |  |  |  | $\begin{gathered} 2019 \\ \text { True-Up } \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Shaded cells are input cells |  |  |  |  |  |
| Allocators |  |  |  |  |  |
| 1 | Wages \& Salary Allocation Factor Transmission Wages Expense |  | p354.21b | \$ | 7,551,201 |
| 2 | Total Wages Expense |  | p354.28b | \$ | 76,028,103 |
| 3 | Less A\&G Wages Expense |  | p354.27b | \$ | 5,718,544 |
| 4 | Total |  | (Line 2-3) |  | 70,309,559 |
| 5 | Wages \& Salary Allocator |  | (Line 1/4) |  | 10.7399\% |
| Plant Allocation Factors |  |  |  |  |  |
| 6 | Electric Plant in Service | (Note B) | p207.104g (See Attachment 9A, line 14, column j) | \$ | 9,257,622,869 |
| 6 a | Less Merger Costs to Achieve |  | Attachment 10, line 80, column b | \$ | 2,115,776 |
| 7 | Common Plant In Service - Electric |  | (Line 24-24a) |  | 0 |
| 8 | Total Plant In Service |  | (Line 6-6a +7) |  | 9,255,507,093 |
| 9 | Accumulated Depreciation (Total Electric Plant) |  | p219.29c (See Attachment 9A, line 42, column b) | \$ | 3,116,860,607 |
| 9 a | Less Merger Costs to Achieve |  | Attachment 10, line 39, column b | \$ | 43,751 |
| 10 | Accumulated Intangible Amortization | (Note A) | p200.21c (See Attachment 9, line 14, column h) | \$ | 33,011,117 |
| 10a | Less Merger Costs to Achieve |  | Attachment 9 , line 15, column h | \$ | 563,083 |
| 11 | Accumulated Common Amortization - Electric | (Note A) | p356 (See Attachment 9, line 14, column i) |  | 0 |
| 11a | Less Merger Costs to Achieve |  | Attachment 9 , line 15, column i |  | 0 |
| 12 | Accumulated Common Plant Depreciation - Electric | (Note A) | p356 (See Attachment 9, line 14, column g) |  | 0 |
| 12a | Less Merger Costs to Achieve |  | Attachment 9, line 15, column g |  | 0 |
| 13 | Total Accumulated Depreciation |  | (Line 9-9a+10-10a+11-11a+12-12a) |  | 3,149,264,890 |
| 14 | Net Plant |  | (Line 8-13) |  | 6,106,242,203 |
| 15 | Transmission Gross Plant |  | (Line 29 - Line 28) |  | 1,675,407,619 |
| 16 | Gross Plant Allocator |  | (Line 15/8) |  | 18.1017\% |
| 17 | Transmission Net Plant |  | (Line 39 - Line 28) |  | 1,144,934,514 |
| 18 | Net Plant Allocator |  | (Line 17 / 14) |  | 18.7502\% |


| Plant Calculations |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Plant In Service |  |  |  |  |  |
| 19 | Transmission Plant In Service | (Note B) | p207.58.g (See Attachment 9, line 14, column b) | \$ | 1,629,499,324 |
| 19a | Less Merger Costs to Achieve |  | Attachment 9 , line 15, column b |  | 0 |
| 20 | This Line Intentionally Left Blank |  |  |  |  |
| 21 | This Line Intentionally Left Blank |  |  |  |  |
| 22 | Total Transmission Plant In Service |  | (Line 19-19a) |  | 1,629,499,324 |
| 23 | General \& Intangible |  | p205.5.g \& p207.99.g (See Attachment 9, line 14, column c) |  | 429,569,890 |
| 23a | Less Merger Costs to Achieve |  | Attachment 9 , line 15 , column c |  | 2,115,776 |
| 24 | Common Plant (Electric Only) | (Notes A \& B) | p356 (See Attachment 9, line 14, column d) |  | 0 |
| 24a | Less Merger Costs to Achieve |  | Attachment 9, line 15, column d |  | 0 |
| 25 | Total General \& Common |  | (Line 23-23a + 24-24a) |  | 427,454,114 |
| 26 | Wage \& Salary Allocation Factor |  | (Line 5) |  | 10.73994\% |
| 27 | General \& Common Plant Allocated to Transmission |  | (Line 25 * 26) |  | 45,908,294 |
| 28 | Plant Held for Future Use (Including Land) | (Note C) | p214 (See Attachment 9, line 30, column c) |  | 0 |
| 29 | TOTAL Plant In Service |  | (Line $22+27+28)$ |  | 1,675,407,619 |
| Accumulated Depreciation |  |  |  |  |  |
| 30 | Transmission Accumulated Depreciation | (Note B) | p219.25.c (See Attachment 9, line 14, column e) |  | 513,589,536 |
| 30a | Less Merger Costs to Achieve |  | Attachment 9 , line 15, column e |  | 0 |
| 30b | Transmission Accumulated Depreciation Less Merger Costs to Achieve |  | (Line 30-30a) |  | 513,589,536 |
| 31 | Accumulated General Depreciation |  | p219.28.c (See attachment 9, line 14, column f) |  | 124,799,354 |
| 31a | Less Merger Costs to Achieve |  | Attachment 9 , line 15, column $f$ |  | 43,751 |
| 32 | Accumulated Intangible Amortization |  | (Line 10-10a) |  | 32,448,034 |
| 33 | Accumulated Common Amortization - Electric |  | (Line 11-11a) |  | 0 |
| 34 | Common Plant Accumulated Depreciation (Electric Only) |  | (Line 12-12a) |  | 0 |
| 35 | Total Accumulated Depreciation |  | (Line 31-31a + $32+33+34$ ) |  | 157,203,637 |
| 36 | Wage \& Salary Allocation Factor |  | (Line 5) |  | 10.73994\% |
| 37 | General \& Common Allocated to Transmission |  | (Line 35*36) |  | 16,883,569 |
| 38 | TOTAL Accumulated Depreciation |  | (Line 30b + 37) |  | 530,473,105 |
| 39 | TOTAL Net Property, Plant \& Equipment |  | (Line 29-38) |  | 1,144,934,514 |
| Adjustment To Rate Base |  |  |  |  |  |
|  | Accumulated Deferred Income Taxes (ADIT) |  |  |  |  |
| 40a | Account No. 190 (ADIT) Projected Activity | (Note V) | Attachment 1A - ADIT Summary, Line 23 |  | 3,796,272 |
| 40b | Account No. 281 (ADIT - Accel. Amort) Projected Activity | (Note V) | Attachment 1A - ADIT Summary, Line 46 |  |  |
| 40c | Account No. 282 (ADIT - Other Property) Projected Activity | (Note V) | Attachment 1A - ADIT Summary, Line 69 |  | $(213,573,601)$ |
| 40d | Account No. 283 (ADIT - Other) Projected Activity | (Note V) | Attachment 1A - ADIT Summary, Line 92 |  | (13,751,319) |
| 40 e | Account No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity | (Note U) | Attachment 1A - ADIT Summary, Line 115 |  |  |
| 40f | Accumulated Deferred Income Taxes Allocated To Transmission |  | (Line 40a + 40b + 40c + 40d + 40e) |  | $(223,528,648)$ |
| Unamortized Excess / Deficient ADIT |  |  |  |  |  |
| 41a | Unamortized Deficient / (Excess) ADIT - Federal Projected Activity | (Note W) | Attachment 1D - ADIT Rate Base Adjustment, Line 73 |  | $(88,836,196)$ |
| 41 b | Unamortized Deficient / (Excess) ADIT - State Projected Activity | (Note W) | Attachment 1D - ADIT Rate Base Adjustment, Line 146 |  | $(2,027,652)$ |
| 42 | Unamortized Deficient / (Excess) ADIT Allocated to Transmission |  | (Line 41a + 41b) |  | (90,863,848) |
| 43 | Adjusted Accumulated Deferred Income Taxes Allocated To Transmission |  | (Line 40f + 42) |  | $(314,392,495)$ |
| 43a | Transmission Related CWIP (Current Year 12 Month weighted average balances) | (Note B) | p216.43.b (See Attachment 9, line 30, column b) |  | 0 |
| 43b | Unamortized Abandoned Transmission Plant |  | Attachment 9, line 30, column h |  | 614,312 |
| Transmission O\&M Reserves |  |  |  |  |  |
| 44 | Total Balance Transmission Related Account Reserves | Enter Negative | Attachment 5 |  | -10,713,959 |
| Prepayments |  |  |  |  |  |
| 45 | Prepayments | (Note A) | Attachment 9, line 30, column $f$ |  | 34,634,033 |
| 46 | Total Prepayments Allocated to Transmission |  | (Line 45) |  | 34,634,033 |


|  | Materials and Supplies |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 47 | Undistributed Stores Exp | (Note A) | p227.6c \& 16.c (See Attachment 9, line 30, column e) | 0 |
| 48 | Wage \& Salary Allocation Factor |  | (Line 5) | 10.74\% |
| 49 | Total Transmission Allocated |  | (Line 47 * 48) | 0 |
| 50 | Transmission Materials \& Supplies | (Note AA) | p227.8c + p227.5c (See Attachment 9, line 30, column d) | 11,742,113 |
| 51 | Total Materials \& Supplies Allocated to Transmission |  | (Line $49+50$ ) | 11,742,113 |
| Cash Working Capital |  |  |  |  |
| 52 | Operation \& Maintenance Expense |  | (Line 85) | 54,833,571 |
| 53 | 1/8th Rule |  | $\times 1 / 8$ | 12.5\% |
| 54 | Total Cash Working Capital Allocated to Transmission |  | (Line 52 * 53) | 6,854,196 |
| Network Credits |  |  |  |  |
| 55 | Outstanding Network Credits | (Note N) | From PJM | 0 |
| 56 | Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits | (Note N) | From PJM | 0 |
| 57 | Net Outstanding Credits |  | (Line 55-56) | 0 |
| 58 | TOTAL Adjustment to Rate Base |  | $($ Line $43+43 \mathrm{a}+43 \mathrm{~b}+44+46+51+54-57)$ | -271,261,800 |
| 59 | Rate Base |  | (Line $39+58$ ) | 873,672,714 |
| O\&M |  |  |  |  |
| Transmission O\&M |  |  |  |  |
| 60 | Transmission O\&M |  | Attachment 11A, line 27, column c | 36,302,844 |
| 61 | Less extraordinary property loss |  | Attachment 5 | 0 |
| 62 | Plus amortized extraordinary property loss |  | Attachment 5 | 0 |
| 63 | Less Account 565 |  | p321.96.b | 0 |
| 63a | Less Merger Costs to Achieve |  | Attachment 10, line 1, column x | 0 |
| 64 | Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 | (Note O) | PJM Data | 0 |
| 65 | Plus Transmission Lease Payments | (Note A) | p200.3.c |  |
| 66 | Transmission O\&M |  | (Lines 60-61+62-63-63a+64+65) | 36,302,844 |
| Allocated General \& Common Expenses |  |  |  |  |
| 67 | Common Plant O\&M | (Note A) | p356 | 0 |
| 68 | Total A\&G |  | Attachment 11B, line 15, column a | 179,963,842 |
| 68a | For informational purposes: PBOB expense in FERC Account 926 | (Note S) | Attachment 5 | 1,696,402 |
| 68b | Less Merger Costs to Achieve |  | Attachment 10, line 2, column b | 69,861 |
| 68 c | Less Other |  | Attachment 5 | 1,025,362 |
| 69 | Less Property Insurance Account 924 |  | p323.185b | 1,108,938 |
| 70 | Less Regulatory Commission Exp Account 928 | (Note E) | p323.189b | 6,870,881 |
| 71 | Less General Advertising Exp Account 930.1 |  | p323.191b | 2,581,453 |
| 72 | Less DE Enviro \& Low Income and MD Universal Funds |  | p335.b | 0 |
| 73 | Less EPRI Dues | (Note D) | p352-353 | 593,080 |
| 74 | General \& Common Expenses |  | (Lines $67+68$ ) - Sum (68b to 73) | 167,714,268 |
| 75 | Wage \& Salary Allocation Factor |  | (Line 5) | 10.7399\% |
| 76 | General \& Common Expenses Allocated to Transmission |  | (Line 74* 75 ) | 18,012,404 |
| Directly Assigned A\&G |  |  |  |  |
| 77 | Regulatory Commission Exp Account 928 | (Note G) | p323.189b | 310,395 |
| 78 | General Advertising Exp Account 930.1 | (Note K) | p323.191b | 0 |
| 79 | Subtotal - Transmission Related |  | (Line 77 + 78) | 310,395 |
| 80 | Property Insurance Account 924 |  | p323.185b | 1,108,938 |
| 81 | General Advertising Exp Account 930.1 | (Note F) | p323.191b | 0 |
| 82 | Total |  | (Line 80 + 81) | 1,108,938 |
| 83 | Net Plant Allocation Factor |  | (Line 18) | 18.75\% |
| 84 | A\&G Directly Assigned to Transmission |  | (Line 82 * 83) | 207,928 |
| 85 | Total Transmission O\&M |  | (Line $66+76+79+84)$ | 54,833,571 |
|  |  |  |  |  |
| Depreciation \& Amortization Expense |  |  |  |  |
| Depreciation Expense |  |  |  |  |
| 86 | Transmission Depreciation Expense |  | P336.7b\&c (See Attachment 5) | 37,375,479 |
| 86a | Amortization of Abandoned Transmission Plant |  | Attachment 5 | 19,179 |
| 87 | General Depreciation |  | p336.10b\&c (See Attachment 5) | 8,963,877 |
| 87a | Less Merger Costs to Achieve |  | Attachment 10, line 8, column b | 34,355 |
| 88 | Intangible Amortization | (Note A) | p336.1d\&e (See Attachment 5) | 11,484,542 |
| 88a | Less Merger Costs to Achieve |  | Attachment 10, line 9 , column b | 366,476 |
| 89 | Total |  | (Line $87-87 a+88-88 a)$ | 20,047,588 |
| 90 | Wage \& Salary Allocation Factor |  | (Line 5) | 10.7399\% |
| 91 | General Depreciation Allocated to Transmission |  | (Line 89 * 90) | 2,153,098 |
| 92 | Common Depreciation - Electric Only | (Note A) | p336.11.b (See Attachment 5) | 0 |
| 93 | Common Amortization - Electric Only | (Note A) | p356 or p336.11d (See Attachment 5) | 0 |
| 94 | Total |  | (Line 92 + 93) | 0 |
| 95 | Wage \& Salary Allocation Factor |  | (Line 5) | 10.7399\% |
| 96 | Common Depreciation - Electric Only Allocated to Transmission |  | (Line 94* 95) | 0 |
| 97 | Total Transmission Depreciation \& Amortization |  | (Line $86+86 \mathrm{a}+91+96$ ) | 39,547,756 |
| Taxes Other than Income |  |  |  |  |
| 98 | Taxes Other than Income |  | Attachment 2 | 12,779,630 |
| 99 | Total Taxes Other than Income |  | (Line 98) | 12,779,630 |
| Return / Capitalization Calculations |  |  |  |  |
| Long Term Interest |  |  |  |  |
| 100 | Long Term Interest |  | p117.62c through 67c | 142,366,379 |
| 101 | Less LTD Interest on Securitization Bonds | (Note P) | Attachment 8 | 0 |
| 102 | Long Term Interest |  | "(Line $100-$ line 101)" | 142,366,379 |
| 103 | Preferred Dividends | enter positive | p118.29c | - |
| Common Stock |  |  |  |  |
| 104 | Proprietary Capital |  | p112.16c | \$ 2,863,583,534 |
| 105 | Less Preferred Stock | enter negative | (Line 114) | 0 |
| 106 | Less Account 216.1 | enter negative | p112.12c | -1,646,367 |
| 106a | Less Account 219 | enter negative | p112.15c | 0 |
| 107 | Common Stock | (Note Z) | (Sum Lines 104 to 106a) | 2,861,937, 167 |



Notes
A Electric portion only
B Exclude Construction
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) detailed on Attachments 9 or 9 A .
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
All EPRI Annual Membership Dues
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.
The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and $\mathrm{p}=$ "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

K Education and outreach expenses relating to transmission, for example siting or billing
$\llcorner$ 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 .
Outstanding Network Credits is the balance of Network Faciilities 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 Transmisision Owner whole on Line 155 .
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 Pepco capital structure is derived from gross debt.
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 $\operatorname{FERC}$ approves the settlement in ERO5-515
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
reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).
$\checkmark$ 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. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and
liabilities. The balances in Accounts $190,281,282$ and 283 are adjusted in accordance with Treasury regulation Section $1.167(1)-1(\mathrm{~h})(6)$ and averaged in accordance with IRC Section $168($ () (9)(B) in liabilities. The balances in Accounts $190,281,282$ and 283 are adjusted in accordance with Treasury regulation Section $1.167(1)-1(\mathrm{~h})(6)$ and averaged in accordance with IRC Section $168(1)(9)(B)$ in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a
provortionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue equirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V , regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update Project
inputs.
X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1 st and 13 th are found on page 112 lines $18 . \mathrm{c} \& \mathrm{dto} 21 . \mathrm{c} \& \mathrm{~d}$ in the Form No. 1. The balances for January Preferred Stock balance will reflect the 13 month average of the balances, of which the 1 st and 13 th are found on page 112 line $3 . \mathrm{c} \& \mathrm{~d}$ in the Form No. 1. The balances for January through November
shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet). Con Stock balace will reflect the 13 moth arage of the balances, of which the 1 st and 13 th afe foul
onge 112 lines $16 . \mathrm{c}$ \& d in the Form No. 1. The balances for January through November
Only the transmission portion of amounts reported at Form 1, page 227 , line 5 is used. The transmission portion is derived by applying the wages and salary allocator to the total of line 5 and is specified




ate Year
2. For the Annual Update (Projectede) filing, see Attachment 1 A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Atachment 1 A - ADIT Summary, Column M tor inputs.

A The computations on this workpaper apply the proration rules of Req. Sec. $1.167(1)-1(\mathrm{~h})(6)$ to the annual acivity of accumulated deferred income taxes subject to the normalization reauirements. Activity related to the portions of the account
 balances not subiect tothe proraion requirement are averaged instead of pro
than proratece. This section is used to pororate the projected ADIT talance.






Column L applies when (1) Column J is under-projected $A \mathrm{AD}$ (2) actual monthly and projected monitly activity are either both increasess or decreases. Enter the amount from Column J . In other situations, enter
IRS normalization adiustment or timing when accelerated tax depreciation should affect rate base



Deferred income taxes arise when items are included in taxable income in ififerent periods than they are included in rates, therefore it the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

| (A) ${ }^{\text {(AIT-2 } 282 \text { (Not Subject to Proration) }}$ | $\begin{aligned} & \text { (B) } \\ & \text { Total } \end{aligned}$ | (58,210,208.01) <br> Gas, Production, Distribution, or Other Related | $\begin{gathered} \text { (D) } \\ \text { Triys } \\ \text { Transission } \\ \text { Related } \end{gathered}$ | $\begin{gathered} \text { (E) } \\ \begin{array}{c} \text { Plant } \\ \text { Related } \end{array} \\ \hline \end{gathered}$ | (F) <br> Labor Related | (G) Justification |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Pant peferred Taxes - FAS 109 | $\frac{\text { [698.448,365] }}{51.372 .661}$ | $\frac{7774,1,34}{51.37261}$ |  | (706, 189,399] |  |  |
| AFUDC Equity | (39,002,944) | (31,72, 115) | (7,290,829) |  |  | 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. |
| Marland Subtraction Modification | 44,85, 659 | 44,852,659 |  |  |  | Plant related basis difference not currenty includible in rate base. |
| Plant Deferred Taxes - Fow-trrough | (58,55, 876) | (58,210,208) | ${ }^{(34,668)}$ |  |  | Pursuant to the requirements of ASC 740, ADIT must encompass all ining differences regardless of whenter the |
| Subtoal: ADIT-282 (Not Subject to Proration) | (699,779,865) | 14,044,031 | (7,634,497) | (706,189,399) |  | difference is normalized of flowed-through. These items are eremved below. |
| Less: ASC 740 ADIT Adiustments excluded from rate base |  |  |  |  |  |  |
| Less: ASC 770 ADOTT Adussmenis realaed to AFUDC Equity | 39,02, 944 | ${ }^{3} 1.712,115$ | 7,290,829 |  |  |  |
|  |  |  |  |  |  |  |
| Total: ADIT-282 (Not Subject to Proration) | (602,223,045) | 103,966,355 |  | (700, 189,399) |  |  |
| Wages 8 Salary Allocator |  |  |  |  | 10.74\% |  |
| Gross Plant Allocator |  |  | 100.00\% | 18.10\% |  |  |
| Tither Alocator |  | .00\% |  |  |  |  |
|  | (27.83 |  |  |  |  |  |


(A)

| (B) Total |  |  |
| :---: | :---: | :---: |
| (505,599,086) |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| (505,595,086) |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
| (505.595,086) |  |  |
|  |  |  |
|  |  |  |
|  | 0.00\% |  |
| (91,521,496) | - |  | $\stackrel{\text { (D) }}{\substack{\text { Only } \\ \text { Onsmission }}}$

(E)
(E)
(F)
$\underset{\substack{\text { Labor } \\ \text { Related }}}{ }$

 $\square$

ADIT items reated only to $\begin{aligned} & \text { Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column } \mathrm{C} \\ & \text { ADT }\end{aligned}$

Deferred income taxes arise when items are included in taxable income in infiferent periods than they are included in rates, therefore it the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.


| (A) |
| :---: |
| ADIT-283 (Not Subject to Proration) |
| Accrued Property Taxes |
| Asset Retirement Obligation |
| Other Deferred Debits |
| Pension Asset |
| Prepayments |
| Requatary Asset |
| Regulator Assel - FERC Transmission True-up |
| Regulator Asset - Worker's Compensation |
| Unamortized Loss on Reaccuired Debt |
| Subtotal: ADIT-283 (Not Subject to Proration) |
|  |
| Less: ASC 740 ADIT Adiustment related to unamorizized ITC |
| Less: ASC 740 ADIT balances related to income tax regulatory assels / liabilities) |
| Less: OPEB realed ADIT, Above if not separately removed |
| Total: ADIT-283 (Not Subject to Proration) |
| Wages 8 Salary Allocator |
| Grass Pant Allocator |
| Transmisision Allocator |
| ADIT - Transmission |


| (B) |  |
| :---: | :---: |
| Total |  |
| ${ }^{(7,371,209)}$ |  |
|  | (541,475) |
| ${ }_{(181,52,7,474)}^{(42,404}$ |  |
| (56, 162) |  |
| (135,715,759) |  |
|  |  |
|  |  |
| ${ }^{(3,292,178)}$ |  |
| (237,750,717) |  |
|  |  |
|  |  |
|  |  |
| ${ }_{(237,750,717]}$ |  |
|  |  |
|  |  |
|  |  |
|  | (11,317,286) |


| (C) <br> Gas, Production, Distribution, or Other Related |
| :---: |
| (541, 475) |
|  |
|  |
| (135,715,759) |
|  |
|  |
| ${ }^{(3,292,178)}$ |
| (139,971,457) |
|  |
|  |
|  |
| (139,971,457) |
|  |
|  |
| 0.00\% |

$\stackrel{\text { (D) }}{\text { Only }}$
Only (E)
Plant
Related

| Related ${ }_{\text {(7,371, 209) }}$ |  |
| :---: | :---: |
|  |  |
|  |  |
|  |  |
|  |  |
| 00,075) |  |
|  |  |
|  |  |
|  |  |
| $06,075)$ | (7,371,209) |
|  |  |
|  |  |
|  |  |
| 00,075 | (7,371,209) |
|  |  |
|  | 18.10\% |
| 00.00\% |  |

Plant (F)
Labor

| ADIT-283 (Subject to Proration) | (B) Total | $\underset{\substack{\text { Gas, Production, } \\ \text { Distribution, or }}}{\text { (C) }}$ Distribution, or Other Related |  |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Subtoal: ADIT-283 (Subject to Proration) |  |  |  |
| Less: ASC 740 ADIT Adiustments excludded from rate base |  |  |  |
| Less: AsC 740 ADIT Adiustment relaled to unamotized ITC |  |  |  |
|  |  |  |  |
| Total: ADIT-283 (Subject to Proration) |  |  |  |
|  |  |  |  |
| Wages \& Salary Allocator |  |  |  |
| Transmission Allocator |  |  |  |
|  |  | 0.00\% |  |
| ADIT - Transmission |  |  |  |

(B) $\quad \begin{gathered}\text { (C) } \\ \text { Gas, Prouction, } \\ \text { Distribution, or }\end{gathered} \quad \begin{gathered}\text { (D) } \\ \text { Transmission }\end{gathered}$
$\frac{\text { Total }}{(237,750,717]}$
Other Related Transmission $\begin{gathered}\text { Related }\end{gathered}$

ADIT-283 (Subject to Proration)
AII--283 (No Subjecto Poprorion)竍 Tal - Pg. 277 form 1 -F filier



6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT--283 (Subiect to Proration)

(B)

Plant
Related
$\underset{\substack{\text { Labor } \\ \text { Related }}}{\text {. }}$



| Line ADIT (No Subiectio Proration) | Total | $\begin{aligned} & \text { Gas, Production, } \\ & \text { Distribution, or } \\ & \text { Other Related } \end{aligned}$ | mber 31, 2018 (Actual) Only Transmission Related | ${ }_{\substack{\text { Plant } \\ \text { Reated }}}^{\text {den }}$ | ${ }_{\substack{\text { Labor } \\ \text { Related }}}^{\text {a }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| ADIT-190 | ${ }^{\text {3,366,598 }}$ |  |  | 1,031,650 | 2,32,949 |
|  |  |  | (2,737, 189) |  | (12,00, 180) |
| Subloal - Transmission Aolt | (129,094,199) |  | [2,737, 189) | (116,565,799) | ${ }^{19,771,23}$ |

Total
7 ADT Reacouired Dobl) ${ }_{(3.675 .499)}$



| ADIT-190 (Not Subject to Proration) | Total |  |  | $\underset{\substack{\text { (E) } \\ \text { Rent } \\ \text { Realated }}}{ }$ | $\begin{gathered} \text { (F) } \\ \substack{\text { Labor } \\ \text { Relateded }} \end{gathered}$ | ${ }_{\text {Jsstifation }}^{\text {(G) }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Accured Benefis | 88,266 |  |  |  | 2.068,266 |  |
| \& Ineniu | 2,569,77 |  |  |  | $2.569,77$ |  |
|  | 6,794.434 | 6.794434 |  |  |  |  |
| Acoulued OPEB ${ }^{\text {a }}$ | 9,025,386 |  |  |  | 9,025,386 | (A) |
| Accrued Peyyol Texes - AIP | ${ }^{122,389}$ |  |  |  | 123,389 |  |
| Acculued fetention | ${ }^{3,387}$ |  |  |  | 3,387 |  |
| Accoued Vacaion | 1,939,944 |  |  |  | 1.939 .944 |  |
| Accrued Worerers Compensation | ${ }_{11,237,475}$ |  |  |  | ${ }^{11,237.475}$ | 1 Recourabie in the tansmsisin domula |
| Accured Othere Evenses | 5330209 | ${ }_{5} 5302099$ |  |  |  |  |
|  |  | ${ }_{\text {44,091200 }}^{512808}$ |  |  |  |  |
| Assat Realiemenen obilation | 10288899 10.764186 | 10.248891 |  |  |  |  |
|  |  |  |  |  |  |  |
| Long-tem Inentive Plan | ${ }^{22,388}$ |  |  |  | 22,388 |  |
| ageme | 4,248 |  |  |  | 4,248 | Iecorabei inh trangission oamual |
|  |  |  |  |  |  | reaverabei in the tansmsisoin iomul |
| Mener Comminens |  | ${ }_{1}^{10.539 .957}$ |  |  |  |  |
|  |  |  |  |  |  |  |
|  | ${ }^{\text {L2,48, } 2368}$ | ${ }_{6,582,135}^{\text {36,545 }}$ |  | ${ }_{5.639,101}$ |  |  |
| Charitue Contibluin Carruowad | ${ }_{\text {1. }}^{1.850 .837}$ | ${ }_{1.850 .883}$ |  |  |  |  |
|  | 10999 |  |  | 4020 |  |  |
| Unamotried Ivestment Tax Creat | ${ }^{497,232}$ |  |  | 497,232 |  | 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. |
| ${ }^{\text {FAAS }} 109$ - Regulator L Lability | 217,227,977 |  |  | ${ }^{217,227,927}$ |  |  |
| Subloal AITT-190 (No Subiectio Proation) | 34,544,375 | 94,299,888 |  | 223, 364,200 | 227,700,287 |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | $\frac{19,025360}{11,59380}$ | 94, 239.828 |  | ${ }_{5}^{5.699,101}$ |  |  |
|  |  |  |  |  | ${ }^{12445 \%}$ |  |
| Gioss Pist Alicator |  |  |  | 18.29\% |  |  |
| Henemer |  | 0.00\% |  |  |  |  |
| A0IT - Transmision | 3,361.598 |  |  | 1,031.650 | 2.329,999 |  |
| ${ }^{\text {(a) }}$ | (8) | ${ }_{\text {Gas, }}$ Production, | (0) | (E) | (F) | (6) |
| ADIT-190 (Subject to Proration) | Total | Distribution or | nemmisson | ${ }_{\substack{\text { Plant } \\ \text { Realed }}}^{\text {Pr }}$ | $\underset{\substack{\text { Labor } \\ \text { Related }}}{\text { ate }}$ | Justitatation |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Subboal: Altr-190 (Subject to Proration) |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Wages 8 Salay Alocolor |  |  |  | 18.29\% | $12.45 \%$ |  |
| Transisision Alocator |  | 0.00\% | 100.002 |  |  |  |
|  |  |  |  |  |  |  |

(A)
ADIT-190
A001.190

${ }_{\text {(F) }}^{(\text {abor }}$




| ADIT-282 (Not Subiect to Proration) | (B) ${ }^{(26,678,870)}$ Total | $\quad(43,803,884.21)$ (C) Gas, Production, Distribution, or Other Related |  | $\begin{gathered} \text { Prent } \\ \text { Preated } \\ \text { Reated } \end{gathered}$ | $\underset{\substack{\text { (F) } \\ \text { Lebor } \\ \text { Related }}}{\substack{\text { ced }}}$ | ${ }^{\text {Justifation }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Parnideitese Theses | (6837.7664001 |  |  | [635.545.894] |  |  |
|  | (152,899,299) | ${ }^{(26,6,678.870)}$ | ${ }^{6,220,359}$ |  |  | 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 |
| FAS 109. Flow whrough | ${ }^{(44,605,777)}$ | ${ }^{(43,80, ~ 8,844)}$ | ${ }^{(801,983)}$ |  |  |  |
| Subloal: A01T-282 (Not Subject to Proration) | (654,000,071) | (11.52, 1.25 ) | (7,022252] | (635,545.894] |  | mame |
|  |  |  |  |  |  |  |
| 隹 |  |  |  |  |  |  |
| Total A0IT-282 (Not Subject to Proation) | (576,585,065) | ${ }_{5}^{59.90,829}$ |  | (635.545.894] |  |  |
| Wagse Stayal Alocotor |  |  |  |  | 12.459 |  |
|  |  |  | 100.00\% | ${ }_{18,299}$ |  |  |
| ADIT - Transmission | (116, 27\%,466) | 0.008 |  | (116,277,466) |  |  |



| (8) <br> Total |  | $\substack{\begin{subarray}{c}{\text { OnI) } \\ \text { Transivsion } \\ \text { Realised }} }} \end{subarray}$ |  |
| :---: | :---: | :---: | :---: |
| [499,946,097] |  |  |  |
|  |  |  |  |
|  |  |  |  |
| (499,946.097) |  |  |  |
|  |  |  |  |
|  |  |  |  |
| (493, 946,097) |  |  |  |
|  |  |  |  |
|  | 0.00\% | 100.00\% |  |
| (90, 365 ,399] | 0.00\% |  |  |


| ${ }^{(E)}$ | (F) |
| :---: | :---: |
| Plant Related | $\underset{\substack{\text { Labor } \\ \text { Related }}}{\text { a }}$ |








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|  | 100.00\% |  |
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| 18.29\% |  |
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(ब)


Instactions Tot AAcount 223:




| $\begin{gathered} \text { (B) } \\ \text { (total } \\ \hline \end{gathered}$ |  | $\underset{\substack{\text { (0) }(1) \\ \text { Transsilisson } \\ \text { Realeded }}}{ }$ |
| :---: | :---: | :---: |
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|  |  |  |
| ${ }_{1}^{1.804,376}$ |  |  |
|  |  |  |
|  |  |  |
| $7$ | 0.008 | 100.00 |


(B)

${ }_{\text {Labor }}^{\text {(F) }}$
(ब)
OOne Allocaior Invest

| otal | Other Relaled | Related | Realated |
| :---: | :---: | :---: | :---: |
| ${ }^{130,337}$ |  |  | ${ }^{130,337}$ |
|  |  |  |  |
|  |  |  |  |
| ${ }^{10,387}$ |  |  | ${ }^{180,337}$ |
|  |  |  |  |
| ${ }^{23,845}$ | 0.00\% | 100.002 | ${ }^{23.845}$ |


| 7 | Realaed |
| :---: | :---: |
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| Line | Deficicent/EExcess) Accumulated Deitered licome Taxes (Account No. 190 ) |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & \hline \text { (A) } \\ & \text { Month } \end{aligned}$ | $\begin{gathered} \text { (B) } \\ \begin{array}{c} \text { Days } \\ \text { Dear Monn } \end{array} \end{gathered}$ | (C) <br> Remaining Days Per Month |  |  |  |  |  | $\begin{gathered} \text { (I) } \\ \substack{\text { Actual Montury } \\ \text { Aclivity }} \end{gathered}$ | $\begin{gathered} \hline \text { Actual }- \\ \hline \mathbf{( J )} \\ \text { Difference } \\ \text { Projected vs. Actual } \\ \text { (Note C) } \end{gathered}$ | Preserve Proration (Note D) Note D | Preserve Proration (Actual vs Projected) (Note E) |  |
|  | Deficient/Excess) ADIT Subieet to Proation |  |  |  |  | 123112018 A Actua) ${ }^{1,000,8}$ |  |  |  |  |  |  |  |
| 7 8 9 90 10 11 18 14 14 |  | ${ }_{3}^{31}$ |  | 2 2 2 2 2 2 2 2 2 2 2 2 2 2 |  |  |  |  |  |  |  |  |  |
| 15 17 17 | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT AdjustmentBeginning Balance - Deficient / (Excess) ADIT ess) ADIT |  |  |  |  |  |  |  | (Col. (M) Line 15 + Line 16) |  |  |  |  |
| $\begin{aligned} & 18 \\ & { }_{20}^{18} \end{aligned}$ | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment (Excess) ADIT |  |  |  |  | 12/31/2019 (Actual) <br> (Note F) <br> (Col. (H), Line $18+$ Line 19 |  | ${ }^{645,536}$ 645,536 | (Col. (M). Line 18 L Line 19) |  |  |  |  |
| $\begin{aligned} & 21 \\ & 22 \\ & 23 \\ & 23 \end{aligned}$ | Average Balance as adjusted (non-prorated) Prorated Deficient / (Excess) ADITDeficient / (Excess) ADIT - Account 190 |  |  |  |  | ([Col. (H), Line $17+$ Line 20] /2) (Col. (H), Line 13)(Col. (H), Line 21 + Line 22) |  |  | ([Col. (M), Line 17 + Line 20] /2) (Col. (M), Line 13) (Col. (M), Line 21 + Line 22) |  |  |  |  |
|  | Deficient/(Exess) Accumulated Deitered licome Taxes Propoetry ( Account No. 282) |  |  |  |  |  |  |  |  |  | not Deficient/[Excess) | Activit (Note B) |  |
| Line | (A) Morn |  | $\underbrace{\text { (c) }}_{\substack{\text { Prorated Days } \\ \text { Permont }}}$ |  |  |  |  |  |  |  | $\begin{gathered} \text { (K) } \\ \text { Preserve Proration } \\ \text { (Actual vs Projected) } \\ \text { (Note D) } \\ \hline \end{gathered}$ |  |  |
| ${ }^{24}$ | Deficient/ Excess) Adit Subieetio Proraion |  |  |  |  |  |  |  |  |  |  |  |  |
| 25 <br> 26 <br> 27 <br> 28 <br> 28 <br> 20 <br> 30 <br> 32 <br> 32 <br> 34 <br> 35 <br> 36 <br> 37 <br> 37 |  | $30$ |  |  |  |  |  |  |  |  |  |  |  |
|  | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment (Excess) ADIT |  |  |  |  | 12/31/2018 (Actual) <br> (Note F) |  | (36,901,481) $\stackrel{-}{(36,901,481)}$ | (Col. (M) Line $38+$ Line 39) |  |  |  |  |
| 41 43 48 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT AdjustmentEnding Balance - Deficient / (Excess) ADIT |  |  |  |  | 12/31/2019 (Actual) <br> (Col. (H), Line 41 + Line 42) |  | $\frac{(27,767,110)}{(27,676,10)}$ | (CO0. (M) Line 41 + Line 42 ) |  |  |  |  |
| $\begin{aligned} & 44 \\ & 45 \\ & 46 \end{aligned}$ | Average Balance as adjusted (non-prorated) Prorated Deficient / (Excess) ADITDeficient / (Excess) ADIT - Account 282 |  |  |  |  | Col. (H), Line 40 + Line 43] /2) (Col. (H), Line 36 ) <br> (Col. (H), Line 44 + Line 45 |  |  | (Col. (M), Line 40 + Line 43] /2) (Col. (M), Line 36 ) <br> (Col. (M), Line 44 + Line 45) |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Line | ${ }_{\text {Monh }}{ }^{\text {(A) }}$ | $\underset{\substack{\text { (B) } \\ \text { Days } \\ \text { Per Month }}}{ }$ | $\underbrace{\text { (c) }}_{\substack{\text { Prorated Days } \\ \text { Permont }}}$ |  | $\underset{\substack{\text { Proaraion Amount } \\ \text { (Column C C Coum })}}{(\text { D) }}$ |  |  |  |  |  | $\begin{gathered} \text { (K) } \\ \text { Preserve Proration } \\ \text { (Actual vs Projected) } \\ \text { (Note D) } \\ \hline \end{gathered}$ | $\begin{gathered} \text { (L) } \\ \text { Preserve Proration } \\ \text { (Actual vs Projected) } \\ (\text { Note E) } \\ \hline \end{gathered}$ | $(\mathbf{M})$ Preserved Prorated Actual Balance (Col. $\mathrm{K}+\mathrm{Col} \mathrm{~L}+.\mathrm{Col}$. . M Precedina Balance) |
| 47 | ADIT Subiect op Prorat |  |  |  |  | 123112018 (Actua) |  |  |  |  |  |  |  |
|  |  | $\begin{array}{r}31 \\ 30 \\ 30 \\ 365 \\ \hline 65\end{array}$ |  | 2 2 2 2 2 2 2 2 2 2 2 2 2 |  |  |  |  |  |  |  |  |  |
| $\underset{\substack{61 \\ 63 \\ 68}}{ }$ | Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADITBeginning Balance - Deficient / (Excess) ADIT |  |  |  |  | 12/31/2018 (Actual) (Note F) (Col. (H), Line $61+$ Line 62) |  | $(4,280,032)$ $(4,280,032)$ |  | (Col. (M), Line 61 + Line 62) |  |  |  |
| 64 66 66 | Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT |  |  |  |  | 12/31/2019 (Actual) (Note F) (Col. (H), Line 64 + Line 65 |  | (2,853,355) [2.85, 355) | (Col. (M), Line 64 + Line 65) <br> ([Col. (M), Line 63 + Line 66] /2) (Col. (M), Line 59 ) (Col. (M), Line $67+$ 67 + Line 68 |  |  |  |  |
|  | Average Balance as adjusted (non-prorated) Deficient / (Excess) ADIT - Account |  |  |  |  | ([Col. (H), Line 63 + Line 66] /2) (Col. (H), Line 59)(Col. (H), Line $67+$ Line 68) |  | (3,566,693) <br> (3,566,693) |  |  |  |  |  |
| Line | Unamortized Deficient / (Excess) ADIT - Federal (Projected)$(A)$ (B) (C) <br> Deficient / (Excess) Deferred Income Taxes Reference Projected <br> EOY Balance |  |  |  |  | Unamortized Deficient / (Excess) ADIT - Federal (Actual) <br> (D) <br> Deficient / (Excess) Deferred Income Taxes |  | $\qquad$ |  |  |  |  |  |
| $\begin{aligned} & 70 \\ & 71 \\ & 72 \\ & 72 \end{aligned}$ | $\begin{aligned} & \text { ADIT - } 190 \\ & \text { ADIT - } 282 \end{aligned}$ <br> ADIT - 283 <br> Unamortized Deficient / (Excess) ADIT - Federal |  | (Col. (H), Line 23) (Col. (H), Line 69) (Entered in ATT H-9A |  |  | ```MAT-190``` |  |  |  |  |  |  |  |



Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1 E - Deficient / (Excess) Deferred Income Tax Amortization Workshee


Total Federal Deficient / (Excess) Deferred Income Taxes


| Washington, D.C. (2018 Apportionment Weighting Change) |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Line | (A) <br> Deficient / (Excess) Deferred Income Taxes | (B)Notes | $\underset{\substack{\text { Amorization } \\ \text { Fixed Period }}}{\text { (c) }}$ | (D) <br> ADIT <br> Deficient / (Excess) |  |  |  | (F) <br> Current Year Amortization |  | $\begin{gathered} (\mathbf{G}) \\ \begin{array}{c} \text { December31, } \\ \text { EOT, } 2019 \\ \text { Balance } \end{array} \\ \hline \end{gathered}$ |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 75 | Unprotected Non-Property |  |  |  |  |  |  |  |  |  |  |
| 76 | ADIT - 190 | (Note D) | 4 Years | \$ | 22,098 | \$ | 20,717 | \$ | (5,525) | \$ | 15,193 |
| 77 | ADIT- -281 | (Note D) | 4 Years |  |  |  |  |  |  |  |  |
| 78 79 | ADIT-282 | (Note D) | 4 Y Years |  |  |  |  |  |  |  |  |
| 80 | Subtoal - Deficient / Excess) ADIT |  |  | \$ | 22,098 | \$ | 20,717 | \$ | (5,525) | \$ | 15,193 |
| 81 | Unprotected Property |  |  |  |  |  |  |  |  |  |  |
| ${ }^{82}$ | ADIT - 190 | (Note D) | 5 Years | \$ |  | \$ |  | \$ |  | \$ |  |
| ${ }^{83}$ | ADIT - 281 | (Note D) | 5 Years |  |  |  |  |  |  |  |  |
| 84 85 | ADIT- -282 ADIT- 283 | (Note D) | ( ${ }^{5 \text { Y Years }}$ |  | 497,120 |  | 472,264 |  | (99,424) |  | 372,840 |
| 86 | Subtoal - Deficient (Excess) ADIT |  |  | \$ | 497,120 | \$ | 472,264 | \$ | (99,424) | \$ | 372,840 |
| 87 | Protected Property |  |  |  |  |  |  |  |  |  |  |
| ${ }^{88}$ | ADIT - 190 | (Note D) |  | \$ | - | \$ | - | \$ | - | \$ | - |
| 89 90 | ADIT-281 | (Note D) | NA NA |  |  |  |  |  |  |  |  |
| ${ }_{91}^{90}$ | ${ }_{\text {ADIT }}$-283 | (Note D) | ${ }_{\text {NA }}$ |  |  |  |  |  |  |  |  |
| 92 | Subtotal - Deficient /(Excess) ADIT |  |  | \$ |  | \$ |  | \$ |  | \$ |  |
| ${ }^{93}$ | Total - Deficient / (Excess) ADIT |  |  | \$ | 519,218 | \$ | 492,981 | \$ | (104,949) | \$ | 388,033 |



| Line | Washington, D.C. (2016 Corporate Rate Change) |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (A) | (B) | (c) <br> Amorization Fixed Period | (D) |  | (E) |  | (F) |  | (G) <br> December 31, 2019 |  |
|  | Deficient (Excess) Deferred Income Taxes |  |  | ADIT <br> Deficient / (Excess) |  | December 31, 2018 <br> BOY <br> Balance |  | Current Yea Amortization |  |  |  |
| ${ }^{113}$ | Unprotected Non-Property |  |  |  |  |  |  |  |  |  |  |
| 114 | ADIT - 190 | (Note F) | 4 Years | \$ | 56,380 | \$ | 52,856 | \$ | $(14,095)$ | \$ | 38,761 |
| 115 116 | ADIT-281 | (Note F) | ${ }_{4}^{4}$ Y Years |  |  |  |  |  |  |  |  |
| 117 | ADIT-283 | (Note F) | 4 Years |  |  |  |  |  |  |  |  |
| 118 | Subtoal - Deficient / (Excess) ADIT |  |  | \$ | 56,380 | \$ | 52,856 | \$ | (14,095) | \$ | 38,761 |
| 119 | Unprotected Property |  |  |  |  |  |  |  |  |  |  |
| ${ }^{120}$ | ADIT - 190 | (Note F) | 5 Years | \$ |  | \$ |  | \$ |  | \$ |  |
| 121 122 | ADIT - 281 ADIT 282 | $\xrightarrow{\text { (Note F) }}$ (Note ) | 5 Years 5 Years |  | (630.682) |  | (599, 148 ) |  | 126,136 |  | (473,012) |
| 123 | ADIT-283 | (Note F) | 5 Years |  |  |  |  |  |  |  |  |
| 124 | Subtoal - Deficient / Excess) ADIT |  |  | \$ | $(630,682)$ | \$ | (599, 148 ) | \$ | 126,136 | \$ | (473,012) |
| 125 | Protected Property |  |  |  |  |  |  |  |  |  |  |
| ${ }^{126}$ | ADIT - 190 |  |  | \$ |  |  |  |  | - |  |  |
| ${ }^{127}$ | ADIT-281 | (Note F) | NA |  |  |  |  |  |  |  |  |
| 128 129 129 | ADIT-282 | (Note F) | NA |  |  |  |  |  |  |  |  |
| 130 | Subtoal - Deficient / (Excess) ADIT |  |  | 5 |  | \$ |  | \$ |  | \$ |  |
| ${ }^{131}$ | Total - Deficient / (Excess) ADIT |  |  | \$ | (574,302) | \$ | (546,292) | \$ | ${ }^{112,041}$ | \$ | (434,250) |


| Line | Washington, D.C. (2015 Corporate Rate Change) |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | ${ }^{(A)}$ | (B) | (c) Amortization Fixed Period | (D) |  |  |  | (F) <br> Current Year Amorization |  | $\begin{gathered} (\mathbf{G}) \\ \text { December31, } \\ \text { EOT, } 2019 \\ \text { Balance } \end{gathered}$ |  |
|  | Deficient / (Excess) Deferred Income Taxes | Notes |  | ADIT <br> Deficient / (Excess) |  |  |  |  |  |  |  |
| 132 | Unprotected Non-Property |  |  |  |  |  |  |  |  |  |  |
| ${ }^{133}$ | ADIT - 190 | (Note G) | 4 Years | \$ | (885,034) | \$ | (642,219) | \$ | 171,259 | \$ | (470,961) |
| 134 135 1 | ${ }_{\text {ADIT - }}$ A 281 | (Note G) | ${ }_{4}^{4}$ Y Years |  |  |  |  |  |  |  |  |
| 136 | ADIT-283 | (Note G) | 4 Years |  |  |  |  |  |  |  |  |
| 137 | Subtota - Deficient / (Excess) ADIT |  |  | \$ | (685,034) | \$ | (642,219) | \$ | 171,259 | \$ | (470,961) |
| 138 | Unprotected Property |  |  |  |  |  |  |  |  |  |  |
| 139 | ADIT - 190 | (Note G) | 5 Years | \$ |  | \$ |  | \$ |  | \$ |  |
| 140 141 1 | ADIT - 281 | ( $\begin{gathered}\text { (Note } \\ \text { (Note G }\end{gathered}$ | 5 Years 5 years a |  | $(2.817 .585)$ |  | (2.67,706) |  | 563.517 |  | (2,113,189) |
| 142 | ADIT-283 | (Note G) | 5 Years |  |  |  |  |  |  |  |  |
| 143 | Subtotal - Deficient/ /(Excess) ADIT |  |  | \$ | (2,817,585) | \$ | ${ }_{(2,676,706)}$ | \$ | 563,517 | \$ | (2,113,189) |
| 144 | Protected Property |  |  |  |  |  |  |  |  |  |  |
| 145 | ADIT - 190 | (Note G) | NA | \$ |  | \$ |  | \$ |  | \$ |  |
| 146 | ADIT-281 | (Note G) | NA |  |  |  |  |  |  |  |  |
| 147 148 |  | ( $\begin{gathered}\text { (Note } \\ \text { ( }\end{gathered}$ | NA |  |  |  |  |  |  |  |  |
| 149 | Subtoal - Deficient / (Excess) ADIT |  |  | \$ |  | \$ |  | \$ |  | \$ |  |
| 150 | Total - Deficient / (Excess) ADIT |  |  | \$ | (3,502,619) | \$ | ${ }^{(3,318,925)}$ | \$ | ${ }^{734,776}$ | \$ | (2,584,150) |



| Line | Total State Deficient / (Excess) Deferred Income Taxes |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (A) ${ }_{\text {( }}$ | (B)Notes | $\underset{\substack{\text { Amorization } \\ \text { Fixed Period }}}{\text { cose }}$ | (D) |  | (E) |  | (F) |  | (G) |  |
|  |  |  |  | ADIT <br> Deficient / Excess) |  |  | 31, 2018 | Current Year |  |  |  |
|  | Deificient ( Excess) Deierrred Income Taxes | Notes |  |  |  |  | lance |  |  | Ealance |  |
| 170 | Unprotected Non-Property |  |  |  |  |  |  |  |  |  |  |
| 171 | ADIT - 190 |  |  | \$ | $(473,969)$ | \$ | (444,346) | \$ | 118,492 | \$ | (325,854) |
| 172 | ADIT - 281 |  |  |  |  |  |  |  |  |  |  |
| $\begin{array}{r}173 \\ \hline 174\end{array}$ | ADIT- - 82 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| 175 | Subtota - Deficient /(Excess) ADIT |  |  | \$ | (473,969) | \$ | (444,346) | \$ | 118,492 | \$ | ${ }^{(325,854)}$ |
| 176 | Unprotected Property |  |  |  |  |  |  |  |  |  |  |
| 177 | ADIT - 190 |  |  | \$ |  | \$ |  | \$ |  | \$ |  |
| 178 | ADIT - 281 |  |  |  |  |  |  |  |  |  |  |
| 179 | ADIT - 282 |  |  |  | (1,932,414) |  | $(1,835,793)$ |  | 386,483 |  | (1,449,310) |
| 180 | ADIT - 283 |  |  |  |  |  |  |  |  |  |  |
| 181 | Subtotal - Deficient /(Excess) ADIT |  |  | \$ | (1,932,414) | \$ | ${ }_{(1,885,793)}$ | \$ | 386,483 | \$ | (1,449,310) |
| 182 | Protected Property |  |  |  |  |  |  |  |  |  |  |
| 183 |  |  |  | \$ |  | \$ |  | \$ |  | \$ |  |
| 184 185 188 | ADIT - 281 ADIT 282 |  |  |  |  |  |  |  |  |  |  |
| 186 | ${ }_{\text {ADIT }}$ 283 |  |  |  |  |  |  |  |  |  |  |
| 187 | Subtotal - Deficient/(Excess) ADIT |  |  | \$ |  | \$ |  | \$ |  | \$ |  |
| 88 | Total - Deficient / (Excess) ADIT |  |  | \$ | (2,406,383) | \$ | (2,280,139) | \$ | 504,975 | \$ | (1,775,164) |



Instructions

1. For transmission allocated deficient/ /excess) deferred income taxes related to rate changes occurring after Sepiember 30,2018 , insert new amorization table that delineate the deficient and excesss defered taxes by protected property, unprotected
nimetected non-property by ADIT category.
2. Set the amorization period for unporiected propenty to 5 years and unportected non-property to 4 years. The amorization of deficient and (excess) ADIT designaied as protected will be calculated using the Average Rate Assumprion Method (ARAM)
3. Update appicable formulas in the "Total Federal Deficient/ (Excess) Deferred Income Taxes" and "Total State Deficient/ /(Excess) Deferered Income Taxes" sections to ensure appropiaite inclusion of deficient / (excess) ADIT deferered income taxes



























|  | Detailed Description | Descripition (B) | ${ }_{\text {categor }}$ | $\square$ ADIT - Pre Rate Change (December 31, 2017) |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{gathered} \text { Federal Cross } \\ T \text { Timing Ditierence } \\ \text { (D) } \end{gathered}$ | $\begin{gathered} \text { Federal ADIT } \\ @ 35 \% \\ \hline(F)=(D)^{*} 35 \% \end{gathered}$ | StateADIT | $\frac{\text { FIT on SIT }}{(G)=\text { (F) }{ }^{*} 35 \%}$ | $\begin{gathered} \text { Totalal } \\ \text { ADIT } \end{gathered}$ |
|  |  |  |  |  |  |  |  | (E) + (F) + |
| FERC Account 190 - Non-Current (Note A) |  |  |  |  |  |  |  |  |
| 123445 | Accrued Payoll Taxes- Manual | Accrued Liailities | Non-Propenty Non-Prooerty | 528.972 |  |  | ${ }_{(732,679)}^{(14,71)}$ | \$ $\quad \begin{array}{r}211,272 \\ 11,001210 \\ \hline\end{array}$ |
|  | Accrued Liab-Required Heath Claims Reserve | Accrued Liabilities | Non-Property | $1,324,005$ | ${ }^{4635,402}$ | 100,624 | (35,299) | 528,808 |
|  | Accrued Llab-General Liability | Accrued Liailities | Non-Property Non-Proenty | +1,304,937 |  |  |  |  |
| ${ }_{6}$ | Accued Liabilites - Workers Comp - Long-term | Accrued Liabilities | Non-Property | 54,35,782 | 19,024,524 | 4,131,039 | ${ }^{(1,445,864)}$ | 21,709,699 |
| 7 | Accured Liabilities- Disability - Long-term | Accrued Liabilities | Non-Propenty | 4,248,799 | 1,487,048 | 322,902 | (113,016) | 1,696,934 |
| ${ }_{9}^{8}$ | ${ }_{\text {Accrued Liab-TIP }}^{\text {Ached }}$ | Accrued Liailities | Non-Property | ${ }^{\text {7 }}$ 4739.5980 | 165,739 260289 | -35.989 | ${ }_{\text {c }}^{(12,596)}$ | 189,132 |
| 10 |  | Accrued Liailities | Non-Property Non-Property | 7,429,389 | 2,600,286 <br> 7,000 <br> 1,180 | $\xrightarrow{564,634} \begin{aligned} & \text { 1,520 }\end{aligned}$ | ${ }_{(197}^{(1962)}$ |  |
| 11 | Accrued Severance | Accrued Liabilities | Non-Property | 173,807 | ${ }^{60,832}$ | 13,209 | ${ }^{(4.6233)}$ | 69,49 |
| ${ }_{13}^{12}$ | Actersed Liab-SERP | Accrued Liailities | Non-Property Non-Prooerty | 3,934,817 $7,680.551$ 7 | $1,377,186$ 2.688 .193 2,193 | (299,066 |  |  |
| 14 | Accrued Liab-vacaion | Accrued Liabilities | Non-Property | 7,227,350 | ${ }_{2,529,576}$ | 549,279 | (192, 248) | ( |
|  | Deferred Credits-General | Accrued LLailitites | Non-Property | 35,3,36 | 124,371 | 27,006 | (9,452) | 141,925 |
| 16 | Deierred Creaits-General (Merger Commitments) | Accrued Liaibitites | Non-Property | 13,909,350 | 4.888,271 | (1, $1.57,710$ | (369,989) | 5.5.55,392 |
| 17 18 |  | Accruved Lialilites Accrued Labilites | Non-Property Non-Proenty | 160,000.000 7 76,247 | 56,00,0,000 | $12,160,000$ <br> 5,795 | (4,256,000) | - $\begin{gathered}63,904,000 \\ 30.453\end{gathered}$ |
| 19 | Payroll Taxes 88 (a) | Accrued Liabilites | Non-Property | (285,855) | (100,049) | ${ }^{(21,725)}$ | ${ }^{7,604}$ | (114,170) |
| ${ }_{21}^{20}$ |  | Allowane tor Doutul Accounts | Non-Property | - 888.15065 | $\begin{array}{r}309.804 \\ 3.082201 \\ \hline\end{array}$ |  | ${ }^{(223,54)}$ | - $\begin{array}{r}\text { 355,531 } \\ 3.51723\end{array}$ |
| ${ }_{23}^{21}$ | Preme |  | Nom- |  |  | cision | (188, |  |
| ${ }_{24}^{23}$ |  | Allowanee for Douttul Accounts Allowane for Doubtul Acounts | Non-Property Non-Proenty | $2,516,575$ $2.209,792$ | ${ }^{880,801}$ |  | (186,941) |  |
|  | Maryland Capital Loss Caryformard | Capital Loss Limitaion | Non-Property |  |  | ${ }_{12,533}$ | (4,387) | 8,147 |
| ${ }_{27}^{26}$ | DC Capial Loss Carys ${ }^{\text {corward }}$ | Capital Loss Limitation | Non-Property | 541 | 461098 | 8.634 | (3,022) | 5.612 |
| ${ }_{28}^{27}$ | Federal Charitable Contribution Caryloward | Charitabele Contribution Carytoward Chatitabe Contribution Carytoward | Non-Propenty Non-Property | 12,78,541 | 4,461,989 | 622,545 | (219,291) | ${ }_{\text {4,461,989 }}^{407,254}$ |
| 29 | DC Charitable Contribution Carrlo | Charitible Contriutuion Carriomard | Non-Property |  |  | ${ }^{438,135}$ | (155,347) | ${ }^{284,788}$ |
| ${ }_{31}^{30}$ | Acc Liab - Deierered comp LT-Oda Plans | - Detered Compensation | Non-Property | ${ }^{\text {3,1757,708 }}$ |  |  | (184,474) | $1,268,3,78$ 308, 326 |
| 32 |  | - Defereded compenssation | Non-Propery | (12, 102) |  | $\left.{ }^{56,1,680}\right)$ | ${ }^{(20,558}$ | $\underset{\substack{\text { ci, } \\(8,3828)}}{ }$ |
| ${ }_{34}^{33}$ | Accrued LLab-Environmental Site Exp - Long-Term Accrued Liab-OPEB |  | Non-Property Non-Proenty |  | $9,393,733$ $12.756,673$ | 2.088 .056 2,744,146 | (70, ${ }_{\text {cose) }}^{\text {(790.051) }}$ | $10.657,970$ 14.578888 |
| ${ }^{35}$ | FIN 48 Interest Payable-MD-NonCurrent | Interest on Conitigent Taxes | Non-Property | ${ }_{305,637}$ | 106,973 | ${ }_{23,228}$ | (18,130) | ${ }_{\text {12, } 122,071}$ |
| ${ }_{37}^{36}$ | Accrued Charitable Contributions-MD-Curent | Merger Commitment Deierrals | Non-Property | ${ }^{789,383}$ | 277,284 | ${ }^{59,993}$ | ${ }^{(20,998)}$ | ${ }^{315,280}$ |
| ${ }_{38}$ | Accrued Charitale Contributions-DC-Current Merger Commitments | Merier Commitment Deierals | Non-Propenty Non-Propenty |  | \% 3,1292,208 | - $\begin{gathered}\text { 157,299 } \\ 693,165\end{gathered}$ | ${ }_{(242,088)}$ |  |
|  | Accrued Chartiable Contributios-MD-Non-Curent | Merger Commitment Deierrals | Non-Property | 5.,54, 249 | ${ }_{1}^{1,943,987}$ | ${ }^{422,123}$ | (147,743) | 2, 218,367 |
| ${ }_{41}^{40}$ | Accrued Charitable Contributions-DC-Non-Current | Merger Commitment Deierals | Non-Property | $14,115,127$ <br> 701.122 | - $4.940,2959$ | 1,0727,750 532291 | $\underset{\substack{(375.462) \\(18,652)}}{ }$ |  |
|  | Other Long-Term Liabilities | Other 190 Deierered Taxes | Non-Piopery |  | ${ }_{\text {875 }}^{24547}$ | 193,200 | ${ }_{(18,5,500)}$ | ${ }^{2989,500}$ |
|  | Federal State Income Taxes Deductible Marland $1 / 1$ 2000 Sasis Carry oward | Other 190 Deferred Taxes Other 190 defered Toxes | Non-Property | 2,959,146 | 1,035,701 |  |  | ${ }_{\text {a }}^{1,0359701}$ |
|  | Asset Retirement Sobiasation-Electric U Ulily Plant | (egut | Non-Property Non-Property | 3,485,135 |  |  | ${ }_{(1,292,705)}$ | ${ }_{\text {l }}^{\text {2,399,000 }}$ |
| ${ }_{47}^{46}$ | Other Regulator Liability General Oth Reg Liab-Asset Reitrement oboligaion-Electric | Regulator Liabilies <br> Reuluatory Libilites | Non-Property Non-Proerty |  | (1, ${ }_{\text {(1,74,974) }}^{\substack{129797}}$ | ${ }^{(225,137)}$ | ${ }^{89,298}$ | (1,34,8,13) |
| 48 |  | Regualory Labilies Regulatory Liabities | ${ }^{\text {Non-Property }}$ |  | ${ }_{\text {(1,29,997) }}^{(1,24,99)}$ | ${ }_{\text {(264,80) }}^{24640}$ | ${ }_{\text {cher }}$ | ${ }_{\text {(1,391,963) }}$ |
|  | Regulatory Liabilit-MD Grid Resiliency Charge | Regulatory Liabilities | Non-Property | 975,399 | ${ }^{341,390}$ | 74,130 | (25,94) | ${ }^{38,574}$ |
| 50 51 51 | Reg Liab-MD Dynamic Pricing/Citical Pk Reeate Cr |  | Noo-Propenty | ${ }_{\text {2,5936,488 }}$ |  |  | (677470) |  |
|  | Reg Liab- Thirid Party Suppleer-DC Distribution | Regulatry Liabilites | Non-Property | 1,375,838 | ${ }_{481,543}^{24,48}$ | 104,564 | $(36,597)$ | ${ }_{\text {44, }}^{27.5080}$ |
| 54 |  | State NoL | Non-Property Non-Proeaty |  |  |  |  | 3,499985 <br> $6,257.118$ |
|  | Federal |  |  | ${ }^{39,488,433}$ | ${ }^{13,820,952}$ |  |  | (in |
| 57 | Unamotized IIvestment Tax Creditis |  | Protected Property NA | (1,934,774 | (6, 675,957) |  | ${ }_{488,129}^{(51,463)}$ |  |
| 58 59 |  |  | $\stackrel{\text { NA }}{\text { NA }}$ |  |  |  |  |  |
|  | SFASto9-Regulatar Liabily |  | NA |  |  |  |  |  |
| 61 | Total Ferc Account 190 |  |  | 304,399,168 \$ | 106,539,709 \$ | ¢ 38,589,438 \$ | $(13,506,303)$ \$ | \$ $\quad 131,622,843$ |
|  | FERC Account 282 - Property (Note A) |  |  |  |  |  |  |  |
|  | Fixed Assel Bais Ditierences (PowerTax) - Proteceded | Promected Proenty (Power Tax) | Protected Property |  |  | \$ |  |  |
| ${ }_{65}^{64}$ |  | Non-Protected Property (Power TTax) | Unporoecteded Property | (149,683,320 |  |  |  | ( $52,1,399,162$ |
|  |  | Non-Proected Propery (Poweritax | Unprotecected Propeperty | (28,503, 159 |  | (112,640, 145) | 39,424,051 | ${ }^{\text {cosem }}$ |
| ${ }_{68}^{67}$ | Maryland Fied Asset Difiereneses PoweerTax)- - No.-Proteeted Clic | Non-Protected Property (PowerTax) | Unprotected Propery |  |  | (8,226,018 |  | (5.34,9912 |
| 69 | Maryland fixed Asset Difierenceses (Non-Powertax) - Non-Protecected | Non-Protecteded Propenty (Non-Powertax) | Unprotecteded Propenty |  |  | (740,533) | ${ }^{4,25,333}$ | ${ }_{(481,619)}$ |
| 70 |  | Non-Proteceted Property (No--PowerTax) | Unprotected Property |  |  | (1275.565 |  |  |
| 72 |  | Noo-Protected Property ( Poweritax) | Unporoeceted Property |  | - | ( $5,666,813$ | (1,983,384) | (i, |
| 74 74 |  |  | Unproteected Property |  |  | ${ }_{(0,}^{(4,49,93214)}$ | \% $\begin{aligned} & 1,574,762 \\ & 178,652\end{aligned}$ |  |
| 75 | DC Fixed Assed Difierereses (Non-Pweverax) - Non-Protected Clic | Non-Proteeted Property (Non-Powertax) | Unporoeected Property |  |  | 603,167 | (211,108) | 392.058 |
| ${ }_{76}^{76}$ |  | Non-Proteceded Propery (No.-Poweeriax) | Unprotected Property |  |  |  |  |  |
| 78 | Total Ferc Account 282 |  |  | ${ }^{(4,552,512,954) \$}$ | ${ }^{(1,593,399,534) \$}$ | \$ $\quad(227,799,750)$ s | 79,729,912 s | s (1,74,449,37) |
|  | $\frac{\text { EERC Account } 283 \text { - Non-Current (Note A) }}{\text { Unamotized Loss on }}$ |  |  |  |  |  |  |  |
|  | Unamorized Loss on Reacaciured Dobt- - eneral | Reacauire Debt Reaccuired Debt |  |  | ${ }^{(1,123,180)}(40,09)$ | ${ }^{(243,890)}{ }^{(8,688)}$ | ${ }_{\substack{85,362 \\ 3.041}}$ | ${ }_{(1,284,788)}^{(15,56)}$ |
| ${ }_{82}^{81}$ | Unamotized Loss- First Mortage Bonds | Reaccuired Dobt Marland Proenty Taxes | Non-Propenty Non-Proenty |  | ${ }_{\text {a }}^{(8,8,678,972)}$ | (1.928,005) | $\underset{\substack{31,681 \\ 674.802}}{ }$ |  |
| 83 | Prepayments - General | Prepaid interest | Non-Property | (1,484,384) | (599,534) | (112,813) | 39,485 | (592.863) |
|  | Preaymens - Woorken's Compensaion | ${ }^{\text {Prepayment }}$ Regulation Asset- DSM | Non-Property Non-Property | (184,067, ${ }^{(650}$ ) | ${ }_{\text {(64,423,783) }}(12.5388)$ |  | 4,896, 207 | ${ }_{\text {(72,516,739) }}$ |
| ${ }_{87}^{86}$ | Regulator Assels - DSM - Direct Load Control MD | Regulator Asset DSM | Non-Property | ${ }_{\text {c }}^{(34,8,86,805)}$ | (12,20,0,382) | ${ }_{(2,651,397)}^{(2,577)}$ | ${ }^{927,989}$ | (13,933,790) |
| ${ }_{88}^{87}$ |  |  | Non-P-Property Non-Proenty | ${ }_{\text {(3) }}^{(3,060,294)}$ | ${ }_{\text {(1,07, }}^{(120,088)}$ | (232,57) | cick | (1, 1 (123,9,923) |
| 89 |  | Regulatory Assests | Non-Property |  |  |  | ${ }_{\text {1, }}^{\substack{1,593,2888 \\ 1.599}}$ | (25,499,800) |
|  | Regulator Assess DC | Regulator Assels | Non-Pioperty | (10,512,194) | (13,69, 268) | (7989,97) | ${ }_{\text {lober }}$ | (4,1996,570) |
| ${ }_{93}^{92}$ |  | Regulitory Assets | Non-Property Non-Proeaty | (111,80,184) |  | (18499,994) | - 29797.393 | ${ }^{(4.456,5655}$ |
|  | Reg Assels-Sthid Pary Suppier Reeover-MD Dist | Regulator Assels | Non-Property | (1,247, 199) |  | ${ }^{(14,499,986)}$ (94,78) | ${ }_{\text {5,000,70 }}^{33,175}$ |  |
| ${ }_{96}^{95}$ |  | Regulator Assets Reuulatoy Assels | Non-Propenty Non-Proenty | (34.64,476) |  |  | 920.476 | ${ }_{\text {(13,820,988) }}^{(972363)}$ |
| ${ }_{97}$ |  | Reguatern Assests | Non-Property Non-Property | (69, ${ }^{(212,8829)}$ | (24,466,490) | ${ }_{\text {( } 5,313,375)}$ | 1,859,681 | (27, 2722,184 (19) |
| ${ }_{99}^{98}$ | AM1- Recoverale - - DC Prepaid Pension Costs | Regulator Assets | Non-Property Non-Property | (329.560,384) | ${ }^{\text {a }}$ | (25,04, ${ }^{(33651)}$ | 8,7,708 8,76,996 | (131,686,782) |
| 100 | Total FERC Account 283 |  |  | ${ }_{(1,036,663,460) \text { \$ }}$ | ${ }^{(352,8352,211) ~ \$ ~}$ | \$ $\quad(75,7886,423) \mathrm{s}$ | ${ }^{27,575,248}$ \$ | \$ (141,043,386) |
| 101 | Grand Total |  |  | S (5, $28,777,246$ ¢ | (1,899,672,036) s | ¢ (267,996,735) s | 93,798,857 s | ¢ (2,023,669,914) |



The alloation pererenage in Colum
Commisisins expesss appoval.


## Potomac Electric Power Company

## Attachment 2-Taxes Other Than Income Worksheet

| Other Taxes | $\begin{gathered} \text { Page } 263 \\ \text { Col (i) } \end{gathered}$ | Allocator |  | Allocated Amount |
| :---: | :---: | :---: | :---: | :---: |
| Plant Related | Gross Plant Allocator |  |  |  |
| 1 Transmission Personal Property Tax (directly assigned to Transmission) | 12,098,232 | 100\% | \$ | 12,098,232 |
| 1a Other Personal Property Tax (excluded) | 40,854,856 | 0\% | \$ | - |
| 2 Capital Stock Tax |  | 18.1017\% | \$ | - |
| 3 Gross Premium (insurance) Tax |  | 18.1017\% | \$ | - |
| 4 PURTA |  | 18.1017\% | \$ | - |
| 5 Corp License |  | $18.1017 \%$ | \$ | - |
|  |  | $18.1017 \%$ | \$ | - |
| Total Plant Related | 52,953,088 |  |  | 12,098,232 |
| Labor Related | Wages \& Salary Allocator |  |  |  |
| 6 Federal FICA \& Unemployment \& state unemployment | 6,307,403 |  |  |  |
| Total Labor Related | 6,307,403 | 10.7399\% |  | 677,411 |
| Other Included | Gross Plant Allocator |  |  |  |
| 7 Miscellaneous | 22,026 |  |  |  |
| Total Other Included | 22,026 | 18.1017\% |  | 3,987 |
| Total Included |  |  |  | 12,779,630 |

## Currently Excluded

| 8 MD Franchise Tax | $25,102,256$ |
| :--- | ---: |
| 9 MD Environmental Surcharge | $1,926,394$ |
| 10 MD Universal Surcharge | $8,319,251$ |
| 11 MD Montgomery County Fuel | $131,722,337$ |
| 12 MD PSC Assessment | $2,575,252$ |
| 13 MD Sales \& Use Tax | $(6,000)$ |
| 14 MD Real Property Taxes | 605,457 |
| 15 DC PSC Assessment | $10,215,439$ |
| 16 DC Delivery Tax | $82,892,971$ |
| 17 DC Real Property Tax | $6,034,280$ |
| 18 DC Business Improvement Tax | 146,222 |
| 19 DC Ballpark | 16,500 |
| 20 DC Right-of-Way | $22,866,372$ |
| 21 DC RETF, SETF and EATF Funds | $23,317,908$ |
| 22 VA Property Taxes | 515,747 |
| 23 Misc. Other-Sales and Use DC | 300,001 |
| 24.1 Exclude State Dist RA amort in line 6 | 13,407 |
| 25 Total "Other" Taxes (included on p. 263) | $375,846,311$ |
| 26 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14) | $375,846,311$ |

## 27 Difference

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

## Allocation of Property taxes to <br> Transmission Function

## Year Ended December 31, 2019

## Assessable Plant

| Transmission | $\$$ | $1,090,220,764$ |
| :--- | ---: | ---: |
| Distribution | $\$$ | $3,563,979,966$ |
| General | $\$$ | $221,951,611$ |
| Total T,D\&Genl | $\$$ | $4,876,152,340$ |

Plant ratios by Jurisdiction

| Transmission Ratio | 0.2235821787 |
| :--- | :--- |
| Distribution ratio | 0.7309000451 |
| General Ratio | 0.0455177762 |
|  | 1.0000000000 |

Property Taxes

| Transmission Property Tax | $\$$ | $11,839,367$ |
| :--- | ---: | ---: |
| Distribution Property tax | $\$$ | $38,703,414$ |
| General Property Tax | $\$$ | $2,410,307$ |
| Total check | $\$$ | $52,953,088$ |

General Property Tax
Trans Labor Ratio
Trans General
\$ 52,953,088
\$ 2,410,307
10.740\%

258,865

Total Transmission Property Taxes

| Transmission |  | $\$$ | $11,839,367$ |
| :--- | :--- | ---: | ---: |
| General | $\$$ | 258,865 |  |
| Total Transmission Property Taxes | $\$$ | $12,098,232$ |  |
|  |  |  |  |
|  |  |  |  |

## Potomac Electric Power Company

Attachment 3 - Revenue Credit Workpaper


| Return and Taxes with 100 Basis Point increase in ROE |  |
| :--- | :--- |
| 100 Basis Point increase in ROE and Income Taxes |  |
| A | 100 Basis Point increase in ROE |$\quad$| (Line 127 + Line 138) |
| :--- |
| B |



## Composite Income Taxes

|  | ncome Tax Rates |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| 128 | FIT=Federal Income Tax Rate | (Note I from ATT H-9A) |  | 21.00\% |
| 129 | SIT=State Income Tax Rate or Composite | (Note I from ATT H-9A) |  | 8.30\% |
| 130 | $\mathrm{p}=$ percent of federal income tax deductible for state purposes |  | Per State Tax Code | 0.00\% |
| 131 | T $\quad$ T=1-\{[(1-SIT) * ( $1-\mathrm{FIT})] /(1-\mathrm{SIT}$ * FIT * P$) \mathrm{\}}=$ |  |  | 27.56\% |
| 132a | T/ (1-T) |  |  | 38.04\% |
| 132b | Tax Gross-Up Factor ${ }^{*} 1 /(1-\mathrm{T})$ |  |  | 1.3804 |
|  | ITC Adjustment | (Note U from ATT H-9A) |  |  |
| 133 | Investment Tax Credit Amortization | enter negative | Attachment 1A - ADIT | $(23,593)$ |
| 134 | Tax Gross-Up Factor |  | (Line 132b) | 1.3804 |
| 136 | ITC Adjustment Allocated to Transmission | (Note I from Appendix A) | (Line 133 * 134) | -32,568 |
|  | Other Income Tax Adjustment |  |  |  |
| 136a | Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense | (Note T from ATT H-9A) | Attachment 5, Line 136a | 177,791 |
| 136b | Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136b | -11,983,294 |
| 136c | Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136c | -504,975 |
| 136d | Amortization of Other Flow-Through Items - Transmission Component | (Note T from ATT H-9A) | Attachment 5, Line 136d | 458,225 |
| 136e | Other Income Tax Adjustments - Expense / (Benefit) |  | (Line 136a + 136b + 136c + 136d) | -11,852,253 |
| 136 f | Tax Gross-Up Factor |  | (Line 132b) | 1.3804 |
| 136 g | Other Income Tax Adjustment |  | (Line 136e * 136f) | -16,360,799 |
| 137 | Income Tax Component = $\mathrm{CIT}=(\mathrm{T} / 1-\mathrm{T})$ * Investment Return * (1-(WCLTD/R)) $=$ |  | (Line 132a * 127 * (1-(123 / 126))) | 19,259,711 |
| 138 | Total Income Taxes |  | (Line 135 + 136g +137) | 2,866,345 |




|  |  |
| :---: | :---: |
|  |  |


|  |  |  |
| :---: | :---: | :---: |
|  | \% | General Description of the Credits |
|  |  |  |
|  |  | nom |


| Attachment A Line \#s, Descriptions, Notes, Form 1 Page \#s and Instruction $\qquad$ |  |
| :---: | :---: |
| Interst on Outsanding Network Credits Cost Support |  |
|  |  |
|  | ¢mse |
|  |  |
|  |  |


|  | Corat |
| :---: | :---: |
| Statements BG/BH (Present and Proposed Revenues)Customer Billing Determinants Current Rate Proposed Rate <br> Pepco zone   |  |
|  |  |
| (tay |  |


|  |  |  |
| :---: | :---: | :---: |
|  | Remere oix | \% |
|  | ${ }_{c 0}$ | , |
|  | aes | ${ }_{\text {crene }}$ |



|  |  |
| :---: | :---: |



| Atacoment L Lie ens, Dosestipions and Notes | $\cdots$ mome |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | com |  |  |  | Man mixithax |
| PBOP Expense in frec 926 |  |  |  |  |  |
|  |  |  |  |  |  |
|  | mesas | ${ }_{\text {anass }}$ | , | 1,122,5 |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

## Potomac Electric Power Company

Attachment 5a - Allocations of Costs to Affiliate



| $\underset{\text { Accounts }}{\text { FERC }}$ | FERC Account Name | Delmarya Pover | Atantic City | PEPCO | BGE | ComEd | PECO | Non- <br> Regulated | Total | Inclusion in ATRR |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 107 | Constr Work in Progress | 17,963,994 | 16,017,260 | 29,690,053 | 43.048 | 138,631 | 55,920 |  | 63,908,907 | Not included |
| 108 | Accumulated Provision for Depreciation | 1,426,547 | 1,851,771 | 1,561,729 |  |  |  |  | 4.840,047 | Wage \& Salary Factor |
|  | Stores Expense Undistributed | 630,518 | 606,970 | 1,571,433 |  |  |  |  | 2,808,921 | W/age \& Salary Factor |
| 182.3 | Other Regulatory Assets | 1,045,306 | 111.919 | 2,743,135 |  |  |  |  | 3,900,360 | Not included |
| 184 | Clearing Accounts - Other ${ }^{\text {- }}$ | 1,900,784 | 1,208,585 | 6,098,031 |  |  |  |  | 9,207,400 | Notincluded |
|  | Misc Defered debits | - | - | 198 |  |  |  |  | 198 | Notincluded |
| 253 | Other Defered Credits | - | - | 54,698 |  |  |  |  | 54,698 | Notincluded |
|  | Other Regulatory Liabilities | 23,375 | - | - |  |  |  |  | 23,375 | Notincluded |
| 416-421.2 | Other Income-Below the Line | (103,891) | ( 59,579$)$ | 16.774 |  |  |  | 9,336,218 | 9,189,522 | Not included |
| 426.1-426.5 | Other Income Deductions - Below the Line | 975,046 | 747,659 | 1,854,913 |  |  |  |  | 3,577,618 | Notincluded |
| 430 | Interest-Debt to AssociatedCompanies | 2,109 | 1.935 | 3.598 |  |  |  |  | 7.642 | Not included |
|  | Other Interest Expense | 53,884 | 49,822 | 92,261 |  |  |  |  | 195.967 | Not included |
| 556 | System cont \& load dispatch | 1,804,218 | 1.424,155 | 1,306,262 |  |  |  |  | 4,534,635 | Not included |
|  | Other expenses | 887,919 | 709,648 | 1,274,558 |  |  |  |  | 2,872,125 | Notincluded |
| 560 | Operation Supervision \& Engineering | 1,697,750 | 591.552 | 371,504 |  |  |  |  | 2,660,806 | 100\% included |
| 561.1 | Load Dispatching - Reliability | $(1,530)$ | 433 |  |  |  |  |  | $(1,097)$ | 100\% included |
| 561.2 | Load Dispatch - Monitor \& Operate Transmissions | (3,864) | 1.036 | 72,947 |  |  |  |  | 70,119 | 100\% included |
| 561.3 | Load Dispatch - Transmission Service \& Schedulin | (712) | 1,164 | - |  |  |  |  | 452 | 100\% included |
| 561.5 | Reliability, Planning and Standards | 44.359 | 5,206 | - |  |  |  |  | 49,565 | 100\% included |
| 566 | Miscellaneous transmission expenses | 1,402,646 | 1,455,412 | 2,433,579 |  |  |  |  | 5,291,637 | 100\% included |
|  | Maintenance Supervision \& Engineering | 7.191 | 6,115 | 33,177 |  |  |  |  | 46,483 | 100\% included |
| 569 | Maint of structures | - | 302 |  |  |  |  |  | 302 | 100\% included |
| 569.2 | Maintenance of Computer Softw are | - | (1) | 8.225 |  |  |  |  | 8.224 | 100\% included |
| 570 | Maintenance of station equipment | (29,861) | 150,721 | 9,890 |  |  |  |  | 130,750 | 100\% included |
|  | Maintenance of overhead lines | 501,340 | 373,146 | 384,102 |  |  |  |  | 1,258,588 | 100\% included |
| 572 | Maintenance of underground lines | 111 | - | - |  |  |  |  | 111 | 100\% included |
|  | Maintenance of miscellaneous transmission plant | (1,098) | (673) | - |  |  |  |  | (1,771) | 100\% included |
| 580 | Operation Supervision \& Engineering | 413,542 | 488,161 | 415,291 |  |  |  |  | 1.316,994 | Not included |
|  | Load dispatching | 167,051 | 101,668 | 89.535 |  |  |  |  | 358,254 | Not included |
| 582 | Station expenses | 4 | 1.885 | 73,231 |  |  |  |  | 75,120 | Not included |
|  | Overhead line expenses | 3 | 1.135 | 218 |  |  |  |  | 1.356 | Notincluded |
|  | Underground line expenses | 430 | 24,259 | 6 |  |  |  |  | 24,695 | Not included |
|  | Meter expenses | 841,048 | 197,670 | 5 |  |  |  |  | 1,038,723 | Not included |
|  | Customer installations expenses | 376,994 | 168,410 | 341,539 |  |  |  |  | 886,943 | Not included |
|  | Miscellaneous distribution expenses | 2,028,683 | 1,653,974 | 2,816,435 |  |  |  |  | 6,499,092 | Not included |
|  | Rents | 50 | (2) | 4 |  |  |  |  | 52 | Not included |
|  | Maintenance Supervision \& Engineering | 357,611 | 6.104 | 140,943 |  |  |  |  | 504,658 | Not included |
|  | Maintain structures | - | 84 |  |  |  |  |  | 84 | Not included |
|  | Maintain equipment | 154,570 | 177,026 | 279,619 |  |  |  |  | 611.215 | Not included |
|  | Maintain overhead lines | 575,451 | 592,352 | 1,323,273 |  | 579 |  |  | 2,491,655 | Not included |
| 594 | Maintain underground line | 304 | 562 | 12 |  |  |  |  | 878 | Not included |
|  | Maintain line transformers | 31 | 74 | $(2,685)$ |  |  |  |  | (2,580) | Not included |
|  | Maintain street lighting \& signal systems | 246 | 128 | 2 |  |  |  |  | 376 | Not included |
|  | Maintain meters | 380,571 | 2 |  |  |  |  |  | 380.573 | Not included |
|  | Maintain distribution plant | 19.754 | 21,032 | 37,107 |  |  |  |  | 77,893 | Not included |
|  | Other gas supply expenses | 269,144 |  | - |  |  |  |  | 269,144 | Not included |
|  | Other transmission expenses | 108 | - | - |  |  |  |  | 108 | Not included |
|  | Meter \& house regulator expense | 610,854 | - | - |  |  |  |  | 610,854 | Not included |
|  | Other distribution expenses | 53,757 | - | - |  |  |  |  | 53.757 | Not included |
|  | Maintenance of compressor station equipment | 3 | - | - |  |  |  |  |  | Not included |
|  | Maintenance of meters \& house regulators | 452.515 | - | - |  |  |  |  | 452.515 | Not included |
|  | Uncollectable Accounts | 103,292 | 291,165 | - |  |  |  |  | 394,457 | Not included |
|  | Customer records and collection expenses | 38,177,659 | 38,283,600 | 29,193,537 |  |  |  |  | 105,654,796 | Not included |
|  | Uncollectable Accounts | 150 | 140 | 258 |  |  |  |  | 548 | Not included |
|  | Supervision - Customer Svc \& Information | - | 85,509 | - |  |  |  |  | 85,509 | Not included |
|  | Customer assistance expenses | 1,374,758 | 267,258 | 215,364 |  |  |  |  | 1,857,380 | Not included |
|  | Informational \& instructional advertising | 117.558 | 108,708 | 201,264 |  |  |  |  | 427.530 | Not included |
|  | Outside services employed | 41,918,164 | 39,433.285 | 68,207,833 | 610 | 1.901 | 776 |  | 149,562,568 | W/age \& Salary Factor |
|  | Property insurance | (6,581) | (5,927) | (11,140) |  |  |  |  | (23.648) | Net Plant Factor |
|  | Injuries \& damages | 326 | 299 | 557 |  |  |  |  | 1.182 | Wage \& Salary Factor |
| 928 | Regulatory commission expenses | 973.766 | 400,.118 | 2,274,057 |  |  |  |  | 3,647,941 | Directransmission Only |
| 930.1 | General ad expenses | 355,219 | 329,987 | 609,435 |  |  |  |  | 1,294,641 | Directransmission Only |
| 930.2 | Miscellaneous general expenses | 561.847 | 581,315 | 1.073.612 |  |  |  |  | 2,216,774 | Wage \& Salary Factor |
|  | Maintenance of general plant | $120,505,027$ | 108,464.539 | $156,860,379$ | 43.658 | 141,111 | 56,696 | 9,336,218 |  | W/age \& 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 FERR accounts during the utility overhead allocation process. |  |  |  |  |  |  |  |  |  |  |

## Potomac Electric Power Company

## Attachment 5b - EBSC Allocations of Costs to Affiliate

| Practice Area | Delmarva Power | Atlantic City | Pepco | BGE | ComEd | PECO | Non - Regulated |  | Total |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| BSC Commercial Operations Grp | \$ (5,071.09) | \$ (4,157.66) | \$ $(8,551.56)$ | \$ (243,771.95) | $(205,721.24)$ | \$ (34,718.31) | \$ (5,758,976.34) | \$ | (6,260,968.15) |
| BSC Communications | $(1,402,496.94)$ | (1,150,736.91) | (2,367,150.20) | $(3,661,564.78)$ | $(8,878,637.44)$ | $(3,643,535.94)$ | (31,308,074.46) | \$ | $(52,412,196.67)$ |
| BSC Corp Development | $(210,508.60)$ | $(172,592.08)$ | $(354,988.42)$ | $(538,692.42)$ | (1,316,647.34) | $(545,883.44)$ | $(5,203,685.81)$ | \$ | (8,342,998.11) |
| BSC Corp Secretary | $(263,533.85)$ | $(216,248.05)$ | $(447,058.11)$ | $(692,131.94)$ | $(1,607,248.44)$ | $(715,442.29)$ | $(4,125,233.39)$ | \$ | $(8,066,896.07)$ |
| BSC Corp Strategy | (1,165,689.47) | (955,899.46) | $(1,965,822.71)$ | (2,987,722.74) | $(7,292,562.47)$ | $(3,023,217.13)$ | (29,500,747.59) | \$ | $(46,891,661.57)$ |
| BSC Corporate SLA | 808,547.77 | 662,940.27 | 1,363,864.69 | 2,070,216.74 | 5,064,557.65 | 2,098,411.39 | 13,071,334.79 | \$ | 25,139,873.30 |
| BSC Executive Services | (2,489,796.36) | (2,041,342.47) | $(4,215,471.49)$ | $(6,409,290.16)$ | (15,592,319.14) | $(6,470,241.91)$ | $(40,250,080.91)$ | \$ | (77,468,542.44) |
| BSC Exelon Transmission Co | - - | - | - |  | - | - - | 16,711.84 | \$ | 16,711.84 |
| BSC Exelon Utilities | $(6,041,705.82)$ | $(4,884,452.02)$ | $(9,599,186.87)$ | $(16,565,731.02)$ | $(36,137,982.75)$ | $(16,083,701.77)$ | (2,296,855.45) | \$ | (91,609,615.70) |
| BSC Finance | (6,790,086.56) | (5,940,736.91) | (11,937,818.80) | (16,313,793.79) | $(31,868,374.73)$ | (15,384,552.00) | (83,321,931.22) | \$ | (171,557,294.01) |
| BSC Gen Company Activities | $(248,089.05)$ | $(201,520.21)$ | $(413,793.99)$ | $(690,982.22)$ | $(1,488,748.27)$ | $(664,629.21)$ | $(4,027,459.84)$ | \$ | (7,735,222.79) |
| BSC Gen Counsel | (299,178.59) | $(245,337.00)$ | (504,564.45) | $(1,169,629.35)$ | (19,944,918.66) | $(1,169,028.16)$ | $(5,522,061.80)$ | \$ | (28,854,718.01) |
| BSC HR | $(2,454,217.97)$ | (1,613,733.46) | $(4,212,817.44)$ | (7,210,374.12) | $(14,795,721.95)$ | $(6,469,275.38)$ | (33,504,671.91) | \$ | (70,260,812.23) |
| BSC Inform. Technology | (54,952,087.48) | (42,682,626.47) | $(86,255,477.87)$ | (219,137,875.92) | (255,729,296.92) | $(175,309,170.03)$ | $(366,120,238.30)$ | \$ | 1,200,186,772.99) |
| BSC Investment | $(89,946.16)$ | $(73,744.64)$ | $(151,679.00)$ | $(230,172.11)$ | $(562,580.38)$ | $(233,244.83)$ | $(2,502,585.90)$ | \$ | $(3,843,953.02)$ |
| BSC Legal Services | (1,133,857.47) | (1,038,590.35) | (2,459,369.71) | (2,407,210.79) | (5,498,561.13) | $(2,932,366.07)$ | $(17,109,802.79)$ | \$ | (32,579,758.31) |
| BSC Real Estate.. | $(308,499.78)$ | $(265,017.93)$ | $(395,085.81)$ | $(598,863.54)$ | $(1,698,631.16)$ | $(599,048.22)$ | $(7,072,582.79)$ | \$ | (10,937,729.23) |
| BSC Reg \& Govt Affairs | $(776,261.87)$ | $(636,446.33)$ | $(1,309,038.40)$ | $(1,986,454.70)$ | $(4,859,262.44)$ | $(2,012,970.68)$ | (13,309,359.48) | \$ | (24,889,793.90) |
| BSC Supply Srv | $(1,900,125.12)$ | (1,269,243.80) | $(2,968,041.79)$ | $(3,703,347.07)$ | (9,473,834.55) | $(3,638,504.56)$ | (69,520,469.27) | \$ | (92,473,566.16) |
| BSC Unassigned Departments | - | - | - | - | - | - | (256.93) | \$ | (256.93) |
| Total | (79,722,604) | (62,729,485) | $(128,202,052)$ | $(282,477,392)$ | (411,886,491) | $(236,831,119)$ | (707,367,028) |  | $(1,909,216,171)$ |






| B0512.8 Chalk Point 230 kV Breaker 1B |  |  |  | B0512.9 Chalk Point 230 kV Breaker 2 A |  |  |  | B0512.12 Chalk Point 230 KV Breaker 3A |  |  |  | B0478 Burches Hill-Palmer Cr Upgrade 23990, 91, 92, 93 |  |  |  | B0499 Surches Hill Sub: Add 3rd 500/230kV |  |  |  | B0526 Ritchie-Eenning: |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Yes |  |  |  | $\begin{aligned} & \text { Yes } \\ & \hline 2 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \end{aligned}$ |  |  |  | Yes 35 |  |  |  | $\begin{aligned} & \text { Yes } \\ & \hline \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \end{aligned}$ |  |
| No |  |  |  | No |  |  |  | No |  |  |  | No |  |  |  | No |  |  |  | No |  |
| 0 |  |  |  | 0 |  |  |  | 0 |  |  |  | 150 |  |  |  | 150 |  |  |  | 0 |  |
| 11.9026\% |  |  |  | 11.9026\% |  |  |  | 11.9026\% |  |  |  | 11.902\%\% |  |  |  | 11.902\% |  |  |  | 11.9026\% |  |
| 11.9026\% |  |  |  | 11.026\% |  |  |  | 11.9026\% |  |  |  | 12.7196\% |  |  |  | 12.7196\% |  |  |  | 11.9026\% |  |
| 2,00, 000 |  |  |  | 2,000,000 |  |  |  | 2,000,000 |  |  |  | 15,87,382 |  |  |  | 29,544,357 |  |  |  | 58,58,170 |  |
| 57,43 |  |  |  | 57,43 |  |  |  | 57,43 |  |  |  | 453,582 |  |  |  | 844,124 |  |  |  | 1,673,748 |  |
| 8.00 |  |  |  | 8.00 |  |  |  | 12.00 |  |  |  | 6.00 |  |  |  | 6.00 |  |  |  | 6.00 |  |
| Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation |
| 1,580,952 | 57,143 | 1,523,810 | 238,516 | 1,580,952 | 57,143 | 1,523,810 | 238,516 | 1,600,000 | 57,143 | 1,542,857 | 240,784 | 12,927,97 | 453,582 | 12,473,514 | 1,938,260 | 24,057,548 | 844,124 | 23,213,423 | 3,607,135 | 47,701,810 | 1,673,748 |
| 1,580,952 | 57,143 | 1,523,810 | 238,516 | 1,580,952 | 57,143 | 1,523,810 | 238,516 | 1,600,000 | 57,143 | 1,542,857 | 240,784 | 12,927,097 | 453,582 | 12,473,514 | 2,040,159 | 24,057,548 | 844,124 | 23,213,423 | 3,796,771 | 47,701,810 | 1,673,748 |
| 1,523,810 | 57,143 | 1,466,667 | 231,715 | 1,523,810 | 57,143 | 1,466,667 | 231,715 | 1,542,857 | 57,143 | 1,485,714 | 233,982 | 12,47,514 | 453,582 | 12,019,932 | 1,884,272 | 23,213,423 | 844,124 | 22,369,299 | 3,500,662 | 46,028,062 | 1,67,748 |
| 1,523,810 | 57,43 | 1,466,667 | 231,715 | 1,523,810 | 57,43 | 1,466,667 | 231,75 | 1,542,857 | 57,43 | 1,485,714 | 233,982 | 12,473,514 | 453,582 | 12,019,932 | 1,982,465 | 23,213,423 | 844,124 | 22,369,299 | 3,689,402 | 46,028,062 | 1,67,748 |
| 1,466,667 | 57,143 | 1,409,524 | 224,913 | 1,466,667 | 57,143 | 1,409,524 | 224,913 | 1,485,714 | 57,143 | 1,428,571 | 227,181 | 12,019,932 | 453,582 | 11,56, 350 | 1,830,283 | 22,369,299 | 844,124 | 21,525,174 | 3,406,188 | 44,354,314 | 1,67,748 |
| 1,466,667 | 57,143 | 1,409,524 | 224,913 | 1,466,667 | 57,143 | 1,409,524 | 224,913 | 1,485,714 | 57,143 | 1,428,571 | 227,181 | 12,019,932 | 453,582 | 11,566,350 | 1,924,772 | 22,369,299 | 844,124 | 21,525,174 | 3,582,033 | 44,354,314 | 1,673,748 |
| 1,409,524 | 57,143 | 1,352,381 | 218,112 | 1,409,524 | 57,143 | 1,352,381 | 218,112 | 1,428,571 | 57,143 | 1,371,429 | 220,379 | 11,56,350 | 453,582 | 11,112,767 | 1,776,295 | 21,525,174 | 844,124 | 20,681,050 | 3,305,715 | 42,880,567 | 1,67,748 |
| 1,009,524 | 57,143 | 1,352,381 | 218,112 | 1,409,524 | 57,143 | 1,352,381 | 218,12 | 1,428,571 | 57,143 | 1,371,429 | 220,379 | 11,56,350 | 453,582 | 11,112,767 | 1,867,078 | 21,525,174 | 844,124 | 20,681,050 | 3,474,664 | 42,680,567 | 1,67,748 |
| 1,352,381 | 57,143 | 1,295,238 | 211,310 | 1,352,381 | 57,143 | 1,295,238 | 211,310 | 1,371,429 | 57,143 | 1,314,286 | 213,578 | 11,12,767 | 453,582 | 10,659,185 | 1,722,307 | 20,681,050 | 844,124 | 19,836,925 | 3,205,242 | 41,006,819 | 1,67,748 |
| 1,352,381 | 57,143 | 1,295,238 | 211,310 | 1,352,381 | 57,143 | 1,295,238 | 211,310 | 1,371,429 | 57,43 | 1,314,286 | 213,578 | 11,12,767 | 453,582 | 10,659,185 | 1,809,384 | 20,681,050 | 844,124 | 19,83,925 | 3,367,295 | 41,006,819 | 1,67,748 |
| 1,295,238 | 57,43 | 1,238,095 | 204,509 | 1,295,238 | 57,143 | 1,238,095 | 204,509 | 1,314,286 | 57,143 | 1,257,143 | 200,776 | 10,65, 185 | 453,582 | 10,205,603 | 1,668,318 | 19,836,925 | 844,124 | 18,992,801 | 3,104,769 | 39,333,071 | 1,67,748 |
| 1,295,238 | 57,143 | 1,238,095 | 204,509 | 1,295,238 | 57,143 | 1,238,095 | 204,509 | 1,314,286 | 57,143 | 1,257,143 | 200,776 | 10,65, 185 | 453,582 | 10,205,603 | 1,751,691 | 19,836,925 | 844,124 | 18,992,801 | 3,259,926 | 3,333,071 | 1,67,748 |
| 1,238,095 | 57,43 | 1,180,952 | 197,707 | 1,238,095 | 57,143 | 1,180,952 | 197,707 | 1,257,143 | 57,143 | 1,200,000 | 199,975 | 10,20,603 | 453,582 | 9,752,020 | 1,614,330 | 18,992,801 | 844,124 | 18,148,676 | 3,004,296 | 37,659,324 | 1,67,748 |
| 1,238,095 | 57,43 | 1,180,952 | 197,707 | 1,238,095 | 57,43 | 1,180,952 | 197,707 | 1,257,43 | 57,43 | 1,200,000 | 199,975 | 10,205,603 | 453,582 | 9,752,020 | 1,693,997 | 18,992,801 | 844,124 | 18,14,676 | 3,152,557 | 37,659,324 | 1,67,748 |
| 1,180,952 | 57,143 | 1,123,810 | 190,906 | 1,180,952 | 57,143 | 1,123,810 | 190,906 | 1,200,000 | 57,143 | 1,142,857 | 193,173 | 9,752,020 | 453,582 | $9,298,438$ | 1,560,342 | 18,148,676 | 844,124 | 17,30,552 | 2,903,823 | 35,98,576 | 1,67,748 |
| 1,180,952 | 57,143 | 1,123,810 | 190,906 | 1,180,952 | 57,143 | 1,123,810 | 190,906 | 1,200,000 | 57,143 | 1,142,857 | 193,173 | 9,752,020 | 453,582 | $9,298,438$ | 1,636,303 | 18,148,676 | 844,124 | 17,304,552 | 3,045,188 | 35,985,576 | 1,673,748 |
| 1,123,810 | 57,43 | 1,066,667 | 184,104 | 1,122,810 | 57,143 | 1,066,667 | 184,104 | 1,142,857 | 57,143 | 1,085,714 | 186,372 | 9,298,438 | 453,582 | 8,844,856 | 1,506,354 | 17,304,552 | 844,124 | 16,460,427 | 2,803,350 | 34,311,828 | 1,67,748 |
| 1,123,810 | 57,43 | 1,066,667 | 184,104 | 1,123,810 | 57,43 | 1,066,667 | 184,104 | 1,142,857 | 57,43 | 1,085,714 | 186,372 | 9,298,438 | 453,522 | 8,844,856 | 1,57,609 | 17,30,552 | 844,124 | 16,46,427 | 2,937,819 | 34,311,828 | 1,67,748 |


| Install (2) 230kV Lines |  | B0701.1 Benning Sub: Add 3rd 230169k, 250MVA |  |  |  | Bo496 Brighton Sub: Upgrade T1 500/230kv Transormer |  |  |  | B1125 Convert Buzzard to Rithhie Line - 138 kV to 230kV |  |  |  | b2008 Reconductor feeder Dickerson to Quince Orchard |  |  |  | b0467.1 Reconductor the Dickerson - Pleasant View 230kV circuit |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Yes } \\ & \hline 2 \end{aligned}$ |  |  |  | $\begin{aligned} & \text { Yes } \\ & 35 \end{aligned}$ |  |  |  | Yes |  |  |  | Yes |  |  |  | $\begin{aligned} & \text { Yes } \\ & { }_{25} \end{aligned}$ |  |  |  |
|  |  | No |  |  |  | No |  |  |  | No |  |  |  | No |  |  |  | No |  |  |  |
|  |  | 0 |  |  |  | 150 |  |  |  | 0 |  |  |  | 0 |  |  |  | 0 |  |  |  |
|  |  | 11.9026\% |  |  |  | 11.9026\% |  |  |  | 11.902\%\% |  |  |  | 11.9026\% |  |  |  | 11.902\%\% |  |  |  |
|  |  | 11.9026\% |  |  |  | 12.7196\% |  |  |  | 11.9026\% |  |  |  | 11.926\% |  |  |  | 11.902\%\% |  |  |  |
|  |  | 5,226,954 |  |  |  | 19,021,804 |  |  |  | 51,852,352 |  |  |  | 8,623,505 |  |  |  | 9,000,000 |  |  |  |
|  |  | 149,342 |  |  |  | 543,480 |  |  |  | 1,481,496 |  |  |  | 246,386 |  |  |  | 257,43 |  |  |  |
|  |  | 6.00 |  |  |  | 2.00 |  |  |  | 10.00 |  |  |  | 2.00 |  |  |  | 6.00 |  |  |  |
| Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue | Beginning | Depreciation | Ending | Revenue |  |  |  |  |
| 46,28,062 | 7,152,302 | 4,256,234 | 149,342 | 4,100,892 | 638,170 | 16,036,804 | 543,480 | 15,49,324 | 2,387,595 | 45,64, 171 | 1,481,496 | 44,163,675 | 6,738,139 | 7,689,75 | 246,386 | 7,443,373 | 1,132,344 | 7,071,429 | 257,43 | 6,814,286 | 1,068,223 |
| 46,28,062 | 7,152,302 | 4,256,234 | 149,342 | 4,100,892 | 638,170 | 16,036,804 | 543,480 | 15,493,324 | 2,514,163 | 45,64, 171 | 1,481,496 | 44,163,675 | 6,738,139 | 7,689,75 | 246,386 | 7,443,373 | 1,132,344 | 7,071,429 | 257,43 | 6,814,286 | 1,068,223 |
| 44,354,314 | 6,953,082 | 4,100,892 | 149,342 | 3,957,551 | 620,395 | 15,493,324 | 543,480 | 14,949,844 | 2,322,906 | 44,163,675 | 1,481,496 | 42,882,179 | 6,561,802 | 7,443,373 | 246,386 | 7,196,987 | 1,103,017 | 6,814,286 | 257,143 | 6,557,143 | 1,037,616 |
| 44,35,314 | 6,953,082 | 4,00,892 | 149,342 | 3,957,551 | 620,395 | 15,493,324 | 543,480 | 14,949,844 | 2,445,035 | 44,163,675 | 1,481,496 | 42,682,179 | 6,561,802 | 7,443,373 | 246,386 | 7,196,987 | 1,103,017 | 6,814,286 | 257,143 | 6,557,143 | 1,037,616 |
| 42,68,567 | 6,75, 862 | 3,957,551 | 149,342 | 3,808,209 | 602,619 | 14,949,844 | 543,480 | 14,400,364 | 2,258,218 | 42,68,179 | 1,481,496 | 41,20,683 | 6,385,465 | 7,19,987 | 246,386 | 6,550,601 | 1,073,691 | 6,557,143 | 257,143 | 6,300,000 | 1,007,009 |
| 42,68,567 | 6,753,862 | 3,957,51 | 149,342 | 3,808,209 | 602,619 | 14,949,844 | 543,480 | 14,400,364 | 2,375,907 | 42,88,179 | 1,481,496 | 41,200,683 | 6,385,465 | 7,19,987 | 246,386 | 6,950,601 | 1,073,691 | 6,557,143 | 257,43 | 6,300,000 | 1,007,009 |
| 41,00,819 | 6,554,642 | 3,808,209 | 149,342 | 3,658,868 | 584,843 | 14,400,364 | 543,480 | 13,862,884 | 2,193,529 | 41,20,683 | 1,481,496 | 39,79,188 | 6,209,128 | 6,950,601 | 246,386 | 6,704,215 | 1,044,364 | 6,300,000 | 257,143 | 6,042,857 | 976,402 |
| 41,00,819 | 6,554,642 | 3,808,209 | 149,342 | 3,658,868 | 584,843 | 14,406,364 | 543,480 | 13,862,884 | 2,306,79 | 41,20,683 | 1,481,496 | 39,79,188 | 6,209,128 | 6,950,601 | 246,386 | 6,704,215 | 1,044,364 | 6,300,000 | 257,143 | 6,042,857 | 976,402 |
| 39,33,071 | 6,355,421 | 3,658,688 | 149,342 | 3,509,526 | 567,068 | 13,862,884 | 543,480 | 13,319,404 | 2,128,841 | 39,79,188 | 1,481,496 | 38,27,692 | 6,032,790 | 6,704,215 | 246,386 | 6,457,829 | 1,015,038 | 6,042,857 | 257,43 | 5,785,714 | 945,796 |
| 39,333,071 | 6,355,421 | 3,658,868 | 149,342 | ${ }^{3,509,526}$ | ${ }^{567,068}$ | ${ }^{13,862,884}$ | 543,480 | 13,39,404 | 2,237,650 | 39,799,188 | 1,481,496 | 38,377,692 | 6,032,790 | 6,704,215 | 246,386 | 6,457,829 | 1,015,038 | 6,042,857 | 257,143 | $5,785,714$ | ${ }^{945,796}$ |
| 37,65,324 | 6,156,201 | 3,509,526 | 149,342 | 3,360,185 | 549,292 | 13,39,404 | 543,480 | 12,75,923 | 2,064,152 | 38,23,692 | 1,481,496 | 36,75, 196 | 5,856,453 | 6,457,829 | 246,386 | 6,211,444 | 985,712 | 5,885,714 | 257,143 | 5,528,571 | 915,189 |
| 37,65,324 | 6,156,201 | 3,509,526 | 149,342 | 3,360,185 | 549,292 | 13,391,404 | 543,480 | 12,75,923 | 2,168,522 | 38,37,692 | 1,481,496 | 36,756,196 | 5,856,453 | 6,457,829 | 246,386 | 6,211,444 | 985,712 | 5,885,714 | 257,143 | 5,528,571 | 915,189 |
| 35,98,576 | 5,956,981 | 3,360,185 | 149,342 | 3,210,843 | 531,517 | 12,775,923 | 543,480 | 12,233,443 | 1,999,464 | 36,756,196 | 1,481,496 | 35,274,700 | $5,680,116$ | 6,211,444 | 246,386 | 5,965,058 | 956,385 | 5,528,571 | 257,143 | 5,271,429 | 884,582 |
| 35,98,576 | 5,956,981 | 3,360,185 | 149,342 | 3,210,843 | 531,517 | 12,775,923 | 543,480 | 12,23,443 | 2,099,394 | 36,75, 196 | 1,481,496 | 35,74,700 | 5,680,116 | 6,211,444 | 246,386 | 5,965,058 | 956,385 | 5,528,571 | 257,143 | 5,271,429 | 884,582 |
| 34,31, 228 | 5,757,761 | 3,210,843 | 149,342 | 3,006,502 | 513,741 | 12,232,443 | 543,480 | 11,68,963 | 1,934,775 | 35,274,700 | 1,481,496 | 33,793,205 | 5,503,779 | 5,965,058 | 246,386 | 5,18,672 | 927,059 | 5,271,429 | 257,143 | 5,014,286 | 85,975 |
| 34,31, 288 | 5,557,761 | 3,210,843 | 149,342 | 3,061,502 | 513,741 | 12,232,443 | 543,480 | 11,688,963 | 2,030,265 | 35,74,700 | 1,481,496 | 33,793,205 | 5,503,779 | 5,965,058 | 246,386 | 5,18,672 | 927,059 | 5,271,429 | 257,143 | 5,014,286 | 85,975 |
| 32,638,080 | 5,558,541 | 3,061,502 | 149,342 | 2,912,160 | 495,965 | ${ }^{11,688,963}$ | 543,480 | 11,145,483 | 1,870,087 | ${ }^{33,793,205}$ | 1,481,496 | 32,311,709 | $5,327,442$ | ${ }_{5}^{5,718,672}$ | 246,386 | $5,472,286$ 5472286 | ${ }^{897,732}$ | $5,014,286$ 5014286 | 257,143 $\mathbf{2 5 7} 143$ | $4,757,143$ 4,757143 | 823,368 823,388 |
| 32,638,080 | 5,55,.541 | 3,061,502 | 149,342 | 2,912,160 | 495,965 | 11,68,963 | 543,480 | 11,145,483 | 1,961,137 | 33,79,205 | 1,481,496 | 32,311,709 | 5,327,442 | 5,718,672 | 246,386 | 5,472,286 | 897,732 | 5,014,286 | 257,143 | 4,757,143 | 823,368 |



## Potomac Electric Power Company

## Attachment 8 - Company Exhibit - Securitization Workpaper

Line \#
Long Term Interest

Capitalization
112
Less LTD Interest on Securitization Bonds
0

0

Calculation of the above Securitization Adjustments



Includes only CWIP authorized by the Commision for inclusion in rate base. The annual report filied pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eiligible for indusion in rate base; (ii) the CWIP balance ineligible for inclusion in inte base; and

$\mathrm{D}_{\mathrm{E}}^{\mathrm{D}}$ ADCT and Accumulated Defered Income Tax Credits are computed using the average of the end of the yearand and the projection of the year balances.

 Infunded resere will be included on inies

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[^3]
## Potomac Electric Power Company



## Potomac Electric Power Company

| Attachment 10 - Merger Costs |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | (a) | (b) | (c) | (d) | (...) |  | (x) |
|  | Net Plant = Gross Plant Minus Accumulated Depreciation from above | General | Intangible |  |  |  | Total |
| 40 | December Prior Year | 154,783 | 1,554,773 |  |  | \$ | 1,709,556 |
| 41 | January | 151,923 | 1,523,836 |  |  | \$ | 1,675,759 |
| 42 | February | 149,020 | 1,493,332 |  |  | \$ | 1,642,352 |
| 43 | March | 146,161 | 1,462,828 |  |  | \$ | 1,608,990 |
| 44 | April | 143,302 | 1,432,325 |  |  | \$ | 1,575,627 |
| 45 | May | 140,443 | 1,401,821 |  |  | \$ | 1,542,264 |
| 46 | June | 137,584 | 1,371,318 |  |  | \$ | 1,508,901 |
| 47 | July | 134,724 | 1,340,814 |  |  | \$ | 1,475,539 |
| 48 | August | 131,865 | 1,310,311 |  |  | \$ | 1,442,176 |
| 49 | September | 129,006 | 1,279,807 |  |  | \$ | 1,408,813 |
| 50 | October | 126,147 | 1,249,304 |  |  | \$ | 1,375,450 |
| 51 | November | 123,288 | 1,218,800 |  |  | \$ | 1,342,088 |
| 52 | December | 120,428 | 1,188,296 |  |  | \$ | 1,308,725 |
| 53 | Average | 137,590 | 1,371,351 |  |  |  | 1,508,942 |
|  | Depreciation (Monthly Change of Accumulated Depreciation from above) | General | Intangible |  |  |  | Total |
| 54 | January | 2,860 | 30,937 |  |  | \$ | 33,797 |
| 55 | February | 2,903 | 30,504 |  |  | \$ | 33,407 |
| 56 | March | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 57 | April | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 58 | May | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 59 | June | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 60 | July | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 61 | August | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 62 | September | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 63 | October | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 64 | November | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 65 | December | 2,859 | 30,504 |  |  | \$ | 33,363 |
| 66 | Total | 34,355 | 366,476 |  |  | \$ | 400,831 |

## Capital Cost To Achieve included in Total Electric Plant in Service

 December Prior YearJanuary
February
March
April
May
June
July
August
September
October
November
November
December
Averag

2,115,776
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$2,1115,776$
$2,115,776$

## Potomac Electric Power Company <br> Attachment 11A-O\&M Workpaper

to 321.112.b

|  | Total |  | Non-Recoverable | Directly Assigned |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 560.0 | \$ | 6,517,123 |  | \$ | 6,517,123 |
| 561.1 |  | - |  | \$ | - |
| 561.2 |  | 1,064,890 |  | \$ | 1,064,890 |
| 561.3 |  | 146,793 |  | \$ | 146,793 |
| 561.4 |  | 35,521 |  | \$ | 35,521 |
| 561.5 |  | - |  | \$ | - |
| 561.6 |  | - |  | \$ | - |
| 561.7 |  | - |  | \$ | - |
| 561.8 |  | 8,999 |  | \$ | 8,999 |
| 562.0 |  | 59,659 |  | \$ | 59,659 |
| 563.0 |  | - |  | \$ | - |
| 564.0 |  | 51,073 |  | \$ | 51,073 |
| 565.0 |  | - |  | \$ |  |
| 566.0 |  | 6,994,409 | 693,978 | \$ | 6,300,431 |
| 567.0 |  | 7,673,262 |  | \$ | 7,673,262 |
| 568.0 |  | 146,360 |  | \$ | 146,360 |
| 569.0 |  | 74,442 |  | \$ | 74,442 |
| 569.1 |  |  |  | \$ | - |
| 569.2 |  | 8,254 |  | \$ | 8,254 |
| 569.3 |  |  |  | \$ | - |
| 569.4 |  |  |  | \$ | - |
| 570.0 |  | 8,762,562 |  | \$ | 8,762,562 |
| 571.0 |  | 3,075,049 |  | \$ | 3,075,049 |
| 572.0 |  | 798,992 |  | \$ | 798,992 |
| 573.0 |  | 1,579,433 |  | \$ | 1,579,433 |
|  | \$ | 36,996,822 | \$ 693,978 | \$ | 36,302,844 |

## Potomac Electric Power Company

## Attachment 11B - A\&G Workpaper


${ }^{1}$ Multiply total amounts on line 15 , columns (b)-(e) by allocation factors on line 16.
${ }^{2}$ Sum of line 17, columns (b), (c), (d), (e).

## Potomac Electric Power Company

Attachment 12 - Depreciation Rates

## Electric Transmission

| 350.2 - ALLOCABLE | Land and Land Rights | $1.25 \%$ |
| :--- | :--- | :--- |
| 352 - ALLOCABLE | Structures and Improvements | $2.95 \%$ |
| 352.1 - DC | Structures and Improvements | $2.44 \%$ |
| 352.2 - MD | Structures and Improvements | $3.27 \%$ |
| 352.3 - SMECO | Structures and Improvements | $3.01 \%$ |
| $353-$ ALLOCABLE | Station Equipment | $2.67 \%$ |
| $353.1-$ DC | Station Equipment | $1.95 \%$ |
| 353.2 - MD | Station Equipment | $3.07 \%$ |
| $353.3-$ SMECO | Station Equipment | $3.01 \%$ |
| $354-$ ALLOCABLE | Towers and Fixtures | $1.97 \%$ |
| $354.1-$ DC | Towers and Fixtures | $1.69 \%$ |
| $354.2-$ MD | Towers and Fixtures | $1.91 \%$ |
| $354.3-$ SMECO | Towers and Fixtures | $3.01 \%$ |
| $355-$ ALLOCABLE | Poles and Fixtures | $2.82 \%$ |
| $355.1-$ DC | Poles and Fixtures | $2.63 \%$ |
| $355.2-$ MD | Poles and Fixtures | $2.91 \%$ |
| $355.3-$ SMECO | Poles and Fixtures | $3.01 \%$ |
| $356-$ ALLOCABLE | Overhead Conductors and Devices | $1.79 \%$ |
| $356.1-$ DC | Overhead Conductors and Devices | $1.80 \%$ |
| $356.2-$ MD | Overhead Conductors and Devices | $1.51 \%$ |
| $356.3-$ SMECO | Overhead Conductors and Devices | $3.01 \%$ |
| $357-$ ALLOCABLE | Underground Conduit | $1.77 \%$ |
| $357.1-$ DC | Underground Conduit | $1.75 \%$ |
| $357.2-$ MD | Underground Conduit | $1.50 \%$ |
| $357.3-$ SMECO | Underground Conduit | $3.01 \%$ |
| $358-$ ALLOCABLE | Underground Conductors and Devices | $1.69 \%$ |
| $358.1-$ DC | Underground Conductors and Devices | $1.93 \%$ |
| $358.2-$ MD | Underground Conductors and Devices | $1.24 \%$ |
| $358.3-$ SMECO | Underground Conductors and Devices | $3.01 \%$ |
| $359-$ ALLOCABLE | Roads and Trails | $1.80 \%$ |
| $359.1-$ DC | Roads and Trails | $1.87 \%$ |
| $359.2-$ MD | Roads and Trails | $1.49 \%$ |
| $359.3-$ SMECO | Roads and Trails | $3.01 \%$ |
|  |  |  |


|  | Electric General |  |
| :--- | :--- | :---: |
| $390-$ ALLOCABLE | Structures and Improvements | $2.81 \%$ |
| $390-$ DC | Structures and Improvements | $2.66 \%$ |
| $390-$ MD | Structures and Improvements | $13.97 \%$ |
| $390-$ SMECO | Structures and Improvements | $4.40 \%$ |
| $391.1-$ ALLOCABLE | Office Furniture and Equipment | $6.67 \%$ |
| $391.1-$ DC | Office Furniture and Equipment | $1.99 \%$ |
| $391.1-$ MD | Office Furniture and Equipment | $6.67 \%$ |
| $391.3-$ ALLOCABLE | Office Furniture and Equipment | $9.84 \%$ |
| $391.3-$ DC | Office Furniture and Equipment | $10.00 \%$ |
| $391.3-$ MD | Office Furniture and Equipment | $19.56 \%$ |
| $393-$ DC | Stores Equipment | $4.00 \%$ |
| $393-$ MD | Stores Equipment | $4.67 \%$ |
| $394-$ DC | Tools, Shop, Garage Equipment | $4.00 \%$ |
| $394-$ MD | Tools, Shop, Garage Equipment | $6.45 \%$ |
| $395-$ DC | Laboratory Equipment | $6.67 \%$ |
| $395-$ MD | Laboratory Equipment | $5.70 \%$ |
| $396-$ ALLOCABLE | Power Operated Equipment | $7.99 \%$ |
| $397-$ ALLOCABLE | Communication Equipment | $6.13 \%$ |
| $397.1-$ DC | Communication Equipment | $6.63 \%$ |
| $397-$ MD | Communication Equipment | $14.51 \%$ |
| $397-$ SMECO | Communication Equipment | $4.40 \%$ |
| $397.1-$ ALLOCABLE | Communication Equipment | $1.28 \%$ |
| $397.2-$ MD | Communication Equipment | $11.53 \%$ |
| $397.3-$ DC | Communication Equipment | $6.67 \%$ |
| $397.3-$ MD | Communication Equipment | $6.59 \%$ |
| $398-$ DC |  |  |


[^0]:    ${ }^{1}$ On April 30, 2020, a motion for interim rate relief granted in Docket No. ER19-1475-003 placed into effect the revised Formula Rate Template and Protocols filed pursuant to an April 24, 2020 Offer of Settlement (Settlement). See Potomac Electric Power Company, 171 FERC $\mathbb{1}$ 63,016 (2020).
    ${ }^{2}$ See Formula Rate Protocols, PJM Tariff Attachment H9-B, Section 2.c.

[^1]:    ${ }^{3}$ See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1159 (February 17, 2010).
    ${ }^{4}$ Additional detail regarding these items will be provided to interested parties during the Annual Customer Meeting to be held pursuant to the Annual Update.
    ${ }^{5}$ See Settlement, Exhibit A containing PJM Tariff Attachment H9-B, Section 2.1.

[^2]:    

[^3]:    

