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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<sup>1</sup> 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.<sup>2</sup>

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

<sup>&</sup>lt;sup>1</sup> 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 ¶ 63,016 (2020).

<sup>&</sup>lt;sup>2</sup> See Formula Rate Protocols, PJM Tariff Attachment H9-B, Section 2.c.

challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment.<sup>3</sup>

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.<sup>4</sup>

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

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

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

**Enclosures** 

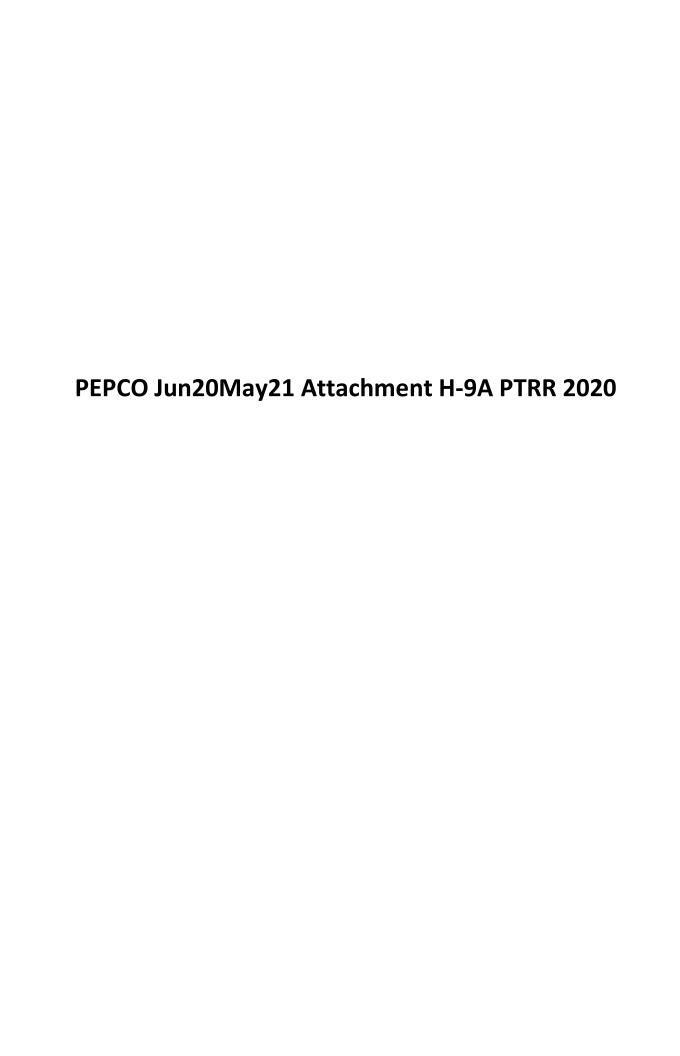
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All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27 and ER19-1475.

<sup>&</sup>lt;sup>3</sup> See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1159 (February 17, 2010).

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

<sup>&</sup>lt;sup>5</sup> See Settlement, Exhibit A containing PJM Tariff Attachment H9-B, Section 2.1.



# **ATTACHMENT H-9A**

Poto	mac Electric Power Company					
	nula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction		2020 Projected
Shad	ded cells are input cells tors					
1	Wages & Salary Allocation Factor Transmission Wages Expense			p354.21b	\$	7,551,201
2	Total Wages Expense Less A&G Wages Expense			p354.28b p354.27b	\$ \$	76,028,103 5,718,544
4	Total			(Line 2 - 3)		70,309,559
5	Wages & Salary Allocator  Plant Allocation Factors			(Line 1 / 4)		10.7399%
6 6a	Electric Plant in Service Less Merger Costs to Achieve		(Note B)	p207.104g (See Attachment 9A, line 14, column j) Attachment 10, line 80, column b	\$ \$	9,874,704,550 2,115,776
7 8	Common Plant In Service - Electric  Total Plant In Service			(Line 24 - 24a) (Line 6 - 6a +7)		9,872,588,774
9 9a	Accumulated Depreciation (Total Electric Plant) Less Merger Costs to Achieve			p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b	\$ \$	3,311,177,513 78,068
10 10a	Accumulated Intangible Amortization  Less Merger Costs to Achieve  Accumulated Common Amortization - Electric		(Note A)	p200.21c (See Attachment 9, line 14, column h) Attachment 9, line 15, column h	\$	48,671,833 929,160
11 11a 12	Less Merger Costs to Achieve  Accumulated Common Plant Depreciation - Electric		(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i p356 (See Attachment 9, line 14, column g)		(
12a 13	Less Merger Costs to Achieve  Total Accumulated Depreciation		(Note 71)	Attachment 9, line 15, column g  (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)		3,358,842,118
14	Net Plant			(Line 8 - 13)		6,513,746,656
15 16	Transmission Gross Plant Gross Plant Allocator			(Line 29 - Line 28) (Line 15 / 8)		1,835,596,296 18.5929%
17	Transmission Net Plant			(Line 39 - Line 28)		1,266,284,708
18	Net Plant Allocator			(Line 17 / 14)		19.4402%
Plant C	alculations					
19	Plant In Service Transmission Plant In Service		(Note B)	p207.58.g (See Attachment 9, line 14, column b)	\$	1,782,225,381
19a 20 21	Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank			Attachment 9, line 15, column b		
22	Total Transmission Plant In Service			(Line 19 -19a)		1,782,225,381
23 23a	General & Intangible Less Merger Costs to Achieve		41	p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c		499,054,667 2,115,776
24 24a 25	Common Plant (Electric Only)  Less Merger Costs to Achieve  Total General & Common		(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a)		496,938,891
26 27	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission			(Line 5) (Line 25 * 26)		10.73994% 53,370,914
28	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)		(
29	TOTAL Plant In Service			(Line 22 + 27 + 28)		1,835,596,296
	Accumulated Depreciation					
30 30a 30b	Transmission Accumulated Depreciation  Less Merger Costs to Achieve  Transmission Accumulated Depreciation Less Merger Costs to	Achieve	(Note B)	p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)		549,678,906 549,678,906
31	Accumulated General Depreciation	Achieve		p219.28.c (See attachment 9, line 14, column f)		135,136,139
31a 32	Less Merger Costs to Achieve Accumulated Intangible Amortization			Attachment 9, line 15, column f (Line 10 - 10a)		78,068 47,742,674
33 34 35	Accumulated Common Amortization - Electric  Common Plant Accumulated Depreciation (Electric Only)  Total Accumulated Depreciation			(Line 11 - 11a) (Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34)		182,800,745
36 37	Wage & Salary Allocation Factor  General & Common Allocated to Transmission			(Line 5) (Line 35 * 36)		10.73994% 19,632,681
38	TOTAL Accumulated Depreciation			(Line 30b + 37)		569,311,587
39	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)		1,266,284,708
Adjustr	ment To Rate Base					
40a	Accumulated Deferred Income Taxes (ADIT) Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46		3,725,632
40b 40c 40d	Account No. 281 (ADIT - Accel. Amort) Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other)	Projected Activity Projected Activity Projected Activity	(Note V) (Note V) (Note V)	Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92		-225,456,673 -11,113,905
40e 40f	Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmission	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)		-232,844,945
41a	Unamortized Excess / Deficient ADIT Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73		-76,852,901
41b 42	Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT Allocated to Transmission	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)		-1,522,677 -78,375,578
43	Adjusted Accumulated Deferred Income Taxes Allocated To Tr	ansmission		(Line 40f + 42)		-311,220,523
43a	Transmission Related CWIP (Current Year 12 Month weighted avera	ge balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)		C
43b	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h		614,312
44	Transmission O&M Reserves Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5		-10,726,049
45	Prepayments Prepayments		(Note A)	Attachment 9, line 30, column f		34,634,033
46	Total Prepayments Allocated to Transmission		( · · · · · · · · · · · · · · · · · · ·	(Line 45)		34,634,033
47	Materials and Supplies Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)		
47 48 49	Wage & Salary Allocation Factor  Total Transmission Allocated		(NOTE A)	(Line 5) (Line 47 * 48)		10.74%
50 51	Transmission Materials & Supplies  Total Materials & Supplies Allocated to Transmission		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d) (Line 49 + 50)		11,742,113 11,742,113
52	Cash Working Capital Operation & Maintenance Expense			(Line 85)		54,841,222
53 54	1/8th Rule  Total Cash Working Capital Allocated to Transmission			x 1/8 (Line 52 * 53)		12.5% 6,855,153
						. , -

55 56	Network Credits Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with Outsta	nding Network Credits	(Note N) (Note N)	From PJM From PJM	0
57	Net Outstanding Credits	naing Hothern Croans	(1101011)	(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-268,100,961
59 <b>O&amp;M</b>	Rate Base			(Line 39 + 58)	998,183,747
U&IVI	Transmission O&M				
60 61	Transmission O&M  Less extraordinary property loss			Attachment 11A, line 27, column c Attachment 5	<b>36,302,844</b> 0
62 63	Plus amortized extraordinary property loss Less Account 565			Attachment 5 p321.96.b	0
63a 64	Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked	I to Account 565	(Note O)	Attachment 10, line 1, column x PJM Data	0
65 66	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	0 36,302,844
	Allocated General & Common Expenses				
67 68	Common Plant O&M Total A&G		(Note A)	p356 Attachment 11B, line 15, column a	0 179,963,842
68a 68b	For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve		(Note S)	Attachment 5 Attachment 10, line 2, column b	1,696,402 69,861
68c 69	Less Other Less Property Insurance Account 924		a <del>-</del> >	Attachment 5 p323.185b	1,025,362 1,108,938
70 71	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note E)	p323.189b p323.191b	6,870,881 2,581,453
72 73	Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note D)	p335.b p352-353	593,080 467,714,269
74 75 76	General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission			(Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75)	167,714,268 10.7399% 18,012,404
70	Directly Assigned A&G			(Line 14 13)	10,012,404
77 78	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	310,395 0
79	Subtotal - Transmission Related			(Line 77 + 78)	310,395
80 81	Property Insurance Account 924 General Advertising Exp Account 930.1		(Note F)	p323.185b p323.191b	1,108,938
82 83	Total Net Plant Allocation Factor			(Line 80 + 81) (Line 18)	1,108,938 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
Depre	ciation & Amortization Expense				
86	Depreciation Expense  Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	39,855,555
86a	Amortization of Abandoned Transmission Plant			Attachment 5	19,179
87	General Depreciation			p336.10b&c (See Attachment 5)	12,849,727
87a 88	Less Merger Costs to Achieve Intangible Amortization		(Note A)	Attachment 10, line 8, column b p336.1d&e (See Attachment 5)	34,310 18,617,624
88a 89	Less Merger Costs to Achieve Total		(1333.1)	Attachment 10, line 9, column b (Line 87 - 87a + 88 - 88a)	366,043 31,066,998
90 91	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission			(Line 5) (Line 89 * 90)	10.7399% 3,336,575
92	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)	0
93 94	Common Amortization - Electric Only Total		(Note A)	p356 or p336.11d (See Attachment 5) (Line 92 + 93)	0
95 96	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission			(Line 5) (Line 94 * 95)	10.7399% 0
97	Total Transmission Depreciation & Amortization			(Line 86 + 86a + 91 + 96)	43,211,310
	Other than Income			(Lille 00 + 00a + 91 + 90)	43,211,310
98	Taxes Other than Income			Attachment 2	12,779,738
99	Total Taxes Other than Income			(Line 98)	12,779,738
Return	/ Capitalization Calculations				
	Long Term Interest				
100 101	Long Term Interest Less LTD Interest on Securitization Bonds		(Note P)	p117.62c through 67c Attachment 8	142,366,379 0
102	Long Term Interest			"(Line 100 - line 101)"	142,366,379
103	Preferred Dividends  Common Stock		enter positive	p118.29c	-
104 105	Common Stock Proprietary Capital Less Preferred Stock		enter negative	p112.16c (Line 114)	\$ 2,863,583,534 0
106 106a	Less Account 216.1		enter negative enter negative	p112.12c p112.15c	-1,646,367 0
107	Common Stock		(Note Z)	(Sum Lines 104 to 106a)	2,861,937,167
108	Capitalization Long Term Debt			p112.17c through 21c	2,817,331,973
109 110	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p111.81c p113.61c	-12,611,644 0
111 112	Less ADIT associated with Gain or Loss  Less LTD on Securitization Bonds	(Note P)	enter negative enter negative	Attachment 1B - ADIT EOY, Line 7 Attachment 8	2,836,626
113 114	Total Long Term Debt Preferred Stock		(Note X) (Note Y)	(Sum Lines 108 to 112) p112.3c	2,807,556,955 0
115 116	Common Stock Total Capitalization			(Line 107) (Sum Lines 113 to 115)	2,861,937,167 5,669,494,122
117		Long Term Debt	(Note Q)	(Line 108 / (108+114+115))	49.6%
118 119		erred Stock Imon Stock	(Note Q)	(Line 114 / (108+114+115)) (Line 115 / (108+114+115))	0.0% 50.4%
120 121		Long Term Debt erred Stock		(Line 102 / 113) (Line 103 / 114)	0.0507 0.0000
122		imon Stock	(Note J)	Fixed	0.1050
123 124		I Long Term Debt (WCLTD) erred Stock		(Line 117 * 120) (Line 118 * 121)	0.0252 0.0000
125 126	<u> </u>	mon Stock		(Line 110 121) (Line 119 * 122) (Sum Lines 123 to 125)	0.0529 0.0781
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	77,925,554
-					,==3,00

Income Tax Rates PIT=Federal Income Tax Rate			
	(Note I)		21.00%
29 SIT=State Income Tax Rate or Composite	(Note I)		8.30%
30 p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
31 T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		27.56%
2a T/ (1-T)	4*4//4 T\		38.04%
2b Tax Gross-Up Factor	1*1/(1-T)		1.3804
ITC Adjustment	(Note U)		
Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	-23,884
Tax Gross-Up Factor		(Line 132b)	1.3804
ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-32,969
Other has a real Task Adispatence and			
Other Income Tax Adjustment	poion Depresiation Evenesa (Note T)	Attachment F. Line 126a	201 205
6a Tax Adjustment for AFUDC Equity Component of Transmis 6b Amortization Deficient / (Excess) Deferred Taxes (Federal)		Attachment 5, Line 136a Attachment 5, Line 136b	201,285 -11,983,294
6c Amortization Deficient / (Excess) Deferred Taxes (Federal)	•	Attachment 5, Line 136c	-504,975
6d Amortization of Other Flow-Through Items - Transmission (		Attachment 5, Line 136d	343,668
6e Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-11,943,316
6f <u>1/(1-T)</u>		(Line 132b)	1.3804
6g Other Income Tax Adjustment		(Line 136e * 136f)	-16,486,501
)7 Jacoba Tay Carananan	CIT /T/4 T) * Investment Detums * /4 //MCI TD/D/)	(Line 4000 * 407 * (4 (400 / 400)))	20,004,004
37 Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	20,091,064
Total Income Taxes		(Line 135 + 136g +137)	3,571,594
		, ,	5,571,551
VENUE REQUIREMENT			
Summary		(1.1	4
Net Property, Plant & Equipment		(Line 39)	1,266,284,708
Adjustment to Rate Base Rate Base		(Line 58) (Line 59)	-268,100,961 998,183,747
. Nato Base		(2010-00)	990,103,747
12 O&M		(Line 85)	54,841,222
Depreciation & Amortization		(Line 97)	43,211,310
Taxes Other than Income		(Line 99)	12,779,738
Investment Return		(Line 127)	77,925,554
16 Income Taxes		(Line 138)	3,571,594
Gross Revenue Requirement		(Sum Lines 142 to 146)	192,329,418
. C.000 Novondo Noquilomoni		(34.11 2.1100 1 12 to 1 110)	132,323,410
Adjustment to Remove Revenue Requirements Associated with E	Excluded Transmission Facilities		
Transmission Plant In Service		(Line 19)	1,782,225,381
49 Excluded Transmission Facilities	(Note M)	Attachment 5	1,702,223,331
Included Transmission Facilities	(Note III)	(Line 148 - 149)	 1,782,225,381
Inclusion Ratio		(Line 150 / 148)	100.00%
Gross Revenue Requirement		(Line 147)	192,329,418
Adjusted Gross Revenue Requirement		(Line 151 * 152)	192,329,418
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Revenue Credits & Interest on Network Credits			
Revenue Credits		Attachment 3	6,356,087
Interest on Network Credits	(Note N)	PJM Data	
O Not Bosses Bossinson		(1: 450 454 : 455)	107 070 001
Net Revenue Requirement		(Line 153 - 154 + 155)	185,973,331
Net Plant Carrying Chargo			
Net Plant Carrying Charge  Net Revenue Requirement		(Line 156)	185 072 221
Net Revenue Requirement		(Line 156) (Line 19 - 30)	185,973,331 1,232,546,475
<ul><li>Net Revenue Requirement</li><li>Net Transmission Plant</li></ul>		(Line 156) (Line 19 - 30) (Line 157 / 158)	185,973,331 1,232,546,475 15.0885%
Net Revenue Requirement		(Line 19 - 30)	1,232,546,475
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge	or Income Taxes	(Line 19 - 30) (Line 157 / 158)	1,232,546,475 15.0885% 11.8550%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation	or Income Taxes	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	1,232,546,475 15.0885% 11.8550%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, no		(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	1,232,546,475 15.0885%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, no Net Plant Carrying Charge without Depreciation, Return, no		(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158	1,232,546,475 15.0885% 11.8550% 5.2429%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increa		(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146)	1,232,546,475 15.0885% 11.8550% 5.2429%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increased Net Revenue Requirement Less Return and Taxes Increased Return and Taxes	se in ROE	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, no Net Plant Carrying Charge without Depreciation, Return, no Net Plant Carrying Charge Calculation per 100 Basis Point increa Net Revenue Requirement Less Return and Taxes	se in ROE	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146)	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increa Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in	se in ROE ROE	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165)	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, no Net Plant Carrying Charge without Depreciation, Return, no Net Plant Carrying Charge Calculation per 100 Basis Point increa Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant	se in ROE ROE	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30)	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, no Net Plant Carrying Charge Calculation per 100 Basis Point increas Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with	se in ROE ROE	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increas Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement	se in ROE ROE	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156)	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183%
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increas Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement Net Revenue Requirement True-up amount	se in ROE  ROE  ROE  out Depreciation	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165  (Line 156) Attachment 6A, line 4, column j	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183% 185,973,331 (30,535,896)
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increas Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other	se in ROE  ROE  ROE out Depreciation  than PJM Sch. 12 projects	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165  (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183% 185,973,331 (30,535,896)
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increas Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other Facility Credits under Section 30.9 of the PJM OATT and F	se in ROE  ROE  ROE out Depreciation  than PJM Sch. 12 projects	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165  (Line 156) Attachment 6A, line 4, column j	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183% 185,973,331 (30,535,896)
Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increas Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other Facility Credits under Section 30.9 of the PJM OATT and F	se in ROE  ROE  ROE out Depreciation  than PJM Sch. 12 projects	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183%
Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increas Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other Facility Credits under Section 30.9 of the PJM OATT and F MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement	se in ROE  ROE  ROE out Depreciation  than PJM Sch. 12 projects	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165  (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183% 185,973,331 (30,535,896) 959,028
Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other Facility Credits under Section 30.9 of the PJM OATT and F MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate	se in ROE  ROE  ROE out Depreciation  than PJM Sch. 12 projects acility Credits to Vineland per settlement in ER05-515	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165  (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	1,232,546,475 15.0885% 11.8550% 5.2429%  104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183%  185,973,331 (30,535,896) 959,028 156,396,464
Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other Facility Credits under Section 30.9 of the PJM OATT and F MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement  Network Zonal Service Rate 1 CP Peak	se in ROE  ROE  ROE out Depreciation  than PJM Sch. 12 projects	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165  (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	1,232,546,475 15.0885% 11.8550% 5.2429% 104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183% 185,973,331 (30,535,896) 959,028 - 156,396,464
Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge without Depreciation, Return, not Net Plant Carrying Charge Calculation per 100 Basis Point increase Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in Net Plant Carrying Charge per 100 Basis Point in ROE with Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other Facility Credits under Section 30.9 of the PJM OATT and F MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate	se in ROE  ROE  ROE out Depreciation  than PJM Sch. 12 projects acility Credits to Vineland per settlement in ER05-515	(Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158  (Line 156 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165  (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	1,232,546,475 15.0885% 11.8550% 5.2429%  104,476,183 88,440,700 192,916,883 1,232,546,475 15.6519% 12.4183%  185,973,331 (30,535,896) 959,028 156,396,464

#### Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
  - Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q Pepco capital structure is derived from gross debt.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months)
- effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U 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).
- V 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(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(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 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 an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) 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 (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.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).
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th 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 1st and 13th 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).
- AA 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

# Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

	,	Days in Period			Projection -	Proration of Deferred Tax	Activity (Note A)		Actua	al - Proration of Deferred Tax A	Activity (Note B)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(
Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected  Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserve Actual (Col. K + Co Precedin
DIT Subject to Proration	1				12/31/2019 (Actual)		-			1	1	
January	31		- 214	50.00%	-		-	-	-	-	-	
February March	28 31		- 214 - 214	50.00% 50.00%	-		-	-	-	-	-	
April	30		- 214 - 214	50.00% 50.00%	-	-	-	-	-	-	-	
May June	30	18	35 214	86.45%		-	- -	-	-	- -	- -	
July August	31 31	15 12		71.96% 57.48%		-	- -	- -	-	- -	-	
September	30	9	214	43.46%	-	-	-	-	-	-	-	
October November	31 30	3	52 214 32 214	28.97% 14.95%		-	- -	- -	-	-	-	
December otal (Sum of Lines 2 - 13)	31 365		1 214	0.47%	-	<u>-</u>	-	-	<u>-</u>	<u> </u>	<u> </u>	
eginning Balance - ADIT Not Subject to F					12/31/2019 (Actual)		4,230,946					
leginning Balance - ADIT Depreciation Ad leginning Balance - DTA / (DTL)	ljustment				(Note F) (Col. (H), Line 15 + Line 16)		4,230,946	(Col. (M), Line 15 + Line 10	3)			
, ,					· · · · ·			(Coi. (M), Line 13 + Line 10	5)			
inding Balance - ADIT Not Subject to Prol inding Balance - ADIT Depreciation Adjus					2020 Projected (Note F)		3,220,319					
nding Balance - DTA / (DTL)					(Col. (H), Line 18 + Line 19)		3,220,319	(Col. (M), Line 18 + Line 19	9)			
verage Balance as adjusted (non-prorated Prorated ADIT	d)				([Col. (H), Line 17 + Line 20] /2 (Col. (H), Line 13 )	2)	3,725,632	([Col. (M), Line 17 + Line 2 (Col. (M), Line 13)	0] /2)			
mount for Attachment H-9A, Line 40a					(Col. (H), Line 21 + Line 22)		3,725,632	(Col. (M), Line 21 + Line 22	2)			
accumulated Deferred Income Taxes - A			)									
(A)	(B)	Days in Period (C)	(D)	(E)	Projection - (F)	Proration of Deferred Tax (G)	Activity (Note A) (H)	(I)	(J)	al - Proration of Deferred Tax A (K)	Activity (Note B) (L)	
	Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserve Actua
Month	Per Month	Per Month	Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + C Precedir
DIT Subject to Proration	<u>.</u>				12/31/2019 (Actual)		-			•	•	
January	31		- 214			-	-	-	-	-	-	
February March	28 31		- 214 - 214	50.00% 50.00%		-	- -	- -	-	-	-	
April	30		- 214	50.00% 50.00%		-	-	-	-	-	-	
May June	30	18		86.45%		-	- -	-	-	- -	- -	
July August	31 31	15 12		71.96% 57.48%			-		-	-	-	
September	30	9	214	43.46%		-	-	-	-	-	-	
October November	31 30	6	52 214 32 214	28.97% 14.95%			-	-	-	-	-	
December otal (Sum of Lines 25 - 36)	31 365		1 214		<u>-</u>	<u>-</u>	<del>-</del>	<u> </u>	<u>-</u> -	<u> </u>	<u>-</u>	
eginning Balance - ADIT Not Subject to Feeginning Balance - ADIT Depreciation Ad	Proration				12/31/2019 (Actual) (Note F)							
eginning Balance - DTA / (DTL)	,				(Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line 39	9)			
stimated Ending Balance - ADIT Not Sub Inding Balance - ADIT Depreciation Adjus	etmont				2020 Projected (Note F)		-					
inding Balance - ADT Depreciation Adjus	strient				(Col. (H), Line 41 + Line 42)		-	(Col. (M), Line 41 + Line 42	2)			
verage Balance as adjusted (non-prorated	d)				([Col. (H), Line 40 + Line 43] /	2)	<u>-</u>	([Col. (M), Line 40 + Line 4	3] /2)			
rorated ADIT amount for Attachment H-9A, Line 40b					(Col. (H), Line 36 ) (Col. (H), Line 44 + Line 45)	,	<u> </u>	(Col. (M), Line 36 ) (Col. (M), Line 44 + Line 49				
ccumulated Deferred Income Taxes -		No. 282)			(00:100)			(00.1 (1.1), 2.1.0 1.1.1 2.1.0 1.	-,			
(A)		Days in Period (C)	(D)	(E)	Projection - (F)	Proration of Deferred Tax (G)	Activity (Note A) (H)	(1)	Actua (J)	al - Proration of Deferred Tax A (K)	Activity (Note B) (L)	
(-7			Total Days			Prorated Projected	Prorated	1,7	Difference	Preserve Proration	Preserve Proration	Preserve Actual
Month	Days Per Month	Prorated Days Per Month	Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + C
	<u> </u>		. 550 1 01100			(Samuel A Column)	Balance)		(15000)	(1300 5)	(1500 L)	Precedir
DIT Subject to Proration					12/31/2019 (Actual)		(91,521,496)					
January February	31 28		- 214 - 214	50.00% 50.00%	(57,359) (54,713)			-	-	-	-	
March	31		- 214	50.00%	(16,792)	(8,396	(91,585,929)	-	-	-	-	
April May	30 31		- 214 - 214	50.00% 50.00%	(14,558) (9,355)	(4,677	(91,597,885)	-	-	-	-	
June July	30 31	18 15	35 214	86.45% 71.96%	(5,942) (3,790)	(5,137	(91,603,022)	-	-	-	-	
August	31	12	214	57.48%	(1,553)	(892	(91,606,642)	-	-	-	- -	
September October	30 31	9	214 22 214	43.46% 28.97%	2,601 4,853	1,130 1,406		-	-	-	-	
				2.2	1,000	.,	(0.,00,1,00)					

# Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year =	Projected for the	e 12 Months Ended	December 31, 2	020								
Beginning Balance - ADIT Not Subject to					12/31/2019 (Actual)		(127,832,553)					
Beginning Balance - ADIT Depreciation Beginning Balance - DTA / (DTL)	n Aajustment				(Note F) (Col. (H), Line 61 + Line 62)		(127,832,553)	(Col. (M), Line 61 + Line 62)				
Estimated Ending Balance - ADIT Not S					2020 Projected		(139,874,993)					
Ending Balance - ADIT Depreciation Ad Ending Balance - DTA / (DTL)	djustment				(Note F) (Col. (H), Line 64 + Line 65)		(139,874,993)	(Col. (M), Line 64 + Line 65)				
verage Balance as adjusted (non-prora	rated)				([Col. (H), Line 63 + Line 66] /:	2)	(133,853,773)	([Col. (M), Line 63 + Line 66]	1/2)			
Prorated ADIT Amount for Attachment H-9A, Line 40					(Col. (H), Line 59 ) (Col. (H), Line 67 + Line 68)	,	(91,602,900) (225,456,673)	(Col. (M), Line 59 ) (Col. (M), Line 67 + Line 68)				
Accumulated Deferred Income Taxes		283)			(Odi. (11), Ellio O7 1 Ellio O0)		(220,400,010)	(Odi. (W), Line 07 1 Line 00)				
	D	Days in Period	(D)	(5)		Proration of Deferred Tax		(1)		- Proration of Deferred Tax A		(M)
(A)	(B)	(C)	( <b>D</b> ) Total Days	(E)	(F)	(G) Prorated Projected	(H) Prorated	(1)	<b>(J)</b> Difference	(K) Preserve Proration	(L) Preserve Proration	(M) Preserved Prorated
Month	Days Per Month	Prorated Days Per Month	Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. N Preceding Balance)
DIT Subject to Proration					12/31/2019 (Actual)		-					
January February	31 28		- 214 - 214		-	-	-	•	-	-	-	
/larch	31		- 214	50.00%		- -	-	-	-	-	-	
April May	30 31		- 214 - 214		-	- -	- -	-	-	-	-	
lune	30	185	5 214	86.45%	-	-	-	-	-	-	-	
July August	31 31	154 123			-	-	-	-	- -	-	-	
September	30	93	3 214	43.46% 28.97%	-	-	-	-	-	-	-	
October November	31	32	2 217	14.95%		-	-		-	- -	-	
December otal (Sum of Lines 71 - 82)	31 365	1	1 214	0.47%		<u>.</u>	<u>-</u>	-	<u> </u>	<u> </u>	<u> </u>	
eginning Balance - ADIT Not Subject t					12/31/2019 (Actual)		(11,317,286)					
eginning Balance - ADIT Not Subject to eginning Balance - ADIT Depreciation eginning Balance - DTA / (DTL)	n Adjustment				(Note F) (Col. (H), Line 84 + Line 85)		(11,317,286)	(Col. (M), Line 84 + Line 85)				
stimated Ending Balance - ADIT Not S	Subject to Proration				2020 Projected		(10,910,523)					
inding Balance - ADIT Depreciation Ad Inding Balance - DTA / (DTL)	djustment				(Note F) (Col. (H), Line 87 + Line 88)		(10,910,523)	(Col. (M), Line 87 + Line 88)				
verage Balance as adjusted (non-prora	rated)				([Col. (H), Line 86 + Line 89] /	2)	(11,113,905)	([Col. (M), Line 86 + Line 89]	] /2)			
Prorated ADIT Amount for Attachment H-9A, Line 40	10d				(Col. (H), Line 82 ) (Col. (H), Line 90 + Line 91)		(11,113,905)	(Col. (M), Line 82 ) (Col. (M), Line 90 + Line 91)				
.ccumulated Deferred Investment Ta		o. 255)			,		<u> </u>	,				
		Days in Period	(D)	(E)		Proration of Deferred ITC		(1)		- Proration of Deferred ITC A		(84)
		(C)	(D)	(E)	(F)	(G)	(H) Prorated	(I)	(J)	(K) Preserve Proration	(L)	(M) Preserved Prorated
<b>(A)</b> Month	(B)  Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected  Monthly Activity  (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	
<b>(A)</b> Month	(B) Days	Prorated Days	Total Days Per Future		Monthly Activity	Monthly Activity	Projected Balance		Projected vs. Actual	,	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N Preceding Balance)
(A)  Month  DITC Subject to Proration  January	(B)  Days Per Month	Prorated Days	Total Days Per Future Test Period	(Column C / Column D) 50.00%		Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col. N
(A)  Month  DITC Subject to Proration  January February	(B)  Days  Per Month	Prorated Days	Total Days Per Future Test Period  - 214 - 214	(Column C / Column D) 50.00% 50.00%	Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col. I
(A)  Month  DITC Subject to Proration  January February March April	(B)  Days Per Month	Prorated Days	Total Days Per Future Test Period  - 214 - 214 - 214 - 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00%	Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col. N
(A)  Month  DITC Subject to Proration  January February March April May	(B)  Days Per Month  31 28 31 30 31	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00%	Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col. I
(A)  Month  DITC Subject to Proration  January February March April May June July	(B) Days Per Month  31 28 31	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 - 214 - 214 - 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96%	Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col.
(A)  Month  DITC Subject to Proration  January February March April May June July August	(B)  Days Per Month  31 28 31 30 31 30 31 30 31 31 31	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 - 214 - 214 - 214 - 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48%	Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col.
(A)  Month  DITC Subject to Proration  January February March April May June July August September October	(B)  Days Per Month  31 28 31 30 31 30 31 31 30 31 31 31 30 31	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 3 214 3 214 3 214 2 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97%	Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col.
(A)  Month  DITC Subject to Proration  January February March April May June July August September October November	(B)  Days Per Month  31 28 31 30 31 30 31 31 31 31 31	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 3 214 3 214 3 214 2 214 2 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95%	Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col. I
(A)  Month  ITC Subject to Proration  January February March April May June July August September October November December	(B)  Days Per Month  31 28 31 30 31 30 31 30 31 31 30 31 30 31 30	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 3 214 3 214 3 214 2 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95%	Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual	,	(Actual vs Projected)	(Col. K + Col. L + Col. I
Month  DITC Subject to Proration  January February March April May June July August September October November December Total (Sum of Lines 94 - 105)  Reginning Balance - DITC Not Subject to the subject of the subjec	(B) Days Per Month  31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 30 5 to Proration	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 3 214 3 214 3 214 2 214 2 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95%	Monthly Activity	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding		Projected vs. Actual (Note C)	,	(Actual vs Projected)	(Col. K + Col. L + Col.
Month  DITC Subject to Proration  January February March April May June July August September October November December Total (Sum of Lines 94 - 105)  Beginning Balance - DITC Not Subject to Beginning Balance - DITC	(B) Days Per Month  31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 5 5 to Proration	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 3 214 3 214 3 214 2 214 2 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95%	Monthly Activity  12/31/2019 (Actual)	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	,	(Actual vs Projected)	(Col. K + Col. L + Col. I
Month  DITC Subject to Proration  January February March April May June July August September October November December  Total (Sum of Lines 94 - 105)  Beginning Balance - DITC Not Subject to Beginning Balance - DITC  Estimated Ending Balance - DITC Not Stepting Balance - DITC  Estimated Ending Balance - DITC Not Stepting Balance - DITC	(B) Days Per Month  31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 5 5 to Proration	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 3 214 3 214 3 214 2 214 2 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95%	Monthly Activity  12/31/2019 (Actual)	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	,	(Actual vs Projected)	(Col. K + Col. L + Col.
Month  DITC Subject to Proration  January February March April May June July August September October November December  Total (Sum of Lines 94 - 105)  Beginning Balance - DITC Not Subject to Beginning Balance - DITC Beginning Balance - DITC Estimated Ending Balance - DITC Not Sending Balance - DITC Ending Balance - DITC Average Balance as adjusted (non-prora	(B)  Days Per Month  31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 30 Subject to Proration	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 3 214 3 214 3 214 2 214 2 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95%	Monthly Activity  12/31/2019 (Actual)	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	,	(Actual vs Projected)	(Col. K + Col. L + Col. I
Month  DITC Subject to Proration  January February March April May June July August September October November December  Total (Sum of Lines 94 - 105)  Beginning Balance - DITC Not Subject to Beginning Balance - DITC  Estimated Ending Balance - DITC Not Stending Balance - DITC Adjustment Ending Balance - DITC	B) Days Per Month  31 28 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 30 30 30 30 30 30 30 30 30 30 30	Prorated Days Per Month	Total Days Per Future Test Period  - 214 - 214 - 214 - 214 - 214 - 214 3 214 3 214 3 214 2 214 2 214	(Column C / Column D)  50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97% 14.95%	Monthly Activity  12/31/2019 (Actual)	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding	Activity	Projected vs. Actual (Note C)	,	(Actual vs Projected)	(Col. K + Col. L + Col. N

# Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = **Projected for the 12 Months Ended December 31, 2020** 

Check

Instructions

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year

Projected Activity

2. 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.

Notes

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(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 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 will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity in the true-up adjustment only.
- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is 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 zero.
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

### Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

			De	ecember 31, 2020 (Projected)		
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	3,220,319	-	-	1,369,228	1,851,091
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(139,874,993)	-	-	(139,874,993)	-
4	ADIT-283	(10,910,523)	-	(306,075)	(1,370,518)	(9,233,930)
5	ADITC-255	- ·	-	<del>-</del> '	<del>-</del>	- 1
6	Subtotal - Transmission ADIT	(147,565,198)	-	(306,075)	(139,876,284)	(7,382,839)
Line	Description	Total				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

(2,836,626)

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

ADIT (Reacquired Debt)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	2,107,224	- Cirici Nelated	- Included	-	110101000	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	_,,				_, ,	recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,439,460	-	-	-	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 account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground Accrued OPEB	35,824,100 4,970,780	35,824,100	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life
Accided OPEB	4,970,780		-		4,970,780	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 underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	147,443	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	19,405	-	-	-	19,405	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	228,224	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,835,481	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	10,435,860	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	5,708,652	5,708,652	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	11,301,584	11,301,584	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	599,457	599,457	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Long-term Incentive Plan	22,488	-	-	-	22,488	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Merger Commitments	3,642,102	3,642,102	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits Regulatory Liability	414,076	414,076 2,522,849	-	-	<u> </u>	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	2,522,849 490,931	2,522,849 490,931	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward	18,263	18,263				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Charitable Contribution Carryforward	11,922	11,922	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	7,364,269	-	-	7,364,269	-	The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	425,916	-	-	425,916	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These balances represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	(32,404)	(32,404)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
FAS 109 Regulatory Liability Gross Up	177,245,356	177,245,356	-	-	-	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 Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(425,916)	-	-	(425,916)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(177,245,356)	(177,245,356)	-	-	- (4.272.732)	
Less: OPEB related ADIT, Above if not separately removed	(4,970,780)	-	-	-	(4,970,780)	
Total: ADIT-190 (Not Subject to Proration)	102,191,324	77,591,470	-	7,364,269	17,235,585	
Wages & Salary Allocator				-	10.74%	
Gross Plant Allocator				18.59%	10.7470	
Transmission Allocator			100.00%	. 5.55 / 6		
Other Allocator		0.00%				
ADIT - Transmission	3,220,319	-	-	1,369,228	1,851,091	
	· · ·		•			

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Outstately ADIT 400 (Outsign)						
Subtotal: ADIT-190 (Subject to Proration)		-	-	-		
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from rate base  Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT Adjustments related to unamortized Tro  Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)		-		-	-	
Wages & Salary Allocator Gross Plant Allocator					10.74%	
Gross Plant Allocator				18.59%		
Transmission Allocator			100.00%			
Other Allocator		0.00%	<b>%</b>			
ADIT - Transmission		-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	284,833,375	254,836,825	-	7,790,186	22,206,364	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	284,833,375	254,836,825	-	7,790,186	22,206,364	

#### Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
   ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
	<b>-</b>	Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(744,563,975)	7,741,034	-	(752,305,009)	<u>-</u>	ADIT attributable to plant in service that is included in rate base.
CIAC	57,017,776	57,017,776	-	-	<u>-</u>	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(47,066,419)	(38,397,834)	(8,668,585)	-	-	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.
Maryland Subtraction Modification	44,422,098	44,422,098	-	-	-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(57,716,042)	(57,716,042)	-	-	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(747,906,561)	13,067,033	(8,668,585)	(752,305,009)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	57,716,042	57,716,042	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	47,066,419	38,397,834	8,668,585	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(643,124,101)	109,180,908	-	(752,305,009)	-	
Wages & Salary Allocator					10.74%	<del>/</del> 0
Gross Plant Allocator				18.59%	10.7.47	<u>*                                    </u>
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(139,874,993)	-		(139,874,993)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	<b>Transmission</b>	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(504,868,378)			(504,868,378)		ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(504,868,378)			(504,868,378)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(504,868,378)			(504,868,378)	-	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator				18.59%		
Transmission Allocator			100.00%			
Other Allocator		0.00	<mark>)%</mark>			
ADIT - Transmission	(93,869,455)			(93,869,455)	-	

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(747,906,561)	13,067,033	(8,668,585)	(752,305,009)	-	
ADIT-282 (Subject to Proration)	(504,868,378)	-	-	(504,868,378)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(1,252,774,939)	13,067,033	(8,668,585)	(1,257,173,387)	-	

### Instructions for Account 282:

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

- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 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 subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,371,209)	-	-	(7,371,209)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(541,475)	(541,475)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(422,044)	(422,044)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(77,403,014)	-	-	-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes.
Prepayments	(561,162)	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Regulatory Asset	(127,110,084)	(127,110,084)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	(306,075)	-	(306,075)	-	-	ADIT relates to transmission function and included in rate base.
Regulatory Asset - Worker's Compensation	(8,013,344)	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(2,836,626)	(2,836,626)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (Not Subject to Proration)	(224,565,034)	(130,910,230)	(306,075)	(7,371,209)	(85,977,520)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(224,565,034)	(130,910,230)	(306,075)	(7,371,209)	(85,977,520)	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator				18.59%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(10,910,523)	-	(306,075)	(1,370,518)	(9,233,930)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	<u> </u>					
Subtotal: ADIT-263 (Subject to Profation)	#	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC	<b>†</b>					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)		_		_	_	
Total. April 200 (Gabjeot to Frontation)	<u> </u>					
Wages & Salary Allocator	1				10.74%	
Wages & Salary Allocator Gross Plant Allocator				18.59%		
Transmission Allocator	il .		100.00%			
Other Allocator		0.009	<mark>%</mark>			
ADIT - Transmission		-		-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(224,565,034)	(130,910,230)	(306,075)	(7,371,209)	(85,977,520)	
ADIT-283 (Subject to Proration)	-	-	-	1	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(224,565,034)	(130,910,230)	(306,075)	(7,371,209)	(85,977,520)	

### Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
   ADIT items related only to Transmission are directly assigned to Column D
   ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
  7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)				(1,545,583)		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	-	-	-	(1,545,583)	-	
Less: Adjustment to rate base				1,545,583		
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator Gross Plant Allocator					10.74%	
Gross Plant Allocator				18.59%		
Transmission Allocator			100.00%			
Other Allocator		0.00%	<mark>6</mark>			
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization				128,457		
Subtotal: (Form No. 1 p. 266 & 267)	-			128,457	-	
Wages & Salary Allocator					10.74%	
Wages & Salary Allocator Gross Plant Allocator				18.59%		
Transmission Allocator			100.00%			
Other Allocator		0.00	%			
Investment Tax Credit Amortization - Transmission	23,884			23,884	-	

## Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

				December 31, 2019 (Actual)		
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1 2 3 4 5	ADIT-190 ADIT-281 ADIT-282 ADIT-283 ADITC-255	4,230,946 - (127,832,553) (11,317,286)	- - - -	- - - (306,075) -	2,379,855 - (127,832,553) (1,334,317) -	1,851,091 - - (9,676,894) -
6	Subtotal - Transmission ADIT	(134,918,893)	-	(306,075)	(126,787,015)	(7,825,803)
Line	Description	Total				
7	ADIT (Reacquired Debt)	(3,292,178)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	2,107,224	-	-	-	2,107,224	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Bonuses & Incentives	2,439,460	-	-	-	2,439,460	recoverable in the transmission formula.  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 account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground	35.824.100	35,824,100	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	6,365,991	-	-	-		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 underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	147,443		-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	19,405	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	228,224	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,835,481	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	10,435,860	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	5,708,652	5,708,652	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	11,301,584	11,301,584	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	599,457	599,457	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Long-term Incentive Plan	22,488	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Merger Commitments	4,429,661	4,429,661	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	414,076	414,076	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	2,522,849	2,522,849	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	490,931	490,931	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward	18,263	18,263	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Charitable Contribution Carryforward	11,922 13,147,109	11,922		42.447.400	<del>-</del>	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward		-	-	13,147,109		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	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 represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190	(32,404)	(32,404)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
FAS 109 Regulatory Liability Gross Up	196,742,042	196,742,042	-	-	-	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)	312,331,071	275,121,071	-	13,608,424	23,601,575	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(461,315)	-	-	(461,315)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(196,742,042)	(196,742,042)	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	(6,365,991)	-	-	-	(6,365,991)	
Total: ADIT-190 (Not Subject to Proration)	108,761,723	78,379,029	-	13,147,109	17,235,585	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	4,230,946	-	-	2,379,855	1,851,091	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	Dlant	Labor	
ADIT 400 (Subject to Brevetien)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)	lotai	Other Related	Related	Related	Related	JUSTIFICATION
Subtotal: ADIT-190 (Subject to Proration)						
Subtotal: ADIT-190 (Subject to Proration)	<u> </u>	<u>-</u>	-	-	-	
Laces ACC 740 ADIT Adirectorante evolvedad framerosta hace						
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	
	·	•				
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	, ,	Gas, Production,	(D) Only			
			_ : : :			

Transmission

Related

Distribution, or

Other Related

275,121,071

Plant Related

13,608,424

13,608,424

Labor Related

23,601,575

23,601,575

Justification

### Instructions for Account 190:

ADIT-190
ADIT-190 (Not Subject to Proration)
ADIT-190 (Subject to Proration)
Total - FERC Form 1, Page 234

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
   ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Total

312,331,071

312,331,071

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

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(698,448,365)	7,741,034	-	(706,189,399)		- ADIT attributable to plant in service that is included in rate base.
CIAC	51,372,661	51,372,661	-	-		- ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(39,002,944)	(31,712,115)	(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.
Maryland Subtraction Modification	44,852,659	44,852,659	-	-		- Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(58,553,876)	(58,210,208)	(343,668)	-		- Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(699,779,865)	14,044,031	(7,634,497)	(706,189,399)		-
Less: ASC 740 ADIT Adjustments excluded from rate base	58,553,876	58,210,208	343,668	-		-
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	39,002,944	31,712,115	7,290,829	-		-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(602,223,045)	103,966,355	-	(706,189,399)		-
Wages & Salary Allocator					10	0.74%
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(127,832,553)	-	-	(127,832,553)		-

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
DIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ant Deferred Taxes - FAS 109	(505,595,086)			(505,595,086)	ADIT attribut	able to plant in service that is included in rate base.
ubtotal: ADIT-282 (Subject to Proration)	(505,595,086)			(505,595,086)		
ibloidi. ADI1-202 (Subject to Profation)	(505,595,060)		-+-	(505,595,060)	-	
ss: ASC 740 ADIT Adjustments excluded from rate base						
ss: ASC 740 ADIT Adjustments related to unamortized ITC						
ss: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
ss: OPEB related ADIT, Above if not separately removed						
tal: ADIT-282 (Not Subject to Proration)	(505,595,086)	-	-	(505,595,086)	-	
				(300,000,000)		
Vages & Salary Allocator					10.74%	
Fross Plant Allocator				18.10%		
ransmission Allocator			100.00%			
Other Allocator		0.00%				
OIT - Transmission	(91.521.496)	-		(91.521.496)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(699,779,865)	14,044,031	(7,634,497)	(706,189,399)	-	
ADIT-282 (Subject to Proration)	(505,595,086)	-	-	(505,595,086)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(1,205,374,951)	14,044,031	(7,634,497)	(1,211,784,485)	-	

#### Instructions for Account 282:

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

- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

# 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 subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,371,209)	-	-	(7,371,209)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(541,475)	(541,475)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(422,044)	(422,044)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(81,527,471)	-	-	-	(81,527,471)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes.
Prepayments	(561,162)	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Regulatory Asset	(135,715,759)	(135,715,759)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	(306,075)	-	(306,075)	-	-	ADIT relates to transmission function and included in rate base.
Regulatory Asset - Worker's Compensation	(8,013,344)	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(3,292,178)	(3,292,178)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (Not Subject to Proration)	(237,750,717)	(139,971,457)	(306,075)	(7,371,209)	(90,101,976)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)  Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(237,750,717)	(139,971,457)	(306,075)	(7,371,209)	(90,101,976)	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(11,317,286)	-	(306,075)	(1,334,317)	(9,676,894)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(237,750,717)	(139,971,457)	(306,075)	(7,371,209)	(90,101,976)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(237,750,717)	(139,971,457)	(306,075)	(7,371,209)	(90,101,976)	

# **Instructions for Account 283:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
   ADIT items related only to Transmission are directly assigned to Column D
   ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
  7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)				(1,674,040)		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	-	-	-	(1,674,040)	-	
Less: Adjustment to rate base				1,674,040		
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator	<u> </u>				10.74%	
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255	Total	Distribution, or Tra	ansmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization				130,336		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	-	-	-	130,336	-	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	23,593	-	-	23,593	-	

# Potomac Electric Power Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - ADIT Rate Base Adjustment

Rate Year = Projected for the 12 Months Ended December 31, 2020 Federal Deficient / (Excess) Deferred Income Taxes Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190) Days in Period Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) (H) Preserved Prorated Prorated Prorated Projected Preserve Proration Preserve Proration **Total Days** Difference Projected Balance **Actual Monthly** Remaining Days Proration Amount Projected Actual Balance Month in Future Monthly Activity (Actual vs Projected) (Actual vs Projected) Line Projected vs. Actual Per Month Activity Per Month (Column C / Column D) Monthly Activity (Col. G Plus Col. H, Preceding (Col. K + Col. L + Col. M, Test Period (Column E x Column F) (Note C) (Note D) (Note E) Preceding Balance) Balance) Deficient / (Excess) ADIT Subject to Proration 1,000,863 12/31/2019 (Actual) 50.00% 1,000,863 January 50.00% 1,000,863 214 February 50.00% 1,000,863 March 50.00% 1,000,863 April May 50.00% 1,000,863 86.45% 1,000,863 June 71.96% 1,000,863 57.48% 1,000,863 August 43.46% 1,000,863 September 28.97% 214 1,000,863 October 214 14.95% 1,000,863 November 0.47% 1,000,863 December Total (Sum of Lines 2 - 13) Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration 645,536 12/31/2019 (Actual) Beginning Balance - Deficient / (Excess) ADIT Adjustment 17 Beginning Balance - Deficient / (Excess) ADIT (Col. (H), Line 15 + Line 16) (Col. (M), Line 15 + Line 16) 645,536 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration 322,768 2020 Projected Ending Balance - Deficient / (Excess) ADIT Adjustment 20 Ending Balance - Deficient / (Excess) ADIT (Col. (H), Line 18 + Line 19) (Col. (M), Line 18 + Line 19) ([Col. (H), Line 17 + Line 20] /2) ([Col. (M), Line 17 + Line 20] /2) Average Balance as adjusted (non-prorated) (Col. (M), Line 13) Prorated Deficient / (Excess) ADIT (Col. (H), Line 13) 23 (Col. (H), Line 21 + Line 22) (Col. (M), Line 21 + Line 22) Deficient / (Excess) ADIT - Account 190 1,485,015 Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282) Days in Period Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) (M) Preserved Prorated Prorated Prorated Projected **Total Days** Preserve Proration Preserve Proration Difference Prorated Days Proration Amount Projected Projected Balance Actual Monthly Actual Balance Month Monthly Activity (Actual vs Projected) (Actual vs Projected) Line Per Future Projected vs. Actual Per Month Per Month (Col. G Plus Col. H, Preceding (Column C / Column D) Monthly Activity Activity (Col. K + Col. L + Col. M, Test Period (Column E x Column F) (Note C) (Note D) (Note E) Preceding Balance) Deficient / (Excess) ADIT Subject to Proration 12/31/2019 (Actual) (53,897,718) 25 214 50.00% 137,835 68,917 (53,828,801) January (53,759,884)50.00% 137,835 March 68,917 (53,690,966) 50.00% 137,835 (53,622,049)68,917 50.00% 137,835 68,917 (53,553,132)86.45% 137,835 (53,433,976)June 119,156 71.96% 137,835 99,189 (53,334,786)57.48% 137,835 (53,255,564)79,223 August 43.46% 137,835 (53,195,664) September 59,900 28.97% 137,835 (53,155,730) October 39,933 14.95% 137,835 20,611 (53,135,119) November December 0.47% (53, 134, 475)1,654,015 763,243 Total (Sum of Lines 25 - 36) 12/31/2019 (Actual) (27,676,110) Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment (Note F) 40 Beginning Balance - Deficient / (Excess) ADIT (Col. (H), Line 38 + Line 39) (27,676,110) (Col. (M), Line 38 + Line 39) Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration 2020 Projected (18,450,740) Ending Balance - Deficient / (Excess) ADIT Adjustment (Col. (H), Line 41 + Line 42) (Col. (M), Line 41 + Line 42) Ending Balance - Deficient / (Excess) ADIT (18,450,740) ([Col. (H), Line 40 + Line 43] /2) Average Balance as adjusted (non-prorated) (23,063,425)([Col. (M), Line 40 + Line 43] /2) (Col. (H), Line 36) (53,134,475) (Col. (M), Line 36) Prorated Deficient / (Excess) ADIT (Col. (H), Line 44 + Line 45) (76,197,901) (Col. (M), Line 44 + Line 45) Deficient / (Excess) ADIT - Account 282 Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283) Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Days in Period Actual - Proration of Deficient / (Excess) ADIT Activity (Note B Prorated Preserved Prorated **Total Days** Prorated Projected Difference Preserve Proration Preserve Proration Projected Balance Actual Monthly Days Prorated Days Proration Amount Projected Actual Balance Month Per Future Monthly Activity (Actual vs Projected) (Actual vs Projected) Line Projected vs. Actual Per Month Per Month (Column C / Column D) Monthly Activity (Col. G Plus Col. H, Preceding (Col. K + Col. L + Col. M, Test Period (Column E x Column F) Preceding Balance) 47 ADIT Subject to Proration 12/31/2019 (Actual) 50.00% 214 50.00% February 50.00% 214 March 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% September 28.97% October 214 14.95% 214 November 0.47% Total (Sum of Lines 48 - 59) Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration 12/31/2019 (Actual) (2,853,355)Beginning Balance - Deficient / (Excess) ADIT Adjustment (Note F) 63 Beginning Balance - Deficient / (Excess) ADIT (Col. (H), Line 61 + Line 62) (2,853,355) (Col. (M), Line 61 + Line 62) Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration 2020 Projected (1,426,677)Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT (Col. (H), Line 64 + Line 65) (Col. (M), Line 64 + Line 65) (1,426,677)([Col. (H), Line 63 + Line 66] /2) ([Col. (M), Line 63 + Line 66] /2) Average Balance as adjusted (non-prorated) (2,140,016) (Col. (M), Line 59) (Col. (H), Line 59) Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 283 (Col. (H), Line 67 + Line 68) (2,140,016)(Col. (M), Line 67 + Line 68) amortized Deficient / (Excess) ADIT - Federal (Projected) mortized Deficient / (Excess) ADIT - Federal (Actual) (E) Deficient / (Excess) Deferred Income Taxes Deficient / (Excess) Deferred Income Taxes Reference **EOY Balance EOY Balance** 70 1,485,015 ADIT - 190 (Col. (H), Line 23) (Col. (M), Line 23) ADIT - 282 71 (76,197,901) ADIT - 282 (Col. (M), Line 46) (Col. (H), Line 46) 72 ADIT - 283 (Col. (H), Line 69) (2,140,016) ADIT - 283 (Col. (M), Line 69) (Entered in ATT H-9A, Line 41a) \$ (76,852,901) Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-9A, Line 41a) Unamortized Deficient / (Excess) ADIT - Federal State Deficient / (Excess) Deferred Income Taxes Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190) Days in Period Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) Prorated Preserved Prorated Difference **Total Days** Prorated Projected Preserve Proration Preserve Proration Projected Balance Actual Monthly Days Remaining Days Proration Amount Projected Actual Balance Month in Future Monthly Activity Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Line Per Month Per Month (Column C / Column D) Monthly Activity (Col. G Plus Col. H, Preceding Activity (Col. K + Col. L + Col. M, Test Period (Column E x Column F) (Note C) (Note D) (Note E) Preceding Balance) Balance) Deficient / (Excess) ADIT Subject to Proration 12/31/2019 (Actual) 74 50.00% January 50.00% 214 February 50.00% 77 March 214 50.00% April 50.00% May 214 86.45% June 71.96% 214 57.48% August 214 214 43.46% September 28.97% 214 October 14.95% 214 November 0.47% December Total (Sum of Lines 75 - 86) Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration 12/31/2019 (Actual) (325,854)Beginning Balance - Deficient / (Excess) ADIT Adjustment Beginning Balance - Deficient / (Excess) ADIT (Col. (H), Line 88 + Line 89) (Col. (M), Line 88 + Line 89) (325,854) Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration (207,362)2020 Projected Ending Balance - Deficient / (Excess) ADIT Adjustment (Note F) 93 Ending Balance - Deficient / (Excess) ADIT (Col. (H), Line 91 + Line 92) (Col. (M), Line 91 + Line 92) (207,362)([Col. (H), Line 90 + Line 93] /2) Average Balance as adjusted (non-prorated) (266,608)([Col. (M), Line 90 + Line 93] /2) (Col. (H), Line 86) (Col. (M), Line 86) Prorated Deficient / (Excess) ADIT (Col. (M), Line 94 + Line 95) (Col. (H), Line 94 + Line 95) Deficient / (Excess) ADIT - Account 190 (266,608)Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282) Days in Period Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) (M) Preserved Prorated Prorated **Total Days** Preserve Proration Prorated Projected Difference Preserve Proration Projected Balance Days Prorated Days Proration Amount Projected Actual Monthly Actual Balance Projected vs. Actual Month Per Future Monthly Activity (Actual vs Projected) (Actual vs Projected) Line Per Month Per Month (Column C / Column D) Monthly Activity (Col. G Plus Col. H, Preceding Activity (Col. K + Col. L + Col. M, Test Period (Column E x Column F) (Note C) (Note D) (Note E) Preceding Balance) Deficient / (Excess) ADIT Subject to Proration 12/31/2019 (Actual) 50.00% January 99 214 50.00% February 50.00% 100 101 102 103 104 105 106 107 108 March 214 50.00% April 50.00% May 86.45% June 71.96% July 57.48% August 214 43.46% September 214 28.97% October 214 November 214 14.95% 109 0.47% December 110 Total (Sum of Lines 98 - 109) 111 12/31/2019 (Actual) (1,449,310)Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration 112 Beginning Balance - Deficient / (Excess) ADIT Adjustment (Col. (H), Line 111 + Line 112) 113 (Col. (M), Line 111 + Line 112) Beginning Balance - Deficient / (Excess) ADIT (1,449,310) 114 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration 2020 Projected (1,062,828) 115 Ending Balance - Deficient / (Excess) ADIT Adjustment 116 Ending Balance - Deficient / (Excess) ADIT (Col. (H), Line 114 + Line 115) (Col. (M), Line 114 + Line 115) (1,062,828)117 Average Balance as adjusted (non-prorated) ([Col. (H), Line 113 + Line 116] /2) ([Col. (M), Line 113 + Line 116] /2) (1,256,069)118 Prorated Deficient / (Excess) ADIT (Col. (H), Line 109) (Col. (M), Line 109) 119 Deficient / (Excess) ADIT - Account 282 (Col. (H), Line 117 + Line 118) (Col. (M), Line 117 + Line 118) (1,256,069)

			Days in Period			Projection - Proration	n of Deficient / (Excess) Al	OIT Activity (Note A)		Actual - Pro	oration of Deficient / (Excess) /	ADIT Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	<b>(I)</b>	(J)	(K)	(L)	(M)
	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. I Preceding Balance)
	ADIT Subject to Proration					12/31/2019 (Actual)		-					
	January	31		- 214	50.00%	-		-	-	-	-	-	
	February	28		- 214		-	-	-	-	-	-	-	
	March	31		- 214		-	-	-	-	-	-	-	
	April	30		- 214	50.00%	-	-	-	-	-	-	-	
	May	31		- 214	50.00%	-	-	-	-	-	-	-	
	June	30	18			-	_	-	-	-	-	-	
	July	31	15			-	-	-	-	-	-	-	
	August	31	12			-	-	-	-	-	-	-	
	September	30	9			-	-	-	-	-	-	-	
	October	31	6			-	-	-	-	-	-	-	
	November	30	3			-	-	-	-	-	-	-	
	December	31		1 214		-	-	-	-	-	-	-	
	Total (Sum of Lines 121 - 132)	365				-	-		-	-	-	-	
	Beginning Balance - Deficient / (Exce	ess) ADIT Not Subject	to Proration			12/31/2019 (Actual)		-					
	Beginning Balance - Deficient / (Exce					(Note F)		<u>-</u>					
	Beginning Balance - Deficient / (Exce	ess) ADIT				(Col. (H), Line 134 + Line 135)		-	(Col. (M), Line 134 + Line	e 135)			
	Ending Balance - Deficient / (Excess	) ADIT Not Subject to	Proration			2020 Projected		-					
	Ending Balance - Deficient / (Excess	) ADIT Adjustment				(Note F)		-					
	Ending Balance - Deficient / (Excess	) ADIT				(Col. (H), Line 137 + Line 138)		-	(Col. (M), Line 137 + Line	e 138)			
	Average Balance as adjusted (non-p	rorated)				([Col. (H), Line 136 + Line 139] /2	2)	_	([Col. (M), Line 136 + Lin	ne 1391/2)			
	Prorated Deficient / (Excess) ADIT	,				(Col. (H), Line 132)	,	-	(Col. (M), Line 132)	,			
	Deficient / (Excess) ADIT - Accoun	t 283				(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Line	e 141)			
	Unamortized Deficient / (Excess) A (A)	DIT - State (Projecte	(B)		(C)	Unamortized Deficient / (Excess (D)	s) ADIT - State (Actual)	(E)	(F)				
	Deficient / (Excess) Deferred Incor	ne Taxes	Reference		EOY Balance	Deficient / (Excess) Deferred In	come Taxes	Reference	Projected EOY Balance				
_	ADIT - 190		(Col. (H), Line 96)		\$ (266,608)	ADIT - 190		(Col. (M), Line 96)	\$ -				
	ADIT - 282		(Col. (H), Line 119)		(1,256,069)	ADIT - 282		(Col. (M), Line 119)	-				
	ADIT - 283		(Col. (H), Line 142)		-	ADIT - 283		(Col. (M), Line 142)	-				
	Unamortized Deficient / (Excess) A	DIT - State	(Entered in ATT H-9A, L	ine (11h)	\$ (1,522,677)	Unamortized Deficient / (Excess	s) ADIT - State	(Entered in ATT H-9A, Line 41b)	\$ -				

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity Check

2. 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.

(excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.

- This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient /
- This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) 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 deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is 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 adjustment

# Potomac Electric Power Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		Federal De	eficient / (Excess) Defe	rred Incor	me Taxes					
			Tax Cuts and Jobs Act	of 2017						
	(A)	(B)	(C)	Docor	<b>(D)</b> mber 31, 2017	Docor	(E) mber 31, 2019	(F)	Doce	(G) mber 31, 2020
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT cient / (Excess)	Decei	BOY Balance	urrent Year mortization	Dece	EOY Balance
1	Unprotected Non-Property			_						
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	4 Years 4 Years 4 Years 4 Years	\$	1,291,072 - - (5,706,710)	\$	645,536 - - (2,853,355)	\$ (322,768) - - 1,426,677	\$	322,768 - - - (1,426,677)
6	Subtotal - Deficient / (Excess) ADIT	(**************************************		\$	(4,415,637)	\$	(2,207,819)	\$ 1,103,909	\$	(1,103,909)
7	Unprotected Property				•		·			•
8 9 10 11	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years	\$	- - (46,126,851) -	\$	- - (27,676,110) -	\$ - - 9,225,370 -	\$	- - (18,450,740) -
12	Subtotal - Deficient / (Excess) ADIT			\$	(46,126,851)	\$	(27,676,110)	\$ 9,225,370	\$	(18,450,740)
13	Protected Property									
14 15 16 17	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	ARAM ARAM ARAM ARAM	\$	1,000,863 - (56,057,633)	\$	1,000,863 - (53,200,211) -	\$ - - 1,444,931 -	\$	1,000,863 - (51,755,280) -
18	Subtotal - Deficient / (Excess) ADIT			\$	(55,056,770)	\$	(52,199,348)	\$ 1,444,931	\$	(50,754,417)
19	Total - Deficient / (Excess) ADIT			\$	(105,599,258)	\$	(82,083,277)	\$ 11,774,210	\$	(70,309,067)
			Tax Reform Act of 1	986						
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	·	mber 30, 2018 ADIT cient / (Excess)	Decer	mber 31, 2019 BOY Balance	urrent Year mortization	Dece	mber 31, 2020 EOY Balance
20	Protected Property									
21 22 23 24	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM	\$	- - (958,862) -	\$	- - (697,507) -	\$ - - 209,084 -	\$	- - (488,423) -
25	Subtotal - Deficient / (Excess) ADIT			\$	(958,862)	\$	(697,507)	\$ 209,084	\$	(488,423)
26	Total - Deficient / (Excess) ADIT			\$	(958,862)	\$	(697,507)	\$ 209,084	\$	(488,423)

		Total Federal De	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E) December 31, 2019	(F)	(G) December 31, 2020
-ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT _Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
27	Unprotected Non-Property						
28	ADIT - 190	_		\$ 1,291,072	\$ 645,536	\$ (322,768)	\$ 322,768
29	ADIT - 281			-	-	-	-
30 31	ADIT - 282 ADIT - 283			(5,706,710)	(2,853,355)	1,426,677	(1,426,677)
	Subtotal - Deficient / (Excess) ADIT			\$ (4,415,637)	\$ (2,207,819)	\$ 1,103,909	\$ (1,103,909)
32	Subtotal - Delicient / (Excess) ADIT			φ (4,413,037)	φ (2,207,619)	φ 1,103,909	\$ (1,103,909)
33	Unprotected Property	_					
34	ADIT - 190			\$ -	\$ -	\$ -	\$ -
35 36	ADIT - 281 ADIT - 282			(46,126,851)	(27,676,110)	9,225,370	(18,450,740)
3 <del>0</del>	ADIT - 282 ADIT - 283			(40,120,031)	(27,070,110)	3,223,370	(10,430,740)
38	Subtotal - Deficient / (Excess) ADIT			\$ (46,126,851)	\$ (27,676,110)	\$ 9,225,370	\$ (18,450,740)
39	Protected Property						
40	ADIT - 190	-		\$ 1,000,863	\$ 1,000,863	\$ -	\$ 1,000,863
41	ADIT - 281				<u>-</u>	<del>.</del>	<u>-</u>
42 43	ADIT - 282 ADIT - 283			(57,016,495)	(53,897,718)	1,654,015	(52,243,703)
43 44	Subtotal - Deficient / (Excess) ADIT			\$ (56,015,632)	\$ (52,896,855)	\$ 1,654,015	\$ (51,242,840)
				<u></u>			<u> </u>
45	Total - Deficient / (Excess) ADIT			\$ (106,558,120)	\$ (82,780,784)	\$ 11,983,294	\$ (70,797,490)
		Total Federal De	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
•	Deficient ((Fueres) Defended by some Towns	Natas	Amortization		December 31, 2019		December 31, 2020
ine	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
46	ADIT - 190			\$ 2,291,935	\$ 1,646,399	\$ (322,768)	\$ 1,323,631
47	ADIT - 281			-	-	- (022,700)	-
48	ADIT - 282			(103,143,346)	(81,573,829)	10,879,385	(70,694,443)
49	ADIT - 283			(5,706,710)	(2,853,355)	1,426,677	(1,426,677)
50	Total - Deficient / (Excess) ADIT			\$ (106,558,120)	\$ (82,780,784)	\$ 11,983,294	\$ (70,797,490)
51	Tax Gross-Up Factor	ATT H-9A, Line 132b		1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)			\$ (147,092,362)	\$ (114,270,232)	\$ 16,541,687	\$ (97,728,545)
		Federal Inco	ome Tax Regulatory	Asset / (Liability)			
			•	, , ,			
	(A)	(B)	(C)	(D)	(E) December 31, 2019	(F)	(G) December 31, 2020
Line	Regulatory Assets / (Liabilities)	Notes		ADIT	BOY	Current Year	EOY
		_		Deficient / (Excess)	Balance	Amortization	Balance
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (147,092,362)	\$ - (114,270,232)	\$ - 16,541,687	\$ - (97,728,545)
55	Total - Transmission Regulatory Asset / (Liability)			\$ (147,092,362)	\$ (114,270,232)	\$ 16,541,687	\$ (97,728,545)
55	. J.a. Transmission Regulatory Asset / (Elability)			Ψ (1-1,002,002)	Ψ (117,210,202)	Ψ 10,0+1,007	Ψ (01,120,040)

		State Def	cient / (Excess) Deferr	ed Income	Taxes						
		Maryland (	2018 Apportionment W	eighting C	hange)						
	(A)	(B)	(C)		(D)	Dogom	(E) per 31, 2019		(F)	Dogge	(G) ober 31, 2020
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT ent / (Excess)		BOY Balance		rrent Year		EOY Balance
56	Unprotected Non-Property										
57	ADIT - 190	(Note C)	4 Years	\$	132,587	\$	91,153	\$	(33,147)	\$	58,007
58 59	ADIT - 281 ADIT - 282	(Note C) (Note C)	4 Years 4 Years		-		-		-		-
60	ADIT - 283	(Note C)	4 Years		-		-		-		-
61	Subtotal - Deficient / (Excess) ADIT			\$	132,587	\$	91,153	\$	(33,147)	\$	58,007
62	Unprotected Property										
63	ADIT - 190	(Note C)	5 Years	\$	-	\$	-	\$	-	\$	-
64	ADIT - 281	(Note C)	5 Years		-		-		-		-
65 66	ADIT - 282 ADIT - 283	(Note C) (Note C)	5 Years 5 Years		1,905,435		1,429,076		(381,087)		1,047,989
67	Subtotal - Deficient / (Excess) ADIT	(Note O)	o rears	\$	1,905,435	\$	1,429,076	\$	(381,087)	\$	1,047,989
68	Protected Property								, ,		
69	ADIT - 190	(Note C)	NA	\$	_	\$		Ф	_	\$	
70	ADIT - 190 ADIT - 281	(Note C)	NA NA	Ψ	<u>-</u>	Ψ	_	Ψ	_	Ψ	_
71	ADIT - 282	(Note C)	NA		-		-		-		-
72	ADIT - 283	(Note C)	NA		-		-		-		-
73	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
74	Total - Deficient / (Excess) ADIT			\$	2,038,022	\$	1,520,230	\$	(414,234)	\$	1,105,996
		Washington, D	.C. (2018 Apportionme	nt Weightir	ng Change)						
	(A)	Washington, D	c.C. (2018 Apportionme)	nt Weightir	ng Change) (D)		(E)		(F)		(G)
Line	(A) Deficient / (Excess) Deferred Income Taxes				<b>(D)</b> ADIT		<b>(E)</b> per 31, 2019 BOY Balance		<b>(F)</b> Irrent Year nortization		
Line 75		(B)	(C) Amortization		(D)		oer 31, 2019 BOY		ırrent Year		n <mark>ber 31, 2019</mark> EOY
	Deficient / (Excess) Deferred Income Taxes	(B)	(C) Amortization		<b>(D)</b> ADIT		oer 31, 2019 BOY		ırrent Year		<mark>nber 31, 2019</mark> EOY Balance
75 76 77	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281	(Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years	Deficie	(D) ADIT ent / (Excess)		oer 31, 2019 BOY Balance	Ar	irrent Year nortization		<mark>nber 31, 2019</mark> EOY Balance
75 76 77 78	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282	(Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	(D) ADIT ent / (Excess)		oer 31, 2019 BOY Balance	Ar	irrent Year nortization		<mark>nber 31, 2019</mark> EOY Balance
75 76 77 78 79	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years	Deficie	(D) ADIT ent / (Excess)  22,098	\$	Der 31, 2019 BOY Balance  15,193	Ar	(5,525)	\$	9,668     
75 76 77 78 79 80	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	Deficie	(D) ADIT ent / (Excess)		oer 31, 2019 BOY Balance	\$	irrent Year nortization		<mark>nber 31, 2019</mark> EOY Balance
75 76 77 78 79 80	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property	(Note D) (Note D) (Note D) (Note D) (Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 4 Years	Deficie \$	(D) ADIT ent / (Excess)  22,098	\$	Der 31, 2019 BOY Balance  15,193	\$	(5,525)	\$	9,668     
75 76 77 78 79 80 81 82	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 4 Years	Deficie	(D) ADIT ent / (Excess)  22,098	\$	Der 31, 2019 BOY Balance  15,193	\$	(5,525)	\$	9,668     
75 76 77 78 79 80	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property	(Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 4 Years	Deficie \$	(D) ADIT ent / (Excess)  22,098	\$	15,193 - - - - - - - - - - - - - - - -	\$	(5,525) - - (5,525) - - (5,525)	\$	9,668 9,668 - 9,668
75 76 77 78 79 80 81 82 83	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281	(Note D) (Note D) (Note D) (Note D) (Note D) (Note D)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	Deficie \$	(D) ADIT ent / (Excess)  22,098 22,098  - 497,120 -	\$	Der 31, 2019 BOY Balance  15,193 15,193  - 372,840 -	\$	(5,525) - - (5,525) (5,525)	\$	9,668 9,668 273,416
75 76 77 78 79 80 81 82 83 84	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	(Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	Deficie \$	(D) ADIT ent / (Excess)  22,098	\$	15,193 - - - - - - - - - - - - - - - -	\$	(5,525) - - (5,525) - - (5,525)	\$	9,668 9,668 273,416
75 76 77 78 79 80 81 82 83 84 85	Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	Deficie \$	(D) ADIT ent / (Excess)  22,098 22,098  - 497,120 -	\$ \$	Der 31, 2019 BOY Balance  15,193 15,193  - 372,840 -	\$ \$ \$	(5,525) - - (5,525) (5,525)	\$ \$	9,668 9,668 - 9,668
75 76 77 78 79 80 81 82 83 84 85 86	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 5 Years	Deficie \$	(D) ADIT ent / (Excess)  22,098 22,098  - 497,120 -	\$ \$	Der 31, 2019 BOY Balance  15,193 15,193  - 372,840 -	\$ \$ \$	(5,525) - - (5,525) (5,525)	\$ \$	9,668 9,668 273,416
75 76 77 78 79 80 81 82 83 84 85 86 87 88 89	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 7 Years 7 Years 8 Years 8 Years 9 Years	\$ \$ \$	(D) ADIT ent / (Excess)  22,098 22,098  - 497,120 -	\$ \$	Der 31, 2019 BOY Balance  15,193 15,193  - 372,840 -	\$ \$ \$	(5,525) - - (5,525) (5,525)	\$ \$	9,668 9,668 273,416
75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 7 Years 8 Years 8 Years 9 Years	\$ \$ \$	(D) ADIT ent / (Excess)  22,098 22,098  - 497,120 -	\$ \$	Der 31, 2019 BOY Balance  15,193 15,193  - 372,840 -	\$ \$ \$	(5,525) - - (5,525) (5,525)	\$ \$	9,668 9,668 
75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283	(Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 7 Years 7 Years 8 Years 8 Years 9 Years	\$ \$ \$	(D) ADIT ent / (Excess)  22,098 22,098  - 497,120 -	\$ \$ \$	Der 31, 2019 BOY Balance  15,193 15,193  - 372,840 -	\$ \$ \$	(5,525) - - (5,525) (5,525)	\$ \$ \$	9,668 9,668 273,416
75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note D)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 7 Years 8 Years 8 Years 9 Years	\$ \$ \$	(D) ADIT ent / (Excess)  22,098	\$ \$	Der 31, 2019 BOY Balance  15,193 15,193  - 372,840 -	\$ \$ \$	(5,525) - - (5,525) (5,525)	\$ \$	9,668 9,668 273,416

	(A)	(B)	(C)	(	(D)	Decemb	(E) per 31, 2019		(F)	Decem	( <b>G)</b> ber 31, 2019
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT t / (Excess)		BOY Balance		rrent Year nortization		EOY Balance
94	Unprotected Non-Property										
95	ADIT - 190	(Note E)	4 Years	\$	-	\$	-	\$	-	\$	-
96	ADIT - 281	(Note E)	4 Years		-		-		-		-
97 98	ADIT - 282 ADIT - 283	(Note E)	4 Years 4 Years		-		-		-		-
99	Subtotal - Deficient / (Excess) ADIT	(Note E)	4 Tears	\$	-	\$	-	\$	-	\$	-
100	Unprotected Property										
101	ADIT - 190	(Note E)	5 Years	\$	-	\$	-	\$	-	\$	-
102	ADIT - 281	(Note E)	5 Years	,	-		-	·	-		-
103	ADIT - 282	(Note E)	5 Years		(945,116)		(708,837)		189,023		(519,814
104	ADIT - 283	(Note E)	5 Years		-		-		-		-
105	Subtotal - Deficient / (Excess) ADIT			\$	(945,116)	\$	(708,837)	\$	189,023	\$	(519,814
106	Protected Property										
107	ADIT - 190	(Note E)	NA	\$	-	\$	-	\$	-	\$	-
108	ADIT - 281	(Note E)	NA		-		-		-		-
109	ADIT - 282	(Note E)	NA		-		-		-		-
110	ADIT - 283	(Note E)	NA		-	_	-	•	-	_	
111	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
					(2.11.2)		(======================================	_			(=
112	Total - Deficient / (Excess) ADIT			\$	(945,116)	\$	(708,837)	\$	189,023	\$	(519,814)
112	Total - Deficient / (Excess) ADIT	Wa	shington, D.C. (2016 C	\$ orporate Ra	<u>, , , , , , , , , , , , , , , , , , , </u>	\$	(708,837)	\$	189,023	\$	(519,814)
112	Total - Deficient / (Excess) ADIT	(B)	(C)		<u>, , , , , , , , , , , , , , , , , , , </u>		(E)	\$	189,023 (F)		(G)
112				A	te Change)	Decemb		Cui		Decem	
	(A)	(B)	(C) Amortization	A	te Change) (D)	Decemb	(E) per 31, 2019 BOY	Cui	<b>(F)</b>	Decem	<b>(G)</b> ber 31, 2019 EOY
Line 113 114	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190	(B) Notes (Note F)	(C) Amortization Fixed Period  4 Years	A	te Change) (D)	Decemb	(E) per 31, 2019 BOY	Cui	<b>(F)</b>	Decem	<b>(G)</b> <mark>ber 31, 2019</mark> EOY Balance
Line 113 114 115	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281	(Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years	A <u>Deficient</u>	te Change) (D) ADIT t / (Excess)	Decemb	(E) per 31, 2019 BOY Balance	Cui Am	<b>(F)</b> rrent Year	Decem	<b>(G)</b> <mark>ber 31, 2019</mark> EOY Balance
113 114 115 116	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282	(Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	A <u>Deficient</u>	te Change) (D) ADIT t / (Excess)	Decemb	(E) per 31, 2019 BOY Balance	Cui Am	<b>(F)</b> rrent Year	Decem	<b>(G)</b> <mark>ber 31, 2019</mark> EOY Balance
Line 113 114 115	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281	(Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years	A <u>Deficient</u>	te Change) (D) ADIT t / (Excess)	Decemb	(E) per 31, 2019 BOY Balance	Cui Am	<b>(F)</b> rrent Year	Decem	(G)  Ber 31, 2019  EOY  Balance  24,666
113 114 115 116 117 118	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	A Deficient	te Change) (D) ADIT t / (Excess)  56,380	December 1	(E) Der 31, 2019 BOY Balance  38,761	Cui Am	(F)  rrent Year nortization  (14,095)	Decem	(G) ber 31, 2019 EOY Balance 24,666 - - -
113 114 115 116 117 118	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property	(Note F) (Note F) (Note F) (Note F) (Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 4 Years	A Deficient \$	te Change) (D) ADIT t / (Excess)  56,380	December 1	(E) Der 31, 2019 BOY Balance  38,761	Cui Am	(F)  rrent Year nortization  (14,095)	Decem \$	(G) ber 31, 2019 EOY Balance 24,666 - - -
113 114 115 116 117 118 119 120	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note F) (Note F) (Note F) (Note F) (Note F) (Note F)	(C) Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years	A Deficient	te Change) (D) ADIT t / (Excess)  56,380	December 1	(E) Der 31, 2019 BOY Balance  38,761	Cui Am	(F)  rrent Year nortization  (14,095) (14,095)	Decem	(G) ber 31, 2019 EOY Balance  24,666  24,666
113 114 115 116 117 118 119 120 121 122	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282	(Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	A Deficient \$	te Change) (D) ADIT t / (Excess)  56,380	December 1	(E) Der 31, 2019 BOY Balance  38,761	Cui Am	(F)  rrent Year nortization  (14,095) (14,095)	Decem \$	(G) ber 31, 2019 EOY Balance  24,666 24,666
113 114 115 116 117 118 119 120 121	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281	(Note F) (Note F) (Note F) (Note F) (Note F) (Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years	A Deficient \$	te Change) (D) ADIT t / (Excess)  56,380 56,380	December 1	(E) Der 31, 2019 BOY Balance  38,761 38,761	Cui Am	(F)  rrent Year nortization  (14,095)  (14,095)  (14,095)	Decem \$	(G) ber 31, 2019 EOY Balance  24,666 24,666
113 114 115 116 117 118 119 120 121 122	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282	(Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	A Deficient \$	te Change) (D) ADIT t / (Excess)  56,380 56,380	December 1	(E) Der 31, 2019 BOY Balance  38,761 38,761	Cui Am	(F)  rrent Year nortization  (14,095) (14,095)	Decem \$	(G) ber 31, 2019 EOY Balance  24,666 24,666
113 114 115 116 117 118 119 120 121 122 123	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	A Deficient  \$	te Change)  (D)  ADIT t / (Excess)  56,380  56,380  - (630,682) - (630,682)	December 1	(E) Der 31, 2019 BOY Balance  38,761 38,761 (473,012) -	\$ \$	(F)  rrent Year nortization  (14,095)  (14,095)  (14,095)	Decem \$ \$	(G) ber 31, 2019 EOY Balance  24,666 24,666 - (346,875
113 114 115 116 117 118 119 120 121 122 123 124 125 126	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190	(Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 7 Years 7 Years 7 Years 8 Years 9 Years	A Deficient  \$	te Change)  (D)  ADIT t / (Excess)  56,380  56,380  - (630,682) - (630,682)	December 1	(E) Der 31, 2019 BOY Balance  38,761 38,761 (473,012) -	\$ \$	(F)  rrent Year nortization  (14,095)  (14,095)  (14,095)	Decem \$ \$	(G) ber 31, 2019 EOY Balance  24,666 24,666 - (346,875
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281	(Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 7 Years 7 Years 8 Years 8 Years 9 Years	\$ \$ \$	te Change)  (D)  ADIT t / (Excess)  56,380  56,380  - (630,682) - (630,682)	December 1	(E) Der 31, 2019 BOY Balance  38,761 38,761 (473,012) -	\$ \$	(F)  rrent Year nortization  (14,095)  (14,095)  (14,095)	Decem \$ \$	(G) ber 31, 2019 EOY Balance  24,666 24,666 (346,875
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	(Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 6 Years	\$ \$ \$	te Change)  (D)  ADIT t / (Excess)  56,380  56,380  - (630,682) - (630,682)	December 1	(E) Der 31, 2019 BOY Balance  38,761 38,761 (473,012) -	\$ \$	(F)  rrent Year nortization  (14,095)  (14,095)  (14,095)	Decem \$ \$	(G) ber 31, 2019 EOY Balance  24,666 24,666 (346,875
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 7 Years 7 Years 8 Years 8 Years 9 Years	\$ \$ \$ \$	te Change)  (D)  ADIT t / (Excess)  56,380  56,380  - (630,682) - (630,682)	December 1	(E) Der 31, 2019 BOY Balance  38,761 38,761 (473,012) -	\$ \$	(F)  rrent Year nortization  (14,095)  (14,095)  (14,095)	S \$	(G) ber 31, 2019 EOY Balance  24,666 24,666 - (346,875
113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128	(A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	(Note F)	Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 6 Years	\$ \$ \$	te Change)  (D)  ADIT t / (Excess)  56,380  56,380  - (630,682) - (630,682)	December 1	(E) Der 31, 2019 BOY Balance  38,761 38,761 (473,012) -	\$ \$	(F)  rrent Year nortization  (14,095)  (14,095)  (14,095)	Decem \$ \$	(G) ber 31, 2019 EOY Balance  24,666 24,666 - (346,875

		Wa								
	(A)	(B)	(C)		(D)	Decemb	(E) per 31, 2019	(F)	Decen	( <b>G)</b> ber 31, 2019
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	Deficie	ADIT ent / (Excess)		BOY Balance	rrent Year nortization		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		<del>-</del>		-	-		<u>-</u>
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 Corpo	orate Rate	Change)					
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	Deficie	ADIT ent / (Excess)		oer 31, 2019 BOY Balance	rrent Year nortization		<mark>ber 31, 2019</mark> EOY Balance
151	Unprotected Non-Property							 IOITIZATIOIT		
								TOTILZATION		
152	ADIT - 190	(Note H)	4 Years	\$		\$	-	\$ -	\$	-
152 153	ADIT - 190 ADIT - 281	(Note H) (Note H)	4 Years 4 Years	\$	-	\$	:	\$ -		-
153 154	ADIT - 190 ADIT - 281 ADIT - 282	(Note H) (Note H)	4 Years 4 Years	\$	: :	\$		\$ - - -		
153 154 155	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note H)	4 Years		- - - -		- - - -	\$ - - - -	\$	- - - -
153 154	ADIT - 190 ADIT - 281 ADIT - 282	(Note H) (Note H)	4 Years 4 Years	\$	- - - -	<b>\$</b>	- - - -	\$ - - - -		- - - -
153 154 155 156	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property	(Note H) (Note H) (Note H)	4 Years 4 Years 4 Years	\$	- - - -	\$	- - - -	- - - -	\$	- - - -
153 154 155 156 157 158	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190	(Note H) (Note H) (Note H)  (Note H)	4 Years 4 Years 4 Years 5 Years		-		-	\$ - - - -	\$	-
153 154 155 156 157 158 159	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281	(Note H) (Note H) (Note H) (Note H) (Note H) (Note H)	4 Years 4 Years 4 Years 5 Years 5 Years	\$	1	\$	- - - -	- - - - -	\$	- - - - -
153 154 155 156 157 158 159 160	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282	(Note H)	4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	\$	- - - - - 58,414	\$	- - - - - 43,811	- - - - - (11,683)	\$	- - - - -
153 154 155 156 157 158 159 160 161	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note H) (Note H) (Note H) (Note H) (Note H) (Note H)	4 Years 4 Years 4 Years 5 Years 5 Years	\$	- - 58,414 -	\$	-	\$ - - - - - (11,683)	\$ \$	- - - - - 32,128
153 154 155 156 157 158 159 160 161 162	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note H)	4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	\$	1	\$	- - - - 43,811 - 43,811	- - - - -	\$	- - - - 32,128 - 32,128
153 154 155 156 157 158 159 160 161 162	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property	(Note H)	4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years	\$ \$	- - 58,414 -	\$ \$	-	\$ - - - - - (11,683)	\$ \$	- - - - - 32,128
153 154 155 156 157 158 159 160 161 162 163 164	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190	(Note H)	4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years NA	\$	- - 58,414 -	\$	-	\$ - - - - - (11,683)	\$ \$	- - - - - 32,128
153 154 155 156 157 158 159 160 161 162 163 164 165	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 281	(Note H)	4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years NA	\$ \$	- - 58,414 -	\$ \$	-	\$ - - - - - (11,683)	\$ \$	- - - - - 32,128
153 154 155 156 157 158 159 160 161 162 163 164 165 166	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	(Note H)	4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years NA NA NA	\$ \$	- - 58,414 -	\$ \$	-	\$ - - - - - (11,683)	\$ \$	- - - - - 32,128
153 154 155 156 157 158 159 160 161 162 163 164 165 166 167	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 283	(Note H)	4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years NA	\$ \$	- - 58,414 -	\$ \$	-	\$ - - - - - (11,683)	\$ \$ \$	- - - - - 32,128
153 154 155 156 157 158 159 160 161 162 163 164 165 166	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	(Note H)	4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years NA NA NA	\$ \$	- - 58,414 - 58,414	\$ \$	-	\$ - - - - - (11,683)	\$ \$	- - - - - 32,128

		Total State Defi			·	<b>,</b>	
	(A)	(B)	<b>(C)</b> Amortization	(D)	(E) December 31, 2019	(F)	(G) December 31, 2019
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADITDeficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
170	Unprotected Non-Property						
171	ADIT - 190			\$ (473,969)	\$ (325,854)	\$ 118,492	\$ (207,362)
72	ADIT - 281			-	-	-	-
73 74	ADIT - 282 ADIT - 283						
75	Subtotal - Deficient / (Excess) ADIT			\$ (473,969)	\$ (325,854)	\$ 118,492	\$ (207,362
76	Unprotected Property						
177	ADIT - 190			\$ -	\$ -	\$ -	\$ -
78	ADIT - 281				-	-	-
79	ADIT - 282			(1,932,414)	(1,449,310)	386,483	(1,062,828
30	ADIT - 283			-	-	-	-
31	Subtotal - Deficient / (Excess) ADIT			\$ (1,932,414)	\$ (1,449,310)	\$ 386,483	\$ (1,062,828
82	Protected Property						
83 84	ADIT - 190 ADIT - 281			\$ -	\$ -	\$ -	\$ -
84 85	ADIT - 281 ADIT - 282						
36	ADIT - 283				-	-	_
37	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
38	Total - Deficient / (Excess) ADIT			\$ (2,406,383)	\$ (1,775,164)	\$ 504,975	\$ (1,270,189)
		Total Sta	te Deficient / (Exces	s) Deferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
•	Deficient / (Evenes) Deferred Income Tours	Nata	Amortization	A D :-	December 31, 2019		December 31, 2019
	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
	ADIT - 190			\$ (473,969)	\$ (325,854)	\$ 118,492	\$ (207,362
0	ADIT - 281			- (4.000 44.0)	- (4, 4, 6, 6, 6)	-	- (4.000.000
1 2	ADIT - 282 ADIT - 283			(1,932,414)	(1,449,310)	386,483	(1,062,828
				¢ (0.400.000)	¢ (4.775.404)	¢ 504.075	¢ (4.070.400
3	Total - Deficient / (Excess) ADIT	A		\$ (2,406,383)	\$ (1,775,164)	\$ 504,975	\$ (1,270,189
4	Tax Gross-Up Factor	ATT H-9A, Line 132b		1.38	1.38	1.38	1.38
5	Regulatory Asset / (Liability)			\$ (3,321,761)	\$ (2,450,429)	\$ 697,065	\$ (1,753,364
		State	Income Tay Regula	tory Asset / (Liability)			
					/E\	<b>(5)</b>	(0)
	(A)	(B)	(C)	(D)	(E) December 31, 2019	(F)	(G) December 31, 2019
ine	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
196	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
97	Account 254 (Other Regulatory Liabilities)			(3,321,761)	(2,450,429)	697,065	(1,753,364
8	Total - Transmission Regulatory Asset / (Liability)			\$ (3,321,761)	\$ (2,450,429)	\$ 697,065	\$ (1,753,364)
		- Fodoral an	d State Income Tax I	Regulatory Asset / (Liability	<i>y</i> )		
	Federal and	State Income Tax Regula	tory Asset / (Liability	) related to Excess / Defici	ient Deferred Income Ta	xes	
	(A)	(B)	(C)	(D)	(E) December 31, 2019	(F)	(G) December 31, 2020
_ine	Regulatory Assets / (Liabilities)	Notes		ADIT	BOY	Current Year	EOY
				Deficient / (Excess)	Balance	Amortization	Balance
99	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
99 00	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (150,414,123)	\$ - (116,720,661)	\$ - 17,238,753	\$ - (99,481,908

### Instructions

- 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 property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT 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.

#### Notes

- 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 amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. 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.
- 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 current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 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 amortized by September 30, 2023. The unamortized non-property 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 of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) 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 of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 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 amortized by September 30, 2023. The unprotected non-property related deficient and (excess) 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 of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 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 amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 amortized by September 30, 2023. The unprotected non-property related deficient and (excess) 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 of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 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 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 amortized by September 30, 2023. The unprotected non-property related deficient and (excess) 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.

								Tax Cuts a	nd Jobs Act of 201	7										
				ADIT - Pre Rate	Change (December 3	31, 2017)			ADIT - Post Rate	e Change (Decembe	er 31, 2017)					/ (Excess) Deferred Income	Taxes (December 31,	, 2017)		
atallad Danaviettes	December	•	Federal Gross	Federal ADIT	State	FIT	Total	Federal Gross	Federal ADIT	State		Total	Rate Change	Man Dec	Income Tax Regulatory Asset / Liability	Total Deficient / (Excess)	Jurisdiction	Electric	Allocator	Transmission Allocated Deficient / (Excess)
etailed Description (A)	Description (B)	Category (C)	Timing Difference (D)	@ 35% (E) = (D) * 35%	ADIT (F)	FIT on SIT (G) = (F) * 35% (F	ADIT H) = (E) + (F) + (G)	Timing Difference (I)	@ 21% (J) = (I) * 21%	ADIT (K)	FIT on SIT (L) = (K) * 21% (I	ADIT M) = (J) + (K) + (L)	Deferred Tax Impact (N) = (H) - (M)	Non-Recoverable (O)	Deferred Taxes (P)	ADIT Balance (Q) = (N) - (O) - (P)	Allocator (R)	Transmission (S)	(Note B) (T)	ADIT Balance (U) = (Q) * (T)
RC Account 190 - Non-Current (Note A)	A	N 5	700.070	405.440	40.000	(4.4.074)	044.070		111 001	10.000	(0.440)	440.044	•					V		0.004
ccrued Payroll Taxes - Manual Other Current Liabilities - General	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	\$ 528,972 27,544,340	185,140 9,640,519	40,202 \$ 2,093,370	(14,071) \$ (732,679)	211,272 11,001,210	\$ 528,972 27,544,340	\$ 111,084 5,784,311	40,202 \$ 2,093,370	(8,442) \$ (439,608)	142,844 7,438,074	\$ 68,428 <b>\$</b> 3,563,136			\$ 68,428 3,563,136	Labor 100% DC	Yes No	10.090% \$ 0.000%	6,904
ccrued Liab-Required Health Claims Reserve ccrued Liab-General Liability	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	1,324,005 1,904,937	463,402 666,728	100,624 144,775	(35,219) (50,671)	528,808 760,832	1,324,005 1,904,937	278,041 400,037	100,624 144,775	(21,131) (30,403)	357,534 514,409	171,273 246,423	-	- -	171,273 246,423	Labor Labor	Yes Yes	10.090% 10.090%	17,281 24,864
ccrued Liab-Auto Liability ccrued Liabilities - Workers Comp - Long-term	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	301,988 54,355,782	105,696 19,024,524	22,951 4,131,039	(8,033) (1,445,864)	120,614 21,709,699	301,988 54,355,782	63,417 11,414,714	22,951 4,131,039	(4,820) (867,518)	81,549 14,678,235	39,065 7,031,464	-	- -	39,065 7,031,464	Labor Labor	Yes Yes	10.090% 10.090%	3,942 709,475
ccrued Liabilities - Disability - Long-term ccrued Liab-LTIP	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	4,248,709 473,540	1,487,048 165,739	322,902 35,989	(113,016) (12,596)	1,696,934 189,132	4,248,709 473,540	892,229 99,443	322,902 35,989	(67,809) (7,558)	1,147,321 127,875	549,613 61,257	-	· -	549,613 61,257	Labor Labor	Yes Yes	10.090% 10.090%	55,456 6,181
ccrued Liability - PHI Incentive Plan ccrued Liab-Retentions	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	7,429,389 20,000	2,600,286 7,000	564,634 1,520	(197,622) (532)	2,967,298 7,988	7,429,389 20,000	1,560,172 4,200	564,634 1,520	(118,573) (319)	2,006,232 5,401	961,066 2,587	-	- -	961,066 2,587	Labor Labor	Yes Yes	10.090% 10.090%	96,972 261
ccrued Severance ccrued Liab-SERP	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	173,807 3,934,817	60,832 1,377,186	13,209 299,046	(4,623) (104,666)	69,419 1,571,566	173,807 3,934,817	36,499 826,312	13,209 299,046	(2,774) (62,800)	46,935 1,062,558	22,484 509,008	- 457.649	- -	22,484 51,359	Labor 100% Transmission	Yes Yes	10.090% 100.000%	2,269 51,359
ccrued Liab-Sick Pay Carryover ccrued Liab-Vacation	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	7,680,551 7,227,360	2,688,193 2,529,576	583,722 549,279	(204,303) (192,248)	3,067,612 2,886,608	7,680,551 7,227,360	1,612,916 1,517,746	583,722 549,279	(122,582) (115,349)	2,074,056 1,951,676	993,556 934,931	-	-	993,556 934,931	Labor Labor	Yes	10.090% 10.090%	100,250 94,335
Deferred Credits-General Deferred Credits-General (Merger Commitments)	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property Non-Property	355,346 13,909,345	124,371 4,868,271	27,006 1,057,110	(9,452) (369,989)	141,925 5,555,392	355,346 13,909,345	74,623 2,920,962	27,006 1,057,110	(5,671) (221,993)	95,958 3,756,080	45,968 1,799,313	1.799.313	-	45,968	Labor Labor	Yes	10.090% 10.090% 0.000%	4,638
eferred Credits-General (Merger Communerts) eferred Credits-General (DC PLUG) ccrued Liability - LTIP - Non-Current	Accrued Liabilities	Non-Property	160,000,000	56,000,000	12,160,000	(4,256,000)	63,904,000	160,000,000	33,600,000	12,160,000	(2,553,600)	43,206,400	20,697,600	-	-	20,697,600	100% DC	No No	0.000%	-
ayroll Taxes 481(a)	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	76,247 (285,855)	26,687 (100,049)	(21,725)	(2,028) 7,604	30,453 (114,170)	76,247 (285,855)	16,012 (60,030)	(21,725)	(1,217) 4,562	20,590 (77,192)	9,863 (36,978)	-	- -	9,863 (36,978)	Labor Labor	Yes	10.090% 10.090%	(3,731)
rovision for Uncollectible Accounts-Spec Billing rovision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts Allowance for Doubtful Accounts	Non-Property Non-Property	885,155 8,806,290	309,804 3,082,201	67,272 669,278	(23,545) (234,247)	353,531 3,517,232	885,155 8,806,290	185,883 1,849,321	67,272 669,278	(14,127) (140,548)	239,027 2,378,050	114,504 1,139,182	114,504	-	- 1,139,182	Labor 100% MD	No No	0.000% 0.000%	-
ovision for Uncollectible Accounts - DC Retail ovision for Uncollectible POR - Pepco DC	Allowance for Doubtful Accounts Allowance for Doubtful Accounts	Non-Property Non-Property	7,074,536 2,516,575	2,476,088 880,801	537,665 191,260	(188,183) (66,941)	2,825,570 1,005,120	7,074,536 2,516,575	1,485,653 528,481	537,665 191,260	(112,910) (40,165)	1,910,408 679,576	915,162 325,544	-	- -	915,162 325,544	100% DC 100% DC	No No	0.000% 0.000%	- -
ovision for Uncollectible POR - Pepco MD  Iryland Capital Loss Carryforward	Allowance for Doubtful Accounts Capital Loss Limitation	Non-Property Non-Property	2,209,792 -	773,427	167,944 12,533	(58,780) (4,387)	882,591 8,147	2,209,792	464,056	167,944 12,533	(35,268) (2,632)	596,732 9,901	285,859 (1,755)	- (1,755)	- -	285,859 -	100% MD Labor	No No	0.000% 0.000%	-
C Capital Loss Carryforward  deral Charitable Contribution Carryforward	Capital Loss Limitation Charitable Contribution Carryforward	Non-Property Non-Property	- 12,748,541	- 4,461,989	8,634 -	(3,022)	5,612 4,461,989	- 12,748,541	- 2,677,194	8,634	(1,813) -	6,821 2,677,194	(1,209) 1,784,796	(1,209) 1,784,796	- -	-	Labor Labor	No No	0.000% 0.000%	-
aryland Charitable Contribution Carryforward C Charitable Contribution Carryforward	Charitable Contribution Carryforward Charitable Contribution Carryforward	Non-Property Non-Property	- -	-	626,545 438,135	(219,291) (153,347)	407,254 284,788	-	-	626,545 438,135	(131,574) (92,008)	494,971 346,127	(87,716) (61,339)	(87,716) (61,339)	- -	- -	Labor Labor	No No	0.000% 0.000%	<del>-</del>
c Liab - Deferred Comp LT -Old Plans c Liab - Deferred Comp LT - Active Plans	Deferred Compensation  Deferred Compensation	Non-Property Non-Property	3,175,708 771,974	1,111,498 270,191	241,354 58,670	(84,474) (20,535)	1,268,378 308,326	3,175,708 771,974	666,899 162,115	241,354 58,670	(50,684) (12,321)	857,568 208,464	410,810 99,863	- -	- -	410,810 99,863	Labor Labor	Yes Yes	10.090% 10.090%	41,451 10,076
ner Special Funds-Deferred Comp crued Liab-Environmental Site Exp - Long-Term	Deferred Compensation Environmental Expense	Non-Property Non-Property	(22,102) 26,684,952	(7,736) 9,339,733	(1,680) 2,028,056	588 (709,820)	(8,828) 10,657,970	(22,102) 26,684,952	(4,641) 5,603,840	(1,680) 2,028,056	353 (425,892)	(5,968) 7,206,004	(2,859) 3,451,965	(2,859)	-	0 3,451,965	Labor Labor	No No	0.000%	-
crued Liab-OPEB  V 48 Interest Pavable-MD-NonCurrent	FAS 106 OPEB Adjustment Interest on Contingent Taxes	Non-Property Non-Property	36,501,922 305,637	12,775,673 106,973	2,774,146 23,228	(970,951) (8,130)	14,578,868 122,071	36,501,922 305,637	7,665,404 64,184	2,774,146 23,228	(582,571) (4,878)	9,856,979 82,534	4,721,889 39,537	- 39,537	-	4,721,889	Labor Labor	Yes	10.090%	476,439
crued Charitable Contributions-MD-Current	Merger Commitment Deferrals  Merger Commitment Deferrals	Non-Property	789,383	276,284 723,991	59,993	(20,998) (55,023)	315,280	789,383	165,770	59,993	(12,599) (33,014)	213,165 558,590	102,115 267,587	102,115 267,587	-	0	Labor	No No	0.000%	- -
crued Charitable Contributions-DC-Current erger Commitments	Merger Commitment Deferrals	Non-Property Non-Property	2,068,546 9,120,596	3,192,208	157,209 693,165	(242,608)	826,177 3,642,766	2,068,546 9,120,596	434,395 1,915,325	157,209 693,165	(145,565)	2,462,926	1,179,840	1,179,840	-	-	Labor Labor	No No	0.000%	-
crued Charitable Contributions-MD-Non-Current crued Charitable Contributions-DC-Non-Current	Merger Commitment Deferrals Merger Commitment Deferrals	Non-Property Non-Property	5,554,249 14,115,127	1,943,987 4,940,295	422,123 1,072,750	(147,743) (375,462)	2,218,367 5,637,582	5,554,249 14,115,127	1,166,392 2,964,177	422,123 1,072,750	(88,646) (225,277)	1,499,869 3,811,649	718,498 1,825,933	718,498 1,825,933	- -	(0)	Labor Labor	No No	0.000% 0.000%	-
e Tax Payable-DC er Long-Term Liabilities	Other 190 Deferred Taxes Other 190 Deferred Taxes	Non-Property Non-Property	701,192 2,500,000	245,417 875,000	53,291 190,000	(18,652) (66,500)	280,056 998,500	701,192 2,500,000	147,250 525,000	53,291 190,000	(11,191) (39,900)	189,350 675,100	90,706 323,400	323,400	- -	90,706 -	100% DC Labor	No No	0.000% 0.000%	<del>-</del>
deral State Income Taxes Deductible ryland 1/1/2000 Basis Carryforward	Other 190 Deferred Taxes Other 190 Deferred Taxes	Non-Property Non-Property	2,959,146 -	1,035,701	- 3,630,153	- (1,270,554)	1,035,701 2,359,600	2,959,146	621,421	3,630,153	- (762,332)	621,421 2,867,821	414,280 (508,221)	<u> </u>	-	414,280 (508,221)	Labor Plant	Yes Yes	10.090% 17.320%	41,801 (88,024)
et Retirement Obligation-Electric Utility Plant er Regulatory Liability - General	Regulatory Liabilities Regulatory Liabilities	Non-Property Non-Property	3,485,135 (3,357,069)	1,219,797 (1,174,974)	264,870 (255,137)	(92,705) 89,298	1,391,963 (1,340,813)	3,485,135 (3,357,069)	731,878 (704,984)	264,870 (255,137)	(55,623) 53,579	941,126 (906,543)	450,837 (434,270)	-	- -	450,837 (434,270)	Labor Labor	No No	0.000% 0.000%	- · · · · · · · · · · · · · · · · · · ·
Reg Liab-Asset Retirement Obligation-Electric g Liab-Asset Retirement Oblig-Electric-Contra	Regulatory Liabilities Regulatory Liabilities	Non-Property Non-Property	3,485,135 (3,485,135)	1,219,797 (1,219,797)	264,870 (264,870)	(92,705) 92,705	1,391,963 (1,391,963)	3,485,135 (3,485,135)	731,878 (731,878)	264,870 (264,870)	(55,623) 55,623	941,126 (941,126)	450,837 (450,837)	-	- -	450,837 (450,837)	Labor Labor	No No	0.000% 0.000%	-
gulatory Liability-MD Grid Resiliency Charge g Liab-MD Dynamic Pricing/Critical Pk Rebate Cr	Regulatory Liabilities Regulatory Liabilities	Non-Property Non-Property	975,399 2,536,480	341,390 887,768	74,130 192,773	(25,946) (67,470)	389,574 1,013,070	975,399 2,536,480	204,834 532,661	74,130 192,773	(15,567) (40,482)	263,397 684,951	126,178 328,119		-	126,178 328,119	100% MD 100% MD	No No	0.000%	-
gulatory Liability - MD - Base g Liab-Third Party Supplier-DC Distribution	Regulatory Liabilities Regulatory Liabilities	Non-Property Non-Property	692,633 1,375,838	242,421 481,543	52,640	(18,424) (36,597)	276,638 549,510	692,633 1,375,838	145,453 288,926	52,640 104,564	(11,054) (21,958)	187,039 371,531	89,599 177,978	-	-	89,599 177,978	100% MD 100% DC	No No	0.000%	-
aryland Net Operating Loss Carryforward	State NOL State NOL	Non-Property	-	-	5,307,670 9,626,335	(30,337) (1,857,684) (3,369,217)	3,449,985 6,257,118	-	-	5,307,670 9,626,335	(21,330) (1,114,611) (2,021,530)	4,193,059 7,604,805	(743,074) (1,347,687)	-	-	(743,074) (1,347,687)	Plant	Yes	17.320%	(128,700)
C Net Operating Loss Carryforward ederal Net Operating Loss Carryforward	Federal NOL	Non-Property Protected Property	39,488,433	13,820,952	, , , , , , , , , , , , , , , , , , ,	-	13,820,952	39,488,433	8,292,571	· · · · -	-	8,292,571	5,528,381	-	- -	5,528,381	Plant Plant	Yes	17.320% 17.320%	(233,419) 957,516
Inamortized Investment Tax Credits Other Reg Assets - Income Tax Recov thru Rates	FAS 109 - Deferred Taxes on ITC FAS109 Non-TCJA	Protected Property N/A	1,934,714 (18,162,734)	677,150 (6,356,957)	147,038 (1,380,368)	(51,463) 483,129	772,725 (7,254,196)	1,934,714 (18,162,734)	406,290 (3,814,174)	147,038 (1,380,368)	(30,878) 289,877	522,450 (4,904,665)	250,275 (2,349,531)		(2,349,531)	250,275 -	Plant N/A	Yes No	17.320% 0.000%	43,348 -
AS 109 - Regulatory Asset Electric FAS109-Regulatory Liability Electric	FAS109 Non-TCJA FAS109 Non-TCJA	N/A N/A	(156,526,748) 1,286,587	(54,784,362) 450,305	(11,896,033) 97,781	4,163,611 (34,223)	(62,516,783) 513,863	(156,526,748) 1,286,587	(32,870,617) 270,183	(11,896,033) 97,781	2,498,167 (20,534)	(42,268,483) 347,430	(20,248,300) 166,433	-	(20,248,300) 166,433	-	N/A N/A	No No	0.000% 0.000%	-
FAS109-Regulatory Liability Electric otal FERC Account 190	FAS109 TCJA	N/A	\$ 304,399,168	106,539,709 \$	38,589,438 \$	(13,506,303) \$	131,622,843	973,762,350 \$ 1,278,161,518	204,490,093 <b>268,413,919</b> \$	74,005,939 112,595,376 \$	(15,541,247) (23,645,029) \$	262,954,785 <b>357,364,266</b>	\$ (262,954,785) \$ (225,741,423)	8,458,293	(262,954,785) \$ (285,386,183)	\$ 51,186,468	N/A	No	0.000%	2,291,935
RC Account 282 - Property (Note A)  red Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (2,311,845,643)	(809,145,975) \$	- \$	- \$	(809,145,975)	\$ (2,311,845,643)	\$ (485,487,585) \$	- \$	- \$	(485,487,585)	\$ (323,658,390) \$	-	\$ -	\$ (323,658,390)	Plant	Yes	17.320% \$	(56,057,633)
ed Asset Basis Differences (PowerTax) - Non-Protected ed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	(2,111,838,818) 149,683,320	(739,143,586) 52,389,162	- -	- -	(739,143,586) 52,389,162	(2,111,838,818) 149,683,320	(443,486,152) 31,433,497	- -	- -	(443,486,152) 31,433,497	(295,657,435) 20,955,665	-	-	(295,657,435) 20,955,665	Plant Plant	Yes No	17.320% 0.000%	(51,207,868) -
ed Asset Basis Differences (PowerTax FT) - Non-Protected ryland Fixed Asset Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	(281,503,159)	(98,526,106)	- (112,640,145)	- 39,424,051	(98,526,106) (73,216,095)	(281,503,159)	(59,115,663)	(112,640,145)	- 23,654,431	(59,115,663) (88,985,715)	(39,410,442) 15,769,620	-	(39,410,442)	- 15,769,620	Plant Plant	Yes Yes	17.320% 17.320%	- 2,731,298
ryland Fixed Asset Differences (PowerTax) - Non-Protected CIAC ryland Fixed Asset Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	- -	-	8,226,018 (12,662,589)	(2,879,106) 4,431,906	5,346,912 (8,230,683)	-	-	8,226,018 (12,662,589)	(1,727,464) 2,659,144	6,498,554 (10,003,445)	(1,151,643) 1,772,762	-	- 1,772,762	(1,151,643) -	Plant Plant	No Yes	0.000% 17.320%	- -
ryland Fixed Asset Differences (Non-PowerTax) - Non-Protected ryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax) Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	- -	<u> </u>	(740,953) 875,565	259,333 (306,448)	(481,619) 569,117		<u> </u>	(740,953) 875,565	155,600 (183,869)	(585,353) 691,696	103,733 (122,579)		-	103,733 (122,579)	Plant Plant	Yes No	17.320% 0.000%	17,967 -
Fixed Asset Differences (PowerTax) - Non-Protected Fixed Asset Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	<u>.</u>	<u> </u>	(112,117,870) 5,666,813	39,241,254 (1,983,384)	(72,876,615) 3,683,428		<u> </u>	(112,117,870) 5,666,813	23,544,753 (1,190,031)	(88,573,117) 4,476,782	15,696,502 (793,354)	1	<u>.</u>	15,696,502 (793,354)	Plant Plant	Yes	17.320% 0.000%	2,718,634
Fixed Asset Differences (PowerTax) - Non-Protected Fixed Asset Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (PowerTax)  Non-Protected Property (Non-PowerTax)	Unprotected Property	-	1	(4,499,321)	1,574,762 178,652	(2,924,559) (331,782)	-	1	(4,499,321)	944,857 107,191	(3,554,464) (403,243)	629,905 71,461	-	629,905	-	Plant	Yes	17.320%	- - 10.277
Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC d Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	- - (40,405,045)	- - (5.702.070)	(510,434) 603,167	(211,108)	392,058	- (40, 405, 045)	(2.457.705)	(510,434) 603,167	(126,665)	(403,243) 476,502 (3,457,785)	(84,443)	-	- -	71,461 (84,443)	Plant Plant	No No	17.320% 0.000%	12,377
d Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC  I FERC Account 282	Non-Protected Property (Non-PowerTax) Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	(16,465,645) 19,456,991 \$ (4,552,512,954) \$	(5,762,976) 6,809,947 (1,593,379,534) \$	- - (227 700 750) \$	79,729,912 \$	(5,762,976) 6,809,947 (1,741,449,371)	(16,465,645) 19,456,991 \$ (4,552,512,954)	(3,457,785) 4,085,968 (956,027,720) \$	(227,799,750) \$	47,837,947 \$	4,085,968 (1.135,989,523)	(2,305,190) 2,723,979 <b>\$ (605,459,849) \$</b>	-	- - (27,007,775)	(2,305,190) 2,723,979 <b>\$ (568,452,074)</b>	Plant Plant	No	17.320% 0.000%	(399,259) - (102,184,484)
Account 283 - Non-Current (Note A)			φ (4,332,312,334) (	(1,090,019,004) \$	(221,133,130) <b>\$</b>	19,129,312 φ	(1,741,449,371)	ψ ( <del>4,332,312,334</del> )	(930,027,720) <b>\$</b>	(221,199,130) \$	47,037,347	(1,133,303,323)	φ (003,433,043) φ	-	(37,007,773)	φ (300,432,074)			Ψ	(102,104,404)
mortized Loss on Reacquired Debt - General mortized Loss - Pollution Bonds	Reacquired Debt Reacquired Debt	Non-Property Non-Property	\$ (3,209,084) \$ (114,313)	(1,123,180) \$ (40,009)	(243,890) \$	85,362 \$ 3,041	(1,281,708) (45,656)	\$ (3,209,084) (114,313)	\$ (673,908) (24,006)	(243,890) \$ (8,688)	51,217 \$ 1,824	(866,581) (30,869)	\$ (415,127) <b>\$</b> (14,787)		\$ -	\$ (415,127) (14,787)	Labor Labor	Yes	10.090% \$	(41,886)
mortized Loss - First Mortgage Bonds	Reacquired Debt	Non-Property	(11,903,056)	(4,166,070)	(904,632)	316,621	(4,754,081)	(11,903,056)	(2,499,642)	(904,632)	189,973	(3,214,301)	(1,539,779)	-	-	(1,539,779)	Labor	Yes	10.090% 10.090%	(1,492) (155,364)
ayments - Other Taxes ayments - General	Maryland Property Taxes Prepaid Interest	Non-Property Non-Property	(25,368,491) (1,484,384)	(8,878,972) (519,534)	(1,928,005) (112,813)	674,802 39,485	(10,132,175) (592,863)	(25,368,491) (1,484,384)	(5,327,383) (311,721)	(1,928,005) (112,813)	404,881 23,691	(6,850,507) (400,843)	(3,281,668) (192,020)	-	- -	(3,281,668) (192,020)	Labor	Yes	10.090% 10.090%	(331,120) (19,375)
payments - Workmen's Compensation 1 - Energy Efficient Products - Community - MD	Prepayments Regulatory Asset - DSM	Non-Property Non-Property	(615,222) (184,067,950)	(215,328) (64,423,783)	(46,757) (13,989,164)	16,365 4,896,207	(245,720) (73,516,739)	(615,222) (184,067,950)	(129,197) (38,654,270)	(46,757) (13,989,164)	9,819 2,937,724	(166,135) (49,705,709)	(79,585) (23,811,030)	-	-	(79,585) (23,811,030)	Labor 100% MD	Yes No	10.090% 0.000%	(8,030)
latory Assets - DSM - Direct Load Control - MD Assets-FERC Formula Rate Adj-Transmission Svc	Regulatory Asset - DSM Regulatory Asset - FERC Formula Rate True-up	Non-Property Non-Property	(34,886,805) (3,060,224)	(12,210,382) (1,071,078)	(2,651,397) (232,577)	927,989 81,402	(13,933,790) (1,222,253)	(34,886,805) (3,060,224)	(7,326,229) (642,647)	(2,651,397) (232,577)	556,793 48,841	(9,420,833) (826,383)	(4,512,957) (395,871)	- -	-	(4,512,957) (395,871)	100% MD 100% Transmission	No Yes	0.000% 100.000%	- (395,871)
llatory Assets - Asset Retirement Obligation llatory Assets - DC Recovery - Base	Regulatory Assets Regulatory Assets	Non-Property Non-Property	(342,995) (63,845,418)	(120,048) (22,345,896)	(26,068) (4,852,252)	9,124 1,698,288	(136,992) (25,499,860)	(342,995) (63,845,418)	(72,029) (13,407,538)	(26,068) (4,852,252)	5,474 1,018,973	(92,622) (17,240,817)	(44,370) (8,259,043)	-	-	(44,370) (8,259,043)	Labor 100% DC	No No	0.000% 0.000%	- -
latory Assets - MD Recovery - Base latory Assets - DC	Regulatory Assets Regulatory Assets	Non-Property Non-Property	(57,593,938) (10,512,194)	(20,157,878) (3,679,268)	(4,377,139) (798,927)	1,531,999 279,624	(23,003,019) (4,198,570)	(57,593,938) (10,512,194)	(12,094,727) (2,207,561)	(4,377,139) (798,927)	919,199 167,775	(15,552,667) (2,838,713)	(7,450,352) (1,359,857)		-	(7,450,352) (1,359,857)	100% MD 100% DC	No No	0.000% 0.000%	-
ulatory Assets - MD ulatory Assets - DC Power Line Undergrounding	Regulatory Assets Regulatory Assets	Non-Property Non-Property	(11,180,184) (190,253,767)	(3,913,064) (66,588,818)	(849,694) (14,459,286)	297,393 5,060,750	(4,465,365) (75,987,354)	(11,180,184) (190,253,767)	(2,347,839) (39,953,291)	(849,694) (14,459,286)	178,436 3,036,450	(3,019,097) (51,376,127)	(1,446,269) (24,611,227)		-	(1,446,269) (24,611,227)	100% MD 100% DC	No No	0.000% 0.000%	-
Assets-Third Party Supplier Recovery-MD Dist	Regulatory Assets Regulatory Assets Regulatory Assets	Non-Property Non-Property Non-Property	(1,247,199) (34,604,376)	(436,520) (12,111,531)	(94,787) (2,629,933)	33,175 920,476	(498,131) (13,820,988)	(1,247,199) (34,604,376)	(261,912) (7,266,919)	(94,787) (2,629,933)	19,905 552,286	(31,376,127) (336,794) (9,344,566)	(161,338) (4,476,422)	-	-	(24,011,227) (161,338) (4,476,422)	100% MD Labor	No Yes	0.000% 0.000% 10.090%	- - (451,671)
ulatory Assets-DC Residential Aid ulatory Asset- Maryland Meters	Regulatory Assets	Non-Property	(2,434,560)	(852,096)	(185,027)	920,476 64,759 1,859,681	(972,363)	(2,434,560)	(7,266,919) (511,258) (14,681,694)	(2,029,933) (185,027) (5,313,375)	38,856 1,115,809	(657,429)	(314,935) (9,043,924)	-	-	(314,935)	100% DC	No No	0.000%	( <del>+</del> 31,071) -
Recoverable - DC	Regulatory Assets Regulatory Assets Repsion Plan Contribution	Non-Property Non-Property	(69,912,829) (440,137)	(24,469,490) (154,048)	(5,313,375) (33,450) (25,048,561)	11,708	(27,923,184) (175,791)	(69,912,829) (440,137)	(92,429)	(5,313,375) (33,450)	7,025	(18,879,260) (118,855) (89,001,494)	(56,936)		-	(9,043,924) (56,936) (42,635,288)		No Voc	0.000% 0.000%	- - (4.004.004)
oid Danaias Coats	Pension Plan Contribution	Non-Property	\$ (329,586,334) \$ (1,036,663,460) \$	(115,355,217) (362,832,211) \$	(25,048,561) (78,786,423) \$	8,766,996 <b>27,575,248</b> \$	(131,636,782) (414,043,386)	(329,586,334) \$ (1,036,663,460)	(69,213,130) (217,699,327) \$	(25,048,561) (78,786,423) \$	5,260,198 <b>16,545,149</b> \$	(89,001,494) (279,940,601)	(42,635,288) <b>\$</b> (134,102,785)	-	\$ -	\$ (42,635,288) \$ (134,102,785)	Labor	Yes	10.090%	(4,301,901) ( <b>5,706,710</b> )
			\$ (5,284,777,246) \$	(1,849,672,036) \$	(267,996,735) \$	93,798,857 \$	(2,023,869,914)	\$ (4,311,014,896)	(905,313,128) \$	(193,990,796) \$	40,738,067 \$	(1,058,565,857)	\$ (965,304,056) \$	8,458,293	\$ (322,393,958)	\$ (651,368,391)			\$	(105,599,258)
I FERC Account 283				-																
paid Pension Costs al FERC Account 283 and Total															_	•				
al FERC Account 283															Protected Property	\$ (317,879,735)			\$	(55,056,770)
al FERC Account 283															Protected Property Unprotected Property Non-Property	\$ (317,879,735) (244,793,684) (88,694,973)			\$	(55,056,770) (46,126,851) (4,415,637)
FERC Account 283															Unprotected Property	(244,793,684)			\$	(55,056,770) (46,126,851)

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

tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2

2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).

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

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period

Instructions

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

w ith respect to that items. Balances associated w ith the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.

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

#### Attachment 2 - Taxes Other Than Income Worksheet

er Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	Gro	oss Plant Alloca	tor
1 Transmission Personal Property Tax (directly assigned to Transmission) 1a Other Personal Property Tax (excluded) 2 Capital Stock Tax 3 Gross Premium (insurance) Tax 4 PURTA 5 Corp License	12,098,232 40,854,856	100% 0% 18.5929% 18.5929% 18.5929% 18.5929%	\$ 12,098,232 \$ - \$ - \$ - \$ - \$ - \$ -
Total Plant Related	52,953,088		12,098,232
Labor Related	Wage	es & Salary Alloc	eator
6 Federal FICA & Unemployment & state unemployment	6,307,403		
Total Labor Related	6,307,403	10.7399%	677,411
Other Included	Gro	oss Plant Alloca	tor
7 Miscellaneous	22,026		
Total Other Included	22,026	18.5929%	4,095
Total Included  Currently Excluded			12,779,738
8 MD Franchise Tax 9 MD Environmental Surcharge 10 MD Universal Surcharge 11 MD Montgomery County Fuel 12 MD PSC Assessment 13 MD Sales & Use Tax 14 MD Real Property Taxes 15 DC PSC Assessment 16 DC Delivery Tax 17 DC Real Property Tax 18 DC Business Improvement Tax 19 DC Ballpark 20 DC Right-of-Way 21 DC RETF, SETF and EATF Funds 22 VA Property Taxes	25,102,256 1,926,394 8,319,251 131,722,337 2,575,252 (6,000) 605,457 10,215,439 82,892,971 6,034,280 146,222 16,500 22,866,372 23,317,908 515,747		
22 VA Property Taxes 23 Misc. Other-Sales and Use DC	300,001		

### Criteria for Allocation:

27 Difference

24.1 Exclude State Dist RA amort in line 6

25 Total "Other" Taxes (included on p. 263)

26 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)

- 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

13,407 375,846,311

375,846,311

- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator
- 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 Transmission Function Year Ended December 31, 2019

### Assessable Plant

Transmission Distribution General Total T,D&Genl	\$ \$ \$	1,090,220,764 3,563,979,966 221,951,611 4,876,152,340
Plant ratios by Jurisdiction Transmission Ratio Distribution ratio General Ratio		0.2235821787 0.7309000451 0.0455177762
Property Taxes	\$	1.0000000000
Transmission Property Tax Distribution Property tax	\$	11,839,367 38,703,414
General Property Tax Total check	\$	2,410,307 52,953,088
General Property Tax Trans Labor Ratio Trans General	\$	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

### Attachment 3 - Revenue Credit Workpaper

		Tot	al Amount	Allocation Factor	Allocation %		tal Amount Ided In Rates
Account 454 - Rent from Electric Property  1 Part from Electric Property - Transmission Polated (Note 3)		\$	11 220 004	Transmission	100%	<b>¢</b>	11,338,984
1 Rent from Electric Property - Transmission Related (Note 3) 2 Total Rent Revenues (Sum Lines 1		Φ	11,330,964	Transmission	100%	\$	11,338,984
Account 456 - Other Electric Revenues (Note 1)							
3 Schedule 1A	:	\$	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 Ov	ner (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%	\$	(7,231,834)
14 Total Revenue Credits						\$	6,356,087

### Revenue Adjustment to determine Revenue Credit

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

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 ¶ 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).		
	Revenues included in lines 1-11 which are subject to 50/50 sharing.		\$ 11,338,984
18b	Costs associated with revenues in line 18a	Attachment 5 - Cost Support	\$ 3,124,684
18c	Net Revenues (18a - 18b)		8,214,300
18d	50% Share of Net Revenues (18c / 2)		4,107,150
18e	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.		-
18f	Net Revenue Credit (18d + 18e)		4,107,150
18g	Line 18f less line 18a		(7,231,834)
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and 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 22 Note 4: SECA revenues booked in Account 447. 238,092,221

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

Return and Taxes with 100 Basis Point increase in ROE
A 100 Basis Point increase in ROE and Income Taxes

B 100 Basis Point increase in ROE

1.00%

118			
1001			
101		447.00 // 1.07	4.40.000.070
102		p117.62c through 67c Attachment 8	142,366,379
Preferred Dividends		"(Line 100 - line 101)"	142,366,379
Common Stock		(	,,.
104	ositive	p118.29c	0
105			
106		p112.16c	2,863,583,534
Capitalization	=	(Line 114)	0
108	gative	p112.12c (Sum Lines 104 to 106)	-1,646,367 2,861,937,167
109			
110		p112.17c through 21c	2,817,331,973
1111         Less ADT associated with Gain or Loss         enter net           112         Less LTD on Securitization Bonds         enter net           113         Total Long Term Debt         Freferred Stock           116         Total Capitalization         Total Lor           117         Debt %         Total Lor           118         Preferred %         Preferred           119         Common %         Common           120         Debt Cost         Total Lor           121         Preferred Cost         Preferred           122         Common Cost         (Note J from Appendix A)         Common           123         Weighted Cost of Debt         Total Lor           124         Weighted Cost of Freferred         Preferred           125         Weighted Cost of Common         Common           126         Total Return (R)         Total Return           127         Investment Return = Rate Base * Rate of Return         Return           128         FIT=Federal Income Tax Rate         (No           129         SIT=State Income Tax Rate or Composite         (No           130         p = percent of federal income tax deductible for state purposes         (No           131         T         Tot	_	p111.81c	-12,611,644
112		p113.61c	0
113	=	Attachment 1B - ADIT EOY, Line 7	2,836,626
114	gauve	Attachment 8 (Sum Lines 108 to 112)	2,807,556,955
115		p112.3c	2,007,000,909
117		(Line 107)	2,861,937,167
118		(Sum Lines 113 to 115)	5,669,494,122
119 Common % Common  120 Debt Cost 121 Preferred Cost 122 Common Cost (Note J from Appendix A) Common  123 Weighted Cost of Debt 124 Weighted Cost of Preferred 125 Weighted Cost of Common  126 Total Return (R)  127 Investment Return = Rate Base * Rate of Return  128 Income Tax Rates 128 FIT=Federal Income Tax Rate 129 SIT=State Income Tax Rate or Composite 130 p = percent of federal income tax deductible for state purposes 131 T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 132a 132a T / (1-T) 132b Tax Gross-Up Factor  133 Investment Tax Credit Amortization 134 Tax Gross-Up Factor  136 Other Income Tax Adjustment 136 Tax Adjustment or AFUDC Equity Component of Transmission Depreciation Expense (No Common Tax Rate) (No Common	ng Term Debt	(Line 108 / (108+114+115))	49.6%
120 Debt Cost Preferred Cost Preferred Cost (Note J from Appendix A) Common Cost (Note J from Appendix A) Common Common Cost (Note J from Appendix A) Common Common Cost (Note J from Appendix A) Common Common Common Cost (Note J from Appendix A) Common Co		(Line 114 / (108+114+115))	0.0%
121 Preferred Cost Common Cost (Note J from Appendix A)  123 Weighted Cost of Debt Total Lor 124 Weighted Cost of Preferred Preferred 125 Weighted Cost of Common  126 Total Return (R)  127 Investment Return = Rate Base * Rate of Return  128 FIT=Federal Income Tax Rate 128 FIT=Federal Income Tax Rate or Composite Income Tax Rate SIT=State Income Tax Rate or Composite Income Tax Rate Income Tax Ra	n Stock	(Line 115 / (108+114+115))	50.4%
122 Common Cost (Note J from Appendix A) Common  123 Weighted Cost of Debt Total Lor  124 Weighted Cost of Preferred Preferred  125 Weighted Cost of Common  126 Total Return (R)  127 Investment Return = Rate Base * Rate of Return  128 FIT=Federal Income Tax Rate  128 FIT=Federal Income Tax Rate (Note 129 SIT=State Income Tax Rate or Composite Income Tax Rate Income Tax Adjustment Income Tax Income T	ng Term Debt	(Line 102 / 113)	0.0507
Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Total Return (R)  Investment Return = Rate Base * Rate of Return  Income Tax Rates Income Tax Rate or Composite Tax Income Ta		(Line 103 / 114)	0.0000
124	n Stock	Appendix A % plus 100 Basis Pts	0.1150
Total Return (R)  Investment Return = Rate Base * Rate of Return  Income Tax Rates  Income Tax Adjustment  Income Tax Rate or Composite Income Tax Rate Income Tax Rate or Composite Income Tax Rate Income Tax Rate Income Tax Rate Inc	ng Term Debt (WCLTD)	(Line 117 * 120)	0.0252
Total Return (R)  Investment Return = Rate Base * Rate of Return  Income Tax Rates  Income Tax Rate or Composite  Income Tax Rate or Composite  Income Tax Rate or Composite  Income Tax Rates  Income Tax Credit Amortization  Income Tax Adjustment  Income Tax Ad		(Line 118 * 121)	0.0000
Income Tax Rates  Income Tax Rate or Composite  Income Tax Rate or Composite  Income Tax Rate or Composite  Income Tax Rates  Income Tax Adjustment  Income Ta	n Stock	(Line 119 * 122) (Sum Lines 123 to 125)	0.0580 <b>0.0831</b>
Income Tax Rates  Income Tax Rate or Composite  Income Tax FIT*p)} = 1320  Income Tax Gross-Up Factor  Income Tax Adjustment		(Line 59 * 126)	82,955,671
Income Tax Rates  128 FIT=Federal Income Tax Rate  129 SIT=State Income Tax Rate or Composite  130 p = percent of federal income tax deductible for state purposes  131 T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  132a T/ (1-T)  132b Tax Gross-Up Factor  1*1/(1-T)  ITC Adjustment  Investment Tax Credit Amortization  134 Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment  136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component  (No		(2.110-00-120)	02,000,011
Tax Gross-Up Factor   Tax Gross-Up Factor			
129 SIT=State Income Tax Rate or Composite  130 p = percent of federal income tax deductible for state purposes  131 T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  132a T/ (1-T)  132b Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment  Investment Tax Credit Amortization  134 Tax Gross-Up Factor  136 ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment  Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	ote I from ATT H-9A)		21.00%
130 p = percent of federal income tax deductible for state purposes 131 T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 132a T/ (1-T) 132b Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment Investment Tax Credit Amortization 134 Tax Gross-Up Factor 136 Income Tax Adjustment ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment 136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (No	ote I from ATT H-9A)		8.30%
T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT * p)} =  T=1 - {[(1 - SIT) * (1 - SIT * FIT	,	Per State Tax Code	0.00%
132b Tax Gross-Up Factor 1*1/(1-T)  ITC Adjustment (No. 133 Investment Tax Credit Amortization 134 Tax Gross-Up Factor 136 ITC Adjustment Allocated to Transmission (Not Other Income Tax Adjustment Tax Adjustment of Transmission Depreciation Expense (No. 136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (No. 136b Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (No. 137)			27.56%
ITC Adjustment  Investment Tax Credit Amortization  Investment Tax Credit Amortization  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment  Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense  Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component  (No			38.04% 1.3804
133 Investment Tax Credit Amortization 134 Tax Gross-Up Factor 136 ITC Adjustment Allocated to Transmission (Not  Other Income Tax Adjustment 136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (No 136b Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (No			1.5004
134 Tax Gross-Up Factor 136 ITC Adjustment Allocated to Transmission (Not  Other Income Tax Adjustment  136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (Not 136b Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (Note)	te U from ATT H-9A)		
136 ITC Adjustment Allocated to Transmission (Not  Other Income Tax Adjustment  136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (No  136b Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (No	enter negative	Attachment 1A - ADIT	-23,884
136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (No Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (No	te I from Appendix A)	(Line 132b) (Line 133 * 134)	1.3804 -32,969
136a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense (No Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (No			
136b Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component (No	ote T from ATT H-9A)	Attachment 5, Line 136a	201,285
136c Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component (No	ote T from ATT H-9A)	Attachment 5, Line 136b	-11,983,294
	te T from ATT H-9A)	Attachment 5, Line 136c	-504,975
	ote T from ATT H-9A)	Attachment 5, Line 136d	343,668
136e Other Income Tax Adjustments - Expense / (Benefit) 136f Tax Gross-Up Factor		(Line 136a + 136b + 136c + 136d) (Line 132b)	-11,943,316 1.3804
136g Other Income Tax Adjustment		(Line 1366 * 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

lectric / Non-electric Cost Support		Attachment 5 - Cost Support
Attachment A Line #s, Descriptions, Note Plant Allocation Factors Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Note A) p200.21c (See Attachment 9, column h) (Note A) p356 (See Attachment 9, column i)	Form 1 Amount Electric Portion Non-electric Portion Details  \$ 58,349,866
Accumulated Common Plant Depreciation - Electric  Plant In Service Common Plant (Electric Only)  Accumulated Deferred Income Taxes	(Note A) p356 (See Attachment 9, column g)  (Notes A & B) p356 (See Attachment 9, column d)	
Accumulated Investment Tax Credit Account No. 255  Materials and Supplies Undistributed Stores Exp  Allocated General & Common Expenses	(Notes A & I) p266.h (See Attachment 1B)  (Note A) p227.6c & 16.c (See Attachment 9, column e)	\$ 1,545,583 1,545,583 0 Respondent is Electric Utility only.  \$ - 0 0 Respondent is Electric Utility only.
Plus Transmission Lease Payments Common Plant O&M  smission / Non-transmission Cost Support	(Note A) p200.3.c (Note A) p356	
Attachment A Line #s, Descriptions, Note		Transmission Non-transmission Form 1 Amount Related Related Details
Plant Held for Future Use (Including Land) Directly Assigned A&G	(Note C) p214 (See Attachment 9, column c)	\$ 54,591,178
IP & Expensed Lease Worksheet		4 5
Attachment A Line #s, Descriptions, Note Plant Allocation Factors Electric Plant in Service	es, Form 1 Page #s and Instructions  (Note B) p207.104g (See Attachment 9A, column b)	Form 1 Amount Amount Form 1 Amount Details  \$ 10,210,994,562 0 0
Plant In Service Transmission Plant In Service Common Plant (Electric Only) Accumulated Depreciation	(Note B) p207.58.g (See Attachment 9, column b) (Notes A & B) p356 (See Attachment 9, line 16, column d)	\$ 1,819,336,343 0 0 See Form 1 0 0 0
RI Dues Cost Support	(Note B) p219.25.c (See Attachment 9, column e)	\$ 569,736,757 0 0 See Form 1
Attachment A Line #s, Descriptions, Note Allocated General & Common Expenses Less EPRI Dues	(Note D) p352-353	Form 1 Amount         EPRI Dues         Details           \$ 593,080         593,080         See Form 1
julatory Expense Related to Transmission Cost Sup  Attachment A Line #s, Descriptions, Note		Transmission Non-transmission Form 1 Amount Related Related Details
Allocated General & Common Expenses  Less Regulatory Commission Exp Account 928  Directly Assigned A&G  Regulatory Commission Exp Account 928	(Note E) p323.189b (Note G) p323.189b	\$ 6,870,881 310,395 6,560,486 FERC Form 1 page 351.1 line 13 (h) and 15 (h), transmission related only.  \$ 6,870,881 310,395 6,560,486 FERC Form 1 page 351.1 line 13 (h) and 15 (h), transmission related only.
ety Related Advertising Cost Support		
Attachment A Line #s, Descriptions, Note Directly Assigned A&G General Advertising Exp Account 930.1	(Note F) p323.191b	Form 1 Amount Safety Related Non-safety Related Details  \$ 2,581,453 - 2,581,453 None
Attachment A Line #s, Descriptions, Note Income Tax Rates	s, Form 1 Page #s and Instructions	State 1 State 2 State 3 State 4 State 5 Details  Maryland DC Enter State Enter State Enter State Enter State Enter State
SIT=State Income Tax Rate or Composite	(Note I) 8.30%	8.25% Enter % Enter % Enter % Apportioned: MD 5.10%, DC 3.20%
Attachment A Line #s, Descriptions, Note Directly Assigned A&G General Advertising Exp Account 930.1	(Note K) p323.191b	Form 1 Amount Outreach Other Details  \$ 2,581,453 - 2,581,453 None
Iuded Plant Cost Support  Attachment A Line #s, Descriptions, Note Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	s, Form 1 Page #s and Instructions	Excluded Transmission Facilities Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities  Excluded Transmission Facilities  Instructions:  1 Remove all investment below 69 kV or generator step up transformers included in	(Note M) Attachment 5  n transmission plant in service that	O General Description of the Facilities  Enter \$ None
are not a result of the RTEP Process  2 If unable to determine the investment below 69kV in a substation with investment the following formula will be used:  A Total investment in substation	of 69 kV and higher as well as below 69 kV, <b>xample</b> 1,000,000	Or Enter \$
B Identifiable investment in Transmission (provide workpapers) C Identifiable investment in Distribution (provide workpapers) D Amount to be excluded (A x (C / (B + C)))	500,000 400,000 444,444	Add more lines if necessary
payments Attachment A Line #s, Descriptions, Note	s, Form 1 Page #s and Instructions	Description of the Prepayments
Attachment A Line #S, Descriptions, Note  5 Prepayments  Pension Liabilities, if any Prepayments - DC ROW	,	End of Year  December Prior Year January February March April May June July August September October November December Allocator Allocation Factor  10.740% Labor
Prepayments - Transmission Personal Property Tax Prepaid Taxes Postage Other Prepayments		26,718,236 22,265,197 17,861,512 13,396,134 8,930,756 4,465,378 688,875 655,454 1,597,453 1,450,189 22.847% See Description. 413 (518,286) (720,611) 606,975 404,650 202,325 (0) 453,767 226,883 (0) 453
COLI Related Prepayment  Leased Asset ROU-Op -Building  Prepaid Gross Receipts Tax	n 111   E7	2,322,176
Prepayments Monthly Balance Prepaid Pensions if not included in Prepayments Total Monthly Balance Included in Rates	p.111, l.57	35,150,393 28,440,119 21,878,370 22,014,630 14,966,839 8,346,836 8,755,762 5,297,097 3,121,210 10,449,637 7,837,897 6,616,363 9,755,782  316,122,983 314,547,295 312,866,639 311,053,240 309,327,048 307,600,856 305,874,664 304,148,472 302,422,280 300,696,088 298,970,831 297,246,572 295,522,312 10.740% Labor 40,097,988 38,892,759 37,679,023 36,597,836 35,364,921 34,132,569 32,899,872 32,759,098 32,544,670 32,486,810 32,338,443 32,340,768 32,107,668  35,150,393 28,440,119 21,878,370 22,014,630 14,966,839 8,346,836 8,755,762 5,297,097 3,121,210 10,449,637 7,837,897 6,616,363 9,755,782  The December beginning year and end of year balances shall tie to Pepco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent actual balances shall represent actual balances shall tie to Pepco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent actual balances shall tie to Pepco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent actual balances shall tie to Pepco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent actual balances shall tie to Pepco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent actual balances shall tie to Pepco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent actual balances shall represent act
nsmission Related Account Reserves  Attachment A Line #s, D 4 Transmission Related Account Reserves	escriptions, Notes	
	1, 228.2, 228.3, & 228.4) and the accrued portions of below items that have note still in general accounts as of year-end and therefore available to Company	Allocation  Find of Year  December Prior Year January February March April May June July August September October November December 13 Month Averages  Reserves Amount Allocator) Allocated Transmission Total Reserves  Reserves Amount Allocator) Amount Allocator Amount Allocator Transmission Total Reserves
Bodily Injuries - Plant Related Bodily Injuries - Labor Related Current A/R-Workers Comp Other A/R-Workers Comp Workers Comp - Long Term		$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$
Workers Comp - Bong Term  Workers Comp - Short Term  FASB 112 Liability  Other Payroll Taxes  Accrued Bonuses & Incentives  Accrued Benefits - Medical, Dental, Vision Benefits, etc.		$ \begin{pmatrix} (4,360,366) \\ (4,360,366) \\ (3,331,484) \\ (3,331,484) \\ (3,331,484) \end{pmatrix} \begin{pmatrix} (4,947,57) \\ (4,947,567) \\ (4,347,67) \\ (4,947,58) \\ (4,947,547) \end{pmatrix} \begin{pmatrix} (4,947,57) \\ (4,947,567) \\ (4,947,547) \end{pmatrix} \begin{pmatrix} (4,947,57) \\ (4,947,548) \\ (4,947,548) \end{pmatrix} \begin{pmatrix} (4,947,548) \\ (4,947,548) \\ (3,331,484) \end{pmatrix} \begin{pmatrix} (3,331,484) \\ (3,331,484) \\ (3,331,484) \end{pmatrix} \begin{pmatrix} (3,331,484) \\ (3,331,484) \\ (3,331,484) \end{pmatrix} \begin{pmatrix} (3,31,484) \\ (3,31,484) \end{pmatrix} \begin{pmatrix} (3$
Accrued Vacation  ASC 712 OPEB Obligation - Current & Long-term  Non-Pension Postretiree Benefit Obligation  Current & Long-term Incentive Plans  Severance Liability		(8,345,655)         (8,271,757)         (8,556,828)         (8,667,864)         (8,663,866)         (8,649,608)         (8,714,836)         (8,492,078)         (1,749)
Other Accrued Incentive Plans including but not limited to Savings and 401-k matching Accrued Retention Accrued Environmental Expenses		(603,697)         (691,371)         (188,041)         (238,766)         (287,854)         (333,640)         (373,011)         (365,637)         (443,499) <t< td=""></t<>
		(101,516,099) (99,246,170) (91,638,731) (91,548,910) (91,548,910) (91,982,911) (91,643,957) (91,389,789) (90,509,002) (90,395,101) (89,914,641) (90,758,617) (90,477,104) (88,205,086) (92,249,346) (24,61706) (457,702) (89,087,200) (90,567,907) (700,440) (10,726,049) Attachment H-9A, Line 44 (457,702) (90,477,104) (88,205,086) (92,249,346) (24,61706) (457,702) (89,087,200) (90,567,907) (700,440) (10,726,049) Attachment H-9A, Line 44 (10,726,049)
scellaneous Revenue Credits Miscellaneous Revenue Credits		Allocator Allocation Factor Description - 10.74% Wages & Salary
<del></del>		- 10.74% wages & Salary - 100% 100% Transmission - 18.59% Gross Plant
		O Attachment 3 - Revenue Credit line 11a
tstanding Network Credits Cost Support  Attachment A Line #s, Descriptions, Note	s, Form 1 Page #s and Instructions	Outstanding Network Credits Description of the Credits
Network Credits  Outstanding Network Credits	(Note N) From PJM	Enter \$  One  None
Less Accumulated Depreciation Associated with Facilities with Outstanding Ne	twork Credits (En (Note N) From PJM	0 None
traordinary Property Loss		Add more lines if necessary
Attachment A Line #s, Descriptions, Note Less extraordinary property loss Plus amortized extraordinary property loss	s, Form 1 Page #s and Instructions  Attachment 5  Attachment 5	Amount Number of years Amorfization w/ interest \$ - \$ - 5 \$ - \$ -
erest on Outstanding Network Credits Cost Support  Attachment A Line #s, Descriptions, Note Revenue Credits & Interest on Network Credits		Interest on Network Credits Description of the Interest on the Credits
Revenue Credits & Interest on Network Credits Interest on Network Credits	(Note N) PJM Data	O General Description of the Credits  Enter \$ None
cility Credits under Section 30.9 of the PJM OATT and Attachment A Line #s, Descriptions, Note		ER05-515 Amount Description & PJM Documentation
Net Revenue Requirement Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vinela		
VI Load Cost Support  Attachment A Line #s, Descriptions, Note  Network Zonal Service Rate		1 CP Peak Description & PJM Documentation
1 CP Peak  atements BG/BH (Present and Proposed Revenues)	(Note L) PJM Data	6,191 See Form 1
	Determinants Current Rate Proposed Rate	Current Revenues Proposed Revenues Change in Revenues
Total  andoned Transmission Plant  Attachment A Line #s, Descriptions, Note	s, Form 1 Page #s and Instructions	
Attachment A Line #s, Descriptions, Note  Beginning Balance of Unamortized Transmission Plant  Months Remaining in Amortization Period  Monthly Amortization  Months in Year to be Amortized	C Order 616,472	
Amortization in Rate Year C*D  Deductions  End of Year Balance in Unamortized Transmission Plant A-E-F	19,179 Line 86a 597,293	
PP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Note  2013-14 rate period \$	DPL         Pepco         Total           9,750,649         \$ 12,725,412         \$ 22,47	
2014-15 rate period       \$         2015-16 rate period       \$         Total       \$	14,666,395       16,524,210       \$       31,19         12,208,522       14,624,812       \$       26,83         36,625,566       \$       43,874,434       \$       80,50	33,334
ndywine Fly Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Note  Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1 \$	s, Form 1 Page #s and Instructions (2,617,572)	
	Ash Expenses"). Pepco shall not include the 2013 Brandywine Tariff, Pepco may include such costs in a future Annual Update	venue requirement in its 2015 Annual Update in the amount of \$2,617,572, to offset the \$2,617,572 of Brandywine fly ash landfill environmental expenses included in Pepco's 2014 Annual Update ("2013 Brandywine Fly et plants). Fly Ash Expenses in a future Annual Update while recovery of such expenses is being pursued from a party outside of the PJM Tariff, but once Pepco is no longer pursuing recovery of such expenses outside of the PJM Tariff, subject to SMECO's right to challenge such inclusion at that time on any grounds permitted pursuant to Attachment H-9, including the ad been included in the 2014 Annual Update. Any payments to Pepco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Pepco Annual Update.
int Related Exclusions - Cost Support		Form 1 Amounts Capital Leases Non-Leases
Electric Plant in Service Accumulated Depreciation (Total Electric Plant) Accumulated Intangible Amortization	p207.104g p219.29c p200.21c	9,734,788,120 163,684,049 9,571,104,071 Transmission Capital Lease \$76,000,000, Distribution Capital Lease \$76,000,000, and General capital lease \$11,684,049 3,190,405,030 3,190,405,030  192,684,345 152,952,103 39,732,242 Transmission Capital Lease amortization \$76,000,000, Distribution Capital Lease amortization \$76,000,000, and General capital lease amortization \$76,000,000, and General capital lease amortization \$952,105
Transmission Plant In Service  General & Intangible  Accumulated General Depreciation	p207.58.g p205.5.g & p207.99.g p219.28c	1,799,217,446 76,000,000 1,723,217,446 Transmission Capital Lease included Acct 352-\$76,000,000 476,862,399 11,684,049 465,178,350 General capital lease \$11,684,049 128,866,187 128,866,187
pense Related Exclusions - Cost Support  Attachment A Line #s, Descriptions, Note	s, Form 1 Page #s and Instructions	State Approved Membership Dues in  Total Distribution Reg Asset 923 Pro Bono Climate Glebe Road Brandywind Total Amount  Form 1 Amount Merger Costs Amortization current rate year Change Expenses AshFill After Exclusion
Total A&G Transmission O&M	Total: p.323.197.b p321.112.b	179,963,842 69,861 1,020,338 4,244 780 178,869,399 36,996,822 (89,140) 783,118 36,302,844

Depreciation & Amortization - Cost Support

Attachr	nent A Line #s, Descriptions and Notes	Amounts	Merger Costs	Non Merger Related		
86 Transmission Depreciation Expense		39,855,555	-	39,855,555		
87 General Depreciation		12,849,727	34,310	12,815,417		
88 Intangible Amortization		18,617,624	366,043	18,251,581		
92 Common Depreciation - Electric Only		-	-	-		
93 Common Amortization - Electric Only		-	-	-		
PBOP Expense in FERC 926		Total A&G	Account 926	PBOP in FERC 926	PBOP in	
Attachment A Line #s,	Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Form 1 Amount	current rate year	FERC 926 prior rate year	Explanation of change in PBOP in FERC 926

Attachment 3 - Revenue Credit Workpaper

17b Costs associated with revenues in line 17a \$ 3,124

Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)
Federal Income Tax Rate
Federal Tax on Revenue subject to 50/50 sharing
Net Revenue subject to 50/50 sharing
Composite State Income Tax Rate
State Tax on Revenue subject to 50/50 sharing

State Tax on Revenue subject to 50/50 sharing

743,497

Other	ncome Tax Adjustments						
Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount		Attac	Tax Rate from chment H-9A, Line 131	Amount to Line 136
146	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Excess/Deficient Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below	\$ 730,433	Χ		27.56% =	\$ 201,285
0	Amortization Excess / Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below					(11,983,294)
147	Amortization Excess / Deficient Deferred Taxes (State) - Transmission Component	Instr. 4 below					(504,975)
0	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below					343,668
0	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below					\$ (11,943,316)
Instr. #s	Instructions						
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capital	alized AFUDC equity embedded in the gross plant					
	attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction						
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.						
Inst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the Used During Construction (AFUDC).	capitalized equity portion of Allowance for Funds					
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjust in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT as upon tax records and calculated in the calendar year in which the deficient or (excess) amount was meaning purposes. See Attachment 1E - ADIT Amortization, Column F, Line 50 and Line 193 for additional information amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Account.	attributed to the transmission function will be based easured and recorded for financial reporting rmation and support for the current year					
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual culliflowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred to understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items relating to the reversal of these temporary differences. The Other Flow-Through balance as October 1, 2018 based on the prescribed periods.	urrent federal income tax liability to be immediately ax balances, based on the expectation and ugh expense incurred when the temporary ems" represents the transmission portion of tax					
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense and positive amounts (i.e. tax expense)	pense) increase recoverable tax expense.					
	- 1-3-mile (mer tan extra content) . The same tan expense and positive amounts (not tan exp						

#### **Potomac Electric Power Company**

#### Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,929,537	1,773,167	3,294,875				4,189	7,001,768
Support Services	8,626,317	7,084,800	15,276,145				8,929,256	39,916,518
Financial Services	7,342,634	6,815,575	12,627,064				114,319	26,899,592
Human Resources	2,890,976	1,940,455	4,338,456					9,169,887
Legal Services	1,424,466	1,318,747	2,335,250				68,899	5,147,362
Customer Services	34,440,116	32,631,689	23,978,310					91,050,115
Information Technology	14,935,213	13,563,626	23,629,092				4,616	52,132,547
Government Affairs	4,282,118	4,938,355	5,869,562				15,960	15,105,995
Communication Services	1,932,707	1,682,506	3,099,755				3,005	6,717,973
Regulatory Services	7,414,502	6,777,269	10,700,981				603	24,893,355
Regulated Electric and Gas Operation Services	34,581,530	29,260,143	50,013,513	43,658	141,111	56,696	195,209	114,291,860
Supply Services	704,911	678,207	1,697,376				162	3,080,656
Total	120,505,027 \$	- \$ 108,464,539 \$	- \$ 156,860,379 \$ -	\$43,658 \$	- \$141,111 \$-	\$ 56,696 \$-	\$ 9,336,218	## \$ 395,407,628

	e of Respondent Service Company		This Report Is:  (1) X An Original  (2) A Resubmission  Resubmission Date (Mo, Da, Yr)  (2) A Resubmission  Resubmission Date (Mo, Da, Yr)  Dec				
	Schedule XVII - Analysis o	of Billing			coun	t 457)	
1. 1	For services rendered to associate companies (Accour						
Line No.	Name of Associate Company		ount 457.1 Costs Charged	Account 457.2 Indirect Costs Cha		Account 457.3 Compensation For Use of Capital	Total Amount Billed
140.	(a)		(b)	(c)		(d)	(e)
1	Potomac Electric Company		44,157,691	112,640	,215	62,473	
2	Delmarva Power & Light Company		34,280,920	86,187	,876	36,231	120,505,027
3	Atlantic City Electric Company		26,895,792	81,534	_	34,038	
4	Exelon Business Services Company, LLC		297,200	8,279	_		8,576,489
5	Constellation NewEnergy, Inc.		70.000		,174		637,174
6	Pepco Holdings LLC	+	79,088		,789	80	
7	Commonwealth Edison Company	+	579		,532		141,111
9	PECO Energy Company  Baltimore Gas and Electric Company	+-			3,696		56,696 43,658
10	Exelon Generation Company, LLC	+	16,598	43	,000		16,598
11	and the second company, and	+	10,088				10,598
12		+					
13		+					
14		+					
15		+					
16		+					
17							
18							
19							
20							
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27							
28							
29							
30		+					
31		+-					
32		+					
33 34		+					
35		+-					
36		+					<del> </del>
37		+					
38		+					
39		+					
40	Total	+	105,727,868	289,54	6 938	132,822	395,407,628
		+	100,121,000	200,34	0,000	132,022	333,401,620
							1

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

FERC		Delmarva						Non-		
Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Regulated	Total	Inclusion in ATRR
	Constr Work In Progress	17,963,994	16,017,260	29,690,053	43,048	138,631	55,920			Not included
	Accumulated Provision for Depreciation Stores Expense Undistributed	1,426,547 630,518	1,851,771 606,970	1,561,729 1,571,433						Wage & Salary Factor
	Otores Expense Unaistributea  Other Regulatory Assets	1,045,306	111,919	2,743,135						Wage & Salary Factor Not included
	· Clearing Accounts - Other *	1,900,784	1,208,585	6,098,031						Not included
	Misc Deferred debits	1,000,104	-	198					-,	Not included
	Other Deferred Credits	_	_	54,698						Not included
	Other Regulatory Liabilities	23,375	-	-						Not included
	Other Income -Below the Line	(103,891)	(59,579)	16,774				9,336,218		Not included
426.1-426.5	Other Income Deductions - Below the Line	975,046	747,659	1,854,913					3,577,618	Not included
430	Interest-Debt to Associated Companies	2,109	1,935	3,598					7,642	Not included
431	Other Interest Expense	53,884	49,822	92,261						Not included
	i System cont & load dispatch	1,804,218	1,424,155	1,306,262						Not included
	Other expenses	887,919	709,648	1,274,558						Not included
	Operation Supervision & Engineering	1,697,750	591,552	371,504						100% included
	Load Dispatching - Reliability	(1,530)	433	-						100% included
	Load Dispatch - Monitor & Operate Transmission S	(3,864)	1,036	72,947						100% included
	Load Dispatch - Transmission Service & Schedulin	(712)	1,164	-						100% included
	Reliability, Planning and Standards	44,359	5,206	2,433,579						100% included 100% included
	i Miscellaneous transmission expenses : Maintenance Supervision & Engineering	1,402,646 7,191	1,455,412 6,115	2,433,573						100% included
	· Maintenance Supervision α Engineering · Maint of structures	1,131	302	33,111					-	100% included
	: Maint of structures : Maintenance of Computer Software	_	(1)	8,225						100% included
	Maintenance of computer contware	(29,861)	150,721	9,890					-,	100% included
	Maintenance of overhead lines	501,340	373,146	384,102						100% included
	Maintenance of underground lines	111	-	-						100% included
	Maintenance of miscellaneous transmission plant	(1,098)	(673)	-						100% included
	Operation Supervision & Engineering	413,542	488,161	415,291						Not included
581	Load dispatching	167,051	101,668	89,535					358,254	Not included
582	Station expenses	4	1,885	73,231					75,120	Not included
583	Overhead line expenses	3	1,135	218					1,356	Not included
	Underground line expenses	430	24,259	6					,	Not included
	Meter expenses	841,048	197,670	5						Not included
	Customer installations expenses	376,994	168,410	341,539						Not included
	Miscellaneous distribution expenses	2,028,683	1,653,974	2,816,435						Not included
	Rents	50 357,611	(2) 6,104	4 140,943						Not included Not included
	Maintenance Supervision & Engineering Maintain structures	351,011	6,104 84	140,343						Not included
	Maintain squipment	154,570	177,026	279,619						Not included
	Maintain overhead lines	575,451	592,352	1,323,273		579				Not included
	Maintain underground line	304	562	12		0.0				Not included
	Maintain line transformers	31	74	(2,685)						Not included
	Maintain street lighting & signal systems	246	128	2						Not included
	Maintain meters	380,571	2	-					380,573	Not included
598	Maintain distribution plant	19,754	21,032	37,107					77,893	Not included
813	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	-	-						Not included
	Maintenance of compressor station equipment	3	-	-						Not included
	Maintenance of meters & house regulators	452,515	-	-						Not included
	Uncollectable Accounts	103,292	291,165							Not included
	Customer records and collection expenses	38,177,659	38,283,600	29,193,537					105,654,796	
	Uncollectable Accounts Supervision - Customer Svc & Information	150	140 85,509	258						Not included Not included
	Customer assistance expenses	1,374,758	267,258	215,364						Not included
	Customer assistance expenses Informational & instructional advertising	117,558	108,708	201,264						Not included
	Outside services employed	41,918,164	39,433,285	68,207,833	610	1,901	776			Wage & Salary Factor
	Property insurance	(6,581)	(5,927)	(11,140)	0.0	,,001				Net Plant Factor
	Injuries & damages	326	299	557						Wage & Salary Factor
	Regulatory commission expenses	973,766	400,118	2,274,057						Direct transmission Only
	General ad expenses	355,219	329,987	609,435						Direct transmission Only
930.2	Miscellaneous general expenses	561,847	581,315	1,073,612					2,216,774	Wage & Salary Factor
935	Maintenance of general plant	4	-	-						Wage & Salary Factor
		120,505,027	108,464,539	156,860,379	43,658	141,111	56,696	9,336,218	395,407,628	
		(0)	(0)	(0)						

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

#### **Potomac Electric Power Company**

Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Area	Delmarva Power	Atlantic City	Рерсо	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	<u> </u>	-	-		-	-	(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)

#### Attachment 6 True-Up Revenue Requirement Worksheet Potomac Electric Power Company

#### To be completed in conjunction with Attachment H-9A.

	(1)	(2)	(3)	(4)
Line No.		Attachment H-9A Page, Line, Col.	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	1,782,225,381	
2	Net Transmission Plant - Total	Attach 9, line 16, column i	1,232,546,475	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-9A, line 85	54,841,222	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.03	0.03
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H-9A, line 86a plus line 91 plus line 96	3,355,755	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-9A, line 99	12,779,738	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.01	0.01
9	Less Revenue Credits (Enter As Negative)	Attach H-9A, line 154	(6,356,087)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.04
11	Amidai Amocation Lactor for Expense	Sum of fine 4, 0, 0, and 10		0.04
	INCOME TAXES			
12	Total Income Taxes	Attach H-9A, line 138	3,571,594	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.00	0.00
	RETURN			
14	Return on Rate Base	Attach H-9A, line 145	77,925,554	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.06	0.06
		·		
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.07	0.07

#### Attachment 6 True-Up Revenue Requirement Worksheet Potomac Electric Power Company

<u>-</u>	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amorti zation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a 17b 17c 17d 17e 17f 17g 17h 17i 17j 17k 17l 17m 17n 17o 17p 17q 17r 17s 17t 17v 17w 17x 17x 17y	Brighton Sub Burches Hill 500/230 kV transformer - second 1000 MVA Reconductor Dickerson-Quince Orchard 230 kV Chalk Point 230 kV Breaker 1A Chalk Point 230 kV Breaker 1B Chalk Point 230 kV Breaker 2A Chalk Point 230 kV Breaker 3A Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93 Burches Hill Sub: Add 3rd 500/230kV Ritchie-Benning: Install (2) 230kV Lines Benning Sub: Add 3rd 230/69kV, 250MVA Brighton Sub: Upgrade T1 500/230kv Transformer Convert Buzzard to Ritchie Line - 138kV to 230kV Reconductor feeder Dickerson to Quince Orchard Reconductor the Dickerson - Pleasant View 230kV circuit Upgrade the 230kV line from Buzzard 016 - Ritchie 059 Reconductor the Dickerson station "H" - Quince Orchard 230 kV	Zonal B0288 B0319 B0367.1/B0367.2 B0512.7 B0512.8 B0512.9 B0512.12 B0478 B0499 B0526 B0701.1 B0496 B1125 b2008 b0467.1 b1126 b1596	\$ 1,438,041,477 \$ 33,558,380 \$ 36,700,000 \$ 20,000,000 \$ 2,000,000 \$ 2,000,000 \$ 2,000,000 \$ 15,875,382 \$ 29,544,357 \$ 58,581,170 \$ 5,226,954 \$ 19,021,804 \$ 19,021,804 \$ 51,852,352 \$ 8,623,505 \$ 9,000,000 \$ 39,000,000 \$ 9,200,000	0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04	52,141,073 1,216,773 1,330,683 725,168 72,517 72,517 72,517 575,616 1,071,231 2,124,059 189,521 689,700 1,880,083 312,674 326,326 1,414,077 333,577	\$ 23,051,411 \$ 27,437,619 \$ 14,952,381 \$ 1,495,238 \$ 1,495,238 \$ 1,495,238 \$ 1,514,286 \$ 22,791,361 \$ 45,191,188 \$ 4,032,222 \$ 15,221,584 \$ 43,422,927 \$ 7,320,180 \$ 6,685,714 \$ 32,314,286	0.07	63,740,147 1,524,181 1,814,202 988,666 98,867 98,867 100,126 809,765 1,506,987 2,988,084 266,614 1,006,466 2,871,165 484,017 442,066 2,136,651 521,411	30,021,730 958,811 1,048,571 571,429 57,143 57,143 57,143 453,582 844,124 1,673,748 149,342 543,480 1,481,496 246,386 257,143 1,114,286 262,857	145,902,949 3,699,765 4,193,456 2,285,262 228,526 228,526 229,786 1,838,963 3,422,342 6,785,891 605,477 2,239,646 6,232,744 1,043,078 1,025,534 4,665,014 1,117,845	150 150 150 150 - - - 150 150 - - - - -	190,739 227,424 123,937 - - - 101,571 189,026 - - 126,330 - - -	145,902,949 3,890,504 4,420,880 2,409,199 228,526 228,526 229,786 1,940,535 3,611,368 6,785,891 605,477 2,365,976 6,232,744 1,043,078 1,025,534 4,665,014 1,117,845	(1,170,903) (34,972) (39,655) (21,611) (2,049) (2,049) (2,060) (17,393) (32,368) (60,801) (5,425) (21,186) (55,730) (9,324) (9,197) (41,723) (9,989)	144,732,046 3,855,532 4,381,225 2,387,589 226,477 226,477 226,477 227,726 1,923,142 3,579,000 6,725,090 600,052 2,344,789 6,177,014 1,033,754 1,016,337 4,623,291 1,107,856
18	Annual Totals		1,782,225,381		64,620,628	1,232,546,475		81,497,148	39,855,555	185,973,331		959,028	186,932,359	(1,538,487)	185,393,873

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.

  Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- Gross plant does not include Unamortized Abandoned Plant. Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
- The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project. The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
- The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate Requires approval by FERC of incentive return applicable to the specified project(s)
- All transmission facilities reflected in the revenue requirement on Attachment H-9A are to be included in this Attachment 6. Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
- When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered
- over the remaining months of the Rate Year. "All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or adjustments.

#### Attachment 6A True-Up Potomac Electric Power Company

		Г	Revenue Requi	rement Projected	1	Actual Revenue	I			
1	Rate Year being Trued-Up		•	ate Year	Revenue Received <sup>3</sup>	Requirement	Annual True-Up Calculation			
2	Rate Tear being Trued-Op	-	FOI Ka	ite Teal	108,279,133	Requirement	Alliluar True-Op Calculation	1		
2	A	В	C	D	E	F	G	н	ī	I
			Ü	% of			9		1	,
			Projected	Total	Revenue	Actual	Net		Interest	
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up
	All True-Up Items	PJM Project Number	Requirement <sup>1</sup>	Requirement	(E, Line 2) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment <sup>5</sup>	(Expense) <sup>4</sup>	(G) + (H) + (I)
3	Zonal	Zonal	130,266,674	0.76		81,318,503	(1,090,024)	-	(80,880)	(1,170,903)
3a	Brighton Sub	B0288	3,890,785	0.02		2,428,809	(32,557)	-	(2,416)	(34,972)
3b	Burches Hill 500/230 kV transformer - second 1000 MVA	B0319	4,411,792	0.03	2,790,962	2,754,045	(36,916)	-	(2,739)	(39,655)
3c	Reconductor Dickerson-Quince Orchard 230 kV	B0367.1/B0367.2	2,404,246	0.01	1,520,960	1,500,842	(20,118)	-	(1,493)	(21,611)
3d	Chalk Point 230 kV Breaker 1A	B0512.7	227,976	0.00	144,221	142,313	(1,908)	-	(142)	(2,049)
3e	Chalk Point 230 kV Breaker 1B	B0512.8	227,976	0.00		142,313	(1,908)	-	(142)	(2,049)
3f	Chalk Point 230 kV Breaker 2A	B0512.9	227,976	0.00		142,313	(1,908)	-	(142)	(2,049)
3g	Chalk Point 230 kV Breaker 3A	B0512.12	229,161	0.00		143,053	(1,918)	-	(142)	(2,060)
3h	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	1,935,010	0.01	1,224,114	1,207,923	(16,191)	-	(1,201)	(17,393)
3i	Burches Hill Sub: Add 3rd 500/230kV	B0499	3,601,086	0.02	2,278,098	2,247,965	(30,133)	-	(2,236)	(32,368)
3j	Ritchie-Benning: Install (2) 230kV Lines	B0526	6,764,294	0.04	4,279,187	4,222,586	(56,601)	-	(4,200)	(60,801)
3k	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	603,550	0.00		376,764	(5,050)	-	(375)	(5,425)
31	Brighton Sub: Upgrade T1 500/230kv Transformer	B0496	2,357,047	0.01	1,491,101	1,471,378	(19,723)	-	(1,463)	(21,186)
3m	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	6,200,158	0.04	3,922,307	3,870,426	(51,881)	-	(3,850)	(55,730)
3n	Reconductor feeder Dickerson to Quince Orchard	b2008	1,037,270	0.01	656,192	647,512	(8,679)	-	(644)	(9,324)
30	Reconductor the Dickerson - Pleasant View 230kV circuit	b0467.1	1,023,228	0.01	647,308	638,746	(8,562)	-	(635)	(9,197)
3p	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	4,641,866	0.03	2,936,509	2,897,668	(38,841)	-	(2,882)	(41,723)
3q	Reconductor the Dickerson station "H" – Quince Orchard 230 kV	b1596	1,111,350	0.01	703,056	693,756	(9,299)	-	(690)	(9,989)
3r	FERC Audit Credit							(51,969)	(3,856)	(55,825)
3s	2019 Annual Update Credit							(1,267,962)	(94,083)	(1,362,044)
3t	FAS 109 2018 Refund per Settlement in Docket No. ER19-5							(14,098,605)	(1,581,532)	(15,680,136)
3u	FAS 109 2019 Refund							(11,077,456)	(821,947)	(11,899,403)
3v										
3w										
3x										
	Table 18 Paris (National)		171 161 115	100	100.270.122	104044015	(1,422,21.6)		(2.607.600)	(20.525.225)
4	Total Annual Revenue Requirements (Note A)		171,161,445	1.00	108,279,133	106,846,917	(1,432,216)		(2,607,688)	(30,535,896)
					N.	Monthly Interest Rate			0.0044	
					1	withing interest Rate			0.0044	

Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- 2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues. Column E, lines 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 sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

#### **Prior Period Adjustments**

13 Jan-Dec (Year 1)

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3r to 3t	(15,418,535)	(1,679,470)	(17,098,006)

TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

В

7 8		(A) PJM Billed Revenue Received	(B) True-up	(C) Annual (net of true-ups)
9	Jan-May (Year 1)			-
10	June-Dec (Year 1)	117,326,092	9,046,959	108,279,133
11				108,279,133
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Ye	ear 1 actuals.		

182,238,901

Notes: A

For each project or Attachment H-9A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-9A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-9A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G), and (H). Col. (J) is the sum of Col. (G), (H), and (I).

Interest Income (Expense)

(2,607,688)

Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

106,846,917

#### Attachment 6B True-Up Interest Rate Potomac Electric Power Company

		Month (Note A) January			
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		

Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 Year 20 В С D A Е F Monthly Project Name RTO Project Number or Zonal Interest Rate Interest Amount 17 Months Col. C x Col D x Col Attachment 6A, Col. G + Col Line 18 Н above E 21 Total (1,090,024) Zonal 17 0.0044 (80,880)21a B0288 (32,557) 17 0.0044 (2,416)21b B0319 (36,916) 17 0.0044 (2,739)21c B0367.1/B0367.2 (20,118)17 0.0044 (1,493)21d B0512.7 0.0044 (1,908)17 (142)21e B0512.8 0.0044 (142)(1,908)17 B0512.9 21f (1,908)17 0.0044 (142) 21g 21h B0512.12 (1,918)17 0.0044 (142)B0478 0.0044 (16,191)17 (1,201)21i B0499 (30,133) 17 0.0044 (2,236)21j B0526 (56,601) 0.0044 (4,200)17 21k B0701.1 (5,050) 0.0044 (375)17 211 B0496 (19,723) 17 0.0044 (1,463)B1125 21m (51,881) 17 0.0044 (3,850)b2008 b0467.1 b1126 (8,679) 0.0044 21o (8,562) 17 0.0044 (635) 21p 21q 21r 21s (38,841) 0.0044 (2,882)17 b1596 (9,299) 17 0.0044 (690) (51,969) (1,267,962) (11,077,456.13) FERC Audit Credit 17 0.0044 (3,856) 2019 Annual Update Credit FAS 109 2019 Refund (94,083) (821,947) 17 0.0044 21t 17 0.0044 (13,829,603) (1,026,157)Total

#### **Potomac Electric Power Company**

#### **Attachment 7 - Transmission Enhancement Charge Worksheet**

9

10

1	New Plant Carrying (	Charge		
2	Fixed Charge Rate	(FCR) if not		
4	Α	160	Net Plant Carrying Charge without Depreciation	11.8550%
5	В	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Deprecia	12.4183%
6	С		Line B less Line A	0.5634%
7	FCR if a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Ta	5.2429%

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided an additional 150 basis point RTO membership adder as authorized by FERC: provided an additional 150 basis point RTO membership additional 150 basis point RTO membership additional 150 basi																				
11	The ROE is 10.5%	which includes	s a base ROE of	10.0% ROE per I	ERC order in Do	ocket No. EL13-48 a	ind a 50 basis po	oint RTO membe	ership adder as	authorized by FER	C: provided, th	at the projects in	dentified in Do	cket Nos. ER0	8-686 and ER08-	1423 have been	awarded an add	litional 150 b		
																	57,143     1,466,667     231,015       57,143     1,466,667     231,015       57,143     1,409,524     224,241			
	Details			B0288 B	righton Sub		BO319 Bur	ches Hill 500/230 k\	/ transformer - seco	ond 1000 MVA	BO367.1/BO367	'.2 Reconductor Dic	kerson-Quince O	rchard 230 kV	BO	512.7 Chalk Point 2	30 kV Breaker 1A			
"Yes" if a project under PJM																				
OATT Schedule 12, otherwise 12 "No"	Schedule 12	(Yes or No)	Yes				No				Yes				Yes					
13 Useful life of project	Life	(163 01 110)	35				35				35				35					
"Yes" if the customer has paid a			00				00				00				00					
lump sum payment in the amount of the investment on line 18,																				
	CIAC	(Yes or No)	No				No				No				No					
15 Input the allowed ROE Incentive		,																		
From line 4 above if "No" on line	Increased ROE (Basis	Points)	150				150				150				0					
14 and From line 8 above if "Yes"																				
	Base FCR		11.8550%				11.8550%				11.8550%				11.8550%					
Line 6 times line 15 divided by 17 100 basis points	FCR for This Project		12.7000%				12.7000%				12.7000%				11.8550%					
Columns A, B or C from 18 Attachment 6	Investment		33,558,380				36,700,000				20,000,000				2,000,000					
			00,000,000				33,133,333				_0,000,000				_,000,000					
19 Line 18 divided by line 13	Annual Depreciation/	Amortization Exp	958,811				1,048,571				571,429				57,143					
From Columns H, I or J from 20 Attachment 6	Month In Service or Mont	h for CMID	6.50				8.00				8.00				8.00					
20 Attacriment 6	Month in Service of Mont	II IOI CWIF	0.30				0.00				0.00				0.00					
		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Fnding	Revenue		
45	Base FCR	2020	23,530,816	958,811	22,572,006	3,634,711	27,961,905	1,048,571	26,913,333	4,239,134	15,238,095	571,429	14,666,667	2,310,155	1,523,810	57,143	-			
46	W Increased ROE	2020	23,530,816	958,811	22,572,006	3,825,450	27,961,905	1,048,571	26,913,333	4,466,558	15,238,095	571,429	14,666,667	2,434,092	1,523,810	57,143				
47	Base FCR	2021	22,572,006	958,811	21,613,195	3,521,044	26,913,333	1,048,571	25,864,762	4,114,826	14,666,667	571,429	14,095,238	2,242,412	1,466,667	57,143				
48	W Increased ROE	2021	22,572,006	958,811	21,613,195	3,703,681	26,913,333	1,048,571	25,864,762	4,333,390	14,666,667	571,429	14,095,238	2,361,520	1,466,667	57,143	1,409,524	224,241		
49	Base FCR	2022	21,613,195	958,811	20,654,384	3,407,378	25,864,762	1,048,571	24,816,190	3,990,519	14,095,238	571,429	13,523,810	2,174,670	1,409,524	57,143	1,352,381	217,467		
50	W Increased ROE	2022	21,613,195	958,811	20,654,384	3,581,913	25,864,762	1,048,571	24,816,190	4,200,222	14,095,238	571,429	13,523,810	2,288,949	1,409,524	57,143	1,352,381	217,467		
51	Base FCR	2023	20,654,384	958,811	19,695,573	3,293,711	24,816,190	1,048,571	23,767,619	3,866,211	13,523,810	571,429	12,952,381	2,106,927	1,352,381	57,143	1,295,238	210,693		
52	W Increased ROE	2023	20,654,384	958,811	19,695,573	3,460,144	24,816,190	1,048,571	23,767,619	4,067,053	13,523,810	571,429	12,952,381	2,216,378	1,352,381	57,143	1,295,238	210,693		
53	Base FCR	2024	19,695,573	958,811	18,736,762	3,180,045	23,767,619	1,048,571	22,719,048	3,741,903	12,952,381	571,429	12,380,952	2,039,184	1,295,238	57,143	1,238,095	203,918		
54	W Increased ROE	2024	19,695,573	958,811	18,736,762	3,338,375	23,767,619	1,048,571	22,719,048	3,933,885	12,952,381	571,429	12,380,952	2,143,807	1,295,238	57,143	1,238,095	203,918		
55	Base FCR	2025	18,736,762	958,811	17,777,951	3,066,378	22,719,048	1,048,571	21,670,476	3,617,596	12,380,952	571,429	11,809,524	1,971,442	1,238,095	57,143	1,180,952	197,144		
56	W Increased ROE	2025	18,736,762	958,811	17,777,951	3,216,606	22,719,048	1,048,571	21,670,476	3,800,717	12,380,952	571,429	11,809,524	2,071,235	1,238,095	57,143	1,180,952	197,144		
57	Base FCR	2026	17,777,951	958,811	16,819,140	2,952,712	21,670,476	1,048,571	20,621,905	3,493,288	11,809,524	571,429	11,238,095	1,903,699	1,180,952	57,143	1,123,810	190,370		
58	W Increased ROE	2026	17,777,951	958,811	16,819,140	3,094,838	21,670,476	1,048,571	20,621,905	3,667,548	11,809,524	571,429	11,238,095	1,998,664	1,180,952	57,143	1,123,810	190,370		
59	Base FCR	2027	16,819,140	958,811	15,860,330	2,839,045	20,621,905	1,048,571	19,573,333	3,368,980	11,238,095	571,429	10,666,667	1,835,957	1,123,810	57,143	1,066,667	183,596		
60	W Increased ROE	2027	16,819,140	958,811	15,860,330	2,973,069	20,621,905	1,048,571	19,573,333	3,534,380	11,238,095	571,429	10,666,667	1,926,093	1,123,810	57,143	1,066,667	183,596		
61																				
62																				
63																				

asis point adder and, thus, their ROE is 12.0%.

BU	12.8 Chalk Point 23	N kV Bresker 10		PΩ	512 9 Chalk Doint	230 kV Breaker 2	<u>,</u>	DU.	512.12 Chalk Point	230 kV Braskar 3A		R0478 Bur	ches Hill-Palmer C	r I Ingrade 23000	91 92 93	R040	9 Burches Hill Sub	o. Vqq 344 200/33	nkV	R∪238 [	Ritchie-Benn
ВО	12.0 Gliaik FUIIIL 23	O VA DICAVCI ID		ВО	J12.3 GIIdIN FUIIIL	. 230 RV DIEGREI ZI	`	DU:	JIZ. IZ GIIAIK FUIIIL	ZUU NY DIEGNEI DA	`	DO410 Bul	unes inn-Failliel U	o Opyraue 23030,	J 1, JL, JJ	DU43	a Daiches Hill Sub	Auu Jiu Juu/23	OV A	BOJZO K	VICUIIC-DEIII
Yes				Yes				Yes				Yes				Yes				Yes	
35				35				35				35				35				35	
No				No				No				No				No				No	
0				0				0				150				150				0	
U				O				U				100				100				Ü	
11.8550%				11.8550%				11.8550%				11.8550%				11.8550%				11.8550%	
11.8550%				11.8550%				11.8550%				12.7000%				12.7000%				11.8550%	
2,000,000				2,000,000				2,000,000				15,875,382				29,544,357				58,581,170	
57,143				57,143				57,143				453,582				844,124				1,673,748	
8.00				8.00				12.00				6.00				6.00				6.00	
eginning 1,523,810	Depreciation 57,143	<b>Ending</b> 1,466,667	<b>Revenue</b> 231,015	<b>Beginning</b> 1,523,810	Depreciation 57,143	<b>Ending</b> 1,466,667	<b>Revenue</b> 231,015	<b>Beginning</b> 1,542,857	Depreciation 57,143	<b>Ending</b> 1,485,714	<b>Revenue</b> 233,274	<b>Beginning</b> 12,473,514	Depreciation 453,582	<b>Ending</b> 12,019,932	<b>Revenue</b> 1,878,539	Beginning 23,213,423	Depreciation 844,124	<b>Ending</b> 22,369,299	<b>Revenue</b> 3,495,994	<b>Beginning</b> 46,028,062	Deprecia 1,67
1,523,810	57,143 57,143	1,466,667	231,015	1,523,810	57,143 57,143	1,466,667	231,015	1,542,857 1,542,857	57,143 57,143	1,485,714	233,274	12,473,514	453,582 453,582	12,019,932	1,980,111	23,213,423	844,124	22,369,299	3,685,020	46,028,062	1,6
1,466,667	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	11,566,350	1,824,767	22,369,299	844,124	21,525,174	3,395,923	44,354,314	1,67
1,466,667	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	11,566,350	1,922,506	22,369,299	844,124	21,525,174	3,577,816	44,354,314	1,67
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	11,566,350	453,582	11,112,767	1,770,995	21,525,174	844,124	20,681,050	3,295,853	42,680,567	1,6
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	11,566,350	453,582	11,112,767	1,864,901	21,525,174	844,124	20,681,050	3,470,613	42,680,567	1,6
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	1,717,223	20,681,050	844,124	19,836,925	3,195,782	41,006,819	1,6
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	41,006,819	1,6
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	206,177	10,659,185	453,582	10,205,603	1,663,452	19,836,925	844,124	18,992,801	3,095,712	39,333,071	1,6
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	206,177	10,659,185	453,582	10,205,603	1,749,691	19,836,925	844,124	18,992,801	3,256,206	39,333,071	1,6
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	1,200,000	199,402	10,205,603	453,582	9,752,020	1,609,680	18,992,801	844,124	18,148,676	2,995,641	37,659,324	1,6
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	1,200,000	199,402	10,205,603	453,582	9,752,020	1,692,087	18,992,801	844,124	18,148,676	3,149,002	37,659,324	1,6
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	1,555,908	18,148,676	844,124	17,304,552	2,895,571	35,985,576	1,6
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	17,304,552	3,041,798	35,985,576	1,6
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	1,502,136	17,304,552	844,124	16,460,427	2,795,500	34,311,828	1,6
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	34,311,828	1,6

			benning Sub. Add	l 3rd 230/69kV, 250	MVA	BO496 Brigh	ton Sub: Upgrade	T1 500/230kv Tran	nsormer	B1125 Co	vert Buzzard to Ri	chie Line - 138kV	to 230kV	b2008 Rec	onductor feeder Di	ckerson to Quince	Orchard	b0467.1 Recondu	uctor the Dickersor	- Pleasant View 2	230kV circuit
		Yes				Yes				Yes				Yes				Yes			
		35				35				35				35				35			
		No				No				No				No				No			
		0				150				0				0				0			
		11.8550%				11.8550%				11.8550%				11.8550%				11.8550%			
		11.8550%				12.7000%				11.8550%				11.8550%				11.8550%			
		5,226,954				19,021,804				51,852,352				8,623,505				9,000,000			
		149,342				543,480				1,481,496				246,386				257,143			
		6.00				2.00				10.00				2.00				6.00			
•	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue				
	6,931,930	4,106,892	149,342	3,957,551	618,507	15,493,324	543,480	14,949,844	2,315,777	44,163,675	1,481,496	42,682,179	6,541,447	7,443,373	246,386	7,196,987	1,099,585	6,814,286	257,143	6,557,143	1,034,48
44,354,314 42,680,567	6,931,930 6,733,508	4,106,892 3,957,551	149,342 149,342	3,957,551 3,808,209	618,507 600,803	15,493,324 14,949,844	543,480 543,480	14,949,844 14,406,364	2,442,107 2,251,347	44,163,675 42,682,179	1,481,496 1,481,496	42,682,179 41,200,683	6,541,447 6,365,816	7,443,373 7,196,987	246,386 246,386	7,196,987 6,950,601	1,099,585 1,070,376	6,814,286 6,557,143	257,143 257,143	6,557,143 6,300,000	1,034,4 1,004,0
	6,733,508	3,957,551	149,342	3,808,209	600,803	14,949,844	543,480	14,406,364	2,373,085	42,682,179	1,481,496	41,200,683	6,365,816	7,196,987	246,386	6,950,601	1,070,376	6,557,143	257,143	6,300,000	1,004,0
41,006,819	6,535,086	3,808,209	149,342	3,658,868	583,099	14,406,364	543,480	13,862,884	2,186,918	41,200,683	1,481,496	39,719,188	6,190,186	6,950,601	246,386	6,704,215	1,041,167	6,300,000	257,143	6,042,857	973,5
	6,535,086	3,808,209	149,342	3,658,868	583,099	14,406,364	543,480	13,862,884	2,304,063	41,200,683	1,481,496	39,719,188	6,190,186	6,950,601	246,386	6,704,215	1,041,167	6,300,000	257,143	6,042,857	973,5
39,333,071	6,336,664	3,658,868	149,342	3,509,526	565,394	13,862,884	543,480	13,319,404	2,122,489	39,719,188	1,481,496	38,237,692	6,014,555	6,704,215	246,386	6,457,829	1,011,958	6,042,857	257,143	5,785,714	943,0
	6,336,664	3,658,868	149,342	3,509,526	565,394	13,862,884	543,480	13,319,404	2,235,041	39,719,188	1,481,496	38,237,692	6,014,555	6,704,215	246,386	6,457,829	1,011,958	6,042,857	257,143	5,785,714	943,0
	6,138,242	3,509,526	149,342	3,360,185	547,690	13,319,404	543,480	12,775,923	2,058,060	38,237,692	1,481,496	36,756,196	5,838,925	6,457,829	246,386	6,211,444	982,749	5,785,714	257,143	5,528,571	912,5
	6,138,242	3,509,526	149,342	3,360,185	547,690	13,319,404	543,480	12,775,923	2,166,019	38,237,692	1,481,496	36,756,196	5,838,925	6,457,829	246,386	6,211,444	982,749	5,785,714	257,143	5,528,571	912,5
	5,939,820	3,360,185	149,342	3,210,843	529,985	12,775,923	543,480	12,232,443	1,993,630	36,756,196	1,481,496	35,274,700	5,663,294	6,211,444	246,386	5,965,058	953,540	5,528,571	257,143	5,271,429	882,0
35,985,576	5,939,820	3,360,185	149,342	3,210,843	529,985 512,281	12,775,923	543,480 543,480	12,232,443	2,096,997	36,756,196	1,481,496	35,274,700	5,663,294	6,211,444	246,386	5,965,058 5,718,673	953,540	5,528,571	257,143	5,271,429	882,0
	5,741,398 5,741,398	3,210,843 3,210,843	149,342 149,342	3,061,502 3,061,502	512,281 512,281	12,232,443 12,232,443	543,480 543,480	11,688,963 11,688,963	1,929,201 2,027,976	35,274,700 35,274,700	1,481,496 1,481,496	33,793,205 33,793,205	5,487,663 5,487,663	5,965,058 5,965,058	246,386 246,386	5,718,672 5,718,672	924,332 924,332	5,271,429 5,271,429	257,143 257,143	5,014,286 5,014,286	851,5 851,5
32,638,080	5,741,396	3,061,502	149,342	2,912,160	494,577	11,688,963	543,480	11,145,483	1,864,772	33,793,205	1,481,496	32,311,709	5,312,033	5,718,672	246,386	5,472,286	924,332 895,123	5,271,429	257,143 257,143	4,757,143	821,1
32,638,080	5,542,976	3,061,502	149,342	2,912,160	494,577	11,688,963	543,480	11,145,483	1,958,954	33,793,205	1,481,496	32,311,709	5,312,033	5,718,672	246,386	5,472,286	895,123	5,014,286	257,143	4,757,143	821,1

						at Dickerson	minal equipment	tor the Dickerson s uit and upgrade ter H" and Quince Orc	kV '23032' circ		om Buzzard 016 - F	e the 230kV line fro	b1126 Upgrad
									Yes 35				Yes 35
									No 0				No 0
									11.8550%				11.8550%
									11.8550%				11.8550%
									9,200,000				39,000,000
									262,857				1,114,286
									6.00				6.00
		entive Charged	nce			Revenue	Ending	Depreciation	Beginning				
41,087,79	\$			41,087,791		1,182,124	7,754,286	262,857	8,017,143	4,879,079	31,757,143	1,114,286	32,871,429
		42,046,819	\$	42,046,819		1,182,124	7,754,286	262,857	8,017,143	4,879,079	31,757,143	1,114,286	32,871,429
39,921,99	\$	10.010.070		39,921,995		1,150,962	7,491,429	262,857	7,754,286	4,746,981	30,642,857	1,114,286	31,757,143
20.750.00	Φ.	40,843,673	\$	40,843,673		1,150,962	7,491,429	262,857	7,754,286	4,746,981	30,642,857	1,114,286	31,757,143
38,756,20	\$	20 640 520	¢.	38,756,200		1,119,801	7,228,571	262,857	7,491,429	4,614,883	29,528,571	1,114,286	30,642,857
37,590,40	\$	39,640,528	φ	39,640,528 37,590,405		1,119,801 1,088,639	7,228,571 6,965,714	262,857 262,857	7,491,429 7,228,571	4,614,883 4,482,785	29,528,571 28,414,286	1,114,286 1,114,286	30,642,857 29,528,571
31,330,40	Ψ	38,437,383	\$	38,437,383		1,088,639	6,965,714	262,857	7,228,571	4,482,785	28,414,286	1,114,286	29,528,571
36,424,61	\$	30,437,303	Ψ	36,424,610		1,057,478	6,702,857	262,857	6,965,714	4,350,687	27,300,000	1,114,286	28,414,286
00, 12 1,01	٠	37,234,238	\$	37,234,238		1,057,478	6,702,857	262,857	6,965,714	4,350,687	27,300,000	1,114,286	28,414,286
35,258,81	\$	0.,20.,200	Ť	35,258,815		1,026,316	6,440,000	262,857	6,702,857	4,218,589	26,185,714	1,114,286	27,300,000
,,-	т	36,031,092	\$	36,031,092		1,026,316	6,440,000	262,857	6,702,857	4,218,589	26,185,714	1,114,286	27,300,000
34,093,01	\$	. ,	i .	34,093,019		995,154	6,177,143	262,857	6,440,000	4,086,491	25,071,429	1,114,286	26,185,714
			_	34,827,947		995,154	6,177,143	262,857	6,440,000	4,086,491	25,071,429	1,114,286	26,185,714
		34,827,947	\$	34,021,341	Ψ								
32,927,22	\$	34,827,947	\$	32,927,224		963,993	5,914,286	262,857	6,177,143	3,954,393	23,957,143	1,114,286	25,071,429

\$ 731,767,918 \$ 713,916,632

### **Potomac Electric Power Company**

#### Attachment 8 - Company Exhibit - Securitization Workpaper

Line # <b>101</b>	Long Term Interest  Less LTD Interest on Securitization Bonds	0
112	Capitalization  Less LTD on Securitization Bonds	0
	Calculation of the above Securitization Adjustments	

#### Attachment 9 Rate Base Worksheet Pepco

Line	(Note K)		Gross Plant In Service			Accumulated Depreciation		Accumula	ated Amortization		Net Plant In Service	
No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	<b>(b)</b>	(c)	<b>(d)</b>	(e)	<b>(f)</b>	<b>(g)</b>	<b>(h)</b>	<b>(i)</b>	<b>(j</b> )	<b>(k)</b>	<b>(l)</b>
Attachment H-9A,	Line No:	19	23	24	30	31	12	10	11			
		207.58.g minus 207.57.g. Projected			Projected monthly balances							
		monthly balances that are the amounts			that are expected to be							
		expected to be included in 207.58.g for		Electric Only, Form No 1.	included in 219.25.c for end		Electric Only, Form No 1,		Electric Only, Form No 1, page 356			
		end of year and records for other months	207.99.g minus 207.98.g for end	•		219.28.c for end of year.	page 356 for end of year,	200.21c for end of year,	for end of year, records for other			
		(Note I)	of year, records for other months			records for other months	records for other months	records for other months	months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h) C	Col. (d) - Col. (g) - Col. (i)
1 December Prior Yo	ear	1,723,217,446			529,881,202		-	39,732,242	-	1,193,336,24		-
2 January		1,704,336,227			533,047,037	129,866,112	-	41,118,303	-	1,171,289,19		-
3 February		1,779,910,486	476,831,548	-	536,354,755	130,875,720	-	42,511,399	-	1,243,555,73	0 303,444,429	-
4 March		1,781,095,067	479,743,317	-	539,664,698	131,893,484	-	43,918,728	-	1,241,430,36	9 303,931,105	-
5 April		1,781,991,795	482,678,641	-	542,976,324	132,921,422	-	45,332,198	-	1,239,015,47	1 304,425,021	-
6 May		1,788,926,851	494,526,499	-	546,300,970	133,966,718	-	46,870,141	-	1,242,625,88	1 313,689,640	-
7 June		1,791,032,365	501,179,415	-	549,629,568	135,030,072	-	48,442,186	<del>-</del>	1,241,402,79	7 317,707,157	-
8 July		1,791,725,258			552,959,468	136,109,316	-	50,032,040	-	1,238,765,79		-
9 August		1,792,505,007			556,290,831	137,204,793	-	51,642,344	<del>-</del> -	1,236,214,17	5 322,736,622	-
10 September		1,801,140,930			559,638,408		-	53,276,626		1,241,502,52		-
11 October		1,803,673,835			562,990,740		-	54,923,919		1,240,683,09		-
12 November		1,810,038,349			566,355,021		-	56,583,839	-	1,243,683,32		-
13 December		1,819,336,343	,,	-	569,736,757	, ,	-	58,349,866	-	1,249,599,58		-
	Monthly Balances (Attachment 9A)	1,782,225,381	, ,	-	549,678,906	,,	-	48,671,833		1,232,546,47		-
	to Achieve (Attachment 10)		2,115,776			78,068		929,160		-	1,108,548	-
16 Average of the 13	Monthly Balances Less Merger Cost to Achieve	1,782,225,38	496,938,891	-	549,678,906	135,058,071	-	47,742,674	-	1,232,546,47	5 314,138,146	-

#### **Adjustments to Rate Base**

Line No	Month (a)	CWIP CWIP in Rate Base	PHFU Held for Future Use	Materials & Supplies	Undistributed Stores Expense	Prepayments	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
	(a)	(b)	(c)	(d)	(e)	(f)	<b>(g)</b>	( <b>h</b> )	<b>(i)</b>	<b>(j</b> )	<b>(k)</b>	<b>(1)</b>
Attachment I	H-9A, Line No:	43a	28	50	47	45	(8)	43b	.,	<b>U</b> /	,	,
				227. 8. $c + 227.5.c$ (see At								
					f (227.16.c * Labor Ratio) for							
			214 for end of year, records fo	year, records for other	end of year, records for other							
		(Note C)	other months	months	months	Notes J		Notes B & F	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17 December Pr	rior Year		-	- 9,994,262		40,097,988	-	616,472				
18 January			-	- 10,486,425		38,892,759	-	616,472				
19 February			-	- 11,198,836		37,679,023	-	616,472				
20 March			-	- 11,516,520		36,597,836	-	616,472				
21 April			-	- 11,641,419		35,364,921	-	616,472				
22 May			-	- 11,828,541		34,132,569	-	616,472				
23 June			-	- 12,034,222		32,899,872	-	616,472				
24 July			-	- 12,454,149		32,759,098	-	616,472				
25 August			-	- 12,503,503		32,544,670	-	616,472				
26 September			-	- 12,534,156		32,486,810	-	616,472				
27 October			-	- 12,250,664		32,338,443	-	616,472				
28 November			-	- 12,228,418		32,340,768	-	607,568				
29 December			-	- 11,976,358		32,107,668	-	871,278				
30 Average of the	the 13 Monthly Balances (except ADIT - see Attachment 1)		<u>-</u> -	11,742,113	-	34,634,033	-	614,312				

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accounts. Each unfunded reserve will be included on lines 30 above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
   I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- From Attachment 5, line 45 column F for the end of year balance and records for other months.
- K In the true-up calculation, actual monthly balance records are used.

#### Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Pepco

Gross Plant in Service Less Projected Asset Retirement Obligations

Asset Retirement Obligations

Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (i)	Transmission (k)	General & Intangible (1)	Common (m)
Attachment l	H-9A, Line No:		(-)		(-)	(-)	\⊌⁄	(/	(-)	6	ζ/		()
						207.57.g. + 207.74.g. +							
						207.83.g. + 207.98.g.							
						Projected monthly balances							
							207.57.g. Projected monthly						
			207.58.g. Projected monthly balances that are				balances that are the amounts						
			the amounts expected to be included in		Electric Only, Form No 1,		expected to be included in		Electric Only, Form No 1, pag				
			207.58.g for end of year and records for other				207.57.g for end of year and	-	356 for end of year, records for				
1 December D	hi an Vaan			year, records for other months	records for other months		records for other months	records for other months	other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)		Col. (e) - Col. (i)
1 December Pr	nor rear	9,571,104,071 9,620,241,500	1,723,217,446 1,704,336,227	465,178,350 473,966,571	-	18,834,047 18,691,159		-		- 9,552,270,024 - 9,601,550,341	1,723,217,446 1,704,336,227		
<ul><li>2 January</li><li>3 February</li></ul>		9,726,829,396		476,831,548	-	18,785,684		-		- 9,708,043,712			
4 March		9,720,829,390		479,743,317	-	18,808,841				- 9,743,040,475			
5 April		9,802,036,036		482,678,641	-	18,808,841				- 9,783,227,195			
6 May		9,853,612,829		494,526,499	_	18,808,841		_		9,834,803,988			
7 June		9,905,825,339		501,179,415	_	18,808,841		_		9,887,016,497	1,791,032,365		
8 July		9,938,493,302		506,261,398	-	18,808,841		_		9,919,684,461	1,791,725,258		
9 August		9,971,761,714		511,583,759	-	18,808,841		-		9,952,952,873			
10 September		10,043,061,467	1,801,140,930	516,401,780	-	18,808,841		-		10,024,252,625	1,801,140,930	516,401,780	
11 October		10,080,714,168	1,803,673,835	520,396,788	-	18,808,841		-		- 10,061,905,326	1,803,673,835	5 520,396,788	
12 November		10,129,034,759		524,797,102	-	18,808,841		-		- 10,110,225,917			
13 December		10,210,994,562	1,819,336,343	534,165,503	-	18,808,841		-		- 10,192,185,720	1,819,336,343	3 534,165,503	
14	Average of the 13 Monthly Balances	9,893,504,497	1,782,225,381	499,054,667	-	18,799,947	-	-	-	9,874,704,550	1,782,225,381	1 499,054,667	<u> </u>
14	Average of the 13 Monthly Balances	9,893,504,497		499,054,667 mulated Depreciation & Amorti	- ization	18,799,947	-	-	-		1,782,225,381 ement Obligations	1 499,054,667	
Line			Accu	mulated Depreciation & Amort		. ,	Common Amont	Total Plant in Samina	Thereariesis	Asset Retir	ement Obligations		Common Amont
	Average of the 13 Monthly Balances  Month	Total Plant in Service	Accu	mulated Depreciation & Amort	Intangible Amort.	18,799,947  Common Depr.	Common Amort.	Total Plant in Service	Transmission			Common Depr.	Common Amort.
Line No	Month (a)		Accu	mulated Depreciation & Amort		. ,	Common Amort.	Total Plant in Service (h)	Transmission (i)	Asset Retir	ement Obligations		Common Amort. (m)
Line No			Accu	mulated Depreciation & Amort	Intangible Amort.	. ,		(h)	<b>(i)</b>	Asset Retir	ement Obligations		
Line No	Month (a)	Total Plant in Service (b)	Accu Transmission (c)	mulated Depreciation & Amort	Intangible Amort.	. ,		(h) 219.29.c Projected monthly	(i) 219.25.c Projected monthly	Asset Retir	ement Obligations		
Line No	Month (a)	Total Plant in Service (b)  219.29.c Projected monthly balances that	Transmission (c)  219.25.c Projected monthly balances that are	mulated Depreciation & Amort	Intangible Amort.	Common Depr. (f)	(g)	(h) 219.29.c Projected monthly balances that are the amounts	(i) 219.25.c Projected monthly balances that are the amounts	Asset Retir	ement Obligations	Common Depr. (l)	( <b>m</b> )
Line No	Month (a)	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in	mulated Depreciation & Amorti General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)  Electric Only, Form No 1,	(g) Electric Only, Form No 1,	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in	Asset Retir General Depr. (j)	ement Obligations  Intangible Amort. (k)	Common Depr. (1)  Electric Only, Form No 1, page 356	(m)  Electric Only, Form No 1, page
Line No	Month (a)	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other	mulated Depreciation & Amorti General Depr. (d)  219.28c for end of year, records	Intangible Amort. (e)  200.21c for end of year,	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for
Line No Attachment l	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	mulated Depreciation & Amortic General Depr. (d)  219.28c for end of year, records for other months	Intangible Amort. (e)  200.21c for end of year, records for other months	Common Depr. (f)  Electric Only, Form No 1,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h) 219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir General Depr. (j)	ement Obligations  Intangible Amort. (k)	Common Depr. (1)  Electric Only, Form No 1, page 356	(m)  Electric Only, Form No 1, page
Line No Attachment I	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202	mulated Depreciation & Amortic General Depr. (d)  219.28c for end of year, records for other months  128,866,187	Intangible Amort. (e)  200.21c for end of year, records for other months 39,732,242	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  1,134,41	(i) 219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, pag 356 for end of year, records fo
Line No Attachment I  15 December Policy 16 January	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112	Intangible Amort. (e)  200.21c for end of year, records for other months 39,732,242 41,118,303	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  1,134,41 1,055,94	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for
Line No  Attachment I  15 December P  16 January  17 February	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720	200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for
Line No  Attachment I  15 December Pr 16 January 17 February 18 March	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484	200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  1,134,41 1,055,94 1,214,87 1,302,44	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for
Line No  Attachment I  15 December P  16 January  17 February  18 March  19 April	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416 3,270,875,154	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698 542,976,324	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484 132,921,422	200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728 45,332,198	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87 - 1,302,44 - 1,302,44	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for
Line No  Attachment I  15 December Properties January 17 February 18 March 19 April 20 May	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416 3,270,875,154 3,291,254,367	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698 542,976,324 546,300,970	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484 132,921,422 133,966,718	200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728 45,332,198 46,870,141	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87 - 1,302,44 - 1,302,44 - 1,302,44	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for
Line No  Attachment I  15 December Pr 16 January 17 February 18 March 19 April 20 May 21 June	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416 3,270,875,154 3,291,254,367 3,311,747,680	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698 542,976,324 546,300,970 549,629,568	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484 132,921,422 133,966,718 135,030,072	200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728 45,332,198 46,870,141 48,442,186	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for
Line No  Attachment I  15 December Pr 16 January 17 February 18 March 19 April 20 May 21 June 22 July	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416 3,270,875,154 3,291,254,367 3,311,747,680 3,332,316,614	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698 542,976,324 546,300,970 549,629,568 552,959,468	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484 132,921,422 133,966,718 135,030,072 136,109,316	Intangible Amort. (e)  200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728 45,332,198 46,870,141 48,442,186 50,032,040	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, pag 356 for end of year, records fo
Line No  Attachment I  15 December Properties I  16 January  17 February  18 March  19 April  20 May  21 June  22 July  23 August	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416 3,270,875,154 3,291,254,367 3,311,747,680 3,332,316,614 3,352,962,267	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698 542,976,324 546,300,970 549,629,568 552,959,468 556,290,831	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484 132,921,422 133,966,718 135,030,072 136,109,316 137,204,793	Intangible Amort. (e)  200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728 45,332,198 46,870,141 48,442,186 50,032,040 51,642,344	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, pag 356 for end of year, records fo
Line No  Attachment I  15 December Pr 16 January 17 February 18 March 19 April 20 May 21 June 22 July 23 August 24 September	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416 3,270,875,154 3,291,254,367 3,311,747,680 3,332,316,614 3,352,962,267 3,373,764,291	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698 542,976,324 546,300,970 549,629,568 552,959,468 556,290,831 559,638,408	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484 132,921,422 133,966,718 135,030,072 136,109,316 137,204,793 138,313,640	Intangible Amort. (e)  200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728 45,332,198 46,870,141 48,442,186 50,032,040 51,642,344 53,276,626	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, pag 356 for end of year, records fo
Line No  Attachment I  15 December Pr 16 January 17 February 18 March 19 April 20 May 21 June 22 July 23 August 24 September 25 October	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416 3,270,875,154 3,291,254,367 3,311,747,680 3,332,316,614 3,352,962,267 3,373,764,291 3,394,651,104	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698 542,976,324 546,300,970 549,629,568 552,959,468 556,290,831 559,638,408 562,990,740	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484 132,921,422 133,966,718 135,030,072 136,109,316 137,204,793 138,313,640 139,435,211	Intangible Amort. (e)  200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728 45,332,198 46,870,141 48,442,186 50,032,040 51,642,344 53,276,626 54,923,919	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44	(i)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  50  75  55  55  55  55  55  55  55  55	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for
Line No  Attachment I  15 December Pr 16 January 17 February 18 March 19 April 20 May 21 June 22 July 23 August 24 September	<b>Month</b> ( <b>a</b> ) H-9A, Line No:	Total Plant in Service (b)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  3,190,405,030 3,210,301,759 3,230,410,536 3,250,597,416 3,270,875,154 3,291,254,367 3,311,747,680 3,332,316,614 3,352,962,267 3,373,764,291 3,394,651,104 3,415,645,904 3,436,805,230	Transmission (c)  219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months  529,881,202 533,047,037 536,354,755 539,664,698 542,976,324 546,300,970 549,629,568 552,959,468 5552,959,468 556,290,831 559,638,408 562,990,740 566,355,021	General Depr. (d)  219.28c for end of year, records for other months  128,866,187 129,866,112 130,875,720 131,893,484 132,921,422 133,966,718 135,030,072 136,109,316 137,204,793 138,313,640	Intangible Amort. (e)  200.21c for end of year, records for other months  39,732,242 41,118,303 42,511,399 43,918,728 45,332,198 46,870,141 48,442,186 50,032,040 51,642,344 53,276,626	Common Depr. (f)  Electric Only, Form No 1, page 356 for end of year,	(g)  Electric Only, Form No 1, page 356 for end of year,	(h)  219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months  - 1,134,41 - 1,055,94 - 1,214,87 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44 - 1,302,44	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Asset Retir  General Depr.  (j)  219.28c for end of year, records for	ement Obligations  Intangible Amort. (k)  200.21c for end of year, records for	Common Depr. (I)  Electric Only, Form No 1, page 356 for end of year, records for other	(m)  Electric Only, Form No 1, page 356 for end of year, records for

			Projected Accumulated Deprecia	ation & Amortization Less Proje	cted Asset Retirement Obli	gations	
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	Attachment H-9A, Line No:	9	30	31	32	12	11
				Col. (d) - Col. (j)		Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year	3,189,270,615	529,881,202	128,866,187	39,732,242		
30	January	3,209,245,819	533,047,037	129,866,112	41,118,303		
31	February	3,229,195,659	536,354,755	130,875,720	42,511,399		
32	March	3,249,294,971	539,664,698	131,893,484	43,918,728		
33	April	3,269,572,708	542,976,324	132,921,422	45,332,198		
34	May	3,289,951,922	546,300,970	133,966,718	46,870,141		_
35	June	3,310,445,235	549,629,568	135,030,072	48,442,186		_
36	July	3,331,014,169	552,959,468	136,109,316	50,032,040		_
37	August	3,351,659,821	556,290,831	137,204,793	51,642,344		_
38	September	3,372,461,846	559,638,408	138,313,640	53,276,626		_
39	October	3,393,348,658	562,990,740	139,435,211	54,923,919		_
40	November	3,414,343,458	566,355,021	140,571,221	56,583,839		_
41	December	3,435,502,785	569,736,757	141,715,914	58,349,866		-
42	Average of the 13 Monthly Balances		549,678,906	135,136,139	48,671,833	-	-

Gross Plant In Service

Note
A In the true-up calculation, actual monthly balance records are used.

(Note A)

	Attachment 10 - Merger C	Costs					
	(a)	(b)	(c)	(d)	()		(x)
O&M Cost To Achieve FERC Account		Total	Allocation to Trans.				Total
Like Account	Transmission O&M		100.00%			\$	Total
	A&G	69,86	10.74%			\$ \$	,
Total		\$ 69,86	1			\$	,
Depreciation & Amortization Expe	ense Cost To Achieve						
FERC Account	ise Cost To Achieve	Total	Allocation to Trans.				Total
	General Plant	34,31				\$	3
	Intangible Plant	366,04	10.74%			\$ \$	39
Total		\$ 400,35	3			\$	42
Capital Cost To Achieve included	in the General and Intangible Plant	General	Intangible				
Gross Plant	, , , , , , , , , , , , , , , , , , ,		_				Total
December Prior Year January		181,32 181,32				\$ \$	2,115 2,115
February		181,32				\$	2,115
March		181,32				\$	2,115
April May		181,32 181,32				\$ \$	2,115 2,115
June		181,32	2 1,934,454			\$	2,115
July August		181,32 181,32				\$ \$	2,115 2,115
September September		181,32				\$	2,115
October		181,32				\$	2,115
November December		181,32 181,32				\$ \$	2,115 2,115
Average		181,32				-	2,115
Accumulated Depreciation		General	Intangible				Total
December Prior Year		60,91 63,77				\$	80° 840
January February		66,63				\$ \$	840 873
March		69,49	1 837,649			\$	907
April May		72,35 75,20				\$ \$	940 973
June		78,06				\$	1,007
July		80,92				\$	1,040
August September		83,78 86,64				\$ \$	1,073 1,107
October		89,50	5 1,051,174			\$	1,140
November December		92,36 95,22				\$ \$	1,174 1,207
Average		78,06				T	1,007
	Potomac Electric	Power Company					
	Attachment 10 - Merger C			(1)	( )		
Net Plant = Gross Plant Minus Ac	(a) cumulated Depreciation from above	(b) <b>General</b>	(c) <b>Intangible</b>	(d)	()		(x) Total
December Prior Year		120,40		-	-	\$	1,308
January February		117,55 114,69		-	-	\$ \$	1,275 1,241
March		111,83	2 1,096,805	-	-	\$	1,208
April May		108,97 106,11		-	-	\$ \$	1,175 1,141
June		103,25	4 1,005,294	-	-	\$	1,108
July August		100,39 97,53		-	-	\$ \$	1,075 1,045
September		94,67	7 913,783	-	-	\$	1,008
October November		91,81 88,95		-	-	\$ \$	975 941
December		86,09	9 822,272	-	-	\$	908
Average		103,25	4 1,005,294	-	-		1,108
							<i>-</i> -
D	A	~ -	T 4 ** *			\$	Total 33
Depreciation (Monthly Change of A	Accumulated Depreciation from above)	General 2,85	<b>Intangible</b> 9 30,504				
January February	Accumulated Depreciation from above)	2,85 2,85	9 30,504 9 30,504			\$	33
January February March	Accumulated Depreciation from above)	2,85 2,85 2,85	9 30,504 9 30,504 9 30,504			\$ \$	33 33
January February March April May	Accumulated Depreciation from above)	2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504 9 30,504 9 30,504 9 30,504			\$ \$ \$	33 33 33
January February March April May June	Accumulated Depreciation from above)	2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504 9 30,504 9 30,504 9 30,504 9 30,504			\$ \$ \$ \$	33 33 33 33
January February March April May June July August	Accumulated Depreciation from above)	2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504 9 30,504 9 30,504 9 30,504 9 30,504 9 30,504 9 30,504			\$ \$ \$ \$ \$	33 33 33 33 33 33
January February March April May June July August September	Accumulated Depreciation from above)	2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504 9 30,504 9 30,504 9 30,504 9 30,504 9 30,504 9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$ \$	33 33 33 33 33 33 33
January February March April May June July August September October November	Accumulated Depreciation from above)	2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$	30 30 30 30 30 30 30 30 30 30 30 30 30 3
January February March April May June July August September October	Accumulated Depreciation from above)	2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$	3: 3: 3: 3: 3: 3: 3: 3: 3: 3: 3:
January February March April May June July August September October November December	Accumulated Depreciation from above)	2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$ \$	33 33 33 33 33 33 33 33 33 33
January February March April May June July August September October November December Total  Capital Cost To Achieve included i		2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$ \$	33 33 33 33 33 33 33 33 33 33
January February March April May June July August September October November December Total  Capital Cost To Achieve included i December Prior Year January		2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$ \$	33 33 33 33 33 33 33 33 33 33
January February March April May June July August September October November December Total  Capital Cost To Achieve included i December Prior Year January February		2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$ \$	33 33 33 33 33 33 33 33 33 33
January February March April May June July August September October November December Total  Capital Cost To Achieve included i December Prior Year January		2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$ \$	33 33 33 33 33 33 33 33 33
January February March April May June July August September October November December Total  Capital Cost To Achieve included i December Prior Year January February March April May		2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$ \$	33 33 33 33 33 33 33 33 33
January February March April May June July August September October November December Total  Capital Cost To Achieve included i December Prior Year January February March April		2,85 2,85 2,85 2,85 2,85 2,85 2,85 2,85	9 30,504 9 30,504			\$ \$ \$ \$ \$ \$ \$ \$	33 33 33 33 33 33 33 400

2,115,776 2,115,776

2,115,776

2,115,776

2,115,776

78 November

79 December 80 Average

77 October

#### Potomac Electric Power Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 6,517,123		\$	6,517,123
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	1,064,890		\$	1,064,890
4	Load Dispatch-Trans Svc & Scheduling	561.3	146,793		\$	146,793
5	Scheduling, Sys Control & Dispatch Svc	561.4	35,521		\$	35,521
6	Reliability Planning & Standards Devel	561.5	-		\$	-
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	8,999		\$	8,999
10	Station Expenses	562.0	59,659		\$	59,659
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	51,073		\$	51,073
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	6,994,409	693,978	\$	6,300,431
15	Rents	567.0	7,673,262		\$	7,673,262
16	Maintenance, Supervision & Engineering	568.0	146,360		\$	146,360
17	Maintenance of Structures	569.0	74,442		\$	74,442
18	Maintenance of Computer Hardware	569.1			\$	-
19	Maintenance of Computer Software	569.2	8,254		\$	8,254
20	Maintenance of Communication Equipment	569.3			\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4			\$	-
22	Maintenance of Station Equipment	570.0	8,762,562		\$	8,762,562
23	Maintenance of Overhead Lines	571.0	3,075,049		\$	3,075,049
24	Maintenance of Underground Lines	572.0	798,992		\$	798,992
25	Maintenance of Misc Transmission Plant	573.0	1,579,433		\$	1,579,433
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 36,996,822	\$ 693,978	\$	36,302,844

Transmission O&M Total 36,302,844

#### Potomac Electric Power Company Attachment 11B - A&G Workpaper

323.181.b to 323.196.b **S&W** Allocation Net Plant Allocation Total Non-Recoverable Directly Assigned \$ Administrative and General Salaries 920.0 7,563,388 7,563,388 \$ Office Supplies and Expenses 921.0 5,894,850 5,894,850 Administrative Expenses Transferred-Credit 922.0 \$ Outside Service Employed 923.0 \$ 127,661,509 126,566,287 1,095,222 \$ Property Insurance 924.0 1,108,938 1,108,938 Injuries and Damages 925.0 \$ 3,578,452 3,578,452 **Employee Pensions and Benefits** \$ 926.0 23,226,905 23,226,905 \$ Franchise Requirements 927.0 Regulatory Commission Expenses 928.0 \$ 6,870,881 6,560,486 310,395 \$ **Duplicate Charges-Credit** 929.0 \$ General Advertising Expenses 930.1 2,581,453 2,581,453 12 Miscellaneous General Expenses \$ 930.2 1,477,466 884,386 593,080 \$ 931.0 13 Maintenance of General Plant 935 \$ 179,963,842 167,714,268 1,108,938 10,830,241 310,395 **Administrative & General - Total (Sum of lines 1-14)** Allocation Factor 10.74% 0.00% 100.00% 16 19.44% 17 Transmission A&G 1 18,012,404 215,580 310,395 Total<sup>2</sup> 18 \$18,538,378

(a)

**(b)** 

**(c)** 

**(d)** 

**(e)** 

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

#### Potomac Electric Power Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)

Number		Plant Type	Applied Depreciation Rate
	Electric Transmission		

	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%

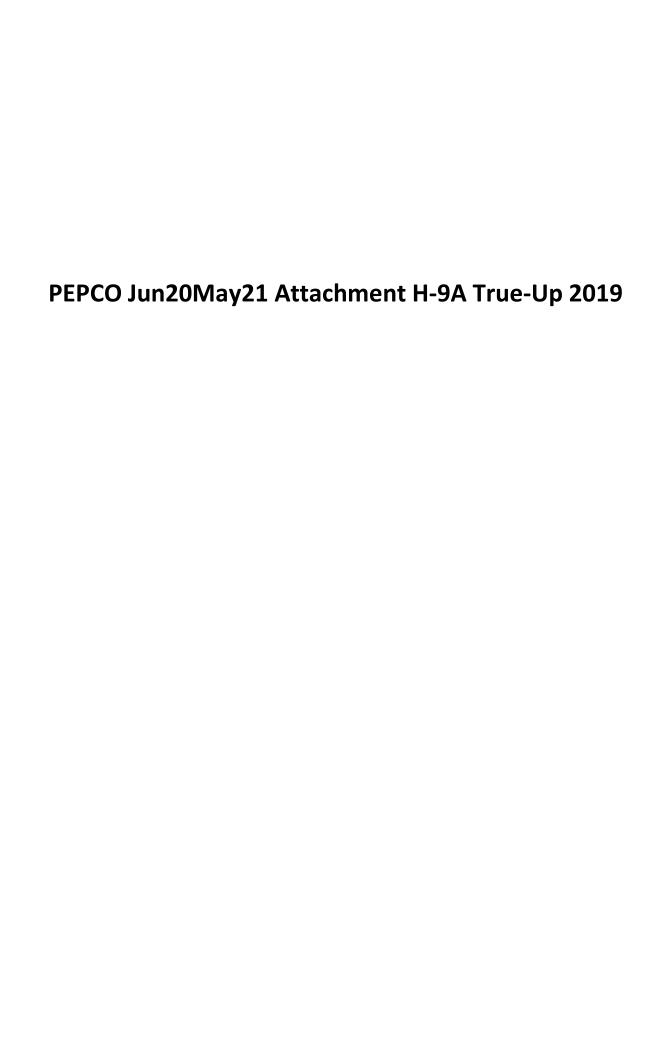
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390 - ALLOCABLE	Structures and Improvements	2.81%
390 - DC	Structures and Improvements	2.66%
390 - MD	Structures and Improvements	13.97%
390 - SMECO	Structures and Improvements	4.40%
391.1 - ALLOCABLE	Office Furniture and Equipment	6.67%
391.1 - DC	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**

302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #



### **ATTACHMENT H-9A**

'armanda F	Dete Appendix A		FEDO France 4. Dono # on bootmootion		2019
	Rate Appendix A ells are input cells	Notes	FERC Form 1 Page # or Instruction		True-Up
ocators	·				
_	& Salary Allocation Factor		n254 24h	<b>O</b>	7 551 20
	ransmission Wages Expense		p354.21b	\$	7,551,20
	otal Wages Expense ess A&G Wages Expense		p354.28b p354.27b	\$ \$	76,028,10 5,718,54
	otal		(Line 2 - 3)	<u> </u>	70,309,5
5 Wages 8	& Salary Allocator		(Line 1 / 4)		10.7399
Plant All	location Factors				
6 El	lectric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$	9,257,622,86
Sa 7 Co	Less Merger Costs to Achieve ommon Plant In Service - Electric		Attachment 10, line 80, column b (Line 24 - 24a)	\$	2,115,77
8 To	otal Plant In Service		(Line 6 - 6a +7)		9,255,507,0
	ccumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)	\$	3,116,860,60
	Less Merger Costs to Achieve ccumulated Intangible Amortization	(Note A)	Attachment 10, line 39, column b p200.21c (See Attachment 9, line 14, column h)	\$	43,75 33,011,11
	Less Merger Costs to Achieve ccumulated Common Amortization - Electric	(Note A)	Attachment 9, line 15, column h p356 (See Attachment 9, line 14, column i)	\$	563,08
1a	Less Merger Costs to Achieve	(Note A)	Attachment 9, line 15, column i		
	ccumulated Common Plant Depreciation - Electric Less Merger Costs to Achieve	(Note A)	p356 (See Attachment 9, line 14, column g) Attachment 9, line 15, column g		
	otal Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)		3,149,264,8
4 Ne	et Plant		(Line 8 - 13)		6,106,242,2
	ransmission Gross Plant				
	ransmission Gross Plant Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)		1,675,407,6 18.1017
7 Tr	ransmission Net Plant		(Line 39 - Line 28)		1,144,934,5
	nt Allocator		(Line 17 / 14)		18.7502
nt Calculatior	ns				
Plant In	Service ransmission Plant In Service	(Note P)	p207.58.g (See Attachment 9, line 14, column b)	¢	1 620 400 2
	Less Merger Costs to Achieve	(Note B)	Attachment 9, line 15, column b	\$	1,629,499,32
	his Line Intentionally Left Blank his Line Intentionally Left Blank				-
	otal Transmission Plant In Service		(Line 19 -19a)		1,629,499,3
23 Ge	eneral & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)		429,569,8
3a	Less Merger Costs to Achieve		Attachment 9, line 15, column c		2,115,7
24 Co 24a	ommon Plant (Electric Only) Less Merger Costs to Achieve	(Notes A & B)	p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d		
25 To	otal General & Common		(Line 23 -23a + 24 - 24a)		427,454,1
	/age & Salary Allocation Factor Jeneral & Common Plant Allocated to Transmission		(Line 5) (Line 25 * 26)		10.73994 45,908,29
28 Pla	lant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)		
	Plant In Service	(1.0.0 0)			1 675 407 6
			(Line 22 + 27 + 28)		1,675,407,6
Accumu	ulated Depreciation				
	ransmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, line 14, column e)		513,589,5
	Less Merger Costs to Achieve ransmission Accumulated Depreciation Less Merger Costs to Achieve		Attachment 9, line 15, column e (Line 30 - 30a)		513,589,5
	ccumulated General Depreciation  Less Merger Costs to Achieve		p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f		124,799,3 43,7
	ccumulated Intangible Amortization ccumulated Common Amortization - Electric		(Line 10 - 10a)		32,448,0
	ommon Plant Accumulated Depreciation (Electric Only)		(Line 11 - 11a) (Line 12 - 12a)		
	otal Accumulated Depreciation		(Line 31 - 31a + 32 + 33 + 34)		157,203,6
	/age & Salary Allocation Factor eneral & Common Allocated to Transmission		(Line 5) (Line 35 * 36)		10.73994 16,883,5
38 TOTAL	Accumulated Depreciation		(Line 30b + 37)		530,473,1
	Net Property, Plant & Equipment		(Line 29 - 38)		1,144,934,5
39 <u>101AL </u>	Rote Poss				
39 TOTAL I	Rate base				
justment To F Accumu	ulated Deferred Income Taxes (ADIT)				
justment To F Accumu 0a Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46		3,796,27
Accumu Da Ac Ob Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) ccount No. 281 (ADIT - Accel. Amort) ccount No. 282 (ADIT - Other Property) Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69		(213,573,60
Accumu Oa Ac Ob Ac Oc Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity	(Note V) (Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92		(213,573,60
Accumu Oa Ac Ob Ac Oc Ac Od Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) ccount No. 281 (ADIT - Accel. Amort) ccount No. 282 (ADIT - Other Property) Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69		- (213,573,60 (13,751,31 -
Accumu Oa Ac Ob Ac Oc Ac Od Ac Oe Ac Of Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity ccount No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity ccumulated Deferred Income Taxes Allocated To Transmission	(Note V) (Note V) (Note V) (Note U)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)		- (213,573,60 (13,751,31 - (223,528,64
Accumu Oa Ac Ob Ac Oc Ac Od Ac Of Ac On Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity ccount No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity ccumulated Deferred Income Taxes Allocated To Transmission rtized Excess / Deficient ADIT namortized Deficient / (Excess) ADIT - Federal Projected Activity	(Note V) (Note V) (Note V) (Note U)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)  Attachment 1D - ADIT Rate Base Adjustment, Line 73		(213,573,60 (13,751,31 - (223,528,64 (88,836,19
Accumu  Oa Ac  Ob Ac  Oc Ac  Od Ac  Oe Ac  Of Ac  Unamore  1a Ur  1b Ur	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity ccount No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity ccumulated Deferred Income Taxes Allocated To Transmission	(Note V) (Note V) (Note V) (Note U)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)		(213,573,60 (13,751,31 - (223,528,64 (88,836,19 (2,027,65
Accumu Oa Ac Ob Ac Oc Ac Od Ac Oe Ac Of Ac Of Ac Of Ac Of Ac Of Ac On Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity ccount No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity ccumulated Deferred Income Taxes Allocated To Transmission  rtized Excess / Deficient ADIT namortized Deficient / (Excess) ADIT - Federal Projected Activity namortized Deficient / (Excess) ADIT - State Projected Activity	(Note V) (Note V) (Note V) (Note U)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)  Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146		(213,573,60 (13,751,31 - (223,528,64 (88,836,19 (2,027,65 (90,863,84
Accumu Oa Ac Ob Ac Oc Ac Od Ac Of Ac Unamort 1a Ur 1b Ur 12 Ur	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity ccount No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity ccumulated Deferred Income Taxes Allocated To Transmission  rtized Excess / Deficient ADIT namortized Deficient / (Excess) ADIT - Federal Projected Activity namortized Deficient / (Excess) ADIT - State Projected Activity namortized Deficient / (Excess) ADIT Allocated to Transmission  djusted Accumulated Deferred Income Taxes Allocated To Transmission	(Note V) (Note V) (Note V) (Note U)  (Note W) (Note W)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)  Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)  (Line 40f + 42)		(213,573,60 (13,751,31 - (223,528,64 (88,836,19 (2,027,65 (90,863,84
Accumu Oa Ac Ob Ac Oc Ac Od Ac Ob Ac Od Ac Ob Ac	count No. 190 (ADIT) ccount No. 281 (ADIT - Accel. Amort) ccount No. 282 (ADIT - Other Property) ccount No. 283 (ADIT - Other Property) ccount No. 283 (ADIT - Other) ccount No. 255 (Accum. Deferred Investment Tax Credits) ccumulated Deferred Income Taxes Allocated To Transmission  rtized Excess / Deficient ADIT namortized Deficient / (Excess) ADIT - Federal namortized Deficient / (Excess) ADIT - State namortized Deficient / (Excess) ADIT Allocated to Transmission  rdjusted Accumulated Deferred Income Taxes Allocated To Transmission  rdjusted Accumulated Deferred Income Taxes Allocated To Transmission  rdjusted Accumulated Deferred Income Taxes Allocated To Transmission	(Note V) (Note V) (Note V) (Note U)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)  Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)  (Line 40f + 42)  p216.43.b (See Attachment 9, line 30, column b)		(213,573,60 (13,751,31 - (223,528,64 (88,836,19 (2,027,65 (90,863,84
Accumu  Oa Ac  Ob Ac  Oc Ac  Od Ac  Oe Ac  Of Ac  Unamort  1a Ur  1b Ur  12 Ur  43 Ac  3a Transmi	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity ccount No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity ccumulated Deferred Income Taxes Allocated To Transmission  rtized Excess / Deficient ADIT namortized Deficient / (Excess) ADIT - Federal Projected Activity namortized Deficient / (Excess) ADIT - State Projected Activity namortized Deficient / (Excess) ADIT Allocated to Transmission  djusted Accumulated Deferred Income Taxes Allocated To Transmission	(Note V) (Note V) (Note V) (Note U)  (Note W) (Note W)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)  Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)  (Line 40f + 42)		(213,573,60 (13,751,31 - (223,528,64 (88,836,19 (2,027,65 (90,863,84 (314,392,49
Accumu 10a Ac 10b Ac 10c Ac 10d Ac 10e Ac 10f Ac 11a Ur 11b Ur 142 Ur 143 Ac 13a Transmi	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity ccount No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity ccumulated Deferred Income Taxes Allocated To Transmission  rtized Excess / Deficient ADIT namortized Deficient / (Excess) ADIT - Federal Projected Activity namortized Deficient / (Excess) ADIT - State Projected Activity namortized Deficient / (Excess) ADIT Allocated to Transmission  djusted Accumulated Deferred Income Taxes Allocated To Transmission  djusted Accumulated Deferred Income Taxes Allocated To Transmission  ission Related CWIP (Current Year 12 Month weighted average balances)  rtized Abandoned Transmission Plant  ission O&M Reserves	(Note V) (Note V) (Note V) (Note U)  (Note W) (Note W) (Note B)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)  Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)  (Line 40f + 42)  p216.43.b (See Attachment 9, line 30, column b)  Attachment 9, line 30, column h		3,796,27 - (213,573,60 (13,751,31 - (223,528,64 (88,836,19 (2,027,65 (90,863,84 (314,392,49
Accumu Oa Ac Ob Ac Oc Ac Od Ac Of Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) Projected Activity ccount No. 281 (ADIT - Accel. Amort) Projected Activity ccount No. 282 (ADIT - Other Property) Projected Activity ccount No. 283 (ADIT - Other) Projected Activity ccount No. 255 (Accum. Deferred Investment Tax Credits) Projected Activity ccumulated Deferred Income Taxes Allocated To Transmission  rtized Excess / Deficient ADIT namortized Deficient / (Excess) ADIT - Federal Projected Activity namortized Deficient / (Excess) ADIT - State Projected Activity namortized Deficient / (Excess) ADIT Allocated to Transmission  djusted Accumulated Deferred Income Taxes Allocated To Transmission  djusted Accumulated Deferred Income Taxes Allocated To Transmission  ission Related CWIP (Current Year 12 Month weighted average balances)	(Note V) (Note V) (Note V) (Note U)  (Note W) (Note W)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)  Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)  (Line 40f + 42)  p216.43.b (See Attachment 9, line 30, column b)		(213,573,60 (13,751,37 - (223,528,64 (88,836,19 (2,027,65 (90,863,84 (314,392,49
Accumu Oa Ac Ob Ac	ulated Deferred Income Taxes (ADIT) ccount No. 190 (ADIT) ccount No. 281 (ADIT - Accel. Amort) ccount No. 282 (ADIT - Other Property) ccount No. 283 (ADIT - Other) ccount No. 283 (ADIT - Other) ccount No. 285 (Accum. Deferred Investment Tax Credits) ccumulated Deferred Income Taxes Allocated To Transmission  rtized Excess / Deficient ADIT namortized Deficient / (Excess) ADIT - Federal namortized Deficient / (Excess) ADIT - State namortized Deficient / (Excess) ADIT Allocated to Transmission  djusted Accumulated Deferred Income Taxes Allocated To Transmission  ission Related CWIP (Current Year 12 Month weighted average balances)  rtized Abandoned Transmission Plant  ission O&M Reserves otal Balance Transmission Related Account Reserves	(Note V) (Note V) (Note V) (Note U)  (Note W) (Note W) (Note B)	Attachment 1A - ADIT Summary, Line 46 Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92 Attachment 1A - ADIT Summary, Line 115 (Line 40a + 40b + 40c + 40d + 40e)  Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146 (Line 41a + 41b)  (Line 40f + 42)  p216.43.b (See Attachment 9, line 30, column b)  Attachment 9, line 30, column h		(213,573,60 (13,751,31 - (223,528,64 (88,836,19 (2,027,65 (90,863,84 (314,392,49

47	Materials and Supplies Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor Total Transmission Allocated		(Line 5) (Line 47 * 48)	10.74%
49 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
<b>5</b> 0	Cash Working Capital		(Line 05)	E4 022 E71
52 53	Operation & Maintenance Expense  1/8th Rule		(Line 85) x 1/8	54,833,571 12.5%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	6,854,196
EE	Network Credits	(Note NI)	From PJM	0
55 56	Outstanding Network Credits  Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N) (Note N)	From PJM	0
57	Net Outstanding Credits	, ,	(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base		(Line 43 + 43a + 43b + 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 62	Less extraordinary property loss Plus amortized extraordinary property loss		Attachment 5 Attachment 5	0
63	Less Account 565		p321.96.b	0
63a 64	Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	Attachment 10, line 1, column x 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
67	Allocated General & Common Expenses	(Note A)	256	0
67 68	Common Plant O&M Total A&G	(Note A)	p356 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 68c	Less Merger Costs to Achieve Less Other		Attachment 10, line 2, column b Attachment 5	69,861 1,025,362
69	Less Property Insurance Account 924		p323.185b	1,108,938
70 71	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note E)	p323.189b p323.191b	6,870,881 2,581,453
72	Less DE Enviro & Low Income and MD Universal Funds		p335.b	2,361,433
73 74	Less EPRI Dues	(Note D)	p352-353	593,080
74 75	General & Common Expenses Wage & Salary Allocation Factor		(Lines 67 + 68) - Sum (68b to 73) (Line 5)	167,714,268 10.7399%
76	General & Common Expenses Allocated to Transmission		(Line 74 * 75)	18,012,404
77	Directly Assigned A&G	(N=(= 0)	- 000 400k	040.005
77 78	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note G) (Note K)	p323.189b p323.191b	310,395
79	Subtotal - Transmission Related		(Line 77 + 78)	310,395
80	Property Insurance Account 924		p323.185b	1,108,938
81 82	General Advertising Exp Account 930.1 Total	(Note F)	p323.191b (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
Depre	ciation & 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 89	Less Merger Costs to Achieve Total		Attachment 10, line 9, column b (Line 87 - 87a + 88 - 88a)	366,476 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 93	Common Depreciation - Electric Only Common Amortization - Electric Only	(Note A) (Note A)	p336.11.b (See Attachment 5) p356 or p336.11d (See Attachment 5)	0
94	Total	(Note A)	(Line 92 + 93)	0
95 96	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Transmission		(Line 5) (Line 94 * 95)	10.7399% 0
97	Total Transmission Depreciation & Amortization		(Line 86 + 86a + 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			
400	Long Term Interest		n447 60a 4b-ray-ab 67-	110.000.000
100 101	Long Term Interest Less LTD Interest on Securitization Bonds	(Note P)	p117.62c through 67c Attachment 8	142,366,379
102	Long Term Interest		"(Line 100 - line 101)"	142,366,379
103	Preferred Dividends	enter positive	p118.29c	-
	Common Stock			
104 105	Proprietary Capital Less Preferred Stock	enter negative	p112.16c (Line 114)	\$ 2,863,583,534
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

108	Capitalization  Long Term Debt			p112.17c through 21c	2,817,331,973
109 110	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p111.81c p113.61c	-12,611,644 0
111 112	Less ADIT associated with Gain or Loss  Less LTD on Securitization Bonds	(Note P)	enter negative enter negative	Attachment 1B - ADIT EOY, Line 7 Attachment 8	3,292,178 0
113 114	Total Long Term Debt Preferred Stock		(Note X) (Note Y)	(Sum Lines 108 to 112) p112.3c	2,808,012,507 0
115 116	Common Stock Total Capitalization			(Line 107) (Sum Lines 113 to 115)	2,861,937,167 5,669,949,674
117	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108+114+115))	49.6%
118 119	Preferred % Common %	Preferred Stock Common Stock	(Note Q)	(Line 114 / (108+114+115)) (Line 115 / (108+114+115))	0.0% 50.4%
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0507
121 122	Preferred Cost Common Cost	Preferred Stock Common Stock	(Note J)	(Line 103 / 114) Fixed	0.0000 0.1050
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0252
124 125	Weighted Cost of Preferred Weighted Cost of Common	Preferred Stock Common Stock		(Line 118 * 121) (Line 119 * 122)	0.0000 0.0529
126	Total Return ( R )			(Sum Lines 123 to 125)	0.0781
127 Comp	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	68,201,743
Compo	Income Tax Rates				
128 129	FIT=Federal Income Tax Rate		(Note I)		21.00% 8.30%
130 131	SIT=State Income Tax Rate or Composite p T	(percent of federal income tax dec T=1 - {[(1 - SIT) * (1 - FIT)] / (	,	Per State Tax Code	0.00% 27.56%
132a	T/ (1-T)	, , , , , , , , , , , , , , , , , , , ,	1 - 311 FII p); =		38.04%
132b	·	1*1/(1-T)	(Note II)		1.3804
133	ITC Adjustment Investment Tax Credit Amortization		(Note U) enter negative	Attachment 1B - ADIT EOY	-23,593
134 135	Tax Gross-Up Factor ITC Adjustment Allocated to Transmission			(Line 132b) (Line 133 * 134)	1.3804 -32,568
136a	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmis	ecian Depresiation Evange	(Note T)	Attachment 5, Line 136a	177,791
136b 136c	Amortization Deficient / (Excess) Deferred Taxes (Federal)	- Transmission Component	(Note T) (Note T)	Attachment 5, Line 136b Attachment 5, Line 136c	-11,983,294 -504,975
136d 136e	Amortization of Other Flow-Through Items - Transmission (		(Note T) (Note T)	Attachment 5, Line 136d	458,225 -11,852,253
136f	Other Income Tax Adjustments - Expense / (Benefit)  1/(1-T)  Other Income Tax Adjustment			(Line 136a + 136b + 136c + 136d) (Line 132b)	1.3804
136g	Other Income Tax Adjustment Income Tax Component =	CIT=(T/1-T) * Investment Retu	uro * (1 (\MCLTD/D\) _	(Line 136e * 136f) (Line 133e * 137 * (1 (133 / 136)))	-16,360,799 17,584,954
137	Total Income Taxes	CIT=(1/1-1) Investment Ret	uiii (1-(WCL1D/K)) =	(Line 132a * 127 * (1-(123 / 126)))  (Line 135 + 136g +137)	1,191,587
138 DEVE	NUE REQUIREMENT			(Line 133 + 130g +137)	1,191,367
	Summary				
139 140	Net Property, Plant & Equipment Adjustment to Rate Base			(Line 39) (Line 58)	1,144,934,514 -271,261,800
141	Rate Base			(Line 59)	873,672,714
142 143	O&M Depreciation & Amortization			(Line 85) (Line 97)	54,833,571 39,547,756
144 145	Taxes Other than Income Investment Return			(Line 99) (Line 127)	12,779,630 68,201,743
146	Income Taxes			(Line 138)	1,191,587
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	176,554,287
	Adjustment to Remove Revenue Requirements Associated with E	Excluded Transmission Facilities			
148 149	Transmission Plant In Service Excluded Transmission Facilities		(Note M)	(Line 19) Attachment 5	1,629,499,324 0
150 151	Included Transmission Facilities Inclusion Ratio			(Line 148 - 149) (Line 150 / 148)	1,629,499,324 100.00%
152	Gross Revenue Requirement			(Line 147)	176,554,287
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	176,554,287
154 155	Revenue Credits & Interest on Network Credits Revenue Credits Interest on Network Credits		(Note NI)	Attachment 3 PJM Data	6,356,087
			(Note N)		470.400.000
156	·			(Line 153 - 154 + 155)	170,198,200
157	Net Plant Carrying Charge  Net Revenue Requirement			(Line 156)	170,198,200
158 159	Net Transmission Plant Net Plant Carrying Charge			(Line 19 - 30) (Line 157 / 158)	1,115,909,788 15.2520%
160 161	Net Plant Carrying Charge without Depreciation  Net Plant Carrying Charge without Depreciation, Return, no	or Income Taxes		(Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158	11.9026% 5.6841%
	Not Plant Country Of the Advance 400 Parts Print	DOE			
162	Net Plant Carrying Charge Calculation per 100 Basis Point increa Net Revenue Requirement Less Return and Taxes	ise in ROE		(Line 156 - 145 - 146)	100,804,870
163 164	Increased Return and Taxes  Net Revenue Requirement per 100 Basis Point increase in	ROE		Attachment 4 (Line 162 + 163)	75,470,760 176,275,630
165 166	Net Transmission Plant  Net Plant Carrying Charge per 100 Basis Point increase in  Net Plant Carrying Charge per 100 Basis Point in POE with			(Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165	1,115,909,788 15.7966%
167	Net Plant Carrying Charge per 100 Basis Point in ROE with	iout Depreciation		(Line 163 - 86) / 165	12.4473%
168 169	Net Revenue Requirement True-up amount			(Line 156) Attachment 6A, line 4, column j	170,198,200
170 171	Plus any increased ROE calculated on Attachment 7 other Facility Credits under Section 30.9 of the PJM OATT and F	• •	n ER05-515	Attachment 6, line 18, column 12 Attachment 5	963,245 -
171a 172	MAPP Abandonment recovery pursuant to ER13-607  Net Zonal Revenue Requirement			Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	- 171,161,445
470	Network Zonal Service Rate		/NI=6= 1.V	D IM Data	0.440
173 174	1 CP Peak Rate (\$/MW-Year)		(Note L)	PJM Data (Line 172 / 173)	6,412 26,694
175	Network Service Rate (\$/MW/Year)			(Line 174)	26,694

#### **Notes**

- Electric portion only
- 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 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service
- CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive). C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- 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 utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
- Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmisision Owner whole on Line 155. O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.
- If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Pepco capital structure is derived from gross debt.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- S See Attachment 5 Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U 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).
- V 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(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(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 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 (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column F for
- X Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January
- Y Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th 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 1st and 13th 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).
- AA 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 in a footnote to the Form 1, page 227.

#### **Potomac Electric Power Company** Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Projected for the 12 Months Ended December 31, 2019 Rate Year = Accumulated Deferred Income Taxes (Account No. 190) Projection - Proration of Deferred Tax Activity (Note A) Days in Period Actual - Proration of Deferred Tax Activity (Note B) (F) (A) (B) (D) (E) (J) Prorated Total Days Prorated Projected Preserve Proration Preserve Proration Difference Remaining Days Proration Amount Projected Balance Days Projected Actual Monthly Line Month in Future Monthly Activity Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Monthly Activity (Column C / Column D) (Col. G Plus Col. H, Preceding Per Month Per Month Activity (Column E x Column F) Test Period (Note C) (Note D) Balance) ADIT Subject to Proration 12/31/2018 (Actual) 50.00% January 50.00% 214 February 50.00% 214 March 50.00% April 214 May 214 50.00% 185 154 123 214 86.45% June 214 71.96% July 214 57.48% August

93 214 43.46% September 62 32 28.97% October 31 214 30 214 14.95% November December
Total (Sum of Lines 2 - 13) 0.47% Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Depreciation Adjustment Beginning Balance - DTA / (DTL) Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Depreciation Adjustment Ending Balance - DTA / (DTL)

20

21

22 23

Line

Average Balance as adjusted (non-prorated)

Amount for Attachment H-9A, Line 40a

Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)

Accumulated Deferred Income Taxes - Property (Account No. 282)

Prorated ADIT

3,361,598 12/31/2018 (Actual) (Note F) (Col. (H), Line 15 + Line 16) 3,361,598 2019 Projected 4,230,946 (Note F) (Col. (H), Line 18 + Line 19) 4,230,946 ([Col. (H), Line 17 + Line 20] /2) 3,796,272 (Col. (H), Line 13) (Col. (H), Line 21 + Line 22)

Projection - Proration of Deferred Tax Activity (Note A)

3,796,272

(Col. (M), Line 15 + Line 16) (Col. (M), Line 18 + Line 19) ([Col. (M), Line 17 + Line 20] /2) (Col. (M), Line 13) (Col. (M), Line 21 + Line 22)

Actual - Proration of Deferred Tax Activity (Note B)

(M)

Preserved Prorated

Actual Balance

(Col. K + Col. L + Col. M,

Preceding Balance)

(L)

(Note E)

(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)
ADIT Subject to Proration				
January	31	-	214	50.00%
February	28	-	214	50.00%
March	31	-	214	50.00%
April	30	-	214	50.00%
May	31	-	214	50.00%
June	30	185	214	86.45%
July	31	154	214	71.96%
August	31	123	214	57.48%
September	30	93	214	43.46%
October	31	62	214	28.97%
November	30	32	214	14.95%
December	31	1	214	0.47%

Days in Period

Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)
12/31/2018 (Actual)		-
	-	-
	-	-
	-	-
	-	-
	-	-
	- -	

Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
				-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
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SS	September	30	93	214	43.40
34	October	31	62	214	28.97
35	November	30	32	214	14.95
36	December	31	1	214	0.47
37	Total (Sum of Lines 25 - 36)	365			
38 39 40	Beginning Balance - ADIT Not Subject to F Beginning Balance - ADIT Depreciation Ad Beginning Balance - DTA / (DTL)				
41 42	Estimated Ending Balance - ADIT Not Sub Ending Balance - ADIT Depreciation Adjus	•			
43	Ending Balance - DTA / (DTL)	sunent			
44	Average Balance as adjusted (non-prorate	d)			
45	Prorated ADIT				
46	Amount for Attachment H-9A, Line 40b				

12/31/2018 (Actual)	
(Note F)	
(Col. (H), Line 38 + Line 39)	
2019 Projected	
(Note F)	
(Col. (H), Line 41 + Line 42)	
([Col. (H), Line 40 + Line 43] /2)	
(Col. (H), Line 36 )	
(Col. (H), Line 44 + Line 45)	

(Col. (M), Line 38 + Line 39)	-
	-
	-
(Col. (M), Line 41 + Line 42)	-
([Col. (M), Line 40 + Line 43] /2)	-
(Col. (M), Line 36)	-
(Col. (M), Line 44 + Line 45)	

	(A)	(B)	(C)	(D)	(E)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)
47	ADIT Subject to Proration				
48	January	31	-	214	50.00%
49	February	28	-	214	50.00%
50	March	31	-	214	50.00%
51	April	30	-	214	50.00%
52	May	31	-	214	50.00%
53	June	30	185	214	86.45%
54	July	31	154	214	71.96%
55	August	31	123	214	57.48%
56	September	30	93	214	43.46%
57	October	31	62	214	28.97%
58	November	30	32	214	14.95%
59	December	31	1	214	0.47%
60	Total (Sum of Lines 48 - 59)	365			

Days in Period

(F)	Proration of Deferred Tax A (G)	(H)		
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)		
12/31/2018 (Actual)		(90,365,359		
(168,604)	(84,302)	(90,449,661		
(167,329)	(83,664)	(90,533,326		
(172,220)	(86,110)	(90,619,436		
(164,781)	(82,390)	(90,701,826		
(162,453)	(81,227)	(90,783,053		
(462,627)	(399,934)	(91,182,987		
(158,027)	(113,721)	(91,296,708		
(156,631)	(90,026)	(91,386,734		
(158,183)	(68,743)	(91,455,477		
(151,966)	(44,028)	(91,499,505		
(149,996)	(22,429)	(91,521,934		
(35,852)	(168)	(91,522,102		
(2,108,669)	(1,156,742)			

	Actual - Proration of Deferred Tax Activity (Note B)												
	(I)	(J) Difference	(K) Preserve Proration	(L) Preserve Proration	(M) Preserved Prorated Actual Balance								
	Actual Monthly Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M, Preceding Balance)								
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# Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

	Rate Year =	Projected for the	he 12 Months Ended	December 31, 2	019								
61 62 63	Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Depreciation A Beginning Balance - DTA / (DTL)					12/31/2018 (Actual) (Note F) (Col. (H), Line 61 + Line 62)		(116,270,446) - (116,270,446)	(Col. (M), Line 61 + Line 62	2)			- -
64 65 66	Estimated Ending Balance - ADIT Not S Ending Balance - ADIT Depreciation Adj Ending Balance - DTA / (DTL)	ubject to Proration ustment				2019 Projected (Note F) (Col. (H), Line 64 + Line 65)		(127,832,553) - (127,832,553)	(Col. (M), Line 64 + Line 65	5)			- -
67 68 69	Average Balance as adjusted (non-prora Prorated ADIT Amount for Attachment H-9A, Line 40					([Col. (H), Line 63 + Line 66] /2 (Col. (H), Line 59 ) (Col. (H), Line 67 + Line 68)	2)	(122,051,499) (91,522,102) (213,573,601)	([Col. (M), Line 63 + Line 6 (Col. (M), Line 59 ) (Col. (M), Line 67 + Line 68	66] /2)			- 
	Accumulated Deferred Income Taxes												
			Days in Period	1			Proration of Deferred Tax				- Proration of Deferred Tax A		
Line	(A) Month	<b>(B)</b> Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E)  Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I)  Actual Monthly  Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
70	ADIT Subject to Proration			•		12/31/2018 (Actual)		-					-
71	January	31		- 214	50.00%		_	_	_	_	_	_	<u>-</u>
72	February	28		- 214		<u>-</u>	_	-	_	-	-	-	-
73	March	31		- 214		-	-	-	-	-	-	-	-
74	April	30		- 214	50.00%	-	-	-	-	-	-	-	-
75 	May	31		- 214		-	-	-	-	-	-	-	-
/6	June	30	189			-	-	-	-	-	-	-	-
/ / 78	July August	31	15- 12:			-	-	-		-	-	-	-
79	September September	30	9;			<u>-</u>	- -	- -	<u> </u>	- -	- -		<u>-</u>
80	October	31	62	2 214		_	-	-	_	-	-	-	-
81	November	30	32	2 214		-	-	-	-	-	-	-	-
82	December	31	<u> </u>	1 214	0.47%	-	-	<u> </u>	-	-	-	<u>-</u>	
83	Total (Sum of Lines 71 - 82)	365				-	-		-	-	-	-	
84	Beginning Balance - ADIT Not Subject to					12/31/2018 (Actual)		(16,185,352)					-
85	Beginning Balance - ADIT Depreciation	Adjustment				(Note F)		- (10.107.070)	(0 1 (11) 1: 04 1: 04	-,			-
86	Beginning Balance - DTA / (DTL)					(Col. (H), Line 84 + Line 85)		(16,185,352)	(Col. (M), Line 84 + Line 85	0)			
87	Estimated Ending Balance - ADIT Not S					2019 Projected		(11,317,286)					-
88	Ending Balance - ADIT Depreciation Adj	ustment				(Note F)		-		- \			-
89	Ending Balance - DTA / (DTL)					(Col. (H), Line 87 + Line 88)		(11,317,286)	(Col. (M), Line 87 + Line 88	8)			-
90 91	Average Balance as adjusted (non-prora Prorated ADIT					([Col. (H), Line 86 + Line 89] /2 (Col. (H), Line 82 )	2)	(13,751,319)	([Col. (M), Line 86 + Line 8 (Col. (M), Line 82 )				<u> </u>
92	Amount for Attachment H-9A, Line 40	)d				(Col. (H), Line 90 + Line 91)		(13,751,319)	(Col. (M), Line 90 + Line 9 <sup>-</sup>	1)			-

## Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = **Projected for the 12 Months Ended December 31, 2019** 

			Days in Period			Projection -	Proration of Deferred ITC	Activity (Note A)		Actual - Proration of Deferred ITC Activity (Note B)					
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M) Preserved Prorated		
_	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected  Monthly Activity  (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. Preceding Balance)		
	DITC Subject to Proration					12/31/2018 (Actual)									
	January	31	-	214	50.00%	-		-	-	-	-	-			
	February	28	-	214	50.00%	-	-	-	-	-	-	-			
	March	31	-	214		-	-	-	-	-	-	-			
	April	30	-	214	50.00%	-	-	-	-	-	-	-			
	May	31	-	214	50.00%	-	-	-	-	-	-	-			
	June	30	185			-	-	-	-	-	-	-			
	July	31	154		71.96%	-	-	-	-	-	-	-			
	August	31	123		57.48%	-	-	-	-	-	-	-			
	September	30	93		43.46%	-	-	-	-	-	-	-			
	October	31	62		28.97%	-	-	-	-	-	-	-			
	November	30	32	214		-	-	-	-	-	-	-			
		31 365	1	214	0.47%	-	<u> </u>	<del>-</del> _	-		<del>-</del>	<del>-</del> _			
	Total (Sull of Lines 94 - 105)	303				-	-		-	-	-	-			
	Beginning Balance - DITC Not Subject to	o Proration				12/31/2018 (Actual)		-							
	Beginning Balance - DITC Adjustment					(Note F)									
	Beginning Balance - DITC					(Col. (H), Line 107 + Line 108	)	-	(Col. (M), Line 107 + Line	108)					
	Estimated Ending Balance - DITC Not S	ubject to Proration				2019 Projected									
	Ending Balance - DITC Adjustment	•				(Note F)									
	Ending Balance - DITC					(Col. (H), Line 110 + Line 111	)	-	(Col. (M), Line 110 + Line	111)					
	Average Balance as adjusted (non-prora	ted)				([Col. (H), Line 109 + Line 112	2] /2)	-	([Col. (M), Line 109 + Line	e 112] /2)					
	Prorated DITC					(Col. (H), Line 105)			(Col. (M), Line 105)						
	Amount for Attachment H-9A, Line 40	)e				(Col. (H), Line 113 + Line 114	)		(Col. (M), Line 113 + Line	114)					

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M) and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity Check

2. 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.

Notes

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(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 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 will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is 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 zero.
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

# Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	December 31, 2019 (Actual) Only Transmission Related	Plant Related	Labor Related
1 2 3 4 5	ADIT-190 ADIT-281 ADIT-282 ADIT-283 ADITC-255	4,230,946 - (127,832,553) (11,317,286) -	- - - -	- - - (306,075)	2,379,855 - (127,832,553) (1,334,317) -	1,851,091 - - (9,676,894) -
6	Subtotal - Transmission ADIT	(134,918,893)	-	(306,075)	(126,787,015)	(7,825,803)
Line	Description	Total				
7	ADIT (Reacquired Debt)	(3,292,178)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	2,107,224	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,439,460	-	-	-	2,439,460	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Environmental Liability	12,586,439	12,586,439				recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground	35,824,100	35,824,100	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	6,365,991	-	-	-		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 underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	147,443	-	-	-	147,443	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Retention	19,405				10.405	recoverable in the transmission formula.  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Neterition	19,403				19,400	recoverable in the transmission formula.
Accrued Severance	228,224	-	-	-	228,224	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Vacation	1,835,481				1 025 /01	recoverable in the transmission formula.  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accided Vacation	1,035,401	-	-	-		recoverable in the transmission formula.
Accrued Worker's Compensation	10,435,860	-	-	-	10,435,860	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Allowance for Doubtful Accounts	5,708,652	5,708,652				recoverable in the transmission formula.
Asset Retirement Obligation	11,301,584	11,301,584	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	599,457	599,457	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Long-term Incentive Plan	22,488	-	-	-	22,488	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Merger Commitments	4,429,661	4,429,661	_	-		recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	414,076	414,076	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	2,522,849	2,522,849	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve Capital Loss Carryforward	490,931 18,263	490,931 18,263	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Charitable Contribution Carryforward	11,922	11,922	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	13,147,109	-	-	13,147,109		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in
He are setimed by a set of Tay One dit	404.045			404.045		service that is included in rate base.
Unamortized 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 represent the
						deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other 190 FAS 109 Regulatory Liability Gross Up	(32,404) 196,742,042	(32,404) 196,742,042	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This
ras 109 Regulatory Elability Gross op	190,742,042	190,742,042	-	-		balance is excluded from rate base and removed below.
Subtotal: ADIT-190 (Not Subject to Proration)	312,331,071	275,121,071	-	13,608,424	23,601,575	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(461,315)	-	-	(461,315)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)  Less: OPEB related ADIT, Above if not separately removed	(196,742,042) (6,365,991)	(196,742,042)	-	-	(6,365,991)	
	108,761,723	78,379,029	-	13,147,109		
Total: ADIT-190 (Not Subject to Proration)	100,761,723	76,379,029	-	13,147,109	17,235,585	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator Transmission Allocator			100.00%	18.10%		
Other Allocator		0.00%	100.00%			
ADIT - Transmission	4,230,946	-	-	2,379,855	1,851,091	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	, ,	Gas, Production,	Only			·
ADIT-190 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-130 (Gubject to Froration)	Total	Other Related	Neiateu	related	Noiatea	oustinuation (
Subtotal, ADIT 100 (Subject to Projection)						
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	<u>-</u>	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)  Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	-	-	_			
Wages & Salary Allocator				10.153	10.74%	
Gross Plant Allocator Transmission Allocator			100.00%	18.10%		
Other Allocator		0.00%	100.0070			
ADIT - Transmission	-	-	-	-	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	, ,	Gas, Production,	Only			• •
ADIT-190	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)	312,331,071	275,121,071	Related	13,608,424	23,601,575	

312,331,071

312,331,071

275,121,071

13,608,424

13,608,424

23,601,575

23,601,575

ADIT-190
ADIT-190 (Not Subject to Proration)
ADIT-190 (Subject to Proration)
Total - FERC Form 1, Page 234

#### Instructions for Account 190:

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

- ADIT items related only to Transmission are directly assigned to Column D
   ADIT items related to Plant and not in Columns C & D are included in Column E
   ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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

(A)	(31,712,115) <b>(B)</b>	(58,210,208.01) (C)	(D) Only	(E)	(F)	(G)
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(698,448,365)	7,741,034	-	(706,189,399)		- ADIT attributable to plant in service that is included in rate base.
CIAC	51,372,661	51,372,661	-	-		- ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(39,002,944)	(31,712,115)	(7,290,829)	-		<ul> <li>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.</li> </ul>
Maryland Subtraction Modification	44,852,659	44,852,659	-	-		- Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(58,553,876)	(58,210,208)	(343,668)	-		- Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(699,779,865)	14,044,031	(7,634,497)	(706,189,399)		-
			· ·	· · ·		
Less: ASC 740 ADIT Adjustments excluded from rate base	58,553,876	58,210,208	343,668	-		-
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	39,002,944	31,712,115	7,290,829	-		-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(602,223,045)	103,966,355	-	(706,189,399)		-
Wages & Salary Allocator					10.74	1%
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(127,832,553)	-	-	(127,832,553)		-

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(505,595,086)			(505,595,086)		ADIT attributable to plant in service that is included in rate base.
Out total ADIT 000 (Out institution Properties)	(505 505 000)			(505 505 000)		
Subtotal: ADIT-282 (Subject to Proration)	(505,595,086)	<u>-</u>	-+	(505,595,086)	<del>-</del>	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from rate base  Less: ASC 740 ADIT Adjustments related to unamortized ITC			+			
Less: ASC 740 ADIT Adjustments related to unamortized Tro  Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
· · ·	(505 505 000)			(505 505 000)		
Total: ADIT-282 (Not Subject to Proration)	(505,595,086)	<del>-</del> _	-+	(505,595,086)	<del>-</del>	
Wages & Salary Allocator					10.74%	,
Gross Plant Allocator	+		<u> </u>	18.10%	10.74%	0
Transmission Allocator			100.00%	10.1078		
Other Allocator	<del>                                     </del>	0.00%	100.0070			
ADIT - Transmission	(91,521,496)	-	-	(91,521,496)	<u>-</u>	
	(**,*=*,***)			(61,021,100)	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(699,779,865)	14,044,031	(7,634,497)	(706,189,399)	<u> </u>	
ADIT-282 (Subject to Proration)	(505,595,086)	<u>-</u>	-	(505,595,086)	<u>-</u>	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(1,205,374,951)	14,044,031	(7,634,497)	(1,211,784,485)	-	

#### Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
   ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

### 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 subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,371,209)	-	-	(7,371,209)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(541,475)	(541,475)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(422,044)	(422,044)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(81,527,471)	-	-	-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for bool purposes & deductibility of cash fundings for tax purposes.
Prepayments	(561,162)	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Regulatory Asset	(135,715,759)	(135,715,759)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	(306,075)	-	(306,075)	-		ADIT relates to transmission function and included in rate base.
Regulatory Asset - Worker's Compensation	(8,013,344)	-	-	-	(8,013,344)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(3,292,178)	(3,292,178)	-	-		The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (Not Subject to Proration)	(237,750,717)	(139,971,457)	(306,075)	(7,371,209)	(90,101,976)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(237,750,717)	(139,971,457)	(306,075)	(7,371,209)	(90,101,976)	
Wages & Salary Allocator					10.74%	<mark>j</mark>
Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(11,317,286)	-	(306,075)	(1,334,317)	(9,676,894)	

ADIT- 283 (Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
			110.0.00	110.000	1101010	
Subtotal: ADIT-283 (Subject to Proration)	-		-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-			-	-	
Wages & Salary Allocator					10.74%	
Wages & Salary Allocator Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.009	<del>/</del> 6			
ADIT - Transmission	-			-	-	

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
		Gas, Production, Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(237,750,717)	(139,971,457)	(306,075)	(7,371,209)	(90,101,976)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(237,750,717)	(139,971,457)	(306,075)	(7,371,209)	(90,101,976)	

#### **Instructions for Account 283:**

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

- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
  7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)				(1,674,040)		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)		-		(1,674,040)	-	
Less: Adjustment to rate base				1,674,040		
Total: ADIT-255		-		-	-	
Wages & Salary Allocator					10.74%	
Gross Plant Allocator				18.10%	, ,	
Transmission Allocator			100.00%			
Other Allocator		0.00	<mark>%</mark>			
Unamortized Investment Tax Credit - Transmission		-		-	-1	
(A)	(B)	(C)	(D)	(E)	(F)	(G)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
nvestment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
evestment Tax Credit Amortization				130,336		
ubtotal: (Form No. 1 p. 266 & 267)	-	-	-	130,336	-	
Vages & Salary Allocator					10.74%	
Wages & Salary Allocator Gross Plant Allocator				18.10%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
vestment Tax Credit Amortization - Transmission	23,593	-	-	23,593	-	

# Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2018 (Actual) Only Transmission Gas, Production, Distribution, or Other Related Plant Related Labor Related ADIT (Not Subject to Proration) Related 3,361,598 1,031,650 2,329,949 ADIT-190 ADIT-281 ADIT-282 (116,270,446) (116,270,446) ADIT-283 (16,185,352) (2,737,189) (1,346,983) (12,101,180) ADITC-255 (2,737,189) (116,585,779) (9,771,231) (129,094,199) Subtotal - Transmission ADIT Total Description (3,675,449) ADIT (Reacquired Debt)

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-9A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-9A, Line 111.

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

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	2,068,266	-	-	-	2,068,266	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Bonuses & Incentives	2,569,717	-	-	-	2,569,717	recoverable in the transmission formula.  ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	6,794,434	6,794,434	_			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	9,025,386	-	-	-	9,025,386	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 Payroll Taxes - AIP	123,389	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	3,387	-	-	-	3,387	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,939,944	-	-	-	, ,	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	11,237,475	-	-	-	, ,	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Other Expenses	5,330,209	5,330,209	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground	44,091,200	44,091,200	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Allowance for Doubtful Accounts	5,812,884	5,812,884	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	10,248,891	10,248,891	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	746,136	-	-	-	- <b>,</b>	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Long-term Incentive Plan	22,338	-	-	-	22,338	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Management Incentive Plan	4,248	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Merger Commitments	1,531,927	1,531,927	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	10,033,598	10,033,598	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	1,355,997	1,355,997	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	328,544	328,544	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	12,481,236	6,842,135	-	5,639,101		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
Charitable Contribution Carryforward	1,850,837	1,850,837	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.  ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward  190 Other	18,263 909	18,263 909	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Investment Tax Credit	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.
FAS 109 - Regulatory Liability	217,227,927	-	-	217,227,927	-	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)	345,344,375	94,239,828	-	223,364,260	27,740,287	
Less: ASC 740 ADIT Adjustments excluded from rate base	(107.005)			(107 200)		
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(497,232)			(497,232)		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)  Less: OPEB related ADIT, Above if not separately removed	(217,227,927) (9,025,386)			(217,227,927)	(9,025,386)	
		04.000.000		5,000,101	<u> </u>	
Total: ADIT-190 (Not Subject to Proration)	118,593,830	94,239,828	-	5,639,101	18,714,901	
Wages & Salary Allocator	+	<del></del>			12.45%	
Gross Plant Allocator				18.29%	12.7070	
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	3,361,598			1,031,650	2,329,949	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only	Dlant	Labor	
ADIT 400 (Cubicat to Brandian)	Tatal	Distribution, or	Transmission	Plant	Labor	leatification
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADIT-190 (Subject to Proration)		-		-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)		-		-	-	
Wages & Salary Allocator					12.45%	
Gross Plant Allocator				18.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%	<mark>/</mark> 6	· · · · · · · · · · · · · · · · · · ·		
ADIT - Transmission		-		-	-	
	<del></del>	-	-		· '	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-190	Total	Gas, Production, Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)	345,344,375	94,239,828	-	223,364,260	27,740,287	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	345,344,375	94,239,828	-	223,364,260	27,740,287	

#### Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
   ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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

(A)	(26,678,870) <b>(B)</b>	(43,803,884.21) <b>(C)</b>	(D)	(E)	(F)	(G)
· ,	,	Gas, Production,	Only		`,	· ,
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes	(631,786,440)	3,759,454	-	(635,545,894)	-	ADIT attributable to plant in service that is included in rate base.
Contributions in Aid of Construction	61,065,524	61,065,524	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
Leased Vehicles	(5,864,149)	(5,864,149)	-	-	-	
FAS 109 - AFUDC Equity	(32,899,229)	(26,678,870)	(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
						and are excluded from Rate Base.
FAS 109 - Flow through	(44,605,777)	(43,803,884)	(801,893)	-	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of
						whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(654,090,071)	(11,521,925)	(7,022,252)	(635,545,894)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	44,605,777	43,803,884	801,893	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	32,899,229	26,678,870	6,220,359	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(576,585,065)	58,960,829	-	(635,545,894)	-	
	(515,555,555)			(222,212,221)		
Wages & Salary Allocator					12.45%	
Gross Plant Allocator				18.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(116,270,446)	-	-	(116,270,446)	-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E) Plant	(F)	(G)
ARIT 000 (Cubicat to Provetion)	Tatal	Distribution, or	Transmission		Labor	lugatification
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(493,946,097)			(493,946,097)		ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(493,946,097)	-	-	(493,946,097)	-	
	(100,010,001)			(100,010,001)		
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(493,946,097)	-	-	(493,946,097)	-	
				, ,		
Wages & Salary Allocator					12.45%	
Gross Plant Allocator				18.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(90,365,359)	-	-	(90,365,359)	-	
· · · · · · · · · · · · · · · · · · ·	(33,300,000)			(55,555,550)	_	

(D)	(C)	(D)	( <b>L</b> )	(F)	(G)
	Gas, Production,	Only	Plant	Labor	
Total	Other Related	Related	Related	Related	Justification
(654,090,071)	(11,521,925)	(7,022,252)	(635,545,894)	-	
(493,946,097)	-	-	(493,946,097)	-	
(1,148,036,168)	(11,521,925)	(7,022,252)	(1,129,491,991)	-	
	(654,090,071) (493,946,097)	Distribution, or Other Related   (654,090,071)   (11,521,925)   (493,946,097)   -	Distribution, or Transmission   Other Related   Related   (654,090,071)   (11,521,925)   (7,022,252)   (493,946,097)   -   -	Distribution, or Transmission Plant   Control   Contro	Total         Other Related         Related

#### Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
   ADIT items related only to Transmission are directly assigned to Column D
   ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

### 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 subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(7,362,744)	-	-	(7,362,744)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(244,421)	(244,421)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(87,144,048)	-	-	-	(87,144,048)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes.
Prepaid Insurance	(282,477)	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Prepaid Interest	(418,834)	-	-	-	(418,834)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Regulatory Asset	(148,510,965)	(148,510,965)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Worker's Compensation	(9,355,231)	-	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	(2,737,189)	-	(2,737,189)	-	-	ADIT relates to transmission function and included in rate base.
Unamortized Loss on Reacquired Debt	(3,675,449)	(3,675,449)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the
Subtotal: ADIT-283 (Not Subject to Proration)	(259,731,357)	(152,430,835)	(2,737,189)	(7,362,744)	(97,200,589)	new bond issue for book purposes. Excluded here since included in Cost of Debt
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(259,731,357)	(152,430,835)	(2,737,189)	(7,362,744)	(97,200,589)	
Wages & Salary Allocator	<del>   </del>				12.45%	
Gross Plant Allocator				18.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(16,185,352)	-	(2,737,189)	(1,346,983)	(12,101,180)	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT con (O. I.) (A. D (I.)	<b>-</b>	Distribution, or	Transmission	Plant	Labor	l de d
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
	-					
	-					
	-					
	-					
	-					
Subtotal: ADIT-283 (Subject to Proration)	-	<del>-</del>	-			
,						
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Subject to Proration)	-	-	-			
Wages & Salary Allocator					12.45%	
Gross Plant Allocator				18.29	<mark>9%</mark>	
Transmission Allocator			100.00%			
Other Allocator		0.00%		·		
ADIT - Transmission	-	-	-			

(A)	(B)	(C)	(D)	<b>(E)</b>	(F)	(G)
		Gas, Production, Distribution, or	Only			
			Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(259,731,357)	(152,430,835)	(2,737,189)	(7,362,744)	(97,200,589)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(259,731,357)	(152,430,835)	(2,737,189)	(7,362,744)	(97,200,589)	

Instructions for Account 283:

- Instructions for Account 283:

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

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

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

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

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

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

(A)	(B)	(C)	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
	-					
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,804,376)			(1,804,376)		
	-					
	-					
	-					
	-					
	-					
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,804,376)	-	-	(1,804,376)	-	
Less: Adjustment to rate base	1,804,376	-	-	1,804,376	-	
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator					12.45%	
Gross Plant Allocator				18.29%	12.1070	
Transmission Allocator			100.00%	.312070		
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission		-	-		-	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		-	- Itolatoa	- Itolatoa	-	- Cucinotion
Investment Tax Credit Amortization	130,337	-	-	130,337	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	<u>-</u>	-	-	-	
	-	<u>-</u>	-	-		
	-	-	-	-		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	130,337	-	-	130,337	-	
Wages & Salary Allocator					12.45%	
Wages & Salary Allocator Gross Plant Allocator				18.29%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	23,845	-	-	23,845	-	

## Potomac Electric Power Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - ADIT Rate Base Adjustment

Projected for the 12 Months Ended December 31, 2018 Rate Year = Federal Deficient / (Excess) Deferred Income Taxes Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190) Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Days in Period Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) (H) Prorated Preserved Prorated Difference **Total Days** Prorated Projected Preserve Proration Preserve Proration Projected Days Projected Balance Actual Monthly Actual Balance Remaining Days Proration Amount Line Month in Future Monthly Activity Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Per Month (Col. G Plus Col. H, Preceding (Col. K + Col. L + Col. M, Per Month (Column C / Column D) Monthly Activity Activity Test Period (Column E x Column F) (Note C) (Note D) (Note E) Balance) Preceding Balance) 1,000,863 Deficient / (Excess) ADIT Subject to Proration 12/31/2018 (Actual) 50.00% 1,000,863 January 50.00% 1,000,863 214 February 50.00% 1,000,863 March 50.00% 1,000,863 April 50.00% 1,000,863 May 86.45% 1,000,863 June 71.96% 1,000,863 57.48% 1,000,863 August 43.46% 1,000,863 September 214 214 28.97% 1,000,863 October 214 14.95% 1,000,863 November 0.47% 1,000,863 December Total (Sum of Lines 2 - 13) 12/31/2018 (Actual) Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration 968,304 Beginning Balance - Deficient / (Excess) ADIT Adjustment 17 Beginning Balance - Deficient / (Excess) ADIT (Col. (H), Line 15 + Line 16) (Col. (M), Line 15 + Line 16) 968,304 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration 12/31/2019 (Actual) 645,536 Ending Balance - Deficient / (Excess) ADIT Adjustment 19 20 Ending Balance - Deficient / (Excess) ADIT (Col. (H), Line 18 + Line 19) (Col. (M), Line 18 + Line 19) ([Col. (H), Line 17 + Line 20] /2) ([Col. (M), Line 17 + Line 20] /2) Average Balance as adjusted (non-prorated) 22 23 (Col. (H), Line 13) (Col. (M), Line 13) Prorated Deficient / (Excess) ADIT (Col. (M), Line 21 + Line 22) Deficient / (Excess) ADIT - Account 190 (Col. (H), Line 21 + Line 22) 1,807,783 Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)

Days in Period Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) (M) Preserved Prorated Prorated **Total Days** Prorated Projected Preserve Proration Preserve Proration Difference Prorated Days Proration Amount Projected Projected Balance Actual Monthly Actual Balance Projected vs. Actual Month Per Future Monthly Activity (Actual vs Projected) (Actual vs Projected) Line Per Month Per Month (Column C / Column D) Monthly Activity (Col. G Plus Col. H, Preceding Activity (Col. K + Col. L + Col. M, Test Period (Column E x Column F) (Note C) (Note D) (Note E) Preceding Balance) Deficient / (Excess) ADIT Subject to Proration 12/31/2018 (Actual) (55,551,733) 50.00% 137,835 25 214 68,917 (55,482,816) January February 50.00% (55,413,899) March 214 50.00% 137,835 68,917 (55,344,981) (55,276,064) 214 50.00% 137,835 68,917 April May 50.00% 137,835 68,917 (55,207,147) 86.45% 137,835 119,156 (55,087,991) June 71.96% 137,835 99,189 (54,988,801) 57.48% 137,835 79,223 (54,909,579) August September 43.46% 137,835 59,900 (54,849,679) October 28.97% 137,835 39,933 (54,809,745) November 14.95% 137,835 20,611 (54,789,134) 36 December 0.47% 137,835 (54,788,490) Total (Sum of Lines 25 - 36) 1,654,015 763,243 12/31/2018 (Actual) Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT Adjustment (36,901,481) (Note F) 40 (36,901,481) (Col. (M), Line 38 + Line 39) Beginning Balance - Deficient / (Excess) ADIT (Col. (H), Line 38 + Line 39) Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration 12/31/2019 (Actual) (27,676,110) 42 Ending Balance - Deficient / (Excess) ADIT Adjustment (Note F) Ending Balance - Deficient / (Excess) ADIT (Col. (M), Line 41 + Line 42) 43 (Col. (H), Line 41 + Line 42) (27,676,110) ([Col. (H), Line 40 + Line 43] /2) Average Balance as adjusted (non-prorated) ([Col. (M), Line 40 + Line 43] /2) (32,288,795) Prorated Deficient / (Excess) ADIT (Col. (H), Line 36) (54,788,490) (Col. (M), Line 36) (Col. (M), Line 44 + Line 45) Deficient / (Excess) ADIT - Account 282 (Col. (H), Line 44 + Line 45) (87,077,286) Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283) Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Days in Period Actual - Proration of Deficient / (Excess) ADIT Activity (Note B) Preserved Prorated Prorated Preserve Proration **Total Days** Prorated Projected Difference Preserve Proration Days Prorated Days Proration Amount Projected Projected Balance Actual Monthly Actual Balance Month Per Future Monthly Activity (Actual vs Projected) (Actual vs Projected) Line Projected vs. Actual Per Month (Column C / Column D) Per Month Monthly Activity Activity (Col. K + Col. L + Col. M, (Col. G Plus Col. H, Preceding Test Period (Column E x Column F) (Note C) (Note E) Preceding Balance) 47 ADIT Subject to Proration 12/31/2018 (Actual) 50.00% February 214 50.00% 50 50.00% March 214 50.00% April 214 50.00% May 214 86.45% 214 June 214 71.96% July 57.48% 214 August 43.46% 214 September 57 28.97% 214 October 58 214 14.95% November 0.47% December Total (Sum of Lines 48 - 59) Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration 12/31/2018 (Actual) (4,280,032)Beginning Balance - Deficient / (Excess) ADIT Adjustment (Note F) 63 Beginning Balance - Deficient / (Excess) ADIT (Col. (H), Line 61 + Line 62) (4,280,032) (Col. (M), Line 61 + Line 62) Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration 12/31/2019 (Actual) (2,853,355)Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT (Col. (H), Line 64 + Line 65) (Col. (M), Line 64 + Line 65) (2,853,355) ([Col. (H), Line 63 + Line 66] /2) ([Col. (M), Line 63 + Line 66] /2) Average Balance as adjusted (non-prorated) (3,566,693)(Col. (M), Line 59) (Col. (H), Line 59) Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 283 (3,566,693) (Col. (M), Line 67 + Line 68) (Col. (H), Line 67 + Line 68) namortized Deficient / (Excess) ADIT - Federal (Projected) amortized Deficient / (Excess) ADIT - Federal (Actual) (C) Projected (B) (E) Deficient / (Excess) Deferred Income Taxes Deficient / (Excess) Deferred Income Taxes Reference Reference **EOY Balance EOY Balance** 70 ADIT - 190 (Col. (H), Line 23) 1,807,783 ADIT - 190 (Col. (M), Line 23) 71 ADIT - 282 (Col. (M), Line 46) ADIT - 282 (Col. (H), Line 46) (87,077,286) 72 ADIT - 283 (Col. (H), Line 69) (3,566,693) ADIT - 283 (Col. (M), Line 69) (88,836,196) (Entered in ATT H-9A, Line 41a) \$ (Entered in ATT H-9A, Line 41a) Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - Federal

					State Deficien	t / (Excess) Deferred I	ncome Taxes					
	Deficient / (Excess) Accumulated Def	eferred Income Taxes (Account No. 1975) Days in Period			Projection - Proretion	of Deficient / (Excess) A	DIT Activity (Note A)		Actual - Dry	oration of Deficient / (Excess)	ADIT Activity (Note R)	1
	(A)	(B) (C		(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days Remainir Per Month Per M		Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
74	Deficient / (Excess) ADIT Subject to Pr	roration			12/31/2018 (Actual)		-					-
75 76	January	31	- 21		-	-	-	-	-	-	-	-
76 77	February March	28 31	- 21 - 21	<del>4</del> 50.00%		-	-	-		-	-	-
78 79	April May	30 31	- 21 - 21	<b>4</b> 50.00%	-	- -	-	-	- -	-	- -	- -
80 81	June July	30 31	185 21 154 21	<mark>4</mark> 71.96%	-	- -	-	-	- -	-	-	- -
82 83	August September	31 30	123 21 93 21	<mark>4</mark> 43.46%		- -	-	-	- -	-	- -	- -
84 85	October November	31 30	62 21 32 21	<mark>4</mark> 14.95%		- -	-	-	- -	-	-	-
86 87	December Total (Sum of Lines 75 - 86)	31 365	1 21	4 0.47%	-	<u>-</u>	<u> </u>	-	-	-		<u>-</u>
88 89 90	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess	s) ADIT Adjustment			12/31/2018 (Actual) (Note F) (Col. (H), Line 88 + Line 89)		(444,346) - (444,346)	(Col. (M), Line 88 + Line	89)			- -
91 92 93	Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A	ADIT Adjustment			12/31/2019 (Actual) (Note F) (Col. (H), Line 91 + Line 92)		(325,854)	(Col. (M), Line 91 + Line	92)			-
94 95	Average Balance as adjusted (non-pror Prorated Deficient / (Excess) ADIT	rated)			([Col. (H), Line 90 + Line 93] /2) (Col. (H), Line 86)		(385,100)	([Col. (M), Line 90 + Line (Col. (M), Line 86)	e 93] /2)			- -
96	Deficient / (Excess) ADIT - Account 1  Deficient / (Excess) Accumulated Deficient		(Account No. 292)		(Col. (H), Line 94 + Line 95)		(385,100)	(Col. (M), Line 94 + Line	. <del>খ</del> হ)			
	(A)	Days in Period (B) (C	i '	(E)	Projection - Proration	of Deficient / (Excess) A	DIT Activity (Note A) (H)	(1)	Actual - Pro	oration of Deficient / (Excess) /	ADIT Activity (Note B) (L)	(M)
Line	Month	Days Prorated Per Month Per M	d Days Total Days	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	Deficient / (Excess) ADIT Subject to Pr	roration		_	12/31/2018 (Actual)		-					-
98	January	31	- 21		-	-	-	-	-	-	-	-
99 100	February March	28 31	- 21 - 21	<del>4</del> 50.00%	1	- -	-	-	- -	-	- -	- -
101 102	April May	30 31	- 21 - 21	4 50.00% 4 50.00%	-	- -	-	-		-	- -	-
103 104	June July	30 31	185 21 154 21	<mark>4</mark> 71.96%	1	-	-	-	-	-	-	- -
105 106	August September	31 30	123 21 93 21	<mark>4</mark> 43.46%	1	-	-	-	-	-	-	-
107 108	October November	31 30	62 21 32 21	<mark>4</mark> 14.95%	-	- -	-	-		-	- -	-
109 110	December Total (Sum of Lines 98 - 109)	31 365	1 21	4 0.47%	-	-	<u> </u>	-	-	<u>-</u>	-	-
111 112 113	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess	s) ADIT Adjustment			12/31/2018 (Actual) (Note F) (Col. (H), Line 111 + Line 112)		(1,835,793) - (1,835,793)	(Col. (M), Line 111 + Line	ne 112)			- -
114 115 116	Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A	ADIT Adjustment			12/31/2019 (Actual) (Note F) (Col. (H), Line 114 + Line 115)		(1,449,310) - (1,449,310)	(Col. (M), Line 114 + Line	e 115)			- -
117 118 119	Average Balance as adjusted (non-pror Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 2	•			([Col. (H), Line 113 + Line 116] /2) (Col. (H), Line 109 ) (Col. (H), Line 117 + Line 118)		(1,642,552)	([Col. (M), Line 113 + Lir (Col. (M), Line 109 ) (Col. (M), Line 117 + Line	- ,			- - -
	Deficient / (Excess) Accumulated De											
	(A)	Days in Period (B) (C		(E)	Projection - Proration (F)	of Deficient / (Excess) A (G)	(H)	(1)	Actual - Pro	oration of Deficient / (Excess) / (K)	ADIT Activity (Note B) (L)	(M)
Line	Month	Days Prorated Per Month Per M		Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120	ADIT Subject to Proration				12/31/2018 (Actual)		-					-
121 122	January February	31 28	- 21 - 21		-		- -	-	:	-	-	-
123 124	March April	31 30	- 21 - 21	<mark>4</mark> 50.00%	-	-	- -		-	- -	-	- -
125 126	May June	31 30	- 21 185 21	<mark>4</mark> 50.00%	-	-	- -		-	- -	- -	<del>-</del>
127 128	July August	31 31	154 21 123 21	<mark>4</mark> 71.96%	-	-	- -	-	-	- - -	-	- -
129 130	September October	30 31	93 21 62 21	43.46%	-	-	- -	-	-	-	-	- -
131 132	November December	30 31	32 21 1 21	<mark>4</mark> 14.95%	-	1	- - -		-	- -	-	- -
133	Total (Sum of Lines 121 - 132)	365		<u> </u>	-	-		-	-	-	-	_
134 135 136	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess	s) ADIT Adjustment			12/31/2018 (Actual) (Note F) (Col. (H), Line 134 + Line 135)		- - -	(Col. (M), Line 134 + Line	e 135)			- -
137 138 139	Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A	ADIT Adjustment			12/31/2019 (Actual) (Note F) (Col. (H), Line 137 + Line 138)		- -	(Col. (M), Line 137 + Line	e 138)			- -
140 141 142	Average Balance as adjusted (non-pror Prorated Deficient / (Excess) ADIT <b>Deficient / (Excess) ADIT - Account 2</b>				([Col. (H), Line 136 + Line 139] /2) (Col. (H), Line 132 ) (Col. (H), Line 140 + Line 141)		- - -	([Col. (M), Line 136 + Lin (Col. (M), Line 132 ) (Col. (M), Line 140 + Line	- ,			- - -
	Unamortized Deficient / (Excess) AD				Unamortized Deficient / (Excess	) ADIT - State (Actual)			l			
Line	(A) Deficient / (Excess) Deferred Income	Taxes Reference	<u> </u>	(C) EOY	(D) Deficient / (Excess) Deferred Inc	come Taxes	(E) Reference	(F) Projected				
143	ADIT - 190	(Col. (H), Lir	ne 96)	\$ (385,100)	ADIT - 190	Como Tunos	(Col. (M), Line 96)	EOY Balance				
144 145	ADIT - 190 ADIT - 282 ADIT - 283	(Col. (H), Lir (Col. (H), Lir (Col. (H), Lir	ne 119)	(1,642,552)	ADIT - 130 ADIT - 282 ADIT - 283		(Col. (M), Line 30) (Col. (M), Line 119) (Col. (M), Line 142)					
146	Unamortized Deficient / (Excess) AD		ATT H-9A, Line 41b)	\$ (2,027,652)	Unamortized Deficient / (Excess	) ADIT - State	(Entered in ATT H-9A, Line 41b)	\$ -				
Instructions												

1. For purposes of calculating transmission allocated projected activity, use Columns (F), (G), and (H) and set the "Rate Year" below to "Projected Activity". For purposes of calculating the "True-Up" adjustment, use Columns (I), (J), (K), (L), and (M)

and set the "Rate Year" below to "True-Up Adjustment".

Rate Year Projected Activity Check

2. 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.

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) 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 deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is 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 zero
- zero.

  IRS normalization adjustment

# Potomac Electric Power Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

	Federal Deficient / (Excess) Deferred Income Taxes											
			Tax Cuts and Jobs Act	of 2017								
	(A)	(B)	(C)	Dece	<b>(D)</b> mber 31, 2017	Decem	(E) ober 31, 2018		(F)	Decer	(G) mber 31, 2019	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Notes Fixed Period ADIT BOY Current You		Fixed Period ADIT BOY Cur		urrent Year mortization	t Year EOY				
1	Unprotected Non-Property											
2	ADIT - 190	(Note A)	4 Years	\$	1,291,072	\$	968,304	\$	(322,768)	\$	645,536	
3	ADIT - 281	(Note A)	4 Years		-		-		-		-	
4 5	ADIT - 282 ADIT - 283	(Note A) (Note A)	4 Years 4 Years		(5,706,710)		(4,280,032)		1,426,677		(2,853,355)	
6		(1401071)	4 10013	Φ.		•		Φ.		Ф.		
О	Subtotal - Deficient / (Excess) ADIT			\$	(4,415,637)	\$	(3,311,728)	\$	1,103,909	\$	(2,207,819)	
7	Unprotected Property											
8	ADIT - 190	(Note A)	5 Years	\$	-	\$	-	\$	-	\$	-	
9	ADIT - 281	(Note A)	5 Years		-		-		-		-	
10	ADIT - 282	(Note A)	5 Years		(46,126,851)		(36,901,481)		9,225,370		(27,676,110)	
11	ADIT - 283	(Note A)	5 Years		-		-		-		-	
12	Subtotal - Deficient / (Excess) ADIT			\$	(46,126,851)	\$	(36,901,481)	\$	9,225,370	\$	(27,676,110)	
13	Protected Property											
14	ADIT - 190	(Note A)	ARAM	\$	1,000,863	\$	1,000,863	\$	-	\$	1,000,863	
15	ADIT - 281	(Note A)	ARAM		-		-		-		-	
16	ADIT - 282	(Note A)	ARAM		(56,057,633)		(54,645,142)		1,444,931		(53,200,211)	
17	ADIT - 283	(Note A)	ARAM		-		-		-		-	
18	Subtotal - Deficient / (Excess) ADIT			\$	(55,056,770)	\$	(53,644,279)	\$	1,444,931	\$	(52,199,348)	
19	Total - Deficient / (Excess) ADIT			\$	(105,599,258)	\$	(93,857,487)	\$	11,774,210	\$	(82,083,277)	
			Tax Reform Act of 1	1986								
	(A)	(B)	(C)		(D)		(E)		(F)		(G)	
		• •	Amortization	Septe	mber 30, 2018	Decen	nber 31, 2018		, ,	Decer	mber 31, 2019	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	Defi	ADIT cient / (Excess)		BOY Balance		urrent Year mortization		EOY Balance	
20	Protected Property											
21	ADIT - 190	(Note B)	ARAM	\$	-	\$	-	\$	-	\$	-	
22	ADIT - 281	(Note B)	ARAM	,	-	Ť	-	·	-	•	-	
23	ADIT - 282	(Note B)	ARAM		(958,862)		(906,591)		209,084		(697,507)	
24	ADIT - 283	(Note B)	ARAM		-		-		-		-	
25	Subtotal - Deficient / (Excess) ADIT			\$	(958,862)	\$	(906,591)	\$	209,084	\$	(697,507)	
26	Total - Deficient / (Excess) ADIT			\$	(958,862)	\$	(906,591)	\$	209,084	\$	(697,507)	
		Total Federal	Deficient / (Excess) De	eferred In	come Tayes							
		10tal i cacial	DOTOTOTIC (EXOCOS) De	JIOITOU III	COMO TUNOS							

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	( <b>D)</b> ADIT Deficient / (Excess)	(E)  December 31, 2018  BOY  Balance	<b>(F)</b> Current Year Amortization	(G)  December 31, 2019  EOY  Balance
27	Unprotected Non-Property			Delicient (Excess)			
28	ADIT - 190			\$ 1,291,072	\$ 968,304	\$ (322,768)	\$ 645,536
29 30	ADIT - 281 ADIT - 282				- -	_	-
31	ADIT - 283			(5,706,710)	(4,280,032)	1,426,677	(2,853,355)
32	Subtotal - Deficient / (Excess) ADIT			\$ (4,415,637)	\$ (3,311,728)	\$ 1,103,909	\$ (2,207,819)
33	Unprotected Property						
34	ADIT - 190	<del>_</del>		\$ <del>-</del>	\$ -	\$ -	\$ -
35	ADIT - 281					-	
36 37	ADIT - 282 ADIT - 283			(46,126,851)	(36,901,481)	9,225,370	(27,676,110)
38	Subtotal - Deficient / (Excess) ADIT			\$ (46,126,851)	\$ (36,901,481)	\$ 9,225,370	\$ (27,676,110)
				ψ (10,1±0,001)	(00,001,101)	φ σ,==σ,σ.σ	(=:,0:0,:.0)
39	Protected Property	<del>_</del>					
40 41	ADIT - 190 ADIT - 281			\$ 1,000,863	\$ 1,000,863	\$ -	\$ 1,000,863
42	ADIT - 282			(57,016,495)	(55,551,733)	1,654,015	(53,897,718)
43	ADIT - 283			-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT			\$ (56,015,632)	\$ (54,550,870)	\$ 1,654,015	\$ (52,896,855)
45	Total - Deficient / (Excess) ADIT			\$ (106,558,120)	\$ (94,764,078)	\$ 11,983,294	\$ (82,780,784)
		Total Federal De	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
			Amortization	(5)	December 31, 2018	( ,	December 31, 2019
ine	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT	BOY	Current Year	EOY
40	ADIT 400	_		Deficient / (Excess)	Balance	Amortization	Balance
46 47	ADIT - 190 ADIT - 281			\$ 2,291,935	\$ 1,969,167	\$ (322,768)	\$ 1,646,399
48	ADIT - 282			(103,143,346)	(92,453,214)	10,879,385	(81,573,829)
49	ADIT - 283			(5,706,710)	(4,280,032)	1,426,677	(2,853,355)
50	Total - Deficient / (Excess) ADIT			\$ (106,558,120)	\$ (94,764,078)	\$ 11,983,294	\$ (82,780,784)
51	Tax Gross-Up Factor	ATT H-9A, Line 132b		1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)			\$ (147,092,362)	\$ (130,811,919)	\$ 16,541,687	\$ (114,270,232)
		Endoral Inco	omo Toy Bogulatory	Accet / (Lipbility)			
	(4)		ome Tax Regulatory				(-)
					/ <b>-</b> \		
	(A)	(B)	(C)	(D)	(E) December 31, 2018	(F)	(G) December 31, 2019
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	ADIT	December 31, 2018 BOY	Current Year	December 31, 2019 EOY
Line	Regulatory Assets / (Liabilities)		(C)	ADIT	December 31, 2018 BOY Balance	Current Year Amortization	December 31, 2019 EOY Balance
53	Account 182.3 (Other Regulatory Assets)		(C)	ADIT Deficient / (Excess)  -	December 31, 2018 BOY Balance	Current Year Amortization -	December 31, 2019 EOY Balance
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)		(C)	ADIT Deficient / (Excess)  \$ - (147,092,362)	December 31, 2018 BOY Balance  (130,811,919)	Current Year Amortization  \$ - 16,541,687	December 31, 2019 EOY Balance \$ - (114,270,232)
53	Account 182.3 (Other Regulatory Assets)		(C)	ADIT Deficient / (Excess)  \$ - (147,092,362)	December 31, 2018 BOY Balance \$ - (130,811,919)	Current Year Amortization  \$ - 16,541,687	December 31, 2019 EOY Balance
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	Notes	ent / (Excess) Deferre	ADIT Deficient / (Excess)  \$ - (147,092,362)  \$ (147,092,362)	December 31, 2018 BOY Balance  (130,811,919)	Current Year Amortization  \$ - 16,541,687	December 31, 2019 EOY Balance \$ - (114,270,232)
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	Notes  State Deficie	ent / (Excess) Deferro	ADIT Deficient / (Excess)  \$ (147,092,362)  \$ (147,092,362)  ed Income Taxes	December 31, 2018 BOY Balance  (130,811,919)	Current Year Amortization  \$ - 16,541,687	December 31, 2019 EOY Balance \$ - (114,270,232)
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	Notes  State Deficie		ADIT Deficient / (Excess)  \$ (147,092,362)  \$ (147,092,362)  ed Income Taxes	December 31, 2018 BOY Balance  (130,811,919)	Current Year Amortization  \$ - 16,541,687	December 31, 2019 EOY Balance \$ - (114,270,232)
53 54 55	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)	State Deficie Maryland (20 (B)	ent / (Excess) Deferro	ADIT	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018	Current Year	Balance \$ - (114,270,232) \$ (114,270,232)  \$ (December 31, 2019)
53 54 55	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)	State Deficie Maryland (20	ent / (Excess) Deferro 18 Apportionment W (C)	ADIT Deficient / (Excess)  \$ - (147,092,362)  \$ (147,092,362)  ed Income Taxes  /eighting Change)  (D)  ADIT	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018 BOY	Current Year	CG   December 31, 2019   EOY   Balance   S
53 54 55	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes	State Deficie Maryland (20 (B)	ent / (Excess) Deferrent Months (C) Amortization	ADIT	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018	Current Year	Balance \$ (114,270,232)  \$ (G)  December 31, 2019
53 54 55	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property	State Deficie  Maryland (20 (B)  Notes	ent / (Excess) Deferrent Months (C) Amortization Fixed Period	ADIT Deficient / (Excess)  \$ - (147,092,362)  \$ (147,092,362)  ed Income Taxes  /eighting Change)  (D)  ADIT Deficient / (Excess)	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018 BOY Balance	Current Year Amortization  \$ - 16,541,687  \$ 16,541,687   (F)  Current Year Amortization	Columber 31, 2019   EOY   Balance   S
53 54 55 <b>ne</b> 56 57 58	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281	State Deficie  Maryland (20  (B)  Notes  (Note C) (Note C)	ent / (Excess) Deferrent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years	ADIT Deficient / (Excess)  \$ - (147,092,362)  \$ (147,092,362)  ed Income Taxes  /eighting Change)  (D)  ADIT	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018 BOY	Current Year	CG   December 31, 2019   EOY   Balance   S
53 54 55 56 57 58 59	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282	State Deficie  Maryland (20  (B)  Notes  (Note C) (Note C) (Note C) (Note C)	ent / (Excess) Deferrent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	ADIT Deficient / (Excess)  \$ - (147,092,362)  \$ (147,092,362)  ed Income Taxes  /eighting Change)  (D)  ADIT Deficient / (Excess)	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018 BOY Balance	Current Year Amortization  \$ - 16,541,687  \$ 16,541,687   (F)  Current Year Amortization	Columber 31, 2019   EOY   Balance   S
53 54 55 56 57 58 59 60	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	State Deficie  Maryland (20  (B)  Notes  (Note C) (Note C)	ent / (Excess) Deferrent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years	ADIT Deficient / (Excess) \$ - (147,092,362) \$ (147,092,362)  Ped Income Taxes  Veighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018 BOY Balance  \$ 124,300	Current Year	Columber 31, 2019
53 54 55 <b>ne</b> 56 57 58 59 60	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282	State Deficie  Maryland (20  (B)  Notes  (Note C) (Note C) (Note C) (Note C)	ent / (Excess) Deferrent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	ADIT Deficient / (Excess)  \$ - (147,092,362)  \$ (147,092,362)  ed Income Taxes  /eighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587 -	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018 BOY Balance	Current Year Amortization  \$ - 16,541,687  \$ 16,541,687   (F)  Current Year Amortization	Columber 31, 2019   EOY   Balance   S
53 54 55 56 57 58 59	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	State Deficie  Maryland (20  (B)  Notes  (Note C) (Note C) (Note C) (Note C)	ent / (Excess) Deferrent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years	ADIT Deficient / (Excess) \$ - (147,092,362) \$ (147,092,362)  Ped Income Taxes  Veighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018 BOY Balance  \$ 124,300	Current Year	Columber 31, 2019
53 54 55 55 <b>ne</b> 56 57 58 59 60 61 62 63	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190	State Deficie  Maryland (20  (B)  Notes  (Note C) (Note C) (Note C) (Note C) (Note C)	ent / (Excess) Deferrent / (Ex	ADIT Deficient / (Excess) \$ - (147,092,362) \$ (147,092,362)  Ped Income Taxes  Veighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  (E) December 31, 2018 BOY Balance  \$ 124,300	Current Year	Columber 31, 2019
53 54 55 55 <b>ne</b> 56 57 58 59 60 61 62 63 64	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 190 ADIT - 281	State Deficie  Maryland (20  (B)  Notes  (Note C) (Note C) (Note C) (Note C) (Note C) (Note C)	ent / (Excess) Deferrance  18 Apportionment W  (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	ADIT Deficient / (Excess) \$ - (147,092,362) \$ (147,092,362)  ed Income Taxes  /eighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  CE) December 31, 2018 BOY Balance  \$ 124,300 \$ 124,300	Current Year Amortization  \$	Columber 31, 2019   EOY   Balance   S
53 54 55 55 <b>ne</b> 56 57 58 59 60 61 62 63	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190	State Deficie  Maryland (20  (B)  Notes  (Note C) (Note C) (Note C) (Note C) (Note C)	ent / (Excess) Deferrent / (Ex	ADIT Deficient / (Excess) \$ - (147,092,362) \$ (147,092,362)  Ped Income Taxes  Veighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  CE) December 31, 2018 BOY Balance  \$ 124,300 124,300	Current Year Amortization  \$	Columber 31, 2019
53 54 55 55 56 57 58 59 60 61 62 63 64 65	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 190 ADIT - 281 ADIT - 282	State Deficie  Maryland (20  (B)  Notes  (Note C)	ent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	ADIT Deficient / (Excess) \$ - (147,092,362) \$ (147,092,362)  ed Income Taxes  /eighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  CE) December 31, 2018 BOY Balance  \$ 124,300 \$ 124,300	Current Year Amortization  \$	Columber 31, 2019   EOY   Balance   S
53 54 55 55 56 57 58 59 60 61 62 63 64 65 66 67	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	State Deficie  Maryland (20  (B)  Notes  (Note C)	ent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	ADIT Deficient / (Excess) \$ - (147,092,362) \$ (147,092,362)  Ped Income Taxes  Peighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  \$ (130,811,919)  December 31, 2018 BOY Balance  \$ 124,300 1,810,163 -	Current Year Amortization  \$	December 31, 2019   EOY   Balance   \$
53 54 55 55 56 57 58 59 60 61 62 63 64 65 66 67 68	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 283 Subtotal - Deficient / (Excess) ADIT	Notes  State Deficie  Maryland (20  (B)  Notes  (Note C)	ent / (Excess) Deferrance  18 Apportionment Work  (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years	ADIT Deficient / (Excess) \$	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  \$ (130,811,919)  December 31, 2018 BOY Balance  \$ 124,300 1,810,163 -	Current Year Amortization  \$	December 31, 2019   EOY   Balance   \$
53 54 55 55 56 57 58 59 60 61 62 63 64 65 66 67	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	State Deficie  Maryland (20  (B)  Notes  (Note C)	ent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years	ADIT Deficient / (Excess) \$ - (147,092,362) \$ (147,092,362)  Ped Income Taxes  Peighting Change)  (D)  ADIT Deficient / (Excess)  \$ 132,587	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  \$ (130,811,919)  December 31, 2018 BOY Balance  \$ 124,300 1,810,163 -	Current Year Amortization  \$	December 31, 2019   EOY   Balance   \$
53 54 55 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 282	Notes  State Deficie  Maryland (20  (B)  Notes  (Note C)	ent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 5 Years 6 Years 1 Years 2 Years 3 Years 3 Years 4 Years 4 Years 5 Years 5 Years 7 Years	ADIT Deficient / (Excess) \$	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  \$ (130,811,919)  December 31, 2018 BOY Balance  \$ 124,300 1,810,163 -	Current Year Amortization  \$	December 31, 2019   EOY   Balance   \$
53 54 55 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 283  ADIT - 283  ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283  ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 281 ADIT - 282 ADIT - 283	Notes  State Deficie  Maryland (20  (B)  Notes  (Note C)	ent / (Excess) Deferrance  18 Apportionment W  (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 5 Years 7 Years 7 Years 8 Years 8 Years 9 Years	ADIT Deficient / (Excess) \$	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  \$ (130,811,919)  December 31, 2018 BOY Balance  \$ 124,300 1,810,163 -	Current Year Amortization  \$	December 31, 2019   EOY   Balance   \$
53 54 55 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71	Regulatory Assets / (Liabilities)  Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 190 ADIT - 281 ADIT - 282	Notes  State Deficie  Maryland (20  (B)  Notes  (Note C)	ent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 5 Years 6 Years 1 Years 2 Years 3 Years 3 Years 4 Years 4 Years 5 Years 5 Years 7 Years	ADIT Deficient / (Excess) \$	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  \$ (130,811,919)  December 31, 2018 BOY Balance  \$ 124,300 1,810,163 -	Current Year Amortization  \$	Columber 31, 2019
53 54 55 55 <b>ne</b> 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)  Total - Transmission Regulatory Asset / (Liability)  (A)  Deficient / (Excess) Deferred Income Taxes  Unprotected Non-Property  ADIT - 190 ADIT - 281 ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Unprotected Property  ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 283  Subtotal - Deficient / (Excess) ADIT  Protected Property  ADIT - 283  ADIT - 283  ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 283  ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282 ADIT - 281 ADIT - 282 ADIT - 283	Notes  State Deficie  Maryland (20  (B)  Notes  (Note C)	ent / (Excess) Deferrent / (C)  Amortization Fixed Period  4 Years 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years 5 Years 5 Years 5 Years 6 Years 1 Years 2 Years 3 Years 3 Years 4 Years 4 Years 5 Years 5 Years 7 Years	ADIT Deficient / (Excess) \$	December 31, 2018 BOY Balance \$ - (130,811,919) \$ (130,811,919)  \$ (130,811,919)  December 31, 2018 BOY Balance  \$ 124,300 1,810,163 -	Current Year Amortization  \$	Columber 31, 2019   EOY     Balance     \$ - (114,270,232)     \$ (114,270,232)     \$ (114,270,232)     \$ EOY     Balance     \$ 91,153     \$

		vvasningion, D.	.C. (2018 Apportionme	in vveignung change)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	December 31, 2018 BOY	Current Year	December 31, 201 EOY
				Deficient / (Excess)	Balance	Amortization	Balance
75 	Unprotected Non-Property					(= ===)	
76 77	ADIT - 190 ADIT - 281	(Note D) (Note D)	4 Years 4 Years	\$ 22,098	\$ 20,717	\$ (5,525)	\$ 15,1
78	ADIT - 282	(Note D)	4 Years	-	-	-	-
79	ADIT - 283	(Note D)	4 Years	-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT			\$ 22,098	\$ 20,717	\$ (5,525)	\$ 15,1
81	Unprotected Property						
82	ADIT - 190	(Note D)	5 Years	\$ -	\$ -	\$ -	\$
83 84	ADIT - 281 ADIT - 282	(Note D) (Note D)	5 Years 5 Years	- 497,120	- 472,264	(99,424)	372,8
85	ADIT - 283	(Note D)	5 Years	-	-	-	,
86	Subtotal - Deficient / (Excess) ADIT			\$ 497,120	\$ 472,264	\$ (99,424)	\$ 372,8
87	Protected Property						
88	ADIT - 190	(Note D)	NA	\$ -	\$ -	\$ -	\$
89	ADIT - 281	(Note D)	NA	-	-	-	Ψ
90	ADIT - 282 ADIT - 283	(Note D) (Note D)	NA NA	-	-	-	
91 92	Subtotal - Deficient / (Excess) ADIT	(Note D)	NA	<u>-</u>	\$ -	\$ -	\$
92	Subtotal - Delicient / (Excess) ADIT			Φ -	<b>-</b>	Φ -	Φ
93	Total - Deficient / (Excess) ADIT			\$ 519,218	\$ 492,981	\$ (104,949)	\$ 388,
		\\\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.	D.O. (2017.O.	to Data Olasson)			
			on, D.C. (2017 Corpora				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	ADIT	December 31, 2018 BOY	Current Year	December 31, 20 EOY
			Fixed Period	Deficient / (Excess)	Balance	Amortization	Balance
94	Unprotected Non-Property						
95	ADIT - 190	(Note E)	4 Years	\$ -	\$ -	\$ -	\$
96 97	ADIT - 281 ADIT - 282	(Note E) (Note E)	4 Years 4 Years	-		-	
98	ADIT - 283	(Note E)	4 Years		-	-	
99	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
100	Unprotected Property						
101	ADIT - 190	(Note E)	5 Years	\$ -	\$ -	\$ -	\$
102	ADIT - 281	(Note E)	5 Years	-	-	-	
103 104	ADIT - 282 ADIT - 283	(Note E) (Note E)	5 Years 5 Years	(945,116)	(897,860)	189,023	(708,
105	Subtotal - Deficient / (Excess) ADIT	(NOTO L)	o rears	\$ (945,116)	\$ (897,860)	\$ 189,023	\$ (708)
				(0.10,1.10)	(007,000)	Ψ 100,020	ψ (100
106	Protected Property	(N1 a ( a ) E )	NA	•	Φ.	•	Φ.
107 108	ADIT - 190 ADIT - 281	(Note E) (Note E)	NA NA	\$ - -	\$ - -	\$ - -	\$
109	ADIT - 282	(Note E)	NA	-	-	-	
110	ADIT - 283	(Note E)	NA	-	-	-	
11	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
12	Total - Deficient / (Excess) ADIT			\$ (945,116)	\$ (897,860)	\$ 189,023	\$ (708
			· · · · · · · · · · · · · · · · · · ·	orporate Rate Change)			
	(A)	(B)	(C)	(D)	(E) December 31, 2018	(F)	(G) December 31, 2
е	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	BOY	Current Year	EOY
				Deficient / (Excess)	Balance	Amortization	Balance
13	Unprotected Non-Property	<u> </u>					
14 15	ADIT - 190 ADIT - 281	(Note F) (Note F)	4 Years 4 Years	\$ 56,380	\$ 52,856	\$ (14,095)	\$ 38
16	ADIT - 282	(Note F)	4 Years 4 Years				
17	ADIT - 283	(Note F)	4 Years	-	-	-	
18	Subtotal - Deficient / (Excess) ADIT			\$ 56,380	\$ 52,856	\$ (14,095)	\$ 38
19	Unprotected Property						
20	ADIT - 190	(Note F)	5 Years	\$ -	\$ -	\$ -	\$
21	ADIT - 281	(Note F)	5 Years			-	
22 23	ADIT - 282 ADIT - 283	(Note F) (Note F)	5 Years 5 Years	(630,682)	(599,148)	126,136	(473
23 24	Subtotal - Deficient / (Excess) ADIT	(110101)	o rears	\$ (630,682)	\$ (599,148)	\$ 126,136	\$ (473
				(000,002)	(000,140)	- 120,100	<b>4</b> (413
25	Protected Property						
26 27	ADIT - 190 ADIT - 281	(Note F) (Note F)	NA NA	\$ - -	-	-	
41	ADIT - 282	(Note F) (Note F)	NA		-		
28		(Note F)	NA		-	-	
28 29	ADIT - 283	(Note 1)	INA				
28	ADIT - 283  Subtotal - Deficient / (Excess) ADIT	(Note 1)	IVA	\$ -	\$ -	\$ -	\$

Line 132 133	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	<b>(C)</b> Amortization	(D)	(E)	(F)	(G)
			Fixed Period	ADIT	December 31, 2018 BOY Balance	Current Year Amortization	December 31, 2019 EOY Balance
133	Unprotected Non-Property	_	_	Donoisint (Excess)			
	ADIT - 190	(Note G)	4 Years	\$ (685,034)	\$ (642,219)	\$ 171,259	\$ (470,961)
134	ADIT - 281	(Note G)	4 Years	-	-	-	-
135 136	ADIT - 282 ADIT - 283	(Note G) (Note G)	4 Years 4 Years			-	-
137	Subtotal - Deficient / (Excess) ADIT	(Note 3)	4 10013	\$ (685,034)	\$ (642,219)	\$ 171,259	\$ (470,961)
138				φ (003,034)	φ (042,219)	φ 171,239	\$ (470,301)
139	Unprotected Property  ADIT - 190	(Note G)	5 Years	\$ -	\$ -	\$ -	\$ -
140	ADIT - 190 ADIT - 281	(Note G)	5 Years	- -	<b>-</b>	ф - -	<b>-</b>
141	ADIT - 282	(Note G)	5 Years	(2,817,585)	(2,676,706)	563,517	(2,113,189)
142 143	ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note G)	5 Years	\$ (2,817,585)	\$ (2,676,706)	\$ 563,517	\$ (2,113,189)
				ψ (2,017,000)	ψ (2,575,755)	Ψ 300,017	ψ (2,113,103)
144	Protected Property  ADIT - 190	(Note C)	NIA	Ф	Φ	<b>ሶ</b>	¢
145 146	ADIT - 190 ADIT - 281	(Note G) (Note G)	NA NA	<b>5</b> -	\$ - -	\$ -	\$ - -
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)	\$ (3,318,925)	\$ 734,776	\$ (2,584,150)
			Maryland (2007 Corpo				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	December 31, 2018 BOY	Current Year	December 31, 2019 EOY
454	Hammataataal Nam Duamantii			Deficient / (Excess)	Balance	Amortization	Balance
151 152	Unprotected Non-Property  ADIT - 190	(Note H)	4 V	¢	¢	¢	¢
152 153	ADIT - 190 ADIT - 281	(Note H)	4 Years 4 Years	\$ - -	\$ -	\$ -	<b>5</b> -
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	-	-	- (44,000)	-
160 161	ADIT - 282 ADIT - 283	(Note H) (Note H)	5 Years 5 Years	58,414	55,493	(11,683)	43,811
162	Subtotal - Deficient / (Excess) ADIT	(Close Ly)	0 . 330	\$ 58,414	\$ 55,493	\$ (11,683)	\$ 43,811
163	Protected Property						
164	ADIT - 190	(Note H)	NA	\$ -	\$ -	\$ -	\$ -
165	ADIT - 281	(Note H)	NA	-	-	-	-
166	ADIT - 282	(Note H)	NA	-	-	-	-
167 168	ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note H)	NA	<u>-</u>	\$ -	\$ -	<u>-</u> \$ -
169	Total - Deficient / (Excess) ADIT			\$ 58,414	\$ 55,493	\$ (11,683)	\$ 43,811
103	Total - Deficient / (Excess) ADTI			Ψ 30,414	Ψ 33,433	ψ (11,000)	Ψ 40,011
		Total State D	Deficient / (Excess) Defe	erred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	December 31, 2018 BOY	Current Year	December 31, 2019 EOY
170	Unprotected Non-Property	<del></del>		Deficient / (Excess)	Balance	Amortization	Balance
170	ADIT - 190			\$ (473,969)	\$ (444,346)	¢ 110,400	\$ (325.854)
171 172	ADIT - 190 ADIT - 281			\$ (473,969)	\$ (444,346)	\$ 118,492	\$ (325,854)
173	ADIT - 282			-	-	-	-
174 175	ADIT - 283			- (472.060)	<u>-</u>	- 119,402	¢ (225.95.4)
175	Subtotal - Deficient / (Excess) ADIT			\$ (473,969)	\$ (444,346)	\$ 118,492	\$ (325,854)
176	Unprotected Property	<u> </u>		Φ.	Φ.	Φ.	Φ.
177 178	ADIT - 190 ADIT - 281			\$ - -	\$ - -	\$ -	\$ - -
179	ADIT - 282			(1,932,414)	(1,835,793)	386,483	(1,449,310)
180 181	ADIT - 283 Subtotal - Deficient / (Excess) ADIT			\$ (1,932,414)	\$ (1,835,793)	\$ 386,483	\$ (1,449,310)
	· · ·			ψ (1,932,414)	ψ (1,030,793)	ψ 300,483	ψ (1,449,310)
	Protected Property			•			
182	ADIT - 190			\$ -	\$ -	\$ -	\$ -
183							
	ADIT - 281 ADIT - 282					-	-
183 184	ADIT - 281			-	-	-	-
183 184 185	ADIT - 281 ADIT - 282			\$ -	\$ -	\$ -	\$ -
183 184 185 186	ADIT - 281 ADIT - 282 ADIT - 283			\$ - \$ (2,406,383)	\$ - (2,280,139)	\$ - \$ 504,975	\$ - \$ (1,775,164)

	Total State Deficient / (Excess) Deferred Income Taxes											
	(A)	(B)	(C)	(D)	(E)	(F)	(G)					
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2018 BOY Balance	Current Year Amortization	December 31, 2019 EOY Balance					
189 190 191 192	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ (473,969) - (1,932,414)	\$ (444,346) - (1,835,793) -	\$ 118,492 - 386,483	\$ (325,854 - (1,449,310					
193	Total - Deficient / (Excess) ADIT			\$ (2,406,383)	\$ (2,280,139)	\$ 504,975	\$ (1,775,164					
194	Tax Gross-Up Factor	ATT H-9A, Line 132b		1.38	1.38	1.38	1.38					
195	Regulatory Asset / (Liability)			\$ (3,321,761)	\$ (3,147,494)	\$ 697,065	\$ (2,450,429)					
	(A)	(B)	(C)	(D)	(E) December 31, 2018	<b>(F)</b>	(G) December 31, 2019					
	(A)	(B)	(C)	(D)	(E) December 31, 2018	(F)	(G) December 31, 2019					
Line	Regulatory Assets / (Liabilities)	Notes Notes		Notes		ADITDeficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance			
196 197	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (3,321,761)	(3,147,494)	\$ - 697,065	\$ - (2,450,429					
198	Total - Transmission Regulatory Asset / (Liability)			\$ (3,321,761)	\$ (3,147,494)	\$ 697,065	\$ (2,450,429					
		Endand an	l Otata la como Tarr	D	196. A							
		Federal and	State Income Tax	Regulatory Asset / (Liabi	ity)							
	Federal and	State Income Tax Regula	tory Asset / (Liability	<ul><li>related to Excess / Def</li></ul>	icient Deferred Income Ta	axes						
	(A)	(B)	(C)	(D)	(E) December 31, 2018	(F)	(G) December 31, 2019					
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance					
	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ _	\$ -					
199 200	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			(150,414,123)	(133,959,413)	17,238,753	(116,720,661)					

#### Instructions

- 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 property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT 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.

#### Notes

- 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 amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. 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.
- 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 current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 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 amortized by September 30, 2023. The unprotected non-property related deficient and (excess) 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 of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 fully amortized by September 30, 2023. The unamortized non-property related deficient and (excess) 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 of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 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 amortized by September 30, 2023. The unamortized non-property related deficient and (excess) 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 of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 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 amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- 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 amortized by September 30, 2023. The unprotected non-property related deficient and (excess) 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 of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 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 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 amortized by September 30, 2023. 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.

					ADIT - Pre Rate (	Change (December	31, 2017)	
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35% (H)	(E) + (F) + (G)
1	FERC Account 190 - Non-Current (Note A)  Accrued Payroll Taxes - Manual	Accrued Liabilities	Non Proporty	¢ 529.072 ¢	195 140 🐧	40.202 \$	(14 071) ¢	211 272
2	Other Current Liabilities - General	Accrued Liabilities  Accrued Liabilities	Non-Property Non-Property	\$ 528,972 \$ 27,544,340	185,140 <b>\$</b> 9,640,519	40,202 \$ 2,093,370	(14,071) \$ (732,679)	211,272 11,001,210
3	Accrued Liab-Required Health Claims Reserve	Accrued Liabilities	Non-Property	1,324,005	463,402	100,624	(35,219)	528,808
4 5	Accrued Liab-General Liability Accrued Liab-Auto Liability	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	1,904,937 301,988	666,728 105,696	144,775 22,951	(50,671) (8,033)	760,832 120,614
6	Accrued Liabilities - Workers Comp - Long-term	Accrued Liabilities	Non-Property	54,355,782	19,024,524	4,131,039	(1,445,864)	21,709,699
<i>7</i> 8	Accrued Liabilities - Disability - Long-term Accrued Liab-LTIP	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	4,248,709 473,540	1,487,048 165,739	322,902 35,989	(113,016) (12,596)	1,696,934 189,132
9	Accrued Liability - PHI Incentive Plan	Accrued Liabilities	Non-Property	7,429,389	2,600,286	564,634	(197,622)	2,967,298
10	Accrued Liab-Retentions Accrued Severance	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	20,000 173,807	7,000 60,832	1,520 13,209	(532) (4,623)	7,988 69,419
12	Accrued Liab-SERP	Accrued Liabilities	Non-Property	3,934,817	1,377,186	299,046	(104,666)	1,571,566
13	Accrued Liab-Sick Pay Carryover Accrued Liab-Vacation	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	7,680,551 7,227,360	2,688,193 2,529,576	583,722 549,279	(204,303) (192,248)	3,067,612 2,886,608
15	Deferred Credits-General	Accrued Liabilities	Non-Property	355,346	124,371	27,006	(9,452)	141,925
17	Deferred Credits-General (Merger Commitments)  Deferred Credits-General (DC PLUG)	Accrued Liabilities Accrued Liabilities	Non-Property Non-Property	13,909,345 160,000,000	4,868,271 56,000,000	1,057,110 12,160,000	(369,989) (4,256,000)	5,555,392 63,904,000
18	Accrued Liability - LTIP - Non-Current	Accrued Liabilities	Non-Property	76,247	26,687	5,795	(2,028)	30,453
19 20	Payroll Taxes 481(a) Provision for Uncollectible Accounts-Spec Billing	Accrued Liabilities Allowance for Doubtful Accounts	Non-Property Non-Property	(285,855) 885,155	(100,049) 309,804	(21,725) 67,272	7,604 (23,545)	(114,170) 353,531
21	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Non-Property	8,806,290	3,082,201	669,278	(234,247)	3,517,232
22 23	Provision for Uncollectible Accounts - DC Retail Provision for Uncollectible POR - Pepco DC	Allowance for Doubtful Accounts Allowance for Doubtful Accounts	Non-Property Non-Property	7,074,536 2,516,575	2,476,088 880,801	537,665 191,260	(188,183) (66,941)	2,825,570 1,005,120
24	Provision for Uncollectible POR - Pepco MD	Allowance for Doubtful Accounts	Non-Property	2,209,792	773,427	167,944	(58,780)	882,591
25 26	Maryland Capital Loss Carryforward  DC Capital Loss Carryforward	Capital Loss Limitation Capital Loss Limitation	Non-Property Non-Property	-		12,533 8,634	(4,387) (3,022)	8,147 5,612
27	Federal Charitable Contribution Carryforward	Charitable Contribution Carryforward	Non-Property	12,748,541	4,461,989	-	- (040,004)	4,461,989
26 29	Maryland Charitable Contribution Carryforward  DC Charitable Contribution Carryforward	Charitable Contribution Carryforward Charitable Contribution Carryforward	Non-Property Non-Property	-	-	626,545 438,135	(219,291) (153,347)	407,254 284,788
30	Acc Liab - Deferred Comp LT -Old Plans	Deferred Compensation	Non-Property	3,175,708	1,111,498	241,354	(84,474)	1,268,378
32	Acc Liab - Deferred Comp LT - Active Plans Other Special Funds-Deferred Comp	Deferred Compensation Deferred Compensation	Non-Property Non-Property	771,974 (22,102)	270,191 (7,736)	58,670 (1,680)	(20,535) 588	308,326 (8,828)
33	Accrued Liab-Environmental Site Exp - Long-Term	Environmental Expense	Non-Property	26,684,952	9,339,733	2,028,056	(709,820)	10,657,970
3 <del>4</del> 35	Accrued Liab-OPEB FIN 48 Interest Payable-MD-NonCurrent	FAS 106 OPEB Adjustment Interest on Contingent Taxes	Non-Property Non-Property	36,501,922 305,637	12,775,673 106,973	2,774,146 23,228	(970,951) (8,130)	14,578,868 122,071
36	Accrued Charitable Contributions-MD-Current	Merger Commitment Deferrals	Non-Property	789,383	276,284	59,993	(20,998)	315,280
37 38	Accrued Charitable Contributions-DC-Current  Merger Commitments	Merger Commitment Deferrals  Merger Commitment Deferrals	Non-Property Non-Property	2,068,546 9,120,596	723,991 3,192,208	157,209 693,165	(55,023) (242,608)	826,177 3,642,766
39	Accrued Charitable Contributions-MD-Non-Current	Merger Commitment Deferrals	Non-Property	5,554,249	1,943,987	422,123	(147,743)	2,218,367
40 41	Accrued Charitable Contributions-DC-Non-Current Use Tax Payable-DC	Merger Commitment Deferrals Other 190 Deferred Taxes	Non-Property Non-Property	14,115,127 701,192	4,940,295 245,417	1,072,750 53,291	(375,462) (18,652)	5,637,582 280,056
42	Other Long-Term Liabilities	Other 190 Deferred Taxes	Non-Property	2,500,000	875,000	190,000	(66,500)	998,500
43 44	Federal State Income Taxes Deductible  Maryland 1/1/2000 Basis Carryforward	Other 190 Deferred Taxes Other 190 Deferred Taxes	Non-Property Non-Property	2,959,146	1,035,701	3,630,153	- (1,270,554)	1,035,701 2,359,600
45	Asset Retirement Obligation-Electric Utility Plant	Regulatory Liabilities	Non-Property	3,485,135	1,219,797	264,870	(92,705)	1,391,963
46 47	Other Regulatory Liability - General Oth Reg Liab-Asset Retirement Obligation-Electric	Regulatory Liabilities Regulatory Liabilities	Non-Property Non-Property	(3,357,069) 3,485,135	(1,174,974) 1,219,797	(255,137) 264,870	89,298 (92,705)	(1,340,813) 1,391,963
48	Reg Liab-Asset Retirement Oblig-Electric-Contra	Regulatory Liabilities	Non-Property	(3,485,135)	(1,219,797)	(264,870)	92,705	(1,391,963)
49 50	Regulatory Liability-MD Grid Resiliency Charge Reg Liab-MD Dynamic Pricing/Critical Pk Rebate Cr	Regulatory Liabilities Regulatory Liabilities	Non-Property Non-Property	975,399 2,536,480	341,390 887,768	74,130 192,773	(25,946) (67,470)	389,574 1,013,070
51	Regulatory Liability - MD - Base	Regulatory Liabilities	Non-Property	692,633	242,421	52,640	(18,424)	276,638
52 53	Reg Liab-Third Party Supplier-DC Distribution  Maryland Net Operating Loss Carryforward	Regulatory Liabilities State NOL	Non-Property Non-Property	1,375,838	481,543	104,564 5,307,670	(36,597) (1,857,684)	549,510 3,449,985
54	DC Net Operating Loss Carryforward	State NOL	Non-Property	-	-	9,626,335	(3,369,217)	6,257,118
55 56	Federal Net Operating Loss Carryforward Unamortized Investment Tax Credits	Federal NOL FAS 109 - Deferred Taxes on ITC	Protected Property Protected Property	39,488,433 1,934,714	13,820,952 677,150	147,038	- (51,463)	13,820,952 772,725
57	Other Reg Assets - Income Tax Recov thru Rates	FAS109 Non-TCJA	N/A	(18,162,734)	(6,356,957)	(1,380,368)	483,129	(7,254,196)
58 59	FAS 109 - Regulatory Asset Electric SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA FAS109 Non-TCJA	N/A N/A	(156,526,748) 1,286,587	(54,784,362) 450,305	(11,896,033) 97,781	4,163,611 (34,223)	(62,516,783) 513,863
60	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A	<u> </u>	-	-		
61	Total FERC Account 190			\$ 304,399,168 \$	106,539,709 \$	38,589,438 \$	(13,506,303) \$	131,622,843
	FERC Account 282 - Property (Note A)							
62	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (2,311,845,643) \$	(809,145,975) \$	- \$	- \$	(809,145,975)
63 64	Fixed Asset Basis Differences (PowerTax) - Non-Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)  Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	(2,111,838,818) 149,683,320	(739,143,586) 52,389,162	-	-	(739,143,586) 52,389,162
65	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(281,503,159)	(98,526,106)	- (440,040,445)	-	(98,526,106)
66 67	Maryland Fixed Asset Differences (PowerTax) - Non-Protected  Maryland Fixed Asset Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)  Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	-		(112,640,145) 8,226,018	39,424,051 (2,879,106)	(73,216,095) 5,346,912
68	Maryland Fixed Asset Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(12,662,589)	4,431,906	(8,230,683)
69 70	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected  Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)  Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	-		(740,953) 875,565	259,333 (306,448)	(481,619) 569,117
71 70	DC Fixed Asset Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(112,117,870)	39,241,254	(72,876,615)
72 73	DC Fixed Asset Differences (PowerTax) - Non-Protected CIAC DC Fixed Asset Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)  Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property			5,666,813 (4,499,321)	(1,983,384) 1,574,762	3,683,428 (2,924,559)
74	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	(510,434)	178,652	(331,782)
75 76	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)  Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	(16,465,645)	(5,762,976)	603,167	(211,108) -	392,058 (5,762,976)
77 70	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	19,456,991	6,809,947	- (227 700 750) A	- - 70 700 040 - \$	6,809,947
78	Total FERC Account 282			\$ (4,552,512,954) \$	(1,593,379,534) \$	(227,799,750) \$	79,729,912 \$	(1,741,449,371)
79	FERC Account 283 - Non-Current (Note A)  Unamortized Loss on Reacquired Debt - General	Reacquired Debt	Non-Property	\$ (3,209,084) \$	(1,123,180) \$	(243,890) \$	85,362 \$	(1,281,708)
80	Unamortized Loss - Pollution Bonds	Reacquired Debt	Non-Property	(114,313)	(40,009)	(8,688)	3,041	(45,656)
81 82	Unamortized Loss - First Mortgage Bonds Prepayments - Other Taxes	Reacquired Debt Maryland Property Taxes	Non-Property Non-Property	(11,903,056) (25,368,491)	(4,166,070) (8,878,972)	(904,632) (1,928,005)	316,621 674,802	(4,754,081) (10,132,175)
83	Prepayments - General	Prepaid Interest	Non-Property	(1,484,384)	(519,534)	(112,813)	39,485	(592,863)
84 85	Prepayments - Workmen's Compensation  DSM - Energy Efficient Products - Community - MD	Prepayments Regulatory Asset - DSM	Non-Property Non-Property	(615,222) (184,067,950)	(215,328) (64,423,783)	(46,757) (13,989,164)	16,365 4,896,207	(245,720) (73,516,739)
86	Regulatory Assets - DSM - Direct Load Control - MD	Regulatory Asset - DSM	Non-Property	(34,886,805)	(12,210,382)	(2,651,397)	927,989	(13,933,790)
87 88	Reg Assets-FERC Formula Rate Adj-Transmission Svc Regulatory Assets - Asset Retirement Obligation	Regulatory Asset - FERC Formula Rate True-up Regulatory Assets	Non-Property Non-Property	(3,060,224) (342,995)	(1,071,078) (120,048)	(232,577) (26,068)	81,402 9,124	(1,222,253) (136,992)
89	Regulatory Assets - DC Recovery - Base	Regulatory Assets	Non-Property	(63,845,418)	(22,345,896)	(4,852,252)	1,698,288	(25,499,860)
90	Regulatory Assets - MD Recovery - Base	Regulatory Assets	Non-Property	(57,593,938)	(20,157,878)	(4,377,139)	1,531,999 279,624	(23,003,019)
91 92	Regulatory Assets - DC Regulatory Assets - MD	Regulatory Assets Regulatory Assets	Non-Property Non-Property	(10,512,194) (11,180,184)	(3,679,268) (3,913,064)	(798,927) (849,694)	279,624 297,393	(4,198,570) (4,465,365)
93	Regulatory Assets - DC Power Line Undergrounding	Regulatory Assets	Non-Property	(190,253,767)	(66,588,818)	(14,459,286)	5,060,750	(75,987,354)
94 95	Reg Assets-Third Party Supplier Recovery-MD Dist Regulatory Asset - Wks Comp/LT Disability Accrual	Regulatory Assets Regulatory Assets	Non-Property Non-Property	(1,247,199) (34,604,376)	(436,520) (12,111,531)	(94,787) (2,629,933)	33,175 920,476	(498,131) (13,820,988)
96	Regulatory Assets-DC Residential Aid	Regulatory Assets	Non-Property	(2,434,560)	(852,096)	(185,027)	64,759	(972,363)
97 98	Regulatory Asset- Maryland Meters AMI - Recoverable - DC	Regulatory Assets Regulatory Assets	Non-Property Non-Property	(69,912,829) (440,137)	(24,469,490) (154,048)	(5,313,375) (33,450)	1,859,681 11,708	(27,923,184) (175,791)
99	Prepaid Pension Costs	Pension Plan Contribution	Non-Property	(329,586,334)	(115,355,217)	(25,048,561)	8,766,996	(131,636,782)
100	Total FERC Account 283			\$ (1,036,663,460) \$	(362,832,211) \$	(78,786,423) \$	27,575,248 \$	(414,043,386)
404	Grand Total			¢ /5 204 777 246\ ¢	/4 0/0 672 026\ ¢	(267 006 725) ¢	02 700 0E7   ¢	(2.022.060.044)

(5,284,777,246) \$

(1,849,672,036) \$

(267,996,735) \$

93,798,857 \$

(2,023,869,914)

### Instructions

101 Grand Total

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

2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).

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

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

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

Tax Cuts	and Jobs Act of 20				Definition (Management and Application (Decomplisms of App								
	ADIT - Post Ra	ate Change (Decem	ber 31, 2017)				Deficier Income Tax Regulatory	nt / (Excess) Deferred Income  Total	Taxes (December 31,	2017)		Transmission Allocated	
Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT	Rate Change Deferred Tax Impact	Non-Recoverable	Asset / Liability Deferred Taxes	Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Deficient / (Excess) ADIT Balance	FERC Account
(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
\$ 528,972 27,544,340	\$ 111,084 5,784,311	40,202 2,093,370	\$ (8,442) \$ (439,608)	142,844 7,438,074	\$ 68,428 3,563,136	\$ -	\$ -	\$ 68,428 3,563,136	Labor 100% DC	Yes No	10.090% 0.000%	\$ 6,904 -	190 190
1,324,005 1,904,937	278,041 400,037	100,624 144,775	(21,131) (30,403)	357,534 514,409	171,273 246,423	-	-	171,273 246,423	Labor Labor	Yes Yes	10.090% 10.090%	17,281 24,864	190 190
301,988 54,355,782	63,417	22,951 4,131,039	(4,820) (867,518)	81,549 14,678,235	39,065 7,031,464	- -	- -	39,065 7,031,464	Labor Labor	Yes Yes	10.090% 10.090%	3,942 709,475	190 190
4,248,709 473,540 7,429,389	892,229 99,443 1,560,172	322,902 35,989 564,634	(67,809) (7,558) (118,573)	1,147,321 127,875 2,006,232	549,613 61,257 961,066			549,613 61,257 961,066	Labor Labor Labor	Yes Yes Yes	10.090% 10.090% 10.090%	55,456 6,181 96,972	190 190 190
20,000 173,807	4,200 36,499	1,520 13,209	(319) (2,774)	5,401 46,935	2,587 22,484	- -	-	2,587 22,484	Labor Labor	Yes Yes	10.090% 10.090%	261 2,269	190 190
3,934,817 7,680,551	826,312 1,612,916 1,517,746	299,046 583,722	(62,800) (122,582)	1,062,558 2,074,056	509,008 993,556 934,931	457,649	-	51,359 993,556 934,931	100% Transmission Labor Labor	Yes Yes	100.000% 10.090%	51,359 100,250	190 190 190
7,227,360 355,346 13,909,345	74,623 2,920,962	549,279 27,006 1,057,110	(115,349) (5,671) (221,993)	1,951,676 95,958 3,756,080	45,968 1,799,313	- - 1,799,313		45,968 (0)	Labor Labor Labor	Yes Yes No	10.090% 10.090% 0.000%	94,335 4,638 -	190 190 190
160,000,000 76,247	33,600,000 16,012	12,160,000 5,795	(2,553,600) (1,217)	43,206,400 20,590	20,697,600 9,863	· · · · · · · · · · · · · · · · · · ·	- -	20,697,600 9,863	100% DC Labor	No Yes	0.000% 10.090%	- 995	190 190
(285,855) 885,155 8,806,290	(60,030) 185,883 1,849,321	(21,725) 67,272 669,278	4,562 (14,127) (140,548)	(77,192) 239,027 2,378,050	(36,978) 114,504 1,139,182	- 114,504	- - -	(36,978) - 1,139,182	Labor Labor 100% MD	Yes No No	10.090% 0.000% 0.000%	(3,731)	190 190 190
7,074,536 2,516,575	1,485,653 528,481	537,665 191,260	(140,340) (112,910) (40,165)	1,910,408 679,576	915,162 325,544	-	-	915,162 325,544	100% DC 100% DC	No No	0.000% 0.000% 0.000%	- -	190 190 190
2,209,792	464,056	167,944 12,533	(35,268) (2,632)	596,732 9,901	285,859 (1,755)	- (1,755)	- -	285,859 -	100% MD Labor	No No	0.000% 0.000%	- -	190 190
12,748,541 -	2,677,194	8,634 - 626,545	(1,813) - (131,574)	6,821 2,677,194 494,971	(1,209) 1,784,796 (87,716)	(1,209) 1,784,796 (87,716)		- - -	Labor Labor Labor	No No No	0.000% 0.000% 0.000%	- -	190 190 190
3,175,708	666,899	438,135 241,354	(92,008) (50,684)	346,127 857,568	(61,339) 410,810	(61,339)	-	- 410,810	Labor Labor	No Yes	0.000% 0.000% 10.090%	41,451	190 190 190
771,974 (22,102)		58,670 (1,680)	(12,321) 353	208,464 (5,968)	99,863 (2,859)	- (2,859)	- -	99,863 0	Labor Labor	Yes No	10.090% 0.000%	10,076 -	190 190
26,684,952 36,501,922 305,637	5,603,840 7,665,404 64,184	2,028,056 2,774,146 23,228	(425,892) (582,571) (4,878)	7,206,004 9,856,979 82,534	3,451,965 4,721,889 39,537	- - 39,537	- - -	3,451,965 4,721,889	Labor Labor Labor	No Yes No	0.000% 10.090% 0.000%	- 476,439 -	190 190 190
789,383 2,068,546	165,770 434,395	59,993 157,209	(12,599) (33,014)	213,165 558,590	102,115 267,587	102,115 267,587	-	0 -	Labor Labor	No No	0.000% 0.000%	- -	190 190
9,120,596 5,554,249	1,915,325 1,166,392	693,165 422,123	(145,565) (88,646)	2,462,926 1,499,869	1,179,840 718,498	1,179,840 718,498	-	- - (0)	Labor Labor	No No	0.000% 0.000%	-	190 190
14,115,127 701,192 2,500,000	2,964,177 147,250 525,000	1,072,750 53,291 190,000	(225,277) (11,191) (39,900)	3,811,649 189,350 675,100	1,825,933 90,706 323,400	1,825,933 - 323,400		(0) 90,706 -	Labor 100% DC Labor	No No No	0.000% 0.000% 0.000%	- - -	190 190 190
2,959,146	621,421	- 3,630,153	- (762,332)	621,421 2,867,821	414,280 (508,221)	- -	-	414,280 (508,221)	Labor Plant	Yes Yes	10.090% 17.320%	41,801 (88,024)	190 190
3,485,135 (3,357,069)		264,870 (255,137)	(55,623) 53,579	941,126 (906,543)	450,837 (434,270)	-	-	450,837 (434,270)	Labor Labor	No No	0.000% 0.000%	-	190 190
3,485,135 (3,485,135) 975,399	731,878 (731,878) 204,834	264,870 (264,870) 74,130	(55,623) 55,623 (15,567)	941,126 (941,126) 263,397	450,837 (450,837) 126,178	- - -		450,837 (450,837) 126,178	Labor Labor 100% MD	No No No	0.000% 0.000% 0.000%	- - -	190 190 190
2,536,480 692,633	532,661 145,453	192,773 52,640	(40,482) (11,054)	684,951 187,039	328,119 89,599	- -	- -	328,119 89,599	100% MD 100% MD	No No	0.000% 0.000%	- -	190 190
1,375,838 - -	288,926	104,564 5,307,670 9,626,335	(21,958) (1,114,611) (2,021,530)	371,531 4,193,059 7,604,805	177,978 (743,074) (1,347,687)	- - -	- - -	177,978 (743,074) (1,347,687)	100% DC Plant Plant	No Yes Yes	0.000% 17.320% 17.320%	- (128,700) (233,419)	190 190 190
39,488,433 1,934,714	8,292,571 406,290	9,020,333 - 147,038	(2,021,330) - (30,878)	8,292,571 522,450	5,528,381 250,275	- - -	- - -	5,528,381 250,275	Plant Plant	Yes Yes	17.320% 17.320% 17.320%	957,516 43,348	190 190 190
(18,162,734) (156,526,748)	(32,870,617)	(1,380,368) (11,896,033)	289,877 2,498,167	(4,904,665) (42,268,483)	(2,349,531) (20,248,300)		(2,349,531) (20,248,300)		N/A N/A	No No	0.000% 0.000%	- -	190 190
1,286,587 973,762,350 \$ 1,278,161,518	270,183 204,490,093 \$ 268,413,919 \$	97,781 74,005,939 112,595,376	(20,534) (15,541,247) <b>\$ (23,645,029) \$</b>	347,430 262,954,785 <b>357,364,266</b>	166,433 (262,954,785) \$ (225,741,423)	\$ 8,458,293	166,433 (262,954,785) \$ (285,386,183)	\$ 51,186,468	N/A N/A	No No	0.000% 0.000%	2,291,935	190 190
			• • • •				•						
\$ (2,311,845,643) (2,111,838,818)	\$ (485,487,585) <mark>\$</mark> (443,486,152)	-	\$ - \$	(485,487,585) (443,486,152)	\$ (323,658,390) (295,657,435)	\$ -	\$ - -	\$ (323,658,390) (295,657,435)	Plant Plant	Yes Yes	17.320% 17.320%	\$ (56,057,633) (51,207,868)	282 282
149,683,320 (281,503,159)	31,433,497 (59,115,663)	-	-	31,433,497 (59,115,663)	20,955,665 (39,410,442)	- -	(39,410,442)	20,955,665 -	Plant Plant	No Yes	0.000% 17.320%	- -	282 282
<u>.</u>	-	(112,640,145) 8,226,018 (12,662,589)	23,654,431 (1,727,464) 2,659,144	(88,985,715) 6,498,554 (10,003,445)	15,769,620 (1,151,643) 1,772,762		- - 1,772,762	15,769,620 (1,151,643) -	Plant Plant Plant	Yes No Yes	17.320% 0.000% 17.320%	2,731,298 - -	282 282 282
-	-	(740,953) 875,565	155,600 (183,869)	(585,353) 691,696	103,733 (122,579)			103,733 (122,579)	Plant Plant	Yes No	17.320% 0.000%	17,967 -	282 282
-	-	(112,117,870) 5,666,813	23,544,753 (1,190,031)	(88,573,117) 4,476,782	15,696,502 (793,354)	- -	-	15,696,502 (793,354)	Plant Plant	Yes No	17.320% 0.000%	2,718,634 -	282 282
-		(4,499,321) (510,434) 603,167	944,857 107,191 (126,665)	(3,554,464) (403,243) 476,502	629,905 71,461 (84,443)	- - -	629,905 - -	- 71,461 (84,443)	Plant Plant Plant	Yes Yes No	17.320% 17.320% 0.000%	12,377 -	282 282 282
(16,465,645) 19,456,991	4,085,968	- -	- -	(3,457,785) 4,085,968	(2,305,190) 2,723,979	-	-	(2,305,190) 2,723,979	Plant Plant	Yes No	17.320% 0.000%	(399,259)	282 282
\$ (4,552,512,954)	\$ (956,027,720) \$	(227,799,750)	\$ 47,837,947 \$	(1,135,989,523)	\$ (605,459,849)	\$ <del>-</del>	\$ (37,007,775)	\$ (568,452,074)				\$ (102,184,484)	
\$ (3,209,084) (114,313)	(24,006)	(243,890) (8,688)	1,824	(30,869)	\$ (415,127) (14,787)	\$ - -	\$ - -	\$ (415,127) (14,787)	Labor Labor	Yes Yes	10.090% 10.090%	(1,492)	283 283
(11,903,056) (25,368,491) (1,484,384)		(904,632) (1,928,005) (112,813)	189,973 404,881 23,691	(3,214,301) (6,850,507) (400,843)	(1,539,779) (3,281,668) (192,020)			(1,539,779) (3,281,668) (192,020)	Labor Labor Labor	Yes Yes Yes	10.090% 10.090% 10.090%	(155,364) (331,120) (19,375)	283 283 283
(615,222) (184,067,950)	(129,197) (38,654,270)	(46,757) (13,989,164)	9,819 2,937,724	(166,135) (49,705,709)	(79,585) (23,811,030)	- -	-	(79,585) (23,811,030)	Labor 100% MD	Yes No	10.090% 0.000%	(8,030)	283 283
(34,886,805) (3,060,224) (342,995)	(7,326,229) (642,647) (72,029)	(2,651,397) (232,577) (26,068)	556,793 48,841 5,474	(9,420,833) (826,383) (92,622)	(4,512,957) (395,871) (44,370)	- -	- -	(4,512,957) (395,871) (44,370)	100% MD 100% Transmission Labor	No Yes No	0.000% 100.000% 0.000%	(395,871)	283 283 283
(63,845,418) (57,593,938)	(13,407,538) (12,094,727)	(4,852,252) (4,377,139)	1,018,973 919,199	(17,240,817) (15,552,667)	(8,259,043) (7,450,352)	-	-	(8,259,043) (7,450,352)	100% DC 100% MD	No No	0.000% 0.000% 0.000%	- -	283 283
(10,512,194) (11,180,184)	(2,207,561) (2,347,839)	(798,927) (849,694)	167,775 178,436	(2,838,713) (3,019,097)	(1,359,857) (1,446,269)	- -	- -	(1,359,857) (1,446,269)	100% DC 100% MD	No No	0.000% 0.000%	- -	283 283
(190,253,767) (1,247,199) (34,604,376)	(39,953,291) (261,912) (7,266,919)	(14,459,286) (94,787) (2,629,933)	3,036,450 19,905 552,286	(51,376,127) (336,794) (9,344,566)	(24,611,227) (161,338) (4,476,422)	- -	- -	(24,611,227) (161,338) (4,476,422)	100% DC 100% MD Labor	No No Yes	0.000% 0.000% 10.090%	- - (451,671)	283 283 283
(2,434,560) (69,912,829)	(511,258) (14,681,694)	(185,027) (5,313,375)	38,856 1,115,809	(657,429) (18,879,260)	(314,935) (9,043,924)	-	-	(314,935) (9,043,924)	100% DC 100% MD	No No	0.000% 0.000%	(+31,071) - -	283 283
(440,137) (329,586,334)	(92,429) (69,213,130)	(33,450) (25,048,561) (78,786,423)	7,025 5,260,198 \$ 16,545,149 \$	(118,855) (89,001,494) (279,940,601)	(56,936) (42,635,288)		-	(56,936) (42,635,288) <b>\$</b> (134,102,785)	100% DC Labor	No Yes	0.000% 10.090%	(4,301,901) (5,706,710)	283 283
\$ (1,036,663,460) \$ (4,311,014,896)		(193,990,796)			\$ (134,102,785) \$ (965,304,056)	\$ 8,458,293	\$ (322,393,958)	\$ (134,102,785) \$ (651,368,391)			;	\$ (5,706,710) \$ (105,599,258)	
							Protected Property	\$ (317,879,735)			<del>-</del>	\$ (55,056,770)	
							Unprotected Property	(244,793,684)			•	(46,126,851)	
							Non-Property  Total Unprotected	(88,694,973)			<del>-</del> :	\$ (4,415,637) \$ (50,542,488)	
							Total Deficient / (Excess) ADIT	\$ (651,368,391)			<u> </u>	\$ (105,599,258)	

#### Attachment 2 - Taxes Other Than Income Worksheet

her Taxe	es		Page 263 Col (i)	Allocator	Allocated Amount				
Plant	t Related	Gross Plant Allocator							
1a 2 3 4	Transmission Personal Property Tax (directly assigned to Transmission) Other Personal Property Tax (excluded) Capital Stock Tax Gross Premium (insurance) Tax PURTA Corp License		12,098,232 40,854,856	100% 0% 18.1017% 18.1017% 18.1017% 18.1017%	\$ 12,098,232 \$ - \$ - \$ - \$ - \$ - \$ -				
Total	Plant Related		52,953,088		12,098,232				
Labo	er Related		Wage	s & Salary Allo	cator				
6	Federal FICA & Unemployment & state unemployment		6,307,403						
Total	Labor Related		6,307,403	10.7399%	677,411				
Othe	r Included		Gro	ss Plant Alloca	ator				
7	Miscellaneous		22,026						
Total	Other Included		22,026	18.1017%	3,987				
Total	I Included				12,779,630				
	Currently Excluded								
	MD Franchise Tax		25,102,256						
	MD Environmental Surcharge MD Universal Surcharge		1,926,394 8,319,251						
	MD Montgomery County Fuel		131,722,337						
	MD PSC Assessment		2,575,252						
13	MD Sales & Use Tax		(6,000)						
14	MD Real Property Taxes		605,457						
	DC PSC Assessment		10,215,439						
	DC Delivery Tax		82,892,971						
	DC Real Property Tax		6,034,280						
	DC Business Improvement Tax		146,222						
	DC Ballpark		16,500						
20	DC Right-of-Way		22,866,372						

### 27 Difference

21 DC RETF, SETF and EATF Funds

23 Misc. Other-Sales and Use DC

24.1 Exclude State Dist RA amort in line 6

25 Total "Other" Taxes (included on p. 263)

26 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)

22 VA Property Taxes

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

23,317,908 515,747

375,846,311

375,846,311

300,001

13,407

- 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
- 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 Transmission Function Year Ended December 31, 2019

#### Assessable Plant

Transmission Distribution General Total T,D&Genl	\$ \$ \$	1,090,220,764 3,563,979,966 221,951,611 4,876,152,340
Plant ratios by Jurisdiction Transmission Ratio Distribution ratio General Ratio		0.2235821787 0.7309000451 0.0455177762
Property Taxes	\$	1.0000000000
Transmission Property Tax Distribution Property tax	\$	11,839,367 38,703,414
General Property Tax Total check	\$	2,410,307 52,953,088
General Property Tax Trans Labor Ratio Trans General	\$	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

#### Attachment 3 - Revenue Credit Workpaper

	To	otal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
Account 454 - Rent from Electric Property			Tananainaina	4000/	<b>6</b> 44 000 004
1 Rent from Electric Property - Transmission Related (Note 3)	\$	11,338,984	Transmission	100%	
2 Total Rent Revenues (Sum Lines 1)					\$ 11,338,984
Account 456 - Other Electric Revenues (Note 1)					
3 Schedule 1A	\$	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%	\$ (7,231,834)
14 Total Revenue Credits					\$ 6,356,087

238,092,221

#### Revenue Adjustment to determine Revenue Credit

- 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: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- 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 ¶ 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
18b	Costs associated with revenues in line 18a  Attachment 5 - Cost Su	pport \$	3,124,684
18c	Net Revenues (18a - 18b)		8,214,300
18d	50% Share of Net Revenues (18c / 2)		4,107,150
18e	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.		-
18f	Net Revenue Credit (18d + 18e)		4,107,150
18g			(7,231,834)
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and 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
- 22 Note 4: SECA revenues booked in Account 447.

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

Return and Taxes with 100 Basis Point increase in ROE
A 100 Basis Point increase in ROE and Income Taxes

(Line 127 + Line 138) 75,470,760

B 100 Basis Point increase in ROE

59	Rate Base		(Line 39 + 58)	873,672,714
	Long Term Interest			
100	Long Term Interest		p117.62c through 67c	142,366,379
101 102	Less LTD Interest on Securitization E(Note P)  Long Term Interest		Attachment 8 "(Line 100 - line 101)"	0 142,366,379
102			(2.116-166-11.16-161)	1 12,000,010
103	Preferred Dividends	enter positive	p118.29c	0
	Common Stock			
104	Proprietary Capital		p112.16c	2,863,583,534
105 106	Less Preferred Stock Less Account 216.1	enter negative	(Line 114) p112.12c	-1,646,367
107	Common Stock	enter negative	(Sum Lines 104 to 106)	2,861,937,167
				, ,
108	Capitalization  Long Term Debt		p112.17c through 21c	2,817,331,973
108	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	3,292,178
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt		(Sum Lines 108 to 112)	2,808,012,507
114 115	Preferred Stock Common Stock		p112.3c (Line 107)	0 2,861,937,167
116	Total Capitalization		(Sum Lines 113 to 115)	5,669,949,674
117	Debt %	Total Long Term Debt	(Line 108 / (108+114+115))	49.6%
118 119	Preferred % Common %	Preferred Stock Common Stock	(Line 114 / (108+114+115)) (Line 115 / (108+114+115))	0.0% 50.4%
113		Common Clock	(Eine 1137 (10011141113))	30.470
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)	72,604,415
Compos	ite 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	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
131	T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			27.56%
132a 132b	T/ (1-T) Tax Gross-Up Factor 1*1/(1-T)			38.04% 1.3804
1020	1 1/(1-1)			1.5004
		(Note U from ATT H-9A)		
	ITC Adjustment	(14010 0 1101117111 11 071)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	(23,593)
134	Investment Tax Credit Amortization  Tax Gross-Up Factor	enter negative	(Line 132b)	1.3804
	Investment Tax Credit Amortization  Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission			
134 136	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment	(Note I from Appendix A)	(Line 132b) (Line 133 * 134)	1.3804 -32,568
134 136 136a	Investment Tax Credit Amortization  Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment  Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-9A)	(Line 132b) (Line 133 * 134) Attachment 5, Line 136a	1.3804 -32,568 177,791
134 136 136a 136b	Investment Tax Credit Amortization  Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment  Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense  Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-9A) (Note T from ATT H-9A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b	1.3804 -32,568 177,791 -11,983,294
134 136 136a	Investment Tax Credit Amortization  Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment  Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-9A)	(Line 132b) (Line 133 * 134) Attachment 5, Line 136a	1.3804 -32,568 177,791 -11,983,294 -504,975
134 136 136a 136b 136c 136d 136e	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit)	(Note I from Appendix A)  (Note T from ATT H-9A) (Note T from ATT H-9A) (Note T from ATT H-9A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	1.3804 -32,568 177,791 -11,983,294 -504,975 458,225 -11,852,253
134 136 136a 136b 136c 136d 136e 136f	Investment Tax Credit Amortization Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor	(Note I from Appendix A)  (Note T from ATT H-9A) (Note T from ATT H-9A) (Note T from ATT H-9A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132b)	1.3804 -32,568 177,791 -11,983,294 -504,975 458,225 -11,852,253 1.3804
134 136 136a 136b 136c 136d 136e	Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit)	(Note I from Appendix A)  (Note T from ATT H-9A) (Note T from ATT H-9A) (Note T from ATT H-9A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	1.3804 -32,568 177,791 -11,983,294 -504,975 458,225 -11,852,253
134 136 136a 136b 136c 136d 136e 136f 136g	Investment Tax Credit Amortization Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor Other Income Tax Adjustment	(Note I from Appendix A)  (Note T from ATT H-9A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132b) (Line 136e * 136f)	1.3804 -32,568 177,791 -11,983,294 -504,975 458,225 -11,852,253 1.3804 -16,360,799
134 136 136a 136b 136c 136d 136e 136f	Investment Tax Credit Amortization Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor	(Note I from Appendix A)  (Note T from ATT H-9A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132b)	1.3804 -32,568 177,791 -11,983,294 -504,975 458,225 -11,852,253 1.3804
134 136 136a 136b 136c 136d 136e 136f 136g	Investment Tax Credit Amortization Tax Gross-Up Factor  ITC Adjustment Allocated to Transmission  Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items - Transmission Component Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor Other Income Tax Adjustment	(Note I from Appendix A)  (Note T from ATT H-9A)	(Line 132b) (Line 133 * 134)  Attachment 5, Line 136a Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (Line 132b) (Line 136e * 136f)	1.3804 -32,568 177,791 -11,983,294 -504,975 458,225 -11,852,253 1.3804 -16,360,799

Plant Allocation Factors  O Accumulated Intangible Amortization 1 Accumulated Common Amortization - Electric 2 Accumulated Common Plant Depreciation - Electric Plant In Service 4 Common Plant (Electric Only) Accumulated Deferred Income Taxes 5 Accumulated Stores Exp Allocated General & Common Expenses 6 Plus Transmission Lease Payments 7 Common Plant O&M  Transmission / Non-transmission Cost Support  Attachment A Line #s, Descriptions, Notes, Formalism Plant Held for Future Use (Including Land) Directly Assigned A&G  WIP & Expensed Lease Worksheet	(Note A) p200.21c (See Attachment 9, column h) (Note A) p356 (See Attachment 9, column i) (Note A) p356 (See Attachment 9, column g)  (Notes A & B) p356 (See Attachment 9, column d)  (Notes A & I) p266.h (See Attachment 1B)  (Note A) p227.6c & 16.c (See Attachment 9, column e)  (Note A) p200.3.c (Note A) p356	\$		39,732,242 0 0	Non-electric Portion  0 Re				Details													
Accumulated Common Plant Depreciation - Electric Plant In Service Common Plant (Electric Only) Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255 Materials and Supplies Undistributed Stores Exp Allocated General & Common Expenses Plus Transmission Lease Payments Common Plant O&M  Pansmission / Non-transmission Cost Support  Attachment A Line #s, Descriptions, Notes, Fore Relation For Future Use (Including Land) Directly Assigned A&G	<ul> <li>(Note A) p356 (See Attachment 9, column g)</li> <li>(Notes A &amp; B) p356 (See Attachment 9, column d)</li> <li>(Notes A &amp; I) p266.h (See Attachment 1B)</li> <li>(Note A) p227.6c &amp; 16.c (See Attachment 9, column 6)</li> <li>(Note A) p200.3.c</li> </ul>	\$	0	0	()	Respondent is Electric Utility of	only.															
Materials and Supplies  Undistributed Stores Exp Allocated General & Common Expenses Plus Transmission Lease Payments Common Plant O&M  Attachment A Line #s, Descriptions, Notes, Fore Plant Held for Future Use (Including Land) Directly Assigned A&G	(Note A) p227.6c & 16.c (See Attachment 9, column e	\$		0	0	10	ne k															
Attachment A Line #s, Descriptions, Notes, Fore Plant Held for Future Use (Including Land) Directly Assigned A&G		e)	1,674,040 -	1,674,040 0		Respondent is Electric Utility of Respondent is Electric Utility of																
Attachment A Line #s, Descriptions, Notes, Fore  Plant Held for Future Use (Including Land) Directly Assigned A&G			0	0	0								]									
Directly Assigned A&G		Fo	orm 1 Amount	Transmission Related	Related				<b>Details</b>													
VIP & Expensed Lease Worksheet	(Note C) p214 (See Attachment 9, column c)	\$	54,591,178	0	54,591,178	1 2 2	Specific ide	entification based on plant re	records: The followin	g plant investments are i	e included:											
						5 4 5							]									
Attachment A Line #s, Descriptions, Notes, For			orm 1 Amount	CWIP In Form 1 E					Details													
Electric Plant in Service Plant In Service  Transmission Plant In Service Common Plant (Electric Only) Accumulated Depreciation	(Note B) p207.104g (See Attachment 9A, column b)  (Note B) p207.58.g (See Attachment 9, column b)  (Notes A & B) p356 (See Attachment 9, line 16, column d)	\$	9,571,104,071 1,723,217,446 0		0 0 0				See Form 1													
O Transmission Accumulated Depreciation  PRI Dues Cost Support	(Note B) p219.25.c (See Attachment 9, column e)	\$	529,881,202	0	0				See Form 1													
Attachment A Line #s, Descriptions, Notes, For Allocated General & Common Expenses  Less EPRI Dues	m 1 Page #s and Instructions  (Note D) p352-353	For	orm 1 Amount 593,080	<b>EPRI Dues</b> 593,080					Details See Form 1													
egulatory Expense Related to Transmission Cost Support	and Danie Waren Haratana Cana			Transmission M																		
Attachment A Line #s, Descriptions, Notes, Ford Allocated General & Common Expenses  Under Commission Exp Account 928 Under Commission Exp Account 928 Under Commission Exp Account 928  Regulatory Commission Exp Account 928	(Note E) p323.189b (Note G) p323.189b	\$	orm 1 Amount 6,870,881 6,870,881		6,560,486 F	FERC Form 1 page 351.1 li FERC Form 1 page 351.1 li			Details													
afety Related Advertising Cost Support	(10000)		3,0.3,00.		0,000,100			,														
Attachment A Line #s, Descriptions, Notes, For Directly Assigned A&G  General Advertising Exp Account 930.1	m 1 Page #s and Instructions  (Note F) p323.191b	Fo <sup>2</sup>	orm 1 Amount 2,581,453	Safety Related N	Non-safety Related 2,581,453				<b>Details</b> None													
ultistate Workpaper  Attachment A Line #s, Descriptions, Notes, For	n 1 Page #s and Instructions		State 1	State 2	State 3	State 4	State 5			Details												
29 SIT=State Income Tax Rate or Composite	(Note I) 8.30%		Maryland 8.25%	DC 8.25%	Enter State Enter %		Enter State Enter %		Apport	Enter Calculation ioned: MD 5.10%, DC 3												
Attachment A Line #s, Descriptions, Notes, For Directly Assigned A&G  8 General Advertising Exp Account 930.1	m 1 Page #s and Instructions  (Note K) p323.191b	Fo	orm 1 Amount 2,581,453		Other 2,581,453				Details  None													
cluded Plant Cost Support		Exclu	ded Transmission		<u> </u>								<u>.</u>									
Attachment A Line #s, Descriptions, Notes, For Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities  Excluded Transmission Facilities	m 1 Page #s and Instructions  (Note M) Attachment 5		Facilities 0					iption of the Facilities escription of the Facilitie														
Instructions:  1 Remove all investment below 69 kV or generator step up transformers included in transmis are not a result of the RTEP Process  2 If unable to determine the investment below 69kV in a substation with investment of 69 kV at the following formula will be used:  Example:	nd higher as well as below 69 kV,		Or					None														
B Identifiable investment in Transmission (provide workpapers) 50 C Identifiable investment in Distribution (provide workpapers) 40	00,000 00,000 00,000 14,444		Enter \$																			
						Ad	ld more lines if necessary	y														
Attachment A Line #s, Descriptions, Notes, Foreast Prepayments	n 1 Page #s and Instructions	Doc	nber Prior Year 🏽 Ja	anuarv	ebruary M	March Ap	pril Ma-	T	<b>T</b> 3	Α	Santonil	October		nd of Year ecember Alloca	ator Allocation Factor	Description of the Prepare	ayments					
Pension Liabilities, if any Prepayments - DC ROW Prepayments - Transmission Personal Property Tax Prepaid Taxes		Decemb	5,716,593 26,718,236 413	3,811,062 22,265,197 (518,286)	1,905,531 17,861,512 (720,611)	5,716,593 13,396,134 606,975	3,811,062 8,930,756 404,650	4,465,378 202,325	- (0)	- 453,767	•	5 655,454 0) 453,767	1,905,531 1,597,453 226,883	5,716,593 1,450,189 (0)	10.740% Labor 0.000% Excluded 22.847% See Description 10.740% Labor	Prepayments related to D	ransmission Persona	al Property Tax. See "Pro	op taxes to function" worksheet for total Tra	nsmission assessible plant factor (total tr	transmission property taxes/total p	roperty taxes).
Postage Other Prepayments COLI Related Prepayment Leased Asset ROU-Op -Building			170,203 222,771 2,322,176 -	170,203 568,173 2,143,770 -	170,203 517,965 2,143,770 -	132,087 474,117 1,688,112 612	132,087 422,119 1,265,553 612	132,087 375,350 1,265,553 612	123,299 334,170 613,128 1,237	123,299 295,842 613,128	123,299 123,4 252,370 201,0 613,128 2,586,8 - 5,7	4 123,474 4 162,219 6 2,631,921 1 -	123,474 131,101	263,693 84,888 1,951,480 8,212	10.740% Labor 10.740% Labor 0.000% Excluded 0.000% Excluded	Other Prepayments include		d other				
Prepaid Gross Receipts Tax  Prepayments Monthly Balance  Prepaid Pensions if not included in Prepayments  Total Monthly Balance Included in Rates	p.111, I.57		- 35,150,393 316,122,983 40,097,988	- 28,440,119 314,547,295 38,892,759	- 21,878,370 312,866,639 37,679,023	• •		8,346,836 8, 307,600,856 305,	5,874,664 30	4,148,472 302,	- 1,127,0 3,121,210 10,449,6 2,422,280 300,696,0 2,544,670 32,486,8	7 7,837,897 8 298,970,831	297,246,572	280,727 9,755,782 295,522,312 32,107,668	0.000% Excluded 10.740% Labor	The December beginnin Prepaid Pension is record Attachment 9, line 17-29,	led in FERC accoun		•	- Prepayments. For the months of Janua	ary through November, the prepa	yment balances shall represent actual balances on Pe
ansmission Related Account Reserves			,,,,,,				,. <del></del>							, <del>.</del>		, mo 11-23,						
Attachment A Line #s, Descrip  44 Transmission Related Account Reserves  Current and Long-Term Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 2	228.3, & 228.4) and the accrued portions of below items that have r																					
been transferred to trusts, escrow accounts or restricted accounts, but are still in go Bodily Injuries - Plant Related Bodily Injuries - Labor Related		any.	(2,078,613) (275,418)	(2,128,020) (275,418)	(2,522,444) (276,866)	March (2,281,624) (270,325)	(2,302,966) (280,557)	(285,093)	(259,746)	(259,746)	(2,410,411) (3,367, (250,325) (220,	(2,603,259) (2) (719,496)	November De (2,677,195) (719,496)	(2,528,762) (219,496)	onth Averages (2,461,706) (331,732)	Reserves Amount	18.10% 18.10%	Amount Laborated (445,612)	10.74% (331,732) 10.74%	Amount Allocated Transmissi  (35,628)	(445,612) (35,628)	
Current A/R-Workers Comp Other A/R-Workers Comp Workers Comp - Long Term Workers Comp - Short Term FASB 112 Liability			1,817,177 10,732,656 (46,614,739) (4,360,086) (3,331,484)	2,022,653 10,166,529 (45,501,179) (4,943,686) (3,331,484)	2,114,274 10,414,120 (45,807,210) (5,057,157) (3,331,484)	1,882,299 9,787,245 (45,547,066) (4,961,642) (3,331,484)	1,394,938 8,470,233 (44,429,923) (4,547,267) (3,331,484)	1,296,209 8,203,436 (43,728,625) (4,287,751)	1,284,852 8,172,745 43,435,471) (4,179,270)	1,269,528 8,131,334 (42,797,472) (4: (3,943,178) (:	1,260,234 1,264, 8,106,219 6,106, 42,759,143) (39,262, (3,928,994) (3,889, (3,331,484) (2,882,	1,252,490 19 6,073,038 12) (39,072,808) 19) (3,819,691)	1,270,480 6,114,305 ) (38,828,653) ) (3,729,341) ) (2,882,864)	1,258,482 6,089,228 (38,764,090) (3,705,450) (2,882,864)	1,491,418 8,197,494 (42,811,463) (4,257,958) (3,193,447)		18.10% 18.10% 18.10% 18.10% 18.10%	- -	1,491,418 10.74% 8,197,494 10.74% (42,811,463) 10.74% (4,257,958) 10.74% (3,193,447) 10.74%	160,177 880,406 (4,597,923) (457,302) (342,974)	160,177 880,406 (4,597,923) (457,302) (342,974)	
Other Payroll Taxes Accrued Bonuses & Incentives Accrued Benefits - Medical, Dental, Vision Benefits, etc. Accrued Vacation			(1,093,821) (8,721,401) (7,994,032) (8,345,655)	(3,331,484) (1,088,067) (8,514,879) (8,089,338) (8,271,757)	(1,098,888) (1,012,563) (8,072,339) (8,556,828)	(1,097,507) (1,502,753) (7,628,264) (8,667,884)	(1,098,031) (2,012,285) (7,718,881) (8,663,866)	(1,106,801) (1,106,601) (1,106,801) (1,106	(1,092,407) (3,190,408) (7,415,544) (8,714,836)	(1,078,653) ( (3,731,292) (7,562,898) ( (8,498,047) (3	(1,064,583)     (1,060,1       (4,312,961)     (5,487,1       (7,441,856)     (7,515,1       (8,265,846)     (8,396,1	(1,082,027) (5) (6,224,291) (1) (7,721,815) (1) (8,724,368)	(1,089,698) (6,725,725) (7,533,253) (8,841,472)	(1,014,812) (8,367,798) (7,924,553) (7,800,517)	(1,081,993) (4,797,281) (7,712,558) (8,492,078)		18.10% 18.10% 18.10% 18.10%	- - - -	(1,081,993) 10.74% (4,797,281) 10.74% (7,712,558) 10.74% (8,492,078) 10.74%	(116,205) (515,225) (828,324) (912,044)	(116,205) (515,225) (828,324) (912,044)	
ASC 712 OPEB Obligation - Current & Long-term Non-Pension PostRetire Benefit Obligation Current & Long-term Incentive Plans Severance Liability Other Accrued Incentive Plans including but not limited to Savings and 401-k matching			(917,225) (28,502,993) (81,060) 0 (603,697)	(917,225) (26,909,604) (28,242) (0) (691,371)	(917,225) (26,595,779) (33,105) 163 (188,041)	(917,225) (26,034,530) (37,857) (0) (238,766)	(917,225) (25,524,974) (42,455) (0) (287,854)	(917,225) (25,139,419) (47,207) (0) (333,640)	(917,225) 24,763,696) (51,806) (0) (373,011)	(24,266,763) (25 (57,007) (0) (365,637)	(917,225) (662,4 23,897,899) (23,344,4 (61,797) (66,4 (0) (366,670) (403,4	(22,948,287) (33) (72,067) (0) (379,277) (7) (443,499)		(662,827) (19,555,483) (81,606) (828,187) (484,616)	(838,949) (24,616,350) (56,723) (122,044) (402,880)		18.10% 18.10% 18.10% 18.10%	- - - -	(838,949) 10.74% (24,616,350) 10.74% (56,723) 10.74% (122,044) 10.74% (402,880) 10.74%	(90,103) (2,643,780) (6,092) (13,107) (43,269)	(90,103) (2,643,780) (6,092) (13,107) (43,269)	
Accrued Retention Accrued Environmental Expenses  Transmission Related Account Reserves Monthly Balance			(27,708) (1,118,000) (101,516,099)	(31,875) (713,209)	(36,042) (661,319) (91,638,731)	(40,208) (661,319) (91,548,910)	(44,375) (661,319)	(78,542) (661,319)	(82,708) (661,319)	(86,875) (661,319)	(91,042) (64, (661,319) (661, 90,395,101) (89,914,	(66,250) 9) (661,319)	) (68,333) ) (661,319)	(70,417) (661,319)	(402,380) (60,657) (700,440) (92,249,346)	(2,461,706)	18.10%	(445,612)	(402,880) 10.74% (60,657) 10.74% (89,087,200)	(6,515)	(6,515) 0,440) (700,440)	Attachment H-9A, Line 44
Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is											a balance sheet account).	ach unfunded reserve	e will be included on lin	nes above. The allocate	ors in Col. (g)	_						
iscellaneous Revenue Credits  Miscellaneous Revenue Credits				10.74% Wa	Ilocation Factor Vages & Salary 00% Transmission	Description																
			- - -		00% Transmission ross Plant																	
				Attachment 3 - Reve	enue Credit line 11a																	
utstanding Network Credits Cost Support  Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions		standing Network Credits				Desc	ription of the Credits														
Network Credits  Outstanding Network Credits	(Note N) From PJM		Enter \$ 0					Description of the Credits														
6 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Cred	lits (En (Note N) From PJM		0					None														
xtraordinary Property Loss						Ad	ld more lines if necessary															
Attachment A Line #s, Descriptions, Notes, Ford Less extraordinary property loss Plus amortized extraordinary property loss	m 1 Page #s and Instructions  Attachment 5  Attachment 5	Amour \$ \$	nt Nu - -	lumber of years Amo	mortization w/	// interest																
terest on Outstanding Network Credits Cost Support  Attachment A Line #s, Descriptions, Notes, For	n 1 Page #s and Instructions		erest on Network Credits				Description o	of the Interest on the Cre	redits													
Revenue Credits & Interest on Network Credits  Interest on Network Credits	(Note N) PJM Data		0 Enter\$				General D	Description of the Credits	its													
acility Credits under Section 30.9 of the PJM OATT and Faci			5 Amount			Ad	ld more lines if necessary  Description	y on & PJM Documentation	on				]									
Net Revenue Requirement  Net Revenue Requirement  Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per se			Amount -				Description															
JM Load Cost Support  Attachment A Line #s, Descriptions, Notes, For	n 1 Page #s and Instructions		1 CP Peak				Description	on & PJM Documentation	on													
Network Zonal Service Rate 73 1 CP Peak	(Note L) PJM Data		6,412				•	See Form 1														
Customer Billing Determine Pepco zone	nants Current Rate Proposed Rate		Current Rever	nues -	Proposed Re	evenues -	Change in Reve	enues -														
Total bandoned Transmission Plant						-		-														
Attachment A Line #s, Descriptions, Notes, For Beginning Balance of Unamortized Transmission Plant  Months Remaining in Amortization Period  Monthly Amortization  A/B	m 1 Page #s and Instructions 616,472 60 10,275																					
Months in Year to be Amortized  Amortization in Rate Year  C*D	10,275 1.87 19,179 Line 86a 597,293																					
Deductions End of Year Balance in Unamortized Transmission Plant A-E-F	m 1 Page #s and Instructions  Pepco Total	_																				
Deductions End of Year Balance in Unamortized Transmission Plant  A-E-F  APP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Notes, Fore DPL	50,649 \$ 12,725,412 \$       22,4         66,395 16,524,210 \$       31,1         08,522 14,624,812 \$       26,8	2,476,061 ,190,605 5,833,334 0,500,000																				
Deductions End of Year Balance in Unamortized Transmission Plant  A-E-F  APP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Notes, Form DPL  a 2013-14 rate period \$ 9,78  a 2014-15 rate period \$ 14,66  a 2015-16 rate period \$ 12,26	25,566 \$ 43,874,434 \$ 80,5	_																				
Deductions End of Year Balance in Unamortized Transmission Plant  APP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Notes, For DPL  a 2013-14 rate period \$ 9,75 a 2014-15 rate period \$ 14,66 a 2015-16 rate period \$ 12,26 Total \$ 36,65  Tandywine Fly Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Notes, For											244 Americal Handata (*204	Brandywine Fly										
Deductions End of Year Balance in Unamortized Transmission Plant  APP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Notes, For DPL  a 2013-14 rate period \$ 9,75 a 2014-15 rate period \$ 14,66 a 2015-16 rate period \$ 12,26 Total \$ 36,65   randywine Fly Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Notes, For Descriptions, Notes, Post Descrip	m 1 Page #s and Instructions  7,572)  Pepco shall make a negative adjustment to its transmission re Ash Expenses"). Pepco shall not include the 2013 Brandywine	ine Fly Ash Expe	enses in a future An	nnual Update while re	recovery of such expe	enses is being pursued	from a party outside o	of the PJM Tariff, but o	once Pepco is no	longer pursuing red	ecovery of such expense	outside of the PJM										
Deductions End of Year Balance in Unamortized Transmission Plant  APP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Notes, For DPL  a 2013-14 rate period \$ 9,75 a 2014-15 rate period \$ 14,66 a 2015-16 rate period \$ 12,26 Total \$ 36,65   randywine Fly Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Notes, For Descriptions, Notes, Post Descrip	n 1 Page #s and Instructions  [7,572]  Pepco shall make a negative adjustment to its transmission re	ine Fly Ash Expendate to the extent s	enses in a future An t such expenses hav	annual Update while reave not been recovered	recovery of such expered outside of the PJM	enses is being pursued I Tariff, subject to SME	from a party outside of CO's right to challenge	of the PJM Tariff, but one such inclusion at that	once Pepco is no nat time on any g	longer pursuing recounds permitted pu	ecovery of such expense	outside of the PJM										
Deductions End of Year Balance in Unamortized Transmission Plant  A-E-F  APP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Notes, Formone DPL  a 2013-14 rate period \$ 9,78  a 2014-15 rate period \$ 14,66  a 2015-16 rate period \$ 12,26  Total \$ 36,62   randywine Fly Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Notes, Formone Ply Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Notes, Formone Ply Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Notes, Formone Ply Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Notes, Formone Ply Ash Landfill Environmental Expenses  Belectic Plant in Service	m 1 Page #s and Instructions  (7,572)  Pepco shall make a negative adjustment to its transmission re Ash Expenses"). Pepco shall not include the 2013 Brandywing Tariff, Pepco may include such costs in a future Annual Update Formula Rate Implementation Protocols, as though the costs in the post of the post	ine Fly Ash Expertate to the extent shad been include	penses in a future And such expenses have ded in the 2014 Annotation of the 2014 Annotation	annual Update while reave not been recovered	recovery of such expered outside of the PJM payments to Pepco for lon-Leases  9,571,104,071 T	enses is being pursued I Tariff, subject to SME	I from a party outside of CO's right to challenge Fly Ash Expenses sha	of the PJM Tariff, but on e such inclusion at tha all not be included in an	once Pepco is no nat time on any gr any Pepco Annua	longer pursuing recounds permitted pull Update.	ecovery of such expense	outside of the PJM										
Deductions End of Year Balance in Unamortized Transmission Plant  APP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Notes, Forth Dept a 2013-14 rate period \$ 9,71 a 2014-15 rate period \$ 14,61 a 2015-16 rate period \$ 12,20 a 2015-16 rate period \$ 36,62 a 2015-16 rate period \$ 36,62 a 2015-16 rate period \$ 12,20 a 2015-16 rate period \$ 12,20 a 2015-16 rate period \$ 36,62 a 2015-16 rate period \$ 12,20 a 2015-16 rate perio	Pepco shall make a negative adjustment to its transmission re Ash Expenses"). Pepco shall not include the 2013 Brandywing Tariff, Pepco may include such costs in a future Annual Update Formula Rate Implementation Protocols, as though the costs in p207.104g p219.29c  p200.21c p207.58.g p205.5.g & p207.99.g	ine Fly Ash Expertate to the extent shad been include	enses in a future And such expenses have ded in the 2014 Annual error 1 Amounts  9,734,788,120 3,190,405,030  192,684,345 1,799,217,446 476,862,399	Capital Leases No  163,684,049  152,952,103  76,000,000  11,684,049	recovery of such expered outside of the PJM payments to Pepco for such expered outside of the PJM payments to Pepco for such expered outside of the PJM payments to Pepco for such experies and	Enses is being pursued I Tariff, subject to SME r its 2013 Brandywine F  Fransmission Capital Lease S  Fransmission Capital Lease in General capital lease \$11,68	from a party outside of CO's right to challenge Fly Ash Expenses share \$76,000,000, Distribution Camortization \$76,000,000, Encluded Acct 352-\$76,000,000,	of the PJM Tariff, but of e such inclusion at the all not be included in an apital Lease \$76,000,000, an Distribution Capital Lease an	once Pepco is no nat time on any gr any Pepco Annua	longer pursuing recounds permitted pural Update.	ecovery of such expense	outside of the PJM										
Deductions End of Year Balance in Unamortized Transmission Plant  APP Abandonment recovery pursuant to ER13-607  Attachment A Line #s, Descriptions, Notes, Forth DPL  a 2013-14 rate period \$ 9,78 a 2014-15 rate period \$ 14,66 a 2015-16 rate period \$ 12,26 Total \$ 36,66   randywine Fly Ash Landfill Environmental Expenses  Attachment A Line #s, Descriptions, Notes, Forth P9 Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1 \$ (2,69)  ant Related Exclusions - Cost Support  6 Electric Plant in Service Accumulated Depreciation (Total Electric Plant)  0 Accumulated Intangible Amortization 9 Transmission Plant In Service	m 1 Page #s and Instructions  7,572)  Pepco shall make a negative adjustment to its transmission re Ash Expenses"). Pepco shall not include the 2013 Brandywine Tariff, Pepco may include such costs in a future Annual Update Formula Rate Implementation Protocols, as though the costs in the co	ine Fly Ash Expertate to the extent shad been include	penses in a future And such expenses have ded in the 2014 Annotation of the 2014 Annotation	Capital Leases No  163,684,049  152,952,103  76,000,000  11,684,049	recovery of such expered outside of the PJM payments to Pepco for such as a	Enses is being pursued I Tariff, subject to SME r its 2013 Brandywine F  Fransmission Capital Lease S  Fransmission Capital Lease in General capital lease \$11,68	from a party outside of CO's right to challenge Fly Ash Expenses share \$76,000,000, Distribution C amortization \$76,000,000, Encluded Acct 352-\$76,000,004,049	of the PJM Tariff, but of e such inclusion at the all not be included in an apital Lease \$76,000,000, an Distribution Capital Lease an	once Pepco is no nat time on any gr any Pepco Annua	longer pursuing recounds permitted pural Update.	ecovery of such expense ursuant to Attachment F	outside of the PJM										

Depreciation & Amortization - Cost Support

	Attachment A Line #s, Descriptions and	Notes	Amounts	Merger Costs	Non Merger Related		
86	Transmission Depreciation Expense		37,375,479	_	37,375,479		Depreciation expense 2019 actual, FF1 p336.7b&c
87	General Depreciation		8,963,877	34,355			Depreciation expense 2019 actual, FF1 p336.10b&c
88	Intangible Amortization		11,484,542	366,476	, ,		Amortization 2019 actual, FF1 p336.1d&e
92	Common Depreciation - Electric Only			-	-		
93	Common Amortization - Electric Only		_	_	-		
PBO	P Expense in FERC 926				DP OD in	PBOP in	
	Attachment A Line #s. Descriptions, Notes, Form 1 Page	e #s and Instructions	Total A&G Form 1 Amount	Account 926	PBOP in FERC 926 current rate year	FERC 926	Explanation of change in PROP in FERC 926
	Attachment A Line #s, Descriptions, Notes, Form 1 Pag	e #s and Instructions	Total A&G Form 1 Amount	Account 926 Form 1 Amount			Explanation of change in PBOP in FERC 926

Attachment 3 - Revenue Credit Workpaper

17b Costs associated with revenues in line 17a \$ 3,124,684

Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)

Federal Income Tax Rate
Federal Tax on Revenue subject to 50/50 sharing
Net Revenue subject to 50/50 sharing
Composite State Income Tax Rate
State Tax on Revenue subject to 50/50 sharing

State Tax on Revenue subject to 50/50 sharing

743,497

Inst. 5 Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.

Inst. 6 Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

Total Tax on Revenue subject to 50/50 sharing \$ 3,124,684 Other Income Tax Adjustments Transmission Depreciation Tax Rate from Line Component Descriptions Instruction References Expense Amount Attachment H-9A, Line 131 Amount to Line 136f Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense
Amortization of Excess/Deficient Deferred Taxes - Transmission Component
Amortization Excess / Deficient Deferred Taxes (Federal) - Transmission Component
Amortization Excess / Deficient Deferred Taxes (State) - Transmission Component
Amortization of Other Flow-Through Items - Transmission Component
Total Other Income Tax Adjustments - Expense / (Benefit) \$ 645,176 X 27.56% = \$ 177,791 Instr. 1, 2, 3 below (11,983,294) (504,975) 458,225 \$ (11,852,253) Instr. 4 below Instr. 4 below Instr. 5 below Instr. 6 below Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Inst. 2 Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.

Inst. 3 "AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC). Inst. 4 Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - ADIT Amortization, Column F, Line 50 and Line 193 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

#### Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	1,929,537	1,773,167	3,294,875				4,189	7,001,768
Support Services	8,626,317	7,084,800	15,276,145				8,929,256	39,916,518
Financial Services	7,342,634	6,815,575	12,627,064				114,319	26,899,592
Human Resources	2,890,976	1,940,455	4,338,456					9,169,887
Legal Services	1,424,466	1,318,747	2,335,250				68,899	5,147,362
Customer Services	34,440,116	32,631,689	23,978,310					91,050,115
Information Technology	14,935,213	13,563,626	23,629,092				4,616	52,132,547
Government Affairs	4,282,118	4,938,355	5,869,562				15,960	15,105,995
Communication Services	1,932,707	1,682,506	3,099,755				3,005	6,717,973
Regulatory Services	7,414,502	6,777,269	10,700,981				603	24,893,355
Regulated Electric and Gas Operation Services	34,581,530	29,260,143	50,013,513	43,658	141,111	56,696	195,209	114,291,860
Supply Services	704,911	678,207	1,697,376				162	3,080,656
Total \$	120,505,027	\$- \$ 108,464,539	\$ - \$ 156,860,379	\$ - \$43,658	\$- \$141,111	\$- \$ 56,696	\$- \$ 9,336,218	## \$ 395,407,628

Nam	e of Respondent	This Repor	t Is:	Res	submission Date (Mo, Da, Yr)	Year/Period of Report
	Service Company	(1) X Ai (2) A	n Original Resubmission	'	(Mo, Da, Yr)	Dec 31, 2019
	Schedule XVII - Analysis of			count		
	-					
1. F	For services rendered to associate companies (Account	45/), list all of the	associate com	panie	5.	
	Name of Associate Company	Account 457.1	Account 457.2	2	Account 457.3	Total Amount Billed
ine	,	Direct Costs Charged	Indirect Costs Cha		Compensation For Use	
No.					of Capital	
	(a)	(b)	(C)	$\perp$	(d)	(e)
1	Potomac Electric Company	44,157,691	112,640	_	62,473	
	Delmarva Power & Light Company	34,280,920	86,187	_	36,231	
_	Atlantic City Electric Company	26,895,792	81,534	_	34,038	
_	Exelon Business Services Company, LLC	297,200	8,279	_		8,576,489
5	Constellation NewEnergy, Inc.			,174		637,174
	Pepco Holdings LLC	79,088		3,789	80	
7	Commonwealth Edison Company	579		,532		141,111
	PECO Energy Company			3,696		56,696
_	Baltimore Gas and Electric Company		43	3,658		43,658
	Exelon Generation Company, LLC	16,598		$\rightarrow$		16,598
11				$\rightarrow$		
12				$\rightarrow$		
13				$\rightarrow$		
14 15				$\rightarrow$		
				-+		
16				$\rightarrow$		
17 18				$\rightarrow$		
18				$\rightarrow$		
				$\rightarrow$		
20 21				$\rightarrow$		
22				-+		
23				$\rightarrow$		
24				$\rightarrow$		
25				$\rightarrow$		
26				$\overline{}$		
27				$\overline{}$		<del>                                     </del>
28				-+		
29				-+		
30				-+		
31				-+		<del>                                     </del>
32				-+		
33				$\overline{}$		
34				-+		
35				$\neg \uparrow$		
36				-+		
37				-+		
38				$\neg \uparrow$		
39				$\neg \uparrow$		
40	Total	105,727,868	289,54	6,938	132,822	395,407,628
$\dashv$		131,121,130	200,00			
				- 1		
				- 1		
ED	C FORM NO. 60 (REVISED 12-07)	Page 307				

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

EEBC		Delmarva						Non-		
FERC Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Non- Regulated	Total	Inclusion in ATRR
107 Co	onstr Work In Progress	17,963,994	16,017,260	29,690,053	43,048	138,631	55,920	-	63,908,907	Not included
	ccumulated Provision for Depreciation	1,426,547	1,851,771	1,561,729						Wage & Salary Factor
	ores Expense Undistributed	630,518	606,970	1,571,433						Wage & Salary Factor
	her Regulatory Assets	1,045,306	111,919	2,743,135						Not included
	earing Accounts - Other	1,900,784	1,208,585	6,098,031						Not included
	sc Deferred debits her Deferred Credits	-	-	198 54,698						Not included Not included
	rher Dererred Credits Her Regulatory Liabilities	23,375	-	34,636						Not included
	ther Income -Below the Line	(103,891)	(59,579)	16,774				9,336,218		Not included
	ther Income Deductions - Below the Line	975,046	747,659	1,854,913				0,000,210		Not included
	erest-Debt to Associated Companies	2,109	1,935	3,598						Not included
431 Ot	her Interest Expense	53,884	49,822	92,261					195,967	Not included
556 Sy	stem cont & load dispatch	1,804,218	1,424,155	1,306,262					4,534,635	Not included
	her expenses	887,919	709,648	1,274,558					2,872,125	Not included
	peration Supervision & Engineering	1,697,750	591,552	371,504						100% included
	oad Dispatching - Reliability	(1,530)	433							100% included
	oad Dispatch - Monitor & Operate Transmission S	(3,864)	1,036	72,947						100% included
	oad Dispatch - Transmission Service & Schedulin	(712)	1,164	-						100% included
	eliability, Planning and Standards	44,359	5,206	2 422 570					•	100% included
	scellaneous transmission expenses aintenance Supervision & Engineering	1,402,646 7,191	1,455,412 6,115	2,433,579 33,177						100% included 100% included
	aintenance Supervision & Engineering aint of structures	7,131	6,115 302	33,111						100% included 100% included
	aint of structures aintenance of Computer Software	_	(1)	8,225						100% included
	ainteriance of computer Software aintenance of station equipment	(29,861)	150,721	9,890					-	100% included
	aintenance of overhead lines	501,340	373,146	384,102						100% included
	aintenance of underground lines	111	-	-						100% included
573 Ma	aintenance of miscellaneous transmission plant	(1,098)	(673)	-					(1,771)	100% included
580 Op	peration Supervision & Engineering	413,542	488,161	415,291					1,316,994	Not included
581 Lo	oad dispatching	167,051	101,668	89,535					358,254	Not included
	ation expenses	4	1,885	73,231						Not included
	verhead line expenses	3	1,135	218						Not included
	nderground line expenses	430	24,259	6					-	Not included
	eter expenses	841,048	197,670	5						Not included
	ustomer installations expenses	376,994	168,410	341,539						Not included
	scellaneous distribution expenses	2,028,683	1,653,974	2,816,435						Not included
589 Re		50	(2)	440.040						Not included
	aintenance Supervision & Engineering aintain structures	357,611	6,104 84	140,943						Not included Not included
	aintain structures aintain equipment	154,570	177,026	279,619						Not included
	aintain equipment aintain overhead lines	575,451	592,352	1,323,273		579				Not included
	aintain openiedd ines aintain underground line	304	562	12		0.0				Not included
	aintain line transformers	31	74	(2,685)						Not included
596 Ma	aintain street lighting & signal systems	246	128	2						Not included
	aintain meters	380,571	2	-					380,573	Not included
598 Ma	aintain distribution plant	19,754	21,032	37,107					77,893	Not included
813 Ot	ther gas supply expenses	269,144	-	-					269,144	Not included
	ther transmission expenses	108	-	-						Not included
	eter & house regulator expense	610,854	-	-						Not included
	ther distribution expenses	53,757	-	-						Not included
	aintenance of compressor station equipment	3 453.545	-	-						Not included
	aintenance of meters & house regulators noollectable Accounts	452,515	201 105	-						Not included Not included
	ncollectable Accounts ustomer records and collection expenses	103,292 38,177,659	291,165 38,283,600	29,193,537					394,457 105,654,796	
	ustomer recoras ana collection expenses ncollectable Accounts	30,177,053	30,203,600	25, 153,53 r 258						Not included
	upervision - Customer Svc & Information	-	85,509	230						Not included
	ustomer assistance expenses	1,374,758	267,258	215,364						Not included
	formational & instructional advertising	117,558	108,708	201,264						Not included
	utside services employed	41,918,164	39,433,285	68,207,833	610	1,901	776			Wage & Salary Factor
924 Pr	operty insurance	(6,581)	(5,927)	(11,140)						Net Plant Factor
925 Inj	uries & damages	326	299	557						Wage & Salary Factor
	egulatory commission expenses	973,766	400,118	2,274,057						Direct transmission Only
	eneral ad expenses	355,219	329,987	609,435						Direct transmission Only
	scellaneous general expenses	561,847	581,315	1,073,612						Wage & Salary Factor
935 Ma	aintenance of general plant	4 120 FOE 027	100 404 500	- 1EC 000 070	40.000	444 444	E0 000	0.220.240		Wage & Salary Factor
		<b>120,505,027</b> (0)	108,464,539 (0)	156,860,379 (0)	43,658	141,111	56,696	9,336,218	395,407,628	
		(0)	(0)	(0)						

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

Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Area	Delmarva Power	Atlantic City	Рерсо	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	<u> </u>	-	-		-	-	(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)

### Attachment 6 True-Up Revenue Requirement Worksheet Potomac Electric Power Company

#### To be completed in conjunction with Attachment H-9A.

	(1)	(2)	(3)	(4)
Line		Attachment H-9A Page, Line, Col.	Transmission	Allocator
No.		rage, Line, Col.	Tansmission	Anocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	1,629,499,324	
2	Net Transmission Plant - Total	Attach 9, line 16, column i	1,115,909,788	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-9A, line 85	54,833,571	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.03	0.03
-	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE		2.452.255	
5	Total G, I & C Depreciation Expense	Attach H-9A, line 86a plus line 91 plus line 96	2,172,277	0.00
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-9A, line 99	12,779,630	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.01	0.01
0		11.17.21.11.454	(6.25.6.00 <del>5</del> )	
9	Less Revenue Credits (Enter As Negative)	Attach H-9A, line 154	(6,356,087)	(0.00)
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.04
	INCOME TAXES			
12	Total Income Taxes	Attach H-9A, line 138	1,191,587	
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.00	0.00
		•		
	RETURN			
14	Return on Rate Base	Attach H-9A, line 145	68,201,743	
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.06	0.06
10	Ammuni Amocanoni Pactori Ior Acturni	build of fille 15 and 15	0.00	0.00

## Attachment 6 True-Up Revenue Requirement Worksheet Potomac Electric Power Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amorti zation Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a 17b 17c 17d 17e 17f 17g 17h 17i 17j 17k 17l 17m 17n 17o 17p 17q 17r 17s 17t 17v 17w 17x 17x 17y	Brighton Sub Burches Hill 500/230 kV transformer - second 1000 MVA Reconductor Dickerson-Quince Orchard 230 kV Chalk Point 230 kV Breaker 1A Chalk Point 230 kV Breaker 1B Chalk Point 230 kV Breaker 2A Chalk Point 230 kV Breaker 3A Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93 Burches Hill Sub: Add 3rd 500/230kV Ritchie-Benning: Install (2) 230kV Lines Benning Sub: Add 3rd 230/69kV, 250MVA Brighton Sub: Upgrade T1 500/230kv Transformer Convert Buzzard to Ritchie Line - 138kV to 230kV Reconductor feeder Dickerson to Quince Orchard Reconductor the Dickerson - Pleasant View 230kV circuit Upgrade the 230kV line from Buzzard 016 - Ritchie 059 Reconductor the Dickerson station "H" - Quince Orchard 230 kV	Zonal B0288 B0319 B0367.1/B0367.2 B0512.7 B0512.8 B0512.9 B0512.12 B0478 B0499 B0526 B0701.1 B0496 B1125 b2008 b0467.1 b1126 b1596	\$ 1,285,315,420 \$ 33,558,380 \$ 36,700,000 \$ 20,000,000 \$ 2,000,000 \$ 2,000,000 \$ 2,000,000 \$ 2,000,000 \$ 15,875,382 \$ 29,544,357 \$ 58,581,170 \$ 5,226,954 \$ 19,021,804 \$ 51,852,352 \$ 8,623,505 \$ 9,000,000 \$ 39,000,000 \$ 9,200,000	0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.04	50,031,794 1,306,283 1,428,573 778,514 77,851 77,851 77,851 617,960 1,150,035 2,280,313 203,463 740,437 2,018,389 335,676 350,331 1,518,102 358,116	\$ 23,051,411 \$ 27,437,619 \$ 14,952,381 \$ 1,495,238 \$ 1,495,238 \$ 1,495,238 \$ 1,514,286 \$ 22,791,361 \$ 45,191,188 \$ 4,032,222 \$ 15,221,584 \$ 43,422,927 \$ 7,320,180 \$ 6,685,714 \$ 32,314,286	0.06	52,693,227 1,433,462 1,706,220 929,820 92,982 92,982 94,167 761,568 1,417,291 2,810,233 250,745 946,561 2,700,273 455,209 415,754 2,009,478 490,377	27,541,653 958,811 1,048,571 571,429 57,143 57,143 57,143 453,582 844,124 1,673,748 149,342 543,480 1,481,496 246,386 257,143 1,114,286 262,857	130,266,674 3,698,556 4,183,365 2,279,763 227,976 227,976 229,161 1,833,110 3,411,450 6,764,294 603,550 2,230,478 6,200,158 1,037,270 1,023,228 4,641,866 1,111,350	150 150 150 150 - - 150 150 - - - - - -	192,229 228,428 124,484 - - - 101,899 189,636 - - 126,569 - - -	130,266,674 3,890,785 4,411,792 2,404,246 227,976 227,976 227,976 229,161 1,935,010 3,601,086 6,764,294 603,550 2,357,047 6,200,158 1,037,270 1,023,228 4,641,866 1,111,350		130,266,674 3,890,785 4,411,792 2,404,246 227,976 227,976 229,161 1,935,010 3,601,086 6,764,294 603,550 2,357,047 6,200,158 1,037,270 1,023,228 4,641,866 1,111,350
18	Annual Totals		1,629,499,324		63,429,391	1,115,909,788		69,393,330	37,375,479	170,198,200		963,245	171,161,445	-	171,161,445

#### Note Letter

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.

  Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

  Gross plant does not include Unamortized Abandoned Plant
- Gross plant does not include Unamortized Abandoned Plant.

  Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year
- True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year

  The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.

  The Tetal Constant Interesting and Constant Project and Constant Project.
- The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

  The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate Requires approval by FERC of incentive return applicable to the specified project(s)
- M All transmission facilities reflected in the revenue requirement on Attachment H-9A are to be included in this Attachment 6.

  N Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
- When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year
- over the remaining months of the Rate Year.

  P "All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or adjustments.

#### Attachment 6A True-Up Potomac Electric Power Company

			Revenue Rec	uirement Projected		Actual Revenue				
ate Year bein	g Trued-Up	L	For	Rate Year	Revenue Received <sup>3</sup>	Requirement	Annual True-Up Calculati	on		
	A	В	С	D	- E	F	G	Н	Ī	J
				% of	E	1	9	11	-	
			Projected	Total	Revenue	Actual	Net		Interest	
			Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True
	All True-Up Items	PJM Project Number	Requirement <sup>1</sup>	Requirement	(E, Line 2) x (D)	Requirement <sup>2</sup>	Collection (F)-(E)	Adjustment <sup>5</sup>	(Expense) <sup>4</sup>	(G) + (H) +
	•	·	•	-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
				-	-	-	- 1	-	#DIV/0!	#DIV/0
				-	-	-	-	-	#DIV/0!	#DIV/0
.al Ammal D	Devenue Descriptions of (Note A)								#DIV/0!	#DIV//
ai Aimuai K	Revenue Requirements (Note A)		-	-	-	-	-		#DIV/U!	#DIV/0
						Monthly Interest Rate			#DIV/0!	
						Interest Income (Francisco)			#DIV/0!	

Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- 2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.
- Column E, lines 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 sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

#### **Prior Period Adjustments**

	(a)	(b)	(c)	(d)
	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	-	-	-	-
				_

TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

7 8 9 10	Jan-May (Year 1) June-Dec (Year 1)	(A) PJM Billed Revenue Received	(B) True-up	(C ) Annual (net of true-ups)
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template w	vith Year 1 actuals.		
13	Jan-Dec (Year 1)			

Notes:

For each project or Attachment H-9A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-9A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-9A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

Interest Income (Expense)

#DIV/0!

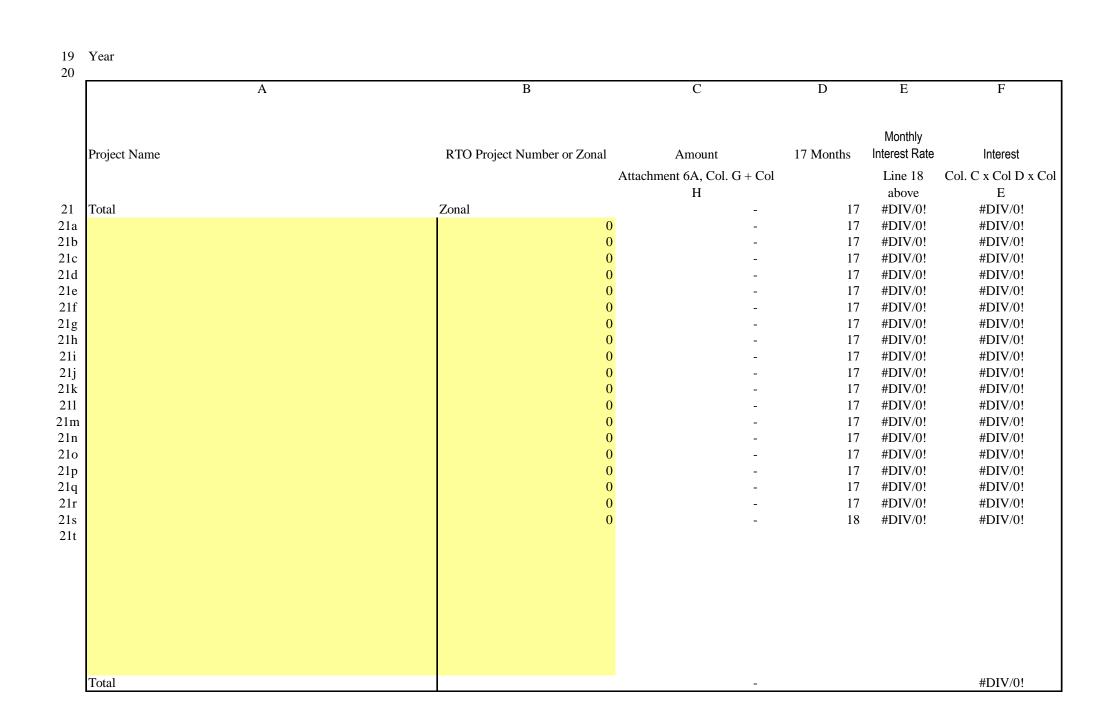
Prior Period Adjustment is the amount of an adjustment to correct an error in a prior period. The adjustment will include a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True Up here went into effect.

#### Attachment 6B True-Up Interest Rate Potomac Electric Power Company



#### Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.



#### **Attachment 7 - Transmission Enhancement Charge Worksheet**

1	New Plant Carrying	Charge		
2	Fixed Charge Rate	(FCR) if no	t a CIAC	
3		Formula Lin	e	
4	Α	160	Net Plant Carrying Charge without Depreciation	11.9026%
5	В	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Deprecia	12.4473%
6	С		Line B less Line A	0.5446%
7	FCR if a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Ta	5.6841%
9	The FCR resulting	from Formi	ula in a given year is used for that year only.	
10	Therefore actual re	evenues col	lected in a year do not change based on cost data for subsequent years	
11	The ROE is 10.5%	which inclu	des a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and	l a 50 basis poi

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as a property and the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as a property and the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as a property and the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership adder as a property and the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point RTO membership additional 150 basis point RTO membership and 150 basis point RTO membership additional 150 basis point RTO membership additional 150 basi

											C: provided, th							
	Details			B0288 B	righton Sub		BO319 Bur	ches Hill 500/230 kV	transformer - sec	ond 1000 MVA	BO367.1/BO367	.2 Reconductor Did	ckerson-Quince O	rchard 230 kV	BO5	12.7 Chalk Point 2	30 kV Breaker 1A	
"Yes" if a project under PJM OATT Schedule 12, otherwise 12 "No" 13 Useful life of project "Yes" if the customer has paid a	Schedule 12 Life	(Yes or No)	Yes 35				No 35				Yes 35				Yes 35			
lump sum payment in the amount of the investment on line 18, 14 Otherwise "No"	CIAC	(Yes or No)	No				No				No				No			
15 Input the allowed ROE Incentive	Increased ROE (Basis	Points)	150				150				150				0			
From line 4 above if "No" on line 14 and From line 8 above if "Yes" 16 on line 14	Base FCR		11.9026%				11.9026%				11.9026%				11.9026%			
Line 6 times line 15 divided by 17 100 basis points Columns A, B or C from	FCR for This Project		12.7196%				12.7196%				12.7196%				11.9026%			
18 Attachment 6	Investment		33,558,380				36,700,000				20,000,000				2,000,000			
19 Line 18 divided by line 13	Annual Depreciation/	/ Amortization Exp	958,811				1,048,571				571,429				57,143			
From Columns H, I or J from 20 Attachment 6	Month In Service or Mont	th for CWIP	6.50				8.00				8.00				8.00			
		Invest Va	Danimaina	Dannaciation	Fueline	Davienus	Danimaina	Danvasiation	Finalisa si	Davianus	Danianian	Donnosiation	Fu din n	Davianus	Designing	Donnosistion	Funding:	Davision
43	Base FCR	Invest Yr	Beginning 24 489 627	Depreciation 958 811	Ending 23 530 816	Revenue 3 759 599	Beginning 29 010 476	Depreciation	Ending 27 961 905	Revenue 4 376 776	Beginning 15 809 524	Depreciation 571 429	Ending 15 238 095	Revenue 2 385 164	Beginning	Depreciation	Ending 1 523 810	Revenue
43 44	Base FCR W Increased ROE	2019	24,489,627	958,811	23,530,816	3,759,599	29,010,476	1,048,571	27,961,905	4,376,776	15,809,524	571,429	15,238,095	2,385,164	1,580,952	57,143	1,523,810	238,516
43 44 45	Base FCR W Increased ROE Base FCR			•	_			1,048,571 1,048,571	=			•	•	2,385,164 2,509,648		•	•	238,516 238,516
43 44 45 46	W Increased ROE	2019 2019	24,489,627 24,489,627	958,811 958,811	23,530,816 23,530,816	3,759,599 3,951,828	29,010,476 29,010,476	1,048,571	27,961,905 27,961,905	4,376,776 4,605,204	15,809,524 15,809,524	571,429 571,429	15,238,095 15,238,095	2,385,164	1,580,952 1,580,952	57,143 57,143	1,523,810 1,523,810	238,516
43 44 45 46 47	W Increased ROE Base FCR	2019 2019 2020	24,489,627 24,489,627 23,530,816	958,811 958,811 958,811	23,530,816 23,530,816 22,572,006	3,759,599 3,951,828 3,645,475	29,010,476 29,010,476 27,961,905	1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333	4,376,776 4,605,204 4,251,969	15,809,524 15,809,524 15,238,095	571,429 571,429 571,429	15,238,095 15,238,095 14,666,667	2,385,164 2,509,648 2,317,149	1,580,952 1,580,952 1,523,810	57,143 57,143 57,143	1,523,810 1,523,810 1,466,667	238,516 238,516 231,715
43 44 45 46 47 48	W Increased ROE Base FCR W Increased ROE	2019 2019 2020 2020	24,489,627 24,489,627 23,530,816 23,530,816	958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006	3,759,599 3,951,828 3,645,475 3,829,872	29,010,476 29,010,476 27,961,905 27,961,905	1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333	4,376,776 4,605,204 4,251,969 4,471,830	15,809,524 15,809,524 15,238,095 15,238,095	571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667	2,385,164 2,509,648 2,317,149 2,436,965	1,580,952 1,580,952 1,523,810 1,523,810	57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667	238,516 238,516 231,715 231,715
43 44 45 46 47 48 49	W Increased ROE Base FCR W Increased ROE Base FCR	2019 2019 2020 2020 2021	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006	958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667	571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667	57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524	238,516 238,516 231,715 231,715 224,913
44 45 46 47 48	W Increased ROE Base FCR W Increased ROE Base FCR W Increased ROE	2019 2019 2020 2020 2021 2021	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006	958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667	571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667	57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524	238,516 238,516 231,715 231,715 224,913 224,913
44 45 46 47 48 49	W Increased ROE Base FCR W Increased ROE Base FCR W Increased ROE Base FCR	2019 2019 2020 2020 2021 2021 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195	958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238	571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524	57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381	238,516 238,516 231,715 231,715 224,913 224,913 218,112
44 45 46 47 48 49 50	W Increased ROE Base FCR W Increased ROE Base FCR W Increased ROE Base FCR W Increased ROE	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195	958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381	238,516 238,516 231,715 231,715 224,913 224,913 218,112 218,112
44 45 46 47 48 49 50	W Increased ROE Base FCR Base FCR	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238	238,516 238,516 231,715 231,715 224,913 224,913 218,112 218,112 211,310
44 45 46 47 48 49 50 51 52 53	W Increased ROE Base FCR W Increased ROE	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104 3,464,002	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545 4,071,709	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104 2,218,915	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238	238,516 238,516 231,715 231,715 224,913 224,913 218,112 218,112 211,310 211,310
44 45 46 47 48 49 50 51 52 53	W Increased ROE Base FCR	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104 3,464,002 3,188,980	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545 4,071,709 3,752,738	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104 2,218,915 2,045,089	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,295,238	238,516 238,516 231,715 231,715 224,913 224,913 218,112 218,112 211,310 211,310 204,509
44 45 46 47 48 49 50 51 52 53 54 55	W Increased ROE Base FCR W Increased ROE	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951 17,777,951	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104 3,464,002 3,188,980 3,342,045 3,074,856 3,220,089	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545 4,071,709 3,752,738 3,938,335 3,627,930 3,804,962	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104 2,218,915 2,045,089 2,146,232 1,977,074 2,073,549	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952	238,516 238,516 231,715 231,715 224,913 224,913 218,112 211,310 211,310 204,509 204,509 197,707 197,707
44 45 46 47 48 49 50 51 52 53 54 55 56	W Increased ROE Base FCR	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951 17,777,951 16,819,140	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104 3,464,002 3,188,980 3,342,045 3,074,856 3,220,089 2,960,733	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476 20,621,905	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545 4,071,709 3,752,738 3,938,335 3,627,930 3,804,962 3,503,122	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524 11,238,095	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104 2,218,915 2,045,089 2,146,232 1,977,074 2,073,549 1,909,059	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952 1,123,810	238,516 238,516 231,715 231,715 224,913 224,913 218,112 218,112 211,310 204,509 204,509 197,707 197,707 190,906
44 45 46 47 48 49 50 51 52 53 54 55 56 57	W Increased ROE Base FCR	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951 17,777,951 16,819,140 16,819,140	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104 3,464,002 3,188,980 3,342,045 3,074,856 3,220,089 2,960,733 3,098,132	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476 20,621,905 20,621,905	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545 4,071,709 3,752,738 3,938,335 3,627,930 3,804,962 3,503,122 3,671,588	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524 11,238,095 11,238,095	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104 2,218,915 2,045,089 2,146,232 1,977,074 2,073,549 1,909,059 2,000,865	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952 1,123,810 1,123,810	238,516 238,516 231,715 231,715 224,913 224,913 218,112 218,112 211,310 211,310 204,509 204,509 197,707 197,707 190,906 190,906
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	W Increased ROE Base FCR	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951 17,777,951 16,819,140	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951 16,819,140 16,819,140 15,860,330	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104 3,464,002 3,188,980 3,342,045 3,074,856 3,220,089 2,960,733 3,098,132 2,846,609	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476 20,621,905	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476 20,621,905 19,573,333	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545 4,071,709 3,752,738 3,938,335 3,627,930 3,804,962 3,503,122 3,671,588 3,378,315	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524 11,238,095	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524 11,238,095 11,238,095 10,666,667	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104 2,218,915 2,045,089 2,146,232 1,977,074 2,073,549 1,909,059 2,000,865 1,841,043	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952 1,123,810	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952 1,123,810 1,123,810 1,066,667	238,516 238,516 231,715 231,715 224,913 224,913 218,112 211,310 211,310 204,509 204,509 197,707 197,707 190,906 190,906 184,104
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	W Increased ROE Base FCR	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951 17,777,951 16,819,140 16,819,140	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104 3,464,002 3,188,980 3,342,045 3,074,856 3,220,089 2,960,733 3,098,132	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476 20,621,905 20,621,905	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545 4,071,709 3,752,738 3,938,335 3,627,930 3,804,962 3,503,122 3,671,588	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524 11,238,095 11,238,095	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104 2,218,915 2,045,089 2,146,232 1,977,074 2,073,549 1,909,059 2,000,865	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952 1,123,810 1,123,810	238,516 238,516 231,715 231,715 224,913 224,913 218,112 218,112 211,310 211,310 204,509 204,509 197,707 197,707 190,906 190,906
44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	W Increased ROE Base FCR	2019 2019 2020 2020 2021 2021 2022 2022	24,489,627 24,489,627 23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951 17,777,951 16,819,140	958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811 958,811	23,530,816 23,530,816 22,572,006 22,572,006 21,613,195 21,613,195 20,654,384 20,654,384 19,695,573 19,695,573 18,736,762 18,736,762 17,777,951 16,819,140 16,819,140 15,860,330	3,759,599 3,951,828 3,645,475 3,829,872 3,531,352 3,707,915 3,417,228 3,585,959 3,303,104 3,464,002 3,188,980 3,342,045 3,074,856 3,220,089 2,960,733 3,098,132 2,846,609	29,010,476 29,010,476 27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476 20,621,905	1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571 1,048,571	27,961,905 27,961,905 26,913,333 26,913,333 25,864,762 25,864,762 24,816,190 24,816,190 23,767,619 23,767,619 22,719,048 22,719,048 21,670,476 21,670,476 20,621,905 19,573,333	4,376,776 4,605,204 4,251,969 4,471,830 4,127,161 4,338,457 4,002,353 4,205,083 3,877,545 4,071,709 3,752,738 3,938,335 3,627,930 3,804,962 3,503,122 3,671,588 3,378,315	15,809,524 15,809,524 15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524 11,238,095	571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429 571,429	15,238,095 15,238,095 14,666,667 14,666,667 14,095,238 14,095,238 13,523,810 13,523,810 12,952,381 12,952,381 12,380,952 12,380,952 11,809,524 11,809,524 11,238,095 11,238,095 10,666,667	2,385,164 2,509,648 2,317,149 2,436,965 2,249,134 2,364,281 2,181,119 2,291,598 2,113,104 2,218,915 2,045,089 2,146,232 1,977,074 2,073,549 1,909,059 2,000,865 1,841,043	1,580,952 1,580,952 1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952 1,123,810	57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143 57,143	1,523,810 1,523,810 1,466,667 1,466,667 1,409,524 1,409,524 1,352,381 1,352,381 1,295,238 1,295,238 1,238,095 1,238,095 1,180,952 1,180,952 1,123,810 1,123,810 1,066,667	238,516 238,516 231,715 231,715 224,913 224,913 218,112 211,310 211,310 204,509 204,509 197,707 197,707 190,906 190,906 184,104

asis point adder and, thus, their ROE is 12.0%.

BO!	i12.8 Chalk Point 2	30 kV Breaker 1R		BO	)512.9 Chalk Poin	t 230 kV Breaker 2	<u> </u>	RO	512.12 Chalk Poin	t 230 kV Breaker 3 <i>A</i>		BO478 Bur	ches Hill-Palmer C	Gr Upgrade 23090	91. 92. 93	BO49	99 Burches Hill Sul	b: Add 3rd 500/23	0kV	BO526 I	Ritchie-Benn
500	712.0 Ondik i Onit 20	o ky Breaker 18		50	OTEIS CHAIR I OH	200 KV BICARCI ZI	`	50	OTE.TE OHUIK I OH	200 RV Broaker of	`	BO410 Built		or opgrade 20000,	51, 52, 50	5040	oo Baroneo riiii Gar	5. Add 514 550/25	OK*	500201	Tationic Benni
Yes				Yes				Yes				Yes				Yes				Yes	
35				35				35				35				35				35	
No				No				No				No				No				No	
0				0				0				150				150				0	
11.9026%				11.9026%				11.9026%				11.9026%				11.9026%				11.9026%	
11.9026%				11.9026%				11.9026%				12.7196%				12.7196%				11.9026%	
2,000,000				2,000,000				2,000,000				15,875,382				29,544,357				58,581,170	
57,143				57,143				57,143				453,582				844,124				1,673,748	
8.00				8.00				12.00				6.00				6.00				6.00	
	<b>D</b> 1.0				<b>.</b>				<b>.</b>			<b>.</b>	<b>5</b>				<b>D</b>			<u> </u>	
<b>Beginning</b> 1,580,952	Depreciation 57,143	<b>Ending</b> 1,523,810	<b>Revenue</b> 238,516	<b>Beginning</b> 1,580,952	Depreciation 57,143	<b>Ending</b> 1,523,810	<b>Revenue</b> 238,516	<b>Beginning</b> 1,600,000	Depreciation 57,143	<b>Ending</b> 1,542,857	<b>Revenue</b> 240,784	Beginning 12,927,097	Depreciation 453,582	<b>Ending</b> 12,473,514	<b>Revenue</b> 1,938,260	<b>Beginning</b> 24,057,548	Depreciation 844,124	<b>Ending</b> 23,213,423	<b>Revenue</b> 3,607,135	<b>Beginning</b> 47,701,810	Deprecia 1,673
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	1,67
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	12,473,514	453,582	12,019,932	1,884,272	23,213,423	844,124	22,369,299	3,506,662	46,028,062	1,6
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	12,473,514	453,582	12,019,932	1,982,465	23,213,423	844,124	22,369,299	3,689,402	46,028,062	1,67
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	1,830,283	22,369,299	844,124	21,525,174	3,406,188	44,354,314	1,67
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	1,67
1,409,524	57,143	1,352,381	218,112		57,143	1,352,381	218,112		57,143	1,371,429	220,379	11,566,350	453,582	11,112,767	1,776,295	21,525,174	844,124	20,681,050	3,305,715	42,680,567	1,67
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	11,566,350	453,582	11,112,767	1,867,078	21,525,174	844,124	20,681,050	3,474,664	42,680,567	1,67
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	11,112,767	453,582	10,659,185	1,722,307	20,681,050	844,124	19,836,925	3,205,242	41,006,819	1,6
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	11,112,767	453,582	10,659,185	1,809,384	20,681,050	844,124	19,836,925	3,367,295	41,006,819	1,67
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	206,776	10,659,185	453,582	10,205,603	1,668,318	19,836,925	844,124	18,992,801	3,104,769	39,333,071	1,6
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	206,776	10,659,185	453,582	10,205,603	1,751,691	19,836,925	844,124	18,992,801	3,259,926	39,333,071	1,6
1,238,095	57,143	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	10,205,603	453,582	9,752,020	1,614,330	18,992,801	844,124	18,148,676	3,004,296	37,659,324	1,6
1,238,095	57,143	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	10,205,603	453,582	9,752,020	1,693,997	18,992,801	844,124	18,148,676	3,152,557	37,659,324	1,6
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	17,304,552	2,903,823	35,985,576	1,6
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	1,6
1,123,810	57,143	1,066,667 1,066,667	184,104 184,104		57,143 57,143	1,066,667	184,104	1,142,857	57,143 57,143	1,085,714 1,085,714	186,372	9,298,438	453,582 453,582	8,844,856	1,506,354 1,578,609	17,304,552	844,124 844,124	16,460,427 16,460,427	2,803,350	34,311,828	1,6
1,123,810	57,143			1,123,810		1,066,667	184,104	1,142,857			186,372	9,298,438		8,844,856		17,304,552			2,937,819	34,311,828	1,67

Install (2) 230kV Lines	B0701.	Benning Sub: Add	3rd 230/69kV, 250	MVA	BO496 Brigh	ton Sub: Upgrade <sup>°</sup>	T1 500/230kv Tran	sormer	B1125 Cor	nvert Buzzard to Ri	tchie Line - 138kV	to 230kV	b2008 Rec	onductor feeder Di	ckerson to Quince	Orchard	b0467.1 Recond	luctor the Dickerson	ı - Pleasant View 2	230kV circuit
	Yes 35				Yes 35				Yes 35				Yes 35				Yes 35			
	No				No				No				No				No			
	0				150				0				0				0			
	11.9026%				11.9026%				11.9026%				11.9026%				11.9026%			
	11.9026%				12.7196%				11.9026%				11.9026%				11.9026%			
	5,226,954				19,021,804				51,852,352				8,623,505				9,000,000			
	149,342				543,480				1,481,496				246,386				257,143			
	6.00				2.00				10.00				2.00				6.00			
Ending Revenu	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue				
46,028,062 7,152		149,342	4,106,892	638,170	16,036,804	543,480	15,493,324	2,387,595	45,645,171	1,481,496	44,163,675	6,738,139	7,689,759	246,386	7,443,373	1,132,344	7,071,429	257,143	6,814,286	1,068,223
46,028,062 7,152		149,342	4,106,892	638,170	16,036,804	543,480	15,493,324	2,514,163	45,645,171	1,481,496	44,163,675	6,738,139	7,689,759	246,386	7,443,373	1,132,344	7,071,429	257,143	6,814,286	1,068,223
44,354,314 6,953 44,354,314 6,953		149,342 149,342	3,957,551 3,957,551	620,395 620,395	15,493,324 15,493,324	543,480 543,480	14,949,844 14,949,844	2,322,906 2,445,035	44,163,675 44,163,675	1,481,496 1,481,496	42,682,179 42,682,179	6,561,802 6,561,802	7,443,373 7,443,373	246,386 246,386	7,196,987 7,196,987	1,103,017 1,103,017	6,814,286 6,814,286	257,143 257,143	6,557,143 6,557,143	1,037,616 1,037,616
42,680,567 6,753		149,342	3,808,209	602,619	14,949,844	543,480	14,406,364	2,258,218	42,682,179	1,481,496	41,200,683	6,385,465	7,196,987	246,386	6,950,601	1,073,691	6,557,143	257,143	6,300,000	1,007,009
42,680,567 6,753		149,342	3,808,209	602,619	14,949,844	543,480	14,406,364	2,375,907	42,682,179	1,481,496	41,200,683	6,385,465	7,196,987	246,386	6,950,601	1,073,691	6,557,143	257,143	6,300,000	1,007,009
41,006,819 6,554		149,342	3,658,868	584,843	14,406,364	543,480	13,862,884	2,193,529	41,200,683	1,481,496	39,719,188	6,209,128	6,950,601	246,386	6,704,215	1,044,364	6,300,000	257,143	6,042,857	976,402
41,006,819 6,554	3,808,209	149,342	3,658,868	584,843	14,406,364	543,480	13,862,884	2,306,779	41,200,683	1,481,496	39,719,188	6,209,128	6,950,601	246,386	6,704,215	1,044,364	6,300,000	257,143	6,042,857	976,402
39,333,071 6,355	421 3,658,868	149,342	3,509,526	567,068	13,862,884	543,480	13,319,404	2,128,841	39,719,188	1,481,496	38,237,692	6,032,790	6,704,215	246,386	6,457,829	1,015,038	6,042,857	257,143	5,785,714	945,796
39,333,071 6,355		149,342	3,509,526	567,068	13,862,884	543,480	13,319,404	2,237,650	39,719,188	1,481,496	38,237,692	6,032,790	6,704,215	246,386	6,457,829	1,015,038	6,042,857	257,143	5,785,714	945,796
37,659,324 6,156		149,342	3,360,185	549,292	13,319,404	543,480	12,775,923	2,064,152	38,237,692	1,481,496	36,756,196	5,856,453	6,457,829	246,386	6,211,444	985,712	5,785,714	257,143	5,528,571	915,189
37,659,324 6,156		149,342	3,360,185	549,292	13,319,404	543,480	12,775,923	2,168,522	38,237,692	1,481,496	36,756,196	5,856,453	6,457,829	246,386	6,211,444	985,712	5,785,714	257,143	5,528,571	915,189
35,985,576 5,956		149,342	3,210,843	531,517	12,775,923	543,480	12,232,443	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
35,985,576 5,956		149,342	3,210,843	531,517	12,775,923	543,480	12,232,443	2,099,394	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
34,311,828 5,757		149,342	3,061,502	513,741	12,232,443	543,480	11,688,963	1,934,775	35,274,700	1,481,496	33,793,205	5,503,779	5,965,058	246,386	5,718,672	927,059	5,271,429	257,143	5,014,286	853,975
34,311,828 5,757		149,342	3,061,502	513,741	12,232,443	543,480	11,688,963	2,030,265	35,274,700	1,481,496	33,793,205	5,503,779	5,965,058	246,386	5,718,672	927,059	5,271,429 5,014,006	257,143	5,014,286	853,975
32,638,080 5,558		149,342	2,912,160	495,965	11,688,963	543,480 543,480	11,145,483	1,870,087	33,793,205 33,793,205	1,481,496 1,481,496	32,311,709 32,311,709	5,327,442 5,327,442	5,718,672 5,718,672	246,386 246,386	5,472,286 5,472,286	897,732 897,732	5,014,286 5,014,286	257,143 257,143	4,757,143 4,757,143	823,368 823,368
32,638,080 5,558	541 3,061,502	149,342	2,912,160	495,965	11,688,963	543,480	11,145,483	1,961,137	.1.1 / 9.1 20.5	1 481 496	37 311 709	5.327.442	5 / 18 6/2	/4h .38h	5 4 / 2 286	897 732	5 UT4 286	75/ 143	4 /5/ 143	823.368

			Yes 35 No 0									
			11.9026% 11.9026%									
			9,200,000									
			6.00									
			Beginning	Depreciation	Ending	Revenue		Total	ncer	ntive Charged	Rev	venue Credit
1,114,286	32,871,429	5,026,853	8,280,000	262,857	8,017,143	1,217,109	\$	42,384,001			\$	42,384,001
1,114,286	32,871,429	5,026,853	8,280,000	262,857	8,017,143	1,217,109	\$	43,347,246	\$	43,347,246		
1,114,286	31,757,143	4,894,224	8,017,143	262,857	7,754,286	1,185,822	\$	41,213,516			\$	41,213,516
1,114,286	31,757,143	4,894,224	8,017,143	262,857	7,754,286	1,185,822	\$	42,140,653	\$	42,140,653		
1,114,286	30,642,857	4,761,595	7,754,286	262,857	7,491,429	1,154,535	\$	40,043,031			\$	40,043,031
1,114,286	30,642,857	4,761,595	7,754,286	262,857	7,491,429		\$		\$	40,934,060		
1,114,286	29,528,571	4,628,965	7,491,429	262,857	7,228,571				١.		\$	38,872,54
									\$	39,727,467	•	07 700 05
										00 500 07 1	\$	37,702,062
									\$	38,520,874	Φ.	20 524 57
									ø	27 244 004	Ъ	36,531,57
									Ф	<i>31</i> ,314,281	¢	3E 3E1 00
									¢	36 107 6 <u>90</u>	φ	35,361,09
									Ψ	JU, 1U <i>1</i> ,009	\$	34,190,60
									\$	34 901 096	Ψ	<del>5-</del> , 150,00
									ľ	31,001,000	\$	33,020,12
									\$	33,694,503	₹	55,525,12
	1,114,286 1,114,286 1,114,286 1,114,286 1,114,286	1,114,28632,871,4291,114,28631,757,1431,114,28631,757,1431,114,28630,642,8571,114,28630,642,8571,114,28629,528,5711,114,28629,528,5711,114,28628,414,2861,114,28628,414,2861,114,28627,300,0001,114,28627,300,0001,114,28626,185,7141,114,28626,185,7141,114,28625,071,4291,114,28625,071,4291,114,28623,957,143	1,114,286       32,871,429       5,026,853         1,114,286       31,757,143       4,894,224         1,114,286       31,757,143       4,894,224         1,114,286       30,642,857       4,761,595         1,114,286       30,642,857       4,761,595         1,114,286       29,528,571       4,628,965         1,114,286       29,528,571       4,628,965         1,114,286       28,414,286       4,496,336         1,114,286       27,300,000       4,363,706         1,114,286       27,300,000       4,363,706         1,114,286       26,185,714       4,231,077         1,114,286       26,185,714       4,231,077         1,114,286       25,071,429       4,098,448         1,114,286       25,071,429       4,098,448         1,114,286       23,957,143       3,965,818	1,114,286 32,871,429 5,026,853 8,280,000 1,114,286 32,871,429 5,026,853 8,280,000 1,114,286 31,757,143 4,894,224 8,017,143 1,114,286 31,757,143 4,894,224 8,017,143 1,114,286 30,642,857 4,761,595 7,754,286 1,114,286 30,642,857 4,761,595 7,754,286 1,114,286 29,528,571 4,628,965 7,491,429 1,114,286 29,528,571 4,628,965 7,491,429 1,114,286 28,414,286 4,496,336 7,228,571 1,114,286 28,414,286 4,496,336 7,228,571 1,114,286 27,300,000 4,363,706 6,965,714 1,114,286 27,300,000 4,363,706 6,965,714 1,114,286 27,300,000 4,363,706 6,965,714 1,114,286 27,300,000 4,363,706 6,965,714 1,114,286 26,185,714 4,231,077 6,702,857 1,114,286 26,185,714 4,231,077 6,702,857 1,114,286 25,071,429 4,098,448 6,440,000 1,114,286 23,957,143 3,965,818 6,177,143	262,857           6.00           Beginning         Depreciation           1,114,286         32,871,429         5,026,853         8,280,000         262,857           1,114,286         31,757,143         4,894,224         8,017,143         262,857           1,114,286         31,757,143         4,894,224         8,017,143         262,857           1,114,286         30,642,857         4,761,595         7,754,286         262,857           1,114,286         30,642,857         4,761,595         7,754,286         262,857           1,114,286         29,528,571         4,628,965         7,491,429         262,857           1,114,286         29,528,571         4,628,965         7,491,429         262,857           1,114,286         28,414,286         4,496,336         7,228,571         262,857           1,114,286         28,414,286         4,496,336         7,228,571         262,857           1,114,286         27,300,000         4,363,706         6,965,714         262,857           1,114,286         26,185,714         4,231,077         6,702,857         262,857           1,114,286         26,185,714         4,231,077         6,702,857         262,857	262,857           6.00           Beginning         Depreciation         Ending           1,114,286         32,871,429         5,026,853         8,280,000         262,857         8,017,143           1,114,286         31,757,143         4,894,224         8,017,143         262,857         7,754,286           1,114,286         31,757,143         4,894,224         8,017,143         262,857         7,754,286           1,114,286         30,642,857         4,761,595         7,754,286         262,857         7,491,429           1,114,286         30,642,857         4,761,595         7,754,286         262,857         7,491,429           1,114,286         29,528,571         4,628,965         7,491,429         262,857         7,228,571           1,114,286         29,528,571         4,628,965         7,491,429         262,857         7,228,571           1,114,286         29,528,571         4,628,965         7,491,429         262,857         7,228,571           1,114,286         28,414,286         4,496,336         7,228,571         262,857         6,965,714           1,114,286         27,300,000         4,363,706         6,965,714         262,857         6,702,857	Beginning   Depreciation   Ending   Revenue	262,857 6.00    Beginning	Company	1,114,286   32,871,429   5,026,853   8,280,000   262,857   8,017,143   1,217,109   \$ 42,384,001   1,114,286   31,757,143   4,894,224   8,017,143   262,857   7,754,286   1,185,822   \$ 41,213,516   1,114,286   30,642,857   4,761,595   7,754,286   262,857   7,491,429   1,154,535   \$ 40,043,031   1,114,286   29,528,571   4,628,965   7,491,429   262,857   7,228,571   1,123,248   \$ 38,872,547   1,114,286   29,528,571   4,628,965   7,491,429   262,857   7,285,571   1,123,248   \$ 38,872,547   1,114,286   28,414,286   4,496,336   7,228,571   262,857   6,965,714   1,091,961   \$ 37,702,062   1,114,286   27,300,000   4,363,706   6,965,714   262,857   6,702,857   1,060,674   \$ 36,531,577   1,114,286   27,300,000   4,363,706   6,965,714   262,857   6,702,857   1,060,674   \$ 36,531,577   1,114,286   27,300,000   4,363,706   6,965,714   262,857   6,702,857   1,060,674   \$ 37,314,281   \$ 1,114,286   27,300,000   4,363,706   6,965,714   262,857   6,702,857   1,060,674   \$ 36,531,577   1,114,286   27,300,000   4,363,706   6,965,714   262,857   6,702,857   1,060,674   \$ 37,314,281   \$ 1,114,286   26,185,714   4,231,077   6,702,857   262,857   6,440,000   1,029,387   \$ 35,361,092   1,114,286   26,185,714   4,231,077   6,702,857   262,857   6,440,000   1,029,387   \$ 36,107,689   \$ 1,114,286   25,071,429   4,098,448   6,440,000   262,857   6,177,143   998,100   \$ 34,901,096   \$ 1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,020,122   1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,020,122   1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,694,503   \$ 1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,694,503   \$ 1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,694,503   \$ 1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,694,503   \$ 1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$	1,114,286   32,871,429   5,026,853   8,280,000   262,857   8,017,143   1,217,109   \$ 42,384,001   1,114,286   31,757,143   4,894,224   8,017,143   262,857   7,754,286   1,185,822   \$ 41,213,516   1,114,286   31,757,143   4,894,224   8,017,143   262,857   7,754,286   1,185,822   \$ 42,140,653   \$ 42,140,653   1,114,286   30,642,857   4,761,595   7,754,286   262,857   7,491,429   1,154,535   \$ 40,043,031   1,114,286   30,642,857   4,761,595   7,754,286   262,857   7,491,429   1,154,535   \$ 40,043,031   1,114,286   29,528,571   4,628,965   7,491,429   262,857   7,228,571   1,123,248   \$ 38,872,547   1,114,286   29,528,571   4,628,965   7,491,429   262,857   7,228,571   1,123,248   \$ 38,727,467   \$ 39,727,467   1,114,286   28,414,286   4,496,336   7,228,571   262,857   6,965,714   1,091,961   \$ 37,702,062   1,114,286   28,414,286   4,496,336   7,228,571   262,857   6,965,714   1,091,961   \$ 37,702,062   1,114,286   27,300,000   4,363,706   6,965,714   262,857   6,702,857   1,060,674   \$ 36,531,577   1,114,286   27,300,000   4,363,706   6,965,714   262,857   6,702,857   1,060,674   \$ 37,314,281   1,114,286   26,185,714   4,231,077   6,702,857   262,857   6,440,000   1,029,387   \$ 35,361,092   1,114,286   26,185,714   4,231,077   6,702,857   262,857   6,440,000   1,029,387   \$ 35,361,092   1,114,286   26,185,714   4,231,077   6,702,857   262,857   6,440,000   1,029,387   \$ 35,361,092   1,114,286   26,185,714   4,231,077   6,702,857   262,857   6,440,000   1,029,387   \$ 35,361,092   1,114,286   25,071,429   4,098,448   6,440,000   262,857   6,177,143   998,100   \$ 34,901,096   \$ 34,901,096   1,114,286   25,071,429   4,098,448   6,440,000   262,857   5,914,286   966,813   \$ 33,020,122   1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,020,122   1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,020,122   1,114,286   23,957,143   3,965,818   6,177,143   262,857   5,914,286   966,813   \$ 33,020,122   1,114,286   23,957,143   3,965,818   6,177,143	Beginning

\$ 732,652,652 \$ 715,054,853

#### Attachment 8 - Company Exhibit - Securitization Workpaper

Line # <b>101</b>	Long Term Interest  Less LTD Interest on Securitization Bonds	0
112	Capitalization  Less LTD on Securitization Bonds	0
	Calculation of the above Securitization Adjustments	

#### Attachment 9 Rate Base Worksheet Pepco

	(Note K)		Gross Plant In Service			Accumulated Depreciation		Accumula	ted Amortization		Net Plant In Service	
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a) Attachment H-9A, Line No:	( <b>b</b> ) 19	(c) 23	( <b>d</b> ) 24	( <b>e</b> ) 30	(1)	( <b>g</b> ) 12	( <b>n</b> ) 10	(I) 11	<b>(j)</b>	( <b>k</b> )	<b>(l)</b>
	Attachment H-9A, Line No.	19	23	24	30	31	12	10	11			
		207.58.g minus 207.57.g. Projected			Projected monthly balances							
		monthly balances that are the amounts			that are expected to be							
		expected to be included in 207.58.g for		Electric Only, Form No 1,	included in 219.25.c for end		Electric Only, Form No 1,		Electric Only, Form No 1, page 356			
		end of year and records for other months	207.99.g minus 207.98.g for end			219.28.c for end of year.	page 356 for end of year,	200.21c for end of year,	for end of year, records for other			
		(Note I)	of year, records for other months			records for other months		records for other months	months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h) C	ol. (d) - Col. (g) - Col. (i)
1	December Prior Year	1,607,235,422			495,242,449		-	27,432,541	-	1,111,992,9		-
2	January	1,607,707,751	392,095,070	-	500,417,970	121,262,217	-	27,978,092	-	1,107,289,7	31 242,854,761	-
3	February	1,608,273,309	416,499,540	-	502,307,244	121,973,072	-	28,719,211	-	1,105,966,0	55 265,807,257	-
4	March	1,613,358,863			504,767,741		-	29,633,203		1,108,591,12		-
5	April	1,614,752,047	421,520,764	-	507,419,343	122,434,504	-	30,584,140	-	1,107,332,70	268,502,120	-
6	May	1,620,737,515			510,425,139		-	31,550,110		1,110,312,3		-
7	June	1,624,988,704			513,545,398		-	32,724,766		1,111,443,30		-
8	July	1,625,438,357			516,473,072		-	33,836,428		1,108,965,28		-
9	August	1,625,450,640			519,317,184		-	34,960,158		1,106,133,4		-
	September	1,627,804,734			522,626,620		-	36,166,946		1,105,178,1		-
	October	1,639,819,649			525,681,109		-	37,322,451		1,114,138,54		-
	November	1,644,706,778			528,559,499		-	38,504,238		1,116,147,2		-
	December	1,723,217,446			529,881,202		<u> </u>	39,732,242		1,193,336,24		-
	Average of the 13 Monthly Balances (Attachment 9A)	1,629,499,324		-	513,589,536			33,011,117		1,115,909,73		-
	Less Merger Cost to Achieve (Attachment 10)		2,115,776			43,751		563,083		<u> </u>	1,508,942	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,629,499,324	427,454,114	-	513,589,536	124,755,603	-	32,448,034	-	1,115,909,78	38 270,250,477	

#### **Adjustments to Rate Base**

Line No Mont		CWIP CWIP in Rate Base	PHFU Held for Future Use	Materials & Suppl	Undistributed	Dronormonto	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
(a)				Materials & Suppl	_	Prepayments	(a)	<b>(h)</b>	(3)	<b>(j</b> )	$(\mathbf{J}_{\mathbf{r}})$	(II)
Attachment H-9A, Line No:		( <b>b</b> ) 43a	(c) 28	(u) 50	(e) 47	45	<b>(g)</b>	(II) 43b	<b>(i)</b>	W)	<b>(k)</b>	(1)
Attachment 11-9A, Line No.		<b>43</b> a	28	227. 8. c + 227.5.c (see		43		430				
					of (227.16.c * Labor Ratio) for							
			214 for end of year, records fo	*								
		(Note C)	other months	months	months	Notes J		Notes B & F	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17 December Prior Year			-	- 9,994,	262 -	40,097,988	-	616,472				
18 January			-	- 10,486,	425	38,892,759	-	616,472				
19 February			-	- 11,198,	336	37,679,023	-	616,472				
20 March			-	- 11,516,	520	36,597,836	-	616,472				
21 April			-	- 11,641,	419	35,364,921	-	616,472				
22 May			-	- 11,828,	541	34,132,569	-	616,472				
23 June			-	- 12,034,	222	32,899,872	-	616,472				
24 July			-	- 12,454,	149	32,759,098	-	616,472				
25 August			-	- 12,503,	503	32,544,670	-	616,472				
26 September			-	- 12,534,	156	32,486,810	-	616,472				
27 October			-	- 12,250,	564	32,338,443	-	616,472				
28 November			-	- 12,228,		32,340,768	-	607,568				
29 December			-	- 11,976,		32,107,668	-	597,293				
30 Average of the 13 Monthly Balances (exce	ept ADIT - see Attachment 1)			11,742,	- 113	34,634,033	-	614,312				

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accounts. Each unfunded reserve will be included on lines 30 above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
   I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- From Attachment 5, line 45 column F for the end of year balance and records for other months.
- K In the true-up calculation, actual monthly balance records are used.

#### Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Pepco

Asset Retirement Obligations

Gross Plant in Service Less Projected Asset Retirement Obligations

Month (a) Attachment H-9A, Line No:	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j) 6	Transmission (k)	General & Intangible (l)	Common (m)
December Prior Year January February March April May June July August September October November	that are the amounts expected to be included in 207.104.g for end of year and records for other months  9,064,941,704 9,097,899,398 9,127,997,994 9,161,529,413 9,186,145,670 9,232,659,275 9,266,002,669 9,304,050,628 9,313,064,209 9,373,580,319 9,415,977,748 9,446,816,848	1,607,235,422 1,607,707,751 1,608,273,309 1,613,358,863 1,614,752,047 1,620,737,515 1,624,988,704 1,625,438,357 1,625,450,640 1,627,804,734 1,639,819,649 1,644,706,778	year, records for other months  387,783,558  392,354,011  416,758,481  416,784,042  421,779,706  427,254,766  434,335,270  437,542,941  439,397,258  445,849,899  449,268,162  452,452,596	Electric Only, Form No 1, page 356 for end of year, records for other months	to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months  15,240,550 15,240,550 15,265,827 15,265,827 15,265,827 15,265,827 15,265,827 15,265,827 15,265,827 15,265,827 15,265,827 18,848,138 18,838,972 18,834,882		207.98.g. for end of year, records for other months  258,942 258,942 258,942 258,942 258,942 258,942 258,942	2 2 2 2 2 2 2	Col. (b) - Col. (f) - 9,049,701,154 - 9,082,658,848 - 9,112,757,445 - 9,146,263,586 - 9,170,879,843 - 9,217,393,448 - 9,250,736,841 - 9,288,784,801 - 9,297,798,382 - 9,354,732,181 - 9,397,138,776 - 9,427,981,966	Col. (c) - Col. (g)  1,607,235,422 1,607,707,751 1,608,273,309 1,613,358,863 1,614,752,047 1,620,737,515 1,624,988,704 1,625,438,357 1,625,450,640 1,627,804,734 1,639,819,649 1,644,706,778	387,524,616 392,095,070 416,499,540 416,525,100 421,520,764 426,995,825 434,076,328 437,283,999 439,138,317 445,849,899 449,268,162 452,452,596	
December Assessment of the 12 Marship Palace	9,571,104,071	1,723,217,446	465,178,350		18,834,047		179,267	7	- 9,552,270,024	1,723,217,446		
Average of the 13 Monthly Balan	nces 9,273,982,304	1,629,499,324	429,749,157	-	16,359,435	<u>-</u>	179,20	-	9,257,622,869	1,629,499,324	429,569,890	
		Acce	mulated Depreciation & Amor	tization					Asset Retire	ement Obligations		
Month (a) Attachment H-9A, Line No:	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
	219.29.c Projected monthly balances that are the amounts expected to be included in the 219.29.c for end of year and records for other months	ne amounts expected to be included in 19.25.c for end of year and records for other	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	page 356 for end of year,	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	
December Prior Year	3,049,605,057	495,242,449	120,325,037	27,432,541	-		- 710,535		178,005	-	-	
January	3,067,750,588	500,417,970	121,440,777		-		- 757,419		178,560	-	-	
February	3,071,650,961 3,082,785,343	502,307,244 504,767,741	122,152,188		-		- 804,304		179,116 179,671		-	
March April	3,082,783,343	507,419,343	121,590,531 122,614,731		-		- 876,467 - 923,351		180,227			
May	3,100,836,267	510,425,139	123,637,734				- 923,331 - 970,236		180,782			
June	3,117,869,176	513,545,398	124,722,121				- 1,017,121		181,338		_	
		516,473,072	125,743,557		-		1,064,006		181,894		_	
July	3,126,837,979		126,708,739		_		- 1,110,890		182,449	-	_	
	3,126,837,979 3,134,956,233	519,317,184	120,700,739	- , ,					283			
August	3,134,956,233 3,154,166,822	519,317,184 522,626,620	120,708,739	36,166,946	-		- 955,555		283			
August September October	3,134,956,233 3,154,166,822 3,165,706,030	522,626,620 525,681,109	127,750,109 128,790,988	36,166,946 37,322,451	-		- 1,010,517	7			-	
August September October November	3,134,956,233 3,154,166,822 3,165,706,030 3,180,473,100	522,626,620 525,681,109 528,559,499	127,750,109 128,790,988 129,671,225	36,166,946 37,322,451 38,504,238	- - -		- 1,010,517 - 1,070,839	7 )			- - -	
July August September October November December Average of the 13 Monthly Balan	3,134,956,233 3,154,166,822 3,165,706,030 3,180,473,100 3,190,405,030	522,626,620 525,681,109	127,750,109 128,790,988	36,166,946 37,322,451 38,504,238 39,732,242	- - -		- 1,010,517	7 ) 5	- - - - 124,794	- - -	- - -	

			Projected Accumulated Deprecia	ntion & Amortization Less Proje	ected Asset Retirement Obli	gations	
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	Attachment H-9A, Line No:	Col. (b) - Col. (h) Co	30 bl. (c) - Col. (i)	31 Col. (d) - Col. (j)	32 Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year	3,048,894,522	495,242,449	120,147,032	27,432,541	Col. (1) - Col. (1)	
30	January	3,066,993,169	500,417,970	121,262,217	27,978,092		
31	February	3,070,846,657	502,307,244	121,973,072	28,719,211		
32	March	3,081,908,877	504,767,741	121,410,860	29,633,203		-
33	April	3,087,627,609	507,419,343	122,434,504	30,584,140		-
34	May	3,099,866,031	510,425,139	123,456,951	31,550,110		-
35	June	3,116,852,055	513,545,398	124,540,783	32,724,766		-
36	July	3,125,773,973	516,473,072	125,561,663	33,836,428		-
37	August	3,133,845,343	519,317,184	126,526,290	34,960,158		-
38	September	3,153,211,267	522,626,620	127,749,826	36,166,946		-
39	October	3,164,695,513	525,681,109	128,790,988	37,322,451		-
40	November	3,179,402,261	528,559,499	129,671,225	38,504,238		-
41	December	3,189,270,615	529,881,202	128,866,187	39,732,242		-
42	Average of the 13 Monthly Balances	3,116,860,607	513,589,536	124,799,354	33,011,117		

Gross Plant In Service

Note
A In the true-up calculation, actual monthly balance records are used.

(Note A)

	Attachment 10 - Merger Cos						
O&M Cost To Achieve	(a)	(b)	(c)	(d)	()		(x)
FERC Account	T	Total	Allocation to Trans.				Total
	Transmission O&M A&G	- 69,8	100.00% 361 10.74%			\$ \$	
						\$	
Total		\$ 69,8	61			\$	
Depreciation & Amortization Expens	se Cost To Achieve	Tara	Allegation to Trans				Tr - 4 - 1
FERC Account	General Plant	Total 34,3	Allocation to Trans. 10.74%			\$	Total
	Intangible Plant	366,4	76 10.74%			\$	3
Гotal		\$ 400,8	31			\$ \$	4:
			T / 111				
Capital Cost To Achieve included in Gross Plant	the General and Intangible Plant	General	Intangible				Total
December Prior Year		181,3				\$	2,11:
January February		181,3 181,3				\$ \$	2,11: 2,11:
March		181,3				\$	2,11:
April May		181,3 181,3				\$ \$	2,113 2,113
May June		181,3				\$	2,11:
July		181,3				\$	2,11:
August September		181,3 181,3				\$ \$	2,11 2,11
October		181,3	1,934,435			\$	2,11
November December		181,3 181,3				\$ \$	2,11 2,11
Average		181,3				*	2,11
Accumulated Depreciation		General	Intangible				Total
December Prior Year January		26,5 29,4				\$ \$	40 44
February		32,3	21 441,103			\$	47.
March April		35,1 38,0				\$ \$	500 540
Мау		40,8				\$	57.
June		43,7				\$	600
July August		46,6 49,4				\$ \$	64 67:
September		52,3				\$	70
October November		55,1 58,0				\$ \$	740 773
December		60,9	746,138			\$	80′
Average	Potomac Electric P	43,7 Power Company	563,083				600
	Attackment 40 Mayers Co.						
	Attachment 10 - Merger Cos	(b)	(c)	(d)	()		(x)
Net Plant = Gross Plant Minus Accu December Prior Year	mulated Depreciation from above	<b>General</b> 154,7	<b>Intangible</b> 1,554,773	_	_	- \$	Total 1,709
January		151,9		<del>-</del>	-		1,67:
February March		149,0 146,1		-	-	- \$ - \$	1,642 1,608
April		143,3		-	-	ф	1,575
May		140,4		-	-	Ψ	1,542 1,508
June July		137,5 134,7		-	-	Φ.	1,47:
August		131,8	1,310,311	-		- \$ \$	1,44
September October		129,0 126,1		-	-	φ.	1,40 1,37
November		123,2	1,218,800	-		- \$	1,342
December Average		120,4 137,5		-	- -	-	1,30 1,50
<b>Depreciation (Monthly Change of A</b> dJanuary	ccumulated Depreciation from above)	General 2,8	<b>Intangible</b> 30,937			\$	Total
February		2,9	30,504			\$	3
March April		2,8 2,8				\$ \$	3: 3:
Aprii May		2,8 2,8				\$ \$	3
June July		2,8 2,8				\$ \$	3: 3:
August		2,8 2,8				\$ \$	3.
September		2,8				\$ \$	3:
October November		2,8 2,8				\$ \$	3: 3:
December Fotal		2,8 34,3				\$ \$	3 40
		5 .,5	,			ŕ	
Capital Cost To Achieve included in	<b>Total Electric Plant in Service</b>		7.				
December Prior Year January		2,115,7 2,115,7					
February		2,115,7	76				
March April		2,115,7 2,115,7					
May		2,115,7					
May June		2,115,7	76				
May			76 76 76				

2,115,776 2,115,776

2,115,776

77 October 78 November

79 December 80 Average

#### Potomac Electric Power Company Attachment 11A - O&M Workpaper

(a) (b) (c) 321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ectly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 6,517,123		\$	6,517,123
2	Load Dispatch-Reliability	561.1	-		\$	-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	1,064,890		\$	1,064,890
4	Load Dispatch-Trans Svc & Scheduling	561.3	146,793		\$	146,793
5	Scheduling, Sys Control & Dispatch Svc	561.4	35,521		\$	35,521
6	Reliability Planning & Standards Devel	561.5	-		\$	-
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	8,999		\$	8,999
10	Station Expenses	562.0	59,659		\$	59,659
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	51,073		\$	51,073
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	6,994,409	693,978	\$	6,300,431
15	Rents	567.0	7,673,262		\$	7,673,262
16	Maintenance, Supervision & Engineering	568.0	146,360		\$	146,360
17	Maintenance of Structures	569.0	74,442		\$	74,442
18	Maintenance of Computer Hardware	569.1			\$	-
19	Maintenance of Computer Software	569.2	8,254		\$	8,254
20	Maintenance of Communication Equipment	569.3			\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4			\$	-
22	Maintenance of Station Equipment	570.0	8,762,562		\$	8,762,562
23	Maintenance of Overhead Lines	571.0	3,075,049		\$	3,075,049
24	Maintenance of Underground Lines	572.0	798,992		\$	798,992
25	Maintenance of Misc Transmission Plant	573.0	1,579,433		\$	1,579,433
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 36,996,822	\$ 693,978	\$	36,302,844

Transmission O&M Total 36,302,844

#### Potomac Electric Power Company Attachment 11B - A&G Workpaper

323.181.b to 323.196.b **S&W** Allocation Net Plant Allocation Total Non-Recoverable Directly Assigned \$ Administrative and General Salaries 920.0 7,563,388 7,563,388 \$ Office Supplies and Expenses 921.0 5,894,850 5,894,850 Administrative Expenses Transferred-Credit 922.0 \$ Outside Service Employed 923.0 \$ 127,661,509 126,566,287 1,095,222 \$ Property Insurance 924.0 1,108,938 1,108,938 Injuries and Damages 925.0 \$ 3,578,452 3,578,452 **Employee Pensions and Benefits** \$ 926.0 23,226,905 23,226,905 \$ Franchise Requirements 927.0 Regulatory Commission Expenses 928.0 \$ 6,870,881 6,560,486 310,395 \$ **Duplicate Charges-Credit** 929.0 \$ General Advertising Expenses 930.1 2,581,453 2,581,453 12 Miscellaneous General Expenses \$ 930.2 1,477,466 884,386 593,080 \$ 931.0 13 Maintenance of General Plant 935 \$ 179,963,842 167,714,268 1,108,938 10,830,241 310,395 **Administrative & General - Total (Sum of lines 1-14)** Allocation Factor 10.74% 0.00% 100.00% 16 18.75% 17 Transmission A&G 1 18,012,404 207,928 310,395 Total<sup>2</sup> 18 \$18,530,727

(a)

**(b)** 

**(c)** 

**(d)** 

**(e)** 

<sup>&</sup>lt;sup>1</sup> Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

<sup>&</sup>lt;sup>2</sup> Sum of line 17, columns (b), (c), (d), (e).

#### Potomac Electric Power Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)

Number	Plant Type	Applied Depreciation Rate
	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%

1.80%

1.87%

1.49%

3.01%

Roads and Trails

**Roads and Trails** 

Roads and Trails

Roads and Trails

359 - ALLOCABLE

359.1 - DC

359.2 - MD

359.3 - SMECO

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

	0	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket #