



May 14, 2021

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

Re: Delmarva Power & Light Company ("Delmarva"), Docket No. ER09-1158

Informational Filing of 2021 Formula Rate Annual Update;

Notice of Annual Update

Dear Ms. Bose,

Delmarva hereby submits electronically, for informational purposes, its 2021 Annual Formula Rate Update. On November 3, 2015, the Commission approved an uncontested settlement agreement ("Settlement") filed in Docket Nos. EL13-48, *et al.*¹ Formula Rate implementation protocols contained in the Settlement provide that:

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

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

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment. ³

¹ Baltimore Gas and Electric Company, et al., 153 FERC ¶ 61,140 (2015).

² See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.b.

³ See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1158 (February 17, 2010).

Delmarva's 2021 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, Delmarva provides notification regarding accounting changes made in 2020. Delmarva did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Delmarva did make certain reclassifications between FERC accounts for certain IT software upgrade and compliance costs as well as specific distribution-related scopes of work. Additionally, Delmarva notes that it utilized the COVID-19-related AFUDC waiver issued by FERC in Docket No. AC20-127-000.

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. Delmarva has made no change to Other Post-Employment Benefits ("OPEB") charges that exceed the filing threshold set forth in the Protocols.⁴

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

Very truly yours,

/s/ Amy L. Blauman

Amy L. Blauman

Enclosures

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

⁴ See Settlement, Exhibit A containing PJM Tariff Attachment H3-E, Section 2.h.

DPL Jun21May22 Attachment H-3D PTRR 2021

ATTACHMENT H-3D

	nula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction		2021 Projected
	ded cells are input cells					
	Wages & Salary Allocation Factor					
	Transmission Wages Expense			p354.21b	\$	5,526
	Total Wages Expense Less A&G Wages Expense			p354.28b p354.27b	\$	46,006 3,549
	Total			(Line 2 - 3)		42,45
	Wages & Salary Allocator			(Line 1 / 4)		13.0
	Plant Allocation Factors					
a a	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	\$	4,835,268 1,039
	Common Plant In Service - Electric Total Plant In Service			(Line 24 - 24a) (Line 6 - 6a +7)		149,57 4,983,80
				,		
ì	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	\$	1,223,05 13
) a	Accumulated Intangible Amortization Less Merger Costs to Achieve		(Note A)	p200.21c (See Attachment 9, line 14, column h) Attachment 9, line 15, column h	\$	26,93 64
a	Accumulated Common Amortization - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i		26,6
2	Accumulated Common Plant Depreciation - Electric		(Note A)	p356 (See Attachment 9, line 14, column g)		61,42
a B	Less Merger Costs to Achieve Total Accumulated Depreciation			Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)		1,337,23
	Net Plant			(Line 8 - 13)		3,646,57
1						
;	Transmission Gross Plant Gross Plant Allocator			(Line 29 - Line 28) (Line 15 / 8)		1,891,08 37.9
,	Transmission Net Plant			(Line 39 - Line 28)		1,419,68
1	Net Plant Allocator			(Line 17 / 14)		38.9
t C	alculations					
	Plant In Service					
ı a	Transmission Plant In Service Less Merger Costs to Achieve		(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b	\$	1,829,02
)	This Line Intentionally Left Blank			Attaciment 3, me 13, column b		
	This Line Intentionally Left Blank Total Transmission Plant In Service			(Line 19 -19a)		1,829,0
	General & Intangible			p205.5.g & p207.99.g (See Attachment 9, line 14, column c)		328,2
а	Less Merger Costs to Achieve Common Plant (Electric Only)		(Notes A & B)	Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d)		1,0 149,5
а	Less Merger Costs to Achieve		(Notes A & D)	Attachment 9, line 15, column d		
	Total General & Common Wage & Salary Allocation Factor			(Line 23 -23a + 24 - 24a) (Line 5)		476,75 13.0
	General & Common Plant Allocated to Transmission			(Line 25 * 26)		62,0
3	Plant Held for Future Use (Including Land)		(Note C)	p214 (See Attachment 9, line 30, column c)		
)	TOTAL Plant In Service			(Line 22 + 27 + 28)		1,891,08
	Accumulated Depreciation					
)	Transmission Accumulated Depreciation		(Note B)	p219.25.c (See Attachment 9, line 14, column e)		446,18
a b	Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve	hieve		Attachment 9, line 15, column e (Line 30 - 30a)		446,1
	, ,			p219.28.c (See attachment 9, line 14, column f)		
a	Accumulated General Depreciation Less Merger Costs to Achieve			Attachment 9, line 15, column f		79,5 1
3	Accumulated Intangible Amortization Accumulated Common Amortization - Electric			(Line 10 - 10a) (Line 11 - 11a)		26,28 26,6
	Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation			(Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34)		61,4 193,7
	Wage & Salary Allocation Factor			(Line 5)		13.0
	General & Common Allocated to Transmission			(Line 35 * 36)		25,2
	TOTAL Accumulated Depreciation			(Line 30b + 37)		471,3
•	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)		1,419,6
str	ment To Rate Base					
	Accumulated Deferred Income Taxes (ADIT)					
a b	Account No. 190 (ADIT) Account No. 281 (ADIT - Accel. Amort)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 23 Attachment 1A - ADIT Summary, Line 46		15,4
0	Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92		-290,69 -7,2
	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115		-5
е	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)		-283,00
e f	Unamortized Deficient / (Excess) ADIT Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73		-74,81
e f	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146		
e f	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)		-74,8
e f		smission		(Line 40f + 42)		-357,8
100	Adjusted Accumulated Deferred Income Taxes Allocated To Trans			p216.43.b (See Attachment 9, line 30, column b)		
100	Adjusted Accumulated Deferred Income Taxes Allocated To Trans Transmission Related CWIP (Current Year 12 Month weighted average by	palances)	(Note B)			
e f		palances)	(Note B)	Attachment 9, line 30, column h		
e f	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves	palances)				
e f	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves	palances)	(Note B) Enter Negative	Attachment 9, line 30, column h Attachment 5		-4,5
e f a b	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves Transmission Related Account Reserves Prepayments Prepayments Prepayments	balances)		Attachment 5 Attachment 9, line 30, column f		19,4
e of a a b a a b	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments	palances)	Enter Negative	Attachment 5		19,4
e of a b a b l	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves Transmission Related Account Reserves Prepayments Prepayments Prepayments	balances)	Enter Negative	Attachment 5 Attachment 9, line 30, column f		19,4
a b 2 3 a b 1 5 5 5 7	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp	palances)	Enter Negative	Attachment 9, line 30, column f (Line 45) p.227.6c & 16.c (See Attachment 9, line 30, column e)		19,4: 19,4:
e of a a b l is is	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated	palances)	Enter Negative (Note A) (Note A)	Attachment 9, line 30, column f (Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48)		19,4: 19,4:
e off a b 2 3 a b 1 5 5	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp Wage & Salary Allocation Factor	palances)	Enter Negative (Note A)	Attachment 9, line 30, column f (Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)		-4,50 19,4: 19,4: 1 4,0: 4,0:
e f a o	Transmission Related CWIP (Current Year 12 Month weighted average to Unamortized Abandoned Transmission Plant Transmission O&M Reserves Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies	palances)	Enter Negative (Note A) (Note A)	Attachment 9, line 30, column f (Line 45) p.227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) p.227.6c + p.227.5c (See Attachment 9, line 30, column d)	_	19,43 19,43 1

Total Cash Working Capital Allocated to Transmission

(Line 52 * 53)

4,421,261

55 56 57	Network Credits Outstanding Network Credits	(Note N)	From PJM	C
	Less Accumulated Depreciation Associated with Facilities with Outstanding Net Net Outstanding Credits	twork Credits (Note N)	From PJM (Line 55 - 56)	
58	TOTAL Adjustment to Rate Base		(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-334,397,442
9	Rate Base		(Line 39 + 58)	1,085,286,628
M			X	7.17.19
	Transmission O&M			
0	Transmission O&M		Attachment 11A, line 27, column c	23,627,02
1	Less extraordinary property loss Plus amortized extraordinary property loss		Attachment 5 Attachment 5	
3 Ia	Less Account 565 Less Merger Costs to Achieve		p321.96.b	
4	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account		Attachment 10, line 1, column x PJM Data	
5 6	Plus Transmission Lease Payments Transmission O&M	(Note A)	p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	23,627,02
	Allocated General & Common Expenses			
7 8	Common Plant O&M Total A&G	(Note A)	p356	06 544 54
la	For informational purposes: PBOB expense in FERC Account 926	(Note S)	Attachment 11B, line 15, column a Attachment 5	96,541,54 -837,81
b c	Less Merger Costs to Achieve Less Other		Attachment 10, line 2, column b Attachment 5	-18,88 527,22
9	Less Property Insurance Account 924	(No. 15)	p323.185b	673,51
D 1	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note E)	p323.189b p323.191b	2,200,31 478,06
2	Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues	(Note D)	p335.b p352-353	6,177,95 239,42
ļ	General & Common Expenses	Visit 2)	(Lines 67 + 68) - Sum (68b to 73)	86,263,92
5	Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission		(Line 5) (Line 74 * 75)	13.01659 11,228,53
	Directly Assigned A&G			
7	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note G) (Note K)	p323.189b p323.191b	252,31
)	Subtotal - Transmission Related	(Note K)	(Line 77 + 78)	252,31
	Property Insurance Account 924		p323.185b	673,51
1	General Advertising Exp Account 930.1 Total	(Note F)	p323.191b (Line 80 + 81)	673,51
3	Net Plant Allocation Factor		(Line 18)	38.93
1	A&G Directly Assigned to Transmission		(Line 82 * 83)	262,21
5	Total Transmission O&M		(Line 66 + 76 + 79 + 84)	35,370,08
roo	otion & Americation Expanse			
IICU	sion & Amonization Expense			
6	Depreciation Expense Transmission Depreciation Expense		P336.7b&c (See Attachment 5)	49,262,45
а	Amortization of Abandoned Transmission Plant		Attachment 5	
7 a	General Depreciation Less Merger Costs to Achieve		p336.10b&c (See Attachment 5) Attachment 10, line 8, column b	16,439,50 46,45
3 a	Intangible Amortization Less Merger Costs to Achieve	(Note A)	p336.1d&e (See Attachment 5) Attachment 10, line 9, column b	22,449,98 186,89
9	Total		(Line 87 - 87a + 88 - 88a)	38,656,14
) 1	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission		(Line 5) (Line 89 * 90)	13.01659 5,031,67
2	Common Depreciation - Electric Only	(Note A)	p336.11.b (See Attachment 5)	3,903,68
3	Common Amortization - Electric Only Total	(Note A)	p356 or p336.11d (See Attachment 5)	6,120,32
5	Wage & Salary Allocation Factor		(Line 92 + 93) (Line 5)	10,024,01: 13.0165%
6	Common Depreciation - Electric Only Allocated to Transmission		(Line 94 * 95)	1,304,77
7	Total Transmission Depreciation & Amortization		(Line 86 + 91 + 96)	55,598,90
	Other than Income			
	and than moonto			30,000,00
Ω	Tayes Other than Income		Attachment 2	
	Taxes Other than Income Total Taxes Other than Income		Attachment 2	12,306,282
9	Total Taxes Other than Income		Attachment 2 (Line 98)	12,306,282
9	Total Taxes Other than Income (Capitalization Calculations			12,306,282
9	Total Taxes Other than Income Capitalization Calculations			12,306,28 12,306,28
9 Jm 10 11	Total Taxes Other than Income Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds	(Note P)	(Line 98) p117.62c through 67c Attachment 8	12,306,282 12,306,28 \$ 62,003,750
9 Jm 0 11 12	Total Taxes Other than Income Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest		(Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)"	12,306,282 12,306,28 \$ 62,003,750
9 Jm 0 11 12	Total Taxes Other than Income Capitalization Calculations	(Note P) enter positive	(Line 98) p117.62c through 67c Attachment 8	12,306,28 12,306,28 \$ 62,003,750
0 1 2 3	Total Taxes Other than Income **Capitalization Calculations** Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock		p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c	\$ 62,003,75
0 1 2 3	Total Taxes Other than Income // Capitalization Calculations Long Term Interest	enter positive enter negative	(Line 98) p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114)	\$ 62,003,75 62,003,75
0 1 2 3 4 5 6	Total Taxes Other than Income Capitalization Calculations	enter positive	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c	\$ 62,003,75 62,003,75 - 1,643,584,09
9 0 10 11 12 13 14 15 16 66 66	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c	\$ 62,003,75 62,003,75 - 1,643,584,09
9 00 11 12 13 14 15 16 6a 17	Total Taxes Other than Income (Gaptalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization	enter positive enter negative enter negative enter negative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a)	\$ 62,003,75 62,003,75 - 1,643,584,09 2,177,77
9 0 10 11 12 13 14 15 16 16 16 17	Total Taxes Other than Income (Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt	enter positive enter negative enter negative enter negative (Note Z) enter negative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c	\$ 62,003,75 62,003,75 62,003,75 - 1,643,584,09 2,177,77 1,645,761,87
0 1 2 3 4 5 6 6 8 9 0	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive	p117.62c through 67c Attachment 8 *(Line 100 - line 101)* p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p111.17c through 21c p111.81c p113.61c	12,306,28: 12,306,28: 12,306,28: \$ 62,003,75(62,003,75(- 1,643,584,09 2,177,77 1,645,761,87
0 11 2 3 4 5 6 6 8 9 0 1 2	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive enter positive enter negative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 1B - ADIT EOY, Line 7 Attachment 8	12,306,28 12,306,26 \$ 62,003,75 62,003,75 - 1,643,584,05 2,177,77 1,645,761,87 1,621,076,16 -5,298,44 1,468,46
0 0 1 2 3 4 5 6 6 6 7 8 9 0 1 2 3 4 5 6 4 4 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.81c Attachment 1B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c	12,306,28 12,306,28 \$ 62,003,75 62,003,75 - 1,643,584,05 2,177,77 1,645,761,87 1,621,076,14 -5,298,44 1,468,46 1,617,246,16
0 2 3 1 5 6 7 3 1 5 5 1 5 5 1 5 5 1 5 5	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note P) enter negative (Note X)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p12.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p13.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107)	12,306,28 12,306,28 12,306,28 \$ 62,003,75 62,003,76 - 1,643,584,06 2,177,77 1,645,761,87 1,621,076,18 1,621,076,18 1,645,761,87 1,645,761,87
0 1 2 3 4 5 6 ia 7 8 9 0 1 2 3 4 5 6	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative (Note Z) enter negative enter negative enter positive enter positive enter positive enter negative (Note P) (Note Y)	p117.62c through 67c Attachment 8 *(Line 100 - line 101)* p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p111.81c p113.81c Attachment B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	12,306,28 12,306,28 12,306,28 \$ 62,003,75 62,003,75 - 1,643,584,08 2,177,77 1,645,761,87 1,621,076,18 -5,298,44 1,468,46 1,617,246,16 1,645,761,87 3,263,008,04
0 1 2 3 4 5 6 6 6 7 8 9 0 1 2 3 4 5 6 7 7 7 7 7 8 7 7 7 7 7 7 7 7 7 7 7 7 7	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note P) (Note P) (Note P) (Note Y) (Note Y)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.25c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116)	12,306,28 12,306,28 \$ 62,003,75 62,003,75 1,643,584,06 2,177,77 1,645,761,87 1,621,076,14 1,621,076,14 1,468,46 1,617,246,16 1,647,61,87 3,263,008,04 49,56
012 3 456a7 890123456 78	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative (Note Z) enter negative enter negative enter positive enter positive enter positive enter positive (Note Z) (Note P) (Note X) (Note Y)	p117.62c through 67c Attachment 8 *(Line 100 - line 101)* p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p111.81c p113.81c Attachment B - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	12,306,28: 12,306,28: 12,306,28: 12,306,28: 1,306,28: 1,306,28: 1,301,75(62,003,75(62,
0 1 2 3 4 5 6 a 7 8 9 0 1 2 3 4 5 6 7 8 9 0	Total Taxes Other than Income Captalization Calculations	enter positive enter negative enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive (Note X) (Note P) (Note Y) (Note Y) Ferm Debt (Note Q) (Note Q)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 108 to 112) p112.3c (Line 113/116) (Line 114/116) (Line 115/116) (Line 115/116)	12,306,28: 12,306,28: 12,306,28: 12,306,28: 12,306,28: 1,62,003,75: 62,003,75: - 1,643,584,09 2,177,77 1,645,761,87 1,621,076,15 -5,298,44 1,468,46 1,617,246,16 1,645,761,87 3,263,008,04 49,56: 0,000 50,444 0,038
9 Jin 10 11 2 13 14 5 6 6 a 7 18 19 0 1 2 3 4 5 6 7 8 9 10 1	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative (Note Z) enter negative enter positive (Note X) (Note X) (Note P) ferm Debt (Note Q) crem Debt (Note Q)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116)	12,306,282 12,306,282 12,306,282 12,306,282 \$ 62,003,756 62,003,75 - 1,643,584,09 2,177,77 1,645,761,87 1,621,076,15 -5,298,44 1,468,46 1,617,246,16 1,845,761,87 3,263,008,04 49,569 0,009 50,449 0,008 0,000
0 1 2 3 4 5 6 6 a 7 8 9 0 1 2 3 4 5 6 7 8 9 0 1 2	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note Y) (Note P) enter negative (Note X) (Note X) (Note X) (Note Q) ock (Note Q) ferm Debt ock ock (Note Q)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed	12,306,282 12,306,282 12,306,283 \$ 62,003,750 62,003,750 - 1,643,584,09 2,177,77 1,645,761,87 1,621,076,15 -5,298,44 1,468,460 1,617,246,160 1,645,761,87 3,263,008,04 49,556 0,009 50,449 0,008 0,000 0,1056
0 1 2 3 4 5 6 6 a 7 8 9 0 1 2 3 4 5 6 6 7 8 9 0 1 2 3 4	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note Y) (Note P) (Note Y) Ferm Debt (Note Q) ock (Note Q) Ferm Debt ock (Note Q) Ferm Debt ock (Note Q)	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 103 / 114) Fixed (Line 117 * 120) (Line 118 * 121)	12,306,282 12,306,282 12,306,282 12,306,282 \$ 62,003,75 62,003,75 1,643,584,09 2,177,77 1,645,761,87 1,621,076,15 -5,298,44 1,468,46 1,617,246,16 1,645,761,87 3,263,008,04 49,569 0,009 50,449 0,008 0,000 0,105
9 Im 0112 3 4566a7 890123456 789 012 345	Total Taxes Other than Income Capitalization Calculations	enter positive enter negative enter negative enter negative enter negative (Note Z) enter negative enter positive enter positive enter positive enter positive (Note Y) (Note P) (Note Y) Ferm Debt (Note Q) ock (Note Q) Ferm Debt ock (Note Q) Ferm Debt ock (Note Q)	p117.62c through 67c Attachment 8 *(Line 100 - line 101)* p118.29c p112.16c (Line 114) p112.12c p112.15c (Sum Lines 104 to 106a) p112.17c through 21c p111.81c p113.61c Attachment 18 - ADIT EOY, Line 7 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 107 * Total Control Contr	12,306,282 12,306,283 12,306,283 \$ 62,003,750 62,003,750 - 1,643,584,09 2,177,77 1,645,761,87 1,621,076,15 -5,298,44 1,468,46 1,617,246,16 1,645,761,87 3,263,008,04 49,569 0,009 50,449 0,038

Comp	osite Income Taxes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)		8.50%
130 131	P T	(Percent of federal income tax deductible for st			0.00% 27.72%
131 132a	T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)}	=		27.72% 38.34%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3834
133	ITC Adjustment Investment Tax Credit Amortization		(Note U) nter negative	Attachment 1B - ADIT FOY	-96,443
134	Tax Gross-Up Factor	G	itei riegative	(Line 132b)	1.3834
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	-133,420
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission	Depreciation Expense	(Note T)	Attachment 5. Line 136a	138.971
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Tran	smission Component	(Note T)	Attachment 5, Line 136b	-12,065,834
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transr		(Note T)	Attachment 5, Line 136c	0
136d 136e	Amortization of Other Flow-Through Items - Transmission Comp Other Income Tax Adjustments - Expense / (Benefit)	onent	(Note T)	Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d)	-11,926,863
136f	Tax Gross-Up Factor			(Line 132b)	1.3834
136g	Other Income Tax Adjustment			(Line 136e * 136f)	-16,499,776
407	In	OF THE TAXABLE PARTY AND A SHOPLE OF THE PAR	TD (D))	(1) 400- + 407 + (4 (400 (400)))	00 000 000
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCL	(1D/K)) =	(Line 132a * 127 * (1-(123 / 126)))	22,036,839
138	Total Income Taxes			(Line 135 + 136g +137)	5,403,643
DEVE	THE PEOLIPEMENT				
REVE	NUE REQUIREMENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	1,419,684,070
140 141	Adjustment to Rate Base Rate Base			(Line 58) (Line 59)	-334,397,442 1,085,286,628
141	Nate base			(Line 39)	1,003,200,028
142	O&M			(Line 85)	35,370,085
143	Depreciation & Amortization			(Line 97)	55,598,904
144 145	Taxes Other than Income Investment Return			(Line 99) (Line 127)	12,306,282 78,098,120
146	Income Taxes			(Line 138)	5,403,643
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	186,777,034
	Adjustment to Remove Revenue Requirements Associated with Excluding	to difference desired from the control of			
148	Transmission Plant In Service	led Transmission Facilities		(Line 19)	1,829,026,358
149	Excluded Transmission Facilities		(Note M)	Attachment 5	1,023,020,330
150	Included Transmission Facilities		(INOIC IVI)	(Line 148 - 149)	1,829,026,358
151	Inclusion Ratio			(Line 150 / 148)	100.00%
152	Gross Revenue Requirement			(Line 147)	186,777,034
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	186,777,034
	Revenue Credits & Interest on Network Credits				
154	Revenue Credits			Attachment 3	9,577,806
155	Interest on Network Credits		(Note N)	PJM Data	-
156	Net Revenue Requirement			(Line 153 - 154 + 155)	177,199,227
	Net Plant Carrying Charge				
157	Net Revenue Requirement			(Line 156)	177,199,227
158	Net Transmission Plant			(Line 19 - 30)	1,382,840,869
159	Net Plant Carrying Charge			(Line 157 / 158)	12.8141%
160 161	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Inco	ome Taxes		(Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158	9.2517% 3.2133%
	The Frank Carrying Charge Wallout Doprobation, Feetann, Nor most	1000		(2110 101 00 121 100)/100	0.2100%
162	Net Plant Carrying Charge Calculation per 100 Basis Point increase in	ROE		(Line 156 - 145 - 146)	93,697,465
162	Net Revenue Requirement Less Return and Taxes Increased Return and Taxes			(Line 156 - 145 - 146) Attachment 4	93,697,465
164	Net Revenue Requirement per 100 Basis Point increase in ROE			(Line 162 + 163)	184,771,829
165	Net Transmission Plant			(Line 19 - 30)	1,382,840,869
166 167	Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without D	enreciation		(Line 164 / 165) (Line 163 - 86) / 165	13.3618% 9.7993%
10/	Not Frank Carrying Charge per 100 basis Fount III ROE WILLIOUL L	ергескион		(Eine 100 - 00) / 100	9.7993%
				(Line 156)	177,199,227
168	Net Revenue Requirement			Attachment 6A, line 4, column j	5,446,173
168 169	True-up amount	DIM Cab. 42 projects			
168 169 170	True-up amount Plus any increased ROE calculated on Attachment 7 other than			Attachment 6, line 18, column 12	408,710
168 169	True-up amount				
168 169 170 171	True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility			Attachment 6, line 18, column 12 Attachment 5	
168 169 170 171 171a	True-up amount Plus any increased ROE calculated on Attachment 7 other than i Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement			Attachment 6, line 18, column 12 Attachment 5 Attachment 5	408,710 - -
168 169 170 171 171a 172	True-up amount Plus any increased ROE calculated on Attachment 7 other than I Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607		(Note L)	Attachment 6, line 18, column 12 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	408,710 - - 183,054,110
168 169 170 171 171a	True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate		(Note L)	Attachment 6, line 18, column 12 Attachment 5 Attachment 5	408,710 - -
168 169 170 171 171a 172	True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak		(Note L)	Attachment 6, line 18, column 12 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a) PJM Data	408,710 - 183,054,110 4,086

- Electric portion only
- 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).
- Transmission Portion Only
- D All EPRI Annual Membership Dues

- All EPAI Annual Membership Dues
 All Regulatory Commission Expenses
 Safety related advertising included in Account 930.1
 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 FT is the Federal income tax rate, service FT is the Federal 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.
- 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
- Education and outreach expenses relating to transmission, for example sitting or billing
 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.
- As provided for in Section 34.1 of the PJM OAT1 and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per Amount of transmission plant excluded from rates per Attachment 5.

 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.

 Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.
- 0
- If they are booked to Acct 565, they are included in on line 64
- Securitization bonds may be included in the capital structure per settlement in ER05-515.

 ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.

 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.
- 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.

 A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of ed Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate ba
- 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)-(fh)(6) and averaged in accordance with IRC Section 1808(i)9(ii) 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 by 50 percent of the difference between the projected month is projected review, when projected month is adjustment to the projected prorated ADIT activity is 40 percent of the difference between the projected month is activity. However, when projected month is an activity and the actual monthly ADIT activity is a decrease, 50 percent of actual monthly ADIT activity is a foreign and actual monthly ADIT activity is a microase, 50 percent of actual monthly ADIT activity is a microase, 50 percent of actual monthly ADIT activity is a foreign actual monthly ADIT activity is a decrease and actual monthly ADIT activity is a foreign actual monthly ADIT activi
- 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 assests 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 10 ADIT Rate Base Adjustment, Column F for inputs.
- 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
- Preferred Stock balance will reflect the 13 month average of the balances, or 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 DPL's books and records (trial balance or monthly balance sheet).

 Preferred Stock balance will reflect the 13 month average of the balances, or 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 DPL's books and records (trial balance or monthly balance sheet).
- 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 DPL'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 of line 5 is specified in a footnote to the Form 1, page 227.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Projected for the 12 Months Ended December 31, 2021 Rate Year = Accumulated Deferred Income Taxes (Account No. 190)

Days in Period Projection - Proration of Deferred Tax Activity (Note A)

(F) (G) (H Actual - Proration of Deferred Tax Activity (Note B (D) (J) Prorated Total Days Prorated Projected Difference Preserve Proration Preserve Proration Remaining Days Proration Amount Projected Projected Balance (Col. G Plus Col. H, Actual Monthly Actual Balance (Col. K + Col. L + Col. M. Line Projected vs. Actual Month in Future Test Period Monthly Activity (Actual vs Projected) (Actual vs Projected) (Note E) (Column C / Column D) Monthly Activity Activity (Column E x Column F (Note C) (Note D) ADIT Subject to Proration 12/31/2020 (Actual) 50.00% February 50.00% 214 214 214 214 214 214 214 214 214 214 March 50.00% April May June July 50.00% 50.00% 86.45% 71.96% 185 154 123 93 62 32 August 57.48% 43.46% 28.97% 14.95% October November December Total (Sum of Lines 2 - 13) 0.47% Beginning Balance - ADIT Not Subject to Proration 12/31/2020 (Actual) 15,849,112 Beginning Balance - ADIT Adjustment 15 849 112 Beginning Balance - DTA / (DTL) (Col. (H), Line 15 + Line 16) (Col. (M). Line 15 + Line 16) Ending Balance - ADIT Not Subject to Proration 2021 Projected 15,049,671 Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) (Col. (H), Line 18 + Line 19) 15.049.671 (Col. (M), Line 18 + Line 19) Average Balance as adjusted (non-prorated) Prorated ADIT ([Col. (H), Line 17 + Line 20] /2) (Col. (H), Line 13) (Col. (H), Line 21 + Line 22) 15,449,391 ([Col. (M), Line 17 + Line 20] /2) (Col. (M), Line 13) (Col. (M), Line 21 + Line 22) Amount for Attachment H-3D, Line 40a 23 15 449 391 Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)

Days in Period Projection -(M)
Preserved Prorated
Actual Balance
(Col. K + Col. L + Col. M, (E) (J) (D) (G) (H) (I) Prorated Projected Balance (Col. G Plus Col. H, Total Days Per Future Test Period Prorated Projected Monthly Activity (Column E x Column F) Difference Projected vs. Actual Preserve Proration (Actual vs Projected) Preserve Proration (Actual vs Projected) Prorated Days Proration Amount (Column C / Column D) Actual Monthly Activity Projected Monthly Activity Line (Note C) (Note D) (Note E) Preceding Balance) 24 ADIT Subject to Proration 12/31/2020 (Actual) 25 26 27 28 29 30 31 32 33 50.00% February March April 50.00% 50.00% 50.00% 214 214 214 214 214 214 214 214 May 50.00% lune 86.45% July August 71.96% 57.48% 43.46% September October 28.97% November 14 95% 0.47% December Total (Sum of Lines 25 - 36) Beginning Balance - ADIT Not Subject to Proration 12/31/2020 (Actual) Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) (Col. (H), Line 38 + Line 39) (Col (M) Line 38 + Line 39) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) 2021 Projected (Note F) (Col. (H), Line 41 + Line 42) (Col. (M), Line 41 + Line 42) 43 ([Col. (H), Line 40 + Line 43] /2) ([Col. (M), Line 40 + Line 43] /2) Average Balance as adjusted (non-prorated) (Col. (H), Line 36) (Col. (H), Line 44 + Line 45) (Col. (M), Line 36) (Col. (M), Line 44 + Line 45) Amount for Attachment H-3D, Line 40b Accumulated Deferred Income Taxes - Property (Account No. 282)
Days in Period Projection - Proration of Deferred Tax Activity (Note A) Actual - Proration of Deferred Tax Activity (Note B (J) (H) Proreted Preserved Proreted Total Days Per Future Test Period Prorated Projected Difference Preserve Proration Preserve Proration Actual Balance (Col. K + Col. L + Col. M, Days Per Month Prorated Days Per Month Projected Monthly Activity Projected Balance (Col. G Plus Col. H, Actual Monthly Projected vs. Actual (Note C) Line Monthly Activity (Column E x Column F (Actual vs Projected) (Actual vs Projected) (Column C / Column D) Activity 47 ADIT Subject to Proration 12/31/2020 (Actual) 50.00% (422.549) (211.274) (128.331.188) (128,541,124) (128,662,863) (128,778,257) (128,889,975) February 50.00% 50.00% 50.00% (419,873) (243,478) (230,787) (209,937) (121,739) (115,394) March April May (111.719) 50.00% (223,437) 214 214 214 214 214 214 214 June 86.45% (208.996) (180.674) (129.070.649) 154 123 93 62 32 July 71.96% (196,908) (141.700) (129,212,349) 57.48% 43.46% (187,523) (181,257) (107,782) (129,320,131) August (78,770) September (129,398,902) October 28.97% 14.95% (172,611) (50,009) (129 448 910) (24,965) (129 473 875)

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

								,					
	Rate Year =	Projected for th	e 12 Months Ended	December 31,	2021								
61	Beginning Balance - ADIT Not Subject to	o Proration				12/31/2020 (Actual)		(160,426,408)					
62	Beginning Balance - ADIT Depreciation	Adjustment				(Note F)		(400,400,400)	(0-1-00-1)	00)			
63	Beginning Balance - DTA / (DTL)					(Col. (H), Line 61 + Line 62)		(160,426,408)	(Col. (M), Line 61 + Line	62)			•
64	Estimated Ending Balance - ADIT Not S					2021 Projected		(162,007,470)					
65 66	Ending Balance - ADIT Depreciation Adj Ending Balance - DTA / (DTL)	justment				(Note F) (Col. (H), Line 64 + Line 65)		(162,007,470)	(Col. (M), Line 64 + Line	65)			
	• • •	_											
67 68	Average Balance as adjusted (non-prora Prorated ADIT	ited)				([Col. (H), Line 63 + Line 66] (Col. (H), Line 59)	/2)	(161,216,939) (129,474,523)	([Col. (M), Line 63 + Line (Col. (M), Line 59)	66[72]			:
69	Amount for Attachment H-3D, Line 40)c				(Col. (H), Line 67 + Line 68)		(290,691,462)	(Col. (M), Line 67 + Line	68)			
	Accumulated Deferred Income Taxes	- Other (Account No	o. 283)										
	(0)		Days in Period	(0)	(F)		Proration of Deferred Tax A		m	Actua	- Proration of Deferred Tax A		40
	(A)	(B)	(C)	(D) Total Days	(E)	(F)	(G) Prorated Projected	(H) Prorated	(1)	(J) Difference	(K) Preserve Proration	(L) Preserve Proration	(M) Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Per Future	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M,
		Per Month	rei wonth	Test Period	(Column C / Column D)	INIOTHINI ACTIVITY	(Column E x Column F)	Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	Preceding Balance)
70	ADIT Subject to Proration					12/31/2020 (Actual)							
	·					12/31/2020 (Actual)		•					
71 72	January February	31 28		- 214 - 214	50.00% 50.00%		:			:	:		
73	March	31		- 214	50.00%	-			-				-
74	April	30		- 214		-		-	-				-
75 76	May June	31 30	185	- 214 5 214			:				:		-
77	July	31	154	1 214	71.96%	-		-	-				-
78	August September	31 30	123 93	3 214 3 214	57.48% 43.46%	-		-	-				-
79 80	October	31	62				:	-			:	:	-
81	November	30	32	2 214	14.95%	-		-	-				-
82 83	Total (Sum of Lines 71 - 82)	31 365	1	1 214	0.47%		-	· .			<u>.</u>	-	<u> </u>
84 85	Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment	o Proration				12/31/2020 (Actual) (Note F)		(7,296,113)					-
86	Beginning Balance - DTA / (DTL)					(Col. (H), Line 84 + Line 85)		(7,296,113)	(Col. (M), Line 84 + Line	85)			-
87	Fair- and Fair- Balance ABIT No. 0					0004 Periode 4		(7.455.444)					
87 88	Estimated Ending Balance - ADIT Not S Ending Balance - ADIT Adjustment	Subject to Proration				2021 Projected (Note F)		(7,155,411)					
89	Ending Balance - DTA / (DTL)					(Col. (H), Line 87 + Line 88)		(7,155,411)	(Col. (M), Line 87 + Line	88)			
90	Average Balance as adjusted (non-prora	ited)				([Col. (H), Line 86 + Line 89]	/2)	(7,225,762)	([Col. (M), Line 86 + Line	891 /2)			_
91 92	Prorated ADIT Amount for Attachment H-3D, Line 40					(Col. (H), Line 82)			(Col. (M), Line 82)				
92						(Col. (H), Line 90 + Line 91)		(7,225,762)	(Col. (M), Line 90 + Line	91)			
	Accumulated Deferred Investment Ta	x Credits (Account	No. 255)			Desiration I	Proration of Deferred ITC A	athritis (Note A)		Antico	Proration of Deferred ITC A	athitu (Nata D)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
		B	Downton I Down	Total Days	D	Burran I	Prorated Projected	Prorated		Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Per Future	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity	Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M,
				Test Period			(Column E x Column F)	Preceding Balance)		(Note C)	(Note D)	(Note E)	Preceding Balance)
93	DITC Subject to Proration					12/31/2020 (Actual)							
94	January	31		- 214	50.00%							_	
95	February	28		- 214	50.00%			-					
96 97	March	31		- 214		-	-		-				
97	April May	30 31		- 214 - 214	50.00% 50.00%			:		:		:	:
99	June	30	185	5 214	86.45%		-		-				
100 101	July August	31 31	154 123	1 214 3 214		-	-		-			-	•
102	September	30	93	3 214									
103	October	31	62	2 214	28.97%								
104 105	November December	30 31	32	2 214 I 214	14.95% 0.47%								
106	Total (Sum of Lines 94 - 105)	365		214	0.4776	-	-		-			-	· · · · · · · · · · · · · · · · · · ·
107	Beginning Balance - DITC Not Subject to	o Promiso				12/31/2020 (Actual)		(587,418)					
108	Beginning Balance - DITC Adjustment	o r rotation				(Note F)		-					
109	Beginning Balance - DITC					(Col. (H), Line 107 + Line 108	В)	(587,418)	(Col. (M), Line 107 + Line	108)			-
110	Estimated Ending Balance - DITC Not S	Subject to Proration				2021 Projected		(480,978)					
111	Ending Balance - DITC Adjustment					(Note F)		-					
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 111	1)	(480,978)	(Col. (M), Line 110 + Line	111)			-
113	Average Balance as adjusted (non-prora	ited)				([Col. (H), Line 109 + Line 11	2] /2)	(534,198)	([Col. (M), Line 109 + Lin	e 112] /2)			-
114 115	Prorated DITC Amount for Attachment H-3D, Line 40	ne .				(Col. (H), Line 105) (Col. (H), Line 113 + Line 114	4)	(534,198)	(Col. (M), Line 105) (Col. (M), Line 113 + Line	114)			
113	Amount for Attachment 11-5D, Lifte 40					(Soc. (11), Line 113 + Line 114	"	(354,190)	(OOI. (IVI), LINE 113 + LIN	,			

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Projected for the 12 Months Ended December 31, 2021

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(I)-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 after than prorated. This section is used to prorate the projected ADIT balance.
- B 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(l)(9)(B) in the calculations of rate base 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. Of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in a disconnection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity in adjustment to the projected prorated ADIT activity in adjustment to the projected prorated ADIT activity in adjustment to the projected provated ADIT activity in a decrease. So percent of the actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- c 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 (activity) over projected activity), if projected and actual activity are both negative, a negative in Column J represents under-projection (accused activity) over projected activity) over projected activity over projected activity over projected activity) are both negative, a negative in Column J represents under-projection (accused activity) and a positive activity over projected activity) are both negative, a negative in Column J represents under-projection (activity) and activity) are both negative, a negative in Column J represents under-projection (activity) and activity) are both negative, a negative in Column J represents under-projection (activity) and activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are both negative, an egative in Column J represents under-projection (activity) are projected activity are both negative, and a
- 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.
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

			De			
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	15,049,671			14,459,139	590,532
2	ADIT-281	and the second s	-	-		
3	ADIT-282	(162,007,470)	-	-	(162,007,470)	
4	ADIT-283	(7,155,411)	-	(462,758)	(1,780,547)	(4,912,106)
5	ADITC-255	(480,978)	-	-	(480,978)	-
6	Subtotal - Transmission ADIT	(154,594,188)		(462,758)	(149,809,856)	(4,321,574)
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-3D, 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-3D, Line 111. The ADIT balance is based on the 13 month average.

(1,468,465)

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)
ADTERNATION OF THE PARTY OF THE		Distribution, or	Transmission	Plant	Labor	L office of
ADIT-190 (Not Subject to Proration) Accrued Benefits	Total 1,298,894	Other Related 181.845	Related	Related	Related	Justification ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	, ,	- 7	-	•	, , ,	recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,368,297	331,562	-	•	2,036,736	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	250.461	250.461		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	17,322	17,322		-		
Accrued OPEB	3,938,264	551,357			3,386,907	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	3.156.517	3,156,517				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	166,081	23,251	•	-	****	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	(0)	(0)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	25,095	3,513	-	•	21,582	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	439,208	439,208	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	1,416,978	198,377		-	1,218,601	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	8,372,832	8,372,832				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	4,371,483	4,371,483				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	21,784	21,784				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	3,247,612	3,247,612		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	(0)	(0)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	339,382	339,382		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	3.708.022	3.708.022		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	2,588,611	2,588,611		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	296.364	296.364		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(68,784)	(68,784)	-	-	•	Federal Taxes on state income taxes
State Net Operating Loss Carryforward	47,518,412	9,412,467	-	38,105,945		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	381,372	3,648	-	377,724		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	3,650	3,650		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
FAS 109 Regulatory Liability Gross Up	107,331,990	10,733,199		96,598,791		Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	-	-	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	191,189,846	48,183,683	-	135,082,460	7,923,703	
Less: ASC 740 ADIT Adjustments excluded from rate base		-	-		-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(381,372)	(3,648)		(377,724)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(107,331,990)	(10,733,199)		(96,598,791)		
Less: OPEB related ADIT, Above if not separately removed	(3,938,264)	(551,357)	-	-	(3,386,907)	
Total: ADIT-190 (Not Subject to Proration)	79,538,220	36,895,479	-	38,105,945	4,536,797	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	15,049,671	-	-	14,459,139	590,532	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
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					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-				

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	191,189,846	48,183,683		135,082,460	7,923,703	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	191,189,846	48,183,683		135,082,460	7,923,703	

- Instructions for Account 190:

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

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

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

 4. ADIT items related to Plant 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)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(508,333,902)	(81,375,733)		(426,958,170)		ADIT attributable to plant in service that is included in rate base.
CIAC	21,889,679	21,889,679		-		ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(12,087,589)	(2,564,673)	(6,028,721)	(3,494,195)		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	19,576,601	19,576,601	-	-		Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(6,853,920)	(685,392)	-	(6,168,528)		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)	(485,809,132)	(43,159,519)	(6,028,721)	(436,620,893)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	6,853,920	685,392		6,168,528		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	12,087,589	2,564,673	6,028,721	3,494,195		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(19,576,601)	(19,576,601)		-		
Less: OPEB related ADIT, Above if not separately removed	-	-			-	
Total: ADIT-282 (Not Subject to Proration)	(486,444,224)	(59.486.054)		(426.958.170)	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(162,007,470)	-		(162,007,470)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(345,010,654)	-	-	(345,010,654)		ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(345,010,654)		-	(345,010,654)		
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)	(345,010,654)			(345,010,654)		
	•					
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(130,912,832)			(130,912,832)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(485,809,132)	(43,159,519)	(6,028,721)	(436,620,893)	-	
ADIT-282 (Subject to Proration)	(345,010,654)	-		(345,010,654)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(830,819,786)	(43,159,519)	(6,028,721)	(781,631,547)	-	

- Instructions for Account 282:

 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-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

(B)	(C)	(D)	(E)	(F)	(G)
		Transmission	Plant	Labor	
Total	Other Related	Related	Related	Related	Justification
(5,556,353)	(777,889)	-	(4,778,464)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
					formula.
			85,969		ADIT relates to all functions and attributable materials and supplies included in rate base.
(3,029,894)	(3,029,894)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
(43,880,876)	(6,143,323)			(37,737,554)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book
					purposes & deductibility of cash funding's for tax purposes.
(49.353.006)	(49.353.006)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
(865,482)	(865,482)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
(462,758)	-	(462,758)	-	-	ADIT relates to transmission function and included in rate base.
(2,702,758)	(2,702,758)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
(1,264,041)	(1,264,041)	-	-		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
(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	
-					
-					
-					
-					
(107.015.204)	(64.122.398)	(462.758)	(4.692.494)	(37.737.554)	
(100,100,000,000,000,000,000,000,000,000	(0.11.2210.07	(114-1144)	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	14-11-4-14-17	
				13.02%	
			37.94%		
		100.00%			
	0.00%				
(7.155.411)	_	(462,758)	(1.780.547)	(4.912.106)	
	Total (5.556.353) 99.964 (3.029.894) (43.880.876) (49.353.006) (865.482) (462.758) (2.702.758) (1.264.041) (107.015.204)	Gas, Production Distribution, or Other Related (5,556,353) (777,889) 99,964 13,995 (3,023,894) (3,023,894) (3,023,894) (43,880,876) (6,143,323) (49,353,006) (49,353,006) (865,482) (865,482) (865,482) (2,702,756) (2,702,756) (1,264,041) (1,264,041) (1,07,015,204) (64,122,398) (107,015,204) (64,122,398) (107,015,204) (64,122,398) (107,015,204) (107,015	Gas, Production Distribution, or Other Related Transmission Related Sc. 556.353 (777.889) - (77.889) - (8.028.894) - (8.028.	Total Gas. Production, Distribution, or Transmission Related Related (4,778,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,788,464) (4,	Company

(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)					-	
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					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
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)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(107,015,204)	(64,122,398)	(462,758)	(4,692,494)	(37,737,554)	

- 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 on the Voransmission 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)	(E)	(F)	(G)
		Gas, Production,	Only			
		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)	(1,379,166)	(111,585)		(1,267,581)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 256 and reduce rate bases, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,379,166)	(111,585)		(1,267,581)	-	
Less: Adjustment to rate base				-		
Total: ADIT-255	(1,379,166)	(111,585)		(1,267,581)		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(480,978)	-		(480,978)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	312,349	58,181		254,168		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 256 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	312,349	58,181		254,168	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				37.94%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	96,443	-	-	96,443		

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2020 (Actuals)

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
Lille	Abit (Not Subject to Profation)	Total	Other Related	Related	Related	Relateu
1	ADIT-190	15,849,112			15,258,580	590,532
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(160.426.408)	_	-	(160.426.408)	_
4	ADIT-283	(7,296,113)	-	(462,758)	(1,811,373)	(5,021,982)
5	ADITC-255	(587,418)			(587,418)	
6	Subtotal - Transmission ADIT	(152,460,827)		(462,758)	(147,566,619)	(4,431,450)
Line	Personalisa	Tatal				

(1,468,465) 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-3D, 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-3D, Line 111. The ADIT balance is based on the 13 month average.

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.

7 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	1,298,894	181,845	Relateu -	Related		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
	1,200,000	101,010				recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,368,297	331,562		-	2,036,736	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
		*				recoverable in the transmission formula.
Accrued Environmental Liability	250.461	250.461		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	17.322	17.322		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	4,965,280	695,139	-	-	4,270,141	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	3.156.517	3.156.517		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	166,081	23,251		-	142,830	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	(0)	(0)			(0)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	25,095	3,513	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
						recoverable in the transmission formula.
Accrued Vacation	439,208	439,208	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	1,416,978	198,377	-	-	1,218,601	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	8.372.832	8.372.832				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	4,371,483	4.371.483				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	21.784	21.784				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	3.247.612	3.247.612				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	(0)	(0)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	339,382	339,382		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	3,708,022	3,708,022		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	2,588,611	2,588,611		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	296.364	296.364		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(52.118)	(52.118)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	49,098,991	9,570,525	-	39,528,466		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	468,877	65,643		403,235	-	Pursuant to the requirements of ASC 740, ACE's accumulated deferred income taxes must encompass all terring 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	13.532	13.532		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
FAS 109 Regulatory Liability Gross Up	111,905,727	11,190,573	-	100,715,154	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-		-	-	
Meraer Commitments	-	-		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440	-	140,646,855	8,806,938	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-		-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(468,877)	(65,643)		(403,235)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(111,905,727)	(11,190,573)	-	(100,715,154)	-	
Less: OPEB related ADIT, Above if not separately removed	(4,965,280)	(695,139)	-	-	(4,270,141)	
Total: ADIT-190 (Not Subject to Proration)	81,145,347	37,080,085	-	39,528,466	4,536,797	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	15,849,112	-	-	15,258,580	590,532	
	1010701112			,	500,002	

(B)	(C)		(E)	(F)	(G)
Total	Other Related	Related	Related	Related	Justification
			-	-	
			-		
				13.02%	
			38.60%		
		100.00%			
	0.00%				
	-		-	-	
	(B) Total .	Gas, Production, Distribution, or Total Other Related	Gas, Production, Only Transmission Total Other Related Related Other Related Related I Total Other Related Transmission Related I Total Other Related Transmission Related	Gas, Production, Distribution, or Transmission Plant Related Related Total Other Related Related Related	Gas, Production, Distribution, or Transmission Plant Labor Related Related Related Related States St

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440		140,646,855	8,806,938	
ADIT-190 (Subject to Proration)	-	-		-	-	
Total - FERC Form 1, Page 234	198,485,232	49,031,440		140,646,855	8,806,938	

- Instructions for Account 190:

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

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

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

 4. ADIT items related to Board and or in Columns C & D are included in Column E

 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)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 282 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Plant Deferred Taxes - FAS 109	(496,730,699)	(81.134.367)	rtelatea	(415.596.332)		ADIT attributable to plant in service that is included in rate base.
CIAC	20.059.726	20.059.726		1413.380.3321		ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(11,046,978)	(1,958,048)	(5,421,582)	(3,667,348)	-	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	(6,972,290)	(697,229)	-	(6,275,061)	-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through		19,576,601	•	-		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)	(494,690,241)	(44,153,317)	(5,421,582)	(425,538,741)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(19,576,601)	(19,576,601)		_		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	11,046,978	1,958,048	5,421,582	3,667,348	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	6,972,290	697,229		6,275,061	-	
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(496,247,574)	(61,074,641)		(415,596,332)		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%	10.0270	
Transmission Allocator			100.00%	55.5576		
Other Allocator		0.00%	100.0070			
ADIT - Transmission	(160.426.408)	- 0.0076		(160,426,408)	-	

(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	(331,903,997)	-	-	(331,903,997)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(331,903,997)			(331,903,997)	-	
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)	(331,903,997)			(331,903,997)	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(128,119,913)	-		(128,119,913)		
					-	·

(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)	(475,113,641)	(44,153,317)	(5,421,582)	(425,538,741)	-	
ADIT-282 (Subject to Proration)	(331,903,997)		-	(331,903,997)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(807,017,637)	(44,153,317)	(5,421,582)	(757,442,738)	-	

- Instructions for Account 282:

 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 8 D are included in Column E

 4. ADIT items related to Ibado and not in Columns C 8.0 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	(5,556,353)	(777,889)	•	(4,778,464)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Materials Reserve	99,964	13,995	-	85,969		ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(3,029,894)	(3,029,894)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(44,862,421)	(6,280,739)		-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(46.428.503)	(46.428.503)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(865,482)	(865,482)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	(462,758)	-	(462,758)	-		ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(2.702.758)	(2.702.758)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(1,477,760)	(1,477,760)		-	-	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)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
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)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,296,113)		(462,758)	(1,811,373)	(5,021,982)	

(A)	(B)	(C) (D) Gas, Production, 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)	-		-	-	
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				13.02%	
Gross Plant Allocator			38.60%		
Transmission Allocator		100.00%			
Other Allocator		0.00%			
ADIT - Transmission	-		-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only	B1	1.1	
			Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	

- 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 Board and or in Columns C & D are included in Column E

 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)	(E)	(F)	(G)
		Gas, Production,	Only			
		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)	(1,691,515)	(169,766)	-	(1,521,749)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,691,515)	(169,766)		(1,521,749)	-	
Less: Adjustment to rate base				-		
Total: ADIT-255	(1.691.515)	(169.766)		(1.521.749)		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%		·		
Unamortized Investment Tax Credit - Transmission	(587,418)	-		(587,418)		

Unamortized investment Tax Credit - Transmission	(587,418)		-	(587,418)		
(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
ADITC-255	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	312,349	58,181		254,168		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortiz Investment Tax Credit (Form 1, 268.4) multiplied by (11-17). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	312,349	58,181	-	254,168	-	
Wages & Salary Allocator Gross Plant Allocator				38.60%	13.02%	
Transmission Allocator Other Allocator		0.00%	100.00%			
Investment Tax Credit Amortization - Transmission	98,113	-	-	98,113	-	<u>l</u>

	Deficient / (Excess) Accumulated Def	erred income 1 axe	Days in Period	3)		Projection - Proratio	on of Deficient / (Excess) A	ADIT Activity (Note A)		Actual - Pro	ration of Deficient / (Excess)	ADIT Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(0)	(J)	(K)	(L)	(M)
Line	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. M, Preceding Balance)
120	ADIT Subject to Proration					12/31/2020 (Actual)							
121	January	31		214	50.00%	and the second second							
122	February	28		214									
123	March	31		214									
124 125	April May	30 31		214	50.00% 50.00%								
125	June	31	185										
126	July	30	185										
128	August	31	123	214			1						
129	Sentember	30	95				1						
130	October	31	62										
131	November	30	32	214	14.95%								
132	December	31		214	0.47%								
133	Total (Sum of Lines 121 - 132)	365											
134 135	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess		to Proration			12/31/2020 (Actual)							
136	Beginning Balance - Deficient / (Excess					(Col. (H), Line 134 + Line 135)			(Col. (M). Line 134 + Lin	e 135)			-
137	Ending Balance - Deficient / (Excess) A		Proration			2021 Projected							
138	Ending Balance - Deficient / (Excess) A	DIT Adjustment				(Note F)							
139	Ending Balance - Deficient / (Excess) A	DIT				(Col. (H), Line 137 + Line 138)			(Col. (M), Line 137 + Line	e 138)			
140	Average Balance as adjusted (non-pron Prorated Deficient / (Excess) ADIT	ated)				([Col. (H), Line 136 + Line 139] /2	2)		(fCol. (M). Line 136 + Lin	ne 1391 /2)			
141						(Col. (H), Line 132)			(Col. (M), Line 132)				
142	Deficient / (Excess) ADIT - Account 2	B3				(Col. (H), Line 140 + Line 141)			(Col. (M), Line 140 + Lin	e 141)			
	Unamortized Deficient / (Excess) ADF	F - State (Projecte	40			Unamortized Deficient / (Excess	s) ADIT - State (Actual)						
	(A)		(B)		(C)	(D)		(E)	(F)				
Line	Deficient / (Excess) Deferred Income	Taxes	Reference		EOY Balance	Deficient / (Excess) Deferred Inc	come Taxes	Reference	Projected EOY Balance				
143	ADIT - 190		(Col. (H), Line 96)		\$ -	ADIT - 190		(Col. (M), Line 96)	\$.				
144	ADIT - 282		(Col. (H), Line 119)			ADIT - 282		(Col. (M), Line 119)					
145	ADIT - 283		(Col. (H), Line 142)			ADIT - 283		(Col. (M), Line 142)					
146	Unamortized Deficient / (Excess) ADI	F - State	(Entered in ATT H-3	D. Line 41b)	<u>s</u> .	Unamortized Deficient / (Excess	s) ADIT - State	(Entered in ATT H-3D, Line 41b)	s -				

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 "Trace-Up" adjustment, use Columns (F), (F), (F), (L), and (M) and set the "Rate Year" below to "Trace-Up" adjustment.

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 AH of this workpaper apply the prosision rules of Reg. Sec. 1.167()-1(b)(ii)) to the projected annual activity of deficient / (excess) accumulated defined (conce takes abplict to the normalization regulaments. Activity states for the proteins of the account balances not subject to the prosition regulament are averaged instead of prorated. For deficient / (excess) accumulated defined (conce takes abplict to the normalization regulaments are averaged instead or prorated. For deficient / (excess) accumulated defined (conce takes abplict to the normalization regulaments are averaged instead or to the future point of the large point of t
- This suddine, is used to calculate the actual deficient I (excess) ADT bilances. The computations in routenes A-M of this verifugues apply the prostion risks of Reg. Sec. 1.167(b) 10(b) and everaging in accordance with RBC Section 188(b)(RBI consistancy requirement to the actual around statistic of deficient I (excess) accordance deficient for concerns see subject to the commissation requirements. Differences attributable to one opinion of deficient I (excess) ADT amontation the reposited review and large projected prostated deficient (excess) ADT around the reposition of deficient I (excess) ADT in the projected review and experiment will wait an adjustment to the projected prostated deficient (excess) ADT around the projected review and experiment will wait an adjustment to the projected prostated (excess) ADT around the projected excess and around the deficient (excess) ADT around the projected excess and active and excess and ex
- Column (,)) is the difference between projected morethly and actual morethly actively (Column ()) minus Column (F). Specifically, if projected and actual activity are both positive, a negative in Column ()) represents over-position (primous of projected activity over projected activity and actual activity are both positive, a negative in Column ()) represents under-position (negative, a negative in Column ()) represents under-posi
- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (j) is over-projected, erter Column (j) is Column (ji), in Column (jii), in other shadors, erter zero.

 E. Column (jii) gives when (jii) Column (jii) is order-projected monthly activity are either both increases or decreases. Erter the amount from Column (jii) is other shadors, etter zero.

 E. Column (jii) gives when (jii) Column (jii) is other shadors, etter zero.

 E. Column (jii) gives when (jiii) Column (jii) is other shadors, etter zero.

 E. Column (jii) gives when (jiii) Column (jii) is other shadors, etter zero.

 E. Column (jiii) gives when (jiii) column (jiii) is other shadors, etter zero.

Delmarva Power & Light Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		Federal De	eficient / (Excess) Defer	rred Incon	ne Taxes						
			Tax Cuts and Jobs Act	of 2017							
	(A)	(B)	(C)	Danam	(D) nber 31, 2017	Dance	(E) mber 31, 2020		(F)	Dana	(G) mber 31, 2021
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT sient / (Excess)	Decer	BOY Balance		urrent Year mortization	Dece	EOY Balance
1	Unprotected Non-Property										
2	ADIT - 190	(Note A)	4 Years	\$	(2,276,084)	\$	(569,021)	\$	569,021	\$	-
3	ADIT - 281	(Note A)	4 Years		-		-		-		-
4 5	ADIT - 282 ADIT - 283	(Note A)	4 Years		(2 502 052)		- (045,000)				-
-		(Note A)	4 Years		(2,583,952)		(645,988)		645,988		-
6	Subtotal - Deficient / (Excess) ADIT			\$	(4,860,037)	\$	(1,215,009)	\$	1,215,009	\$	-
7	Unprotected Property										
8	ADIT - 190	(Note A)	5 Years	\$	-	\$	-	\$	-	\$	-
9	ADIT - 281	(Note A)	5 Years		-		-		-		-
10	ADIT - 282	(Note A)	5 Years		(46,442,704)		(18,577,082)		9,288,541		(9,288,541)
11	ADIT - 283	(Note A)	5 Years		-		-		-		-
12	Subtotal - Deficient / (Excess) ADIT			\$	(46,442,704)	\$	(18,577,082)	\$	9,288,541	\$	(9,288,541)
13	Protected Property										
14	ADIT - 190	(Note A)	ARAM	\$	3,047,281	\$	3,047,281	\$		\$	3,047,281
15	ADIT - 281	(Note A)	ARAM	Ψ	3,047,201	Ψ	3,047,201	Ψ		Ψ	5,047,201
16	ADIT - 282	(Note A)	ARAM		(68,077,223)		(64,047,302)		1,571,564		(62,475,738)
17	ADIT - 283	(Note A)	ARAM		-		-		-		-
18	Subtotal - Deficient / (Excess) ADIT			\$	(65,029,942)	\$	(61,000,021)	\$	1,571,564	\$	(59,428,457)
19	Total - Deficient / (Excess) ADIT			\$	(116,332,683)	\$	(80,792,112)	\$	12,075,114	\$	(68,716,998)
			Tax Reform Act of 1	986							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
	(A)	(6)	(6)	0		D			(F)	D	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		nber 30, 2018 ADIT sient / (Excess)	Decer	nber 31, 2020 BOY Balance		urrent Year mortization	Dece	mber 31, 2021 EOY Balance
20	Protected Property				<u></u>						
21	ADIT - 190	(Note B)	ARAM	\$	-	\$		\$	-	\$	-
22	ADIT - 281	(Note B)	ARAM		-		-		-		-
23	ADIT - 282	(Note B)	ARAM		83,678		9,280		(9,280)		-
24	ADIT - 283	(Note B)	ARAM		-		-		-		-
25	Subtotal - Deficient / (Excess) ADIT			\$	83,678	\$	9,280	\$	(9,280)	\$	-
26	Total - Deficient / (Excess) ADIT			\$	83,678	\$	9,280	\$	(9,280)	\$	
20	I OLAI - DETICIETIL / (EXCESS) ADTI			φ	03,078	φ	9,200	φ	(9,200)	φ	<u>-</u>

		Total Federal De	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2020 BOY Balance	Current Year Amortization	December 31, 2021 EOY Balance
	Unprotected Non-Property						
27 28 29 30	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ 771,196 - (114,436,249) (2,583,952)	\$ 2,478,260 - (82,615,104) (645,988)	\$ 569,021 - 10,850,825 645,988	\$ 3,047,281 - (71,764,279)
31	Total - Deficient / (Excess) ADIT			\$ (116,249,005)	\$ (80,782,832)	\$ 12,065,834	\$ (68,716,998)
32	Tax Gross-Up Factor	ATT H-3D, Line 132b		1.38	1.38	1.38	1.38
33	Regulatory Asset / (Liability)			\$ (160,820,370)	\$ (111,756,010)	\$ 16,692,031	\$ (95,063,979)
		Federal Inco	ome Tax Regulatory	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E) December 31, 2020	(F)	(G) December 31, 2021
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
34	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
35	Account 254 (Other Regulatory Liabilities)			(160,820,370)	(111,756,010)	16,692,031	(95,063,979)
36	Total - Transmission Regulatory Asset / (Liability)			\$ (160,820,370)	\$ (111,756,010)	\$ 16,692,031	\$ (95,063,979)

State Deficient /		

			State Tax Rate Cha	ange				
	(A)	(B)	(C)		(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		DIT t / (Excess)	31, 2020 3OY lance	ent Year rtization	er 31, 2021 EOY alance
37	Unprotected Non-Property							
38 39 40 41	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	4 Years 4 Years 4 Years 4 Years	\$:	\$:	\$ - - -	\$ - - - -
42	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$ -
43	Unprotected Property							
44 45 46 47	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	5 Years 5 Years 5 Years 5 Years	\$:	\$: : :	\$ - - -	\$ - - -
48	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$ -
49	Protected Property							
50 51 52 53	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	NA NA NA NA	\$:	\$:	\$ 	\$
54	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$ -
55	Total - Deficient / (Excess) ADIT			\$		\$ 	\$ 	\$

		Total Sta	ate Deficient / (Excess	s) Deferred Ir	ncome Taxes				
	(A)	(B)	(C)	(1	D)	(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		DIT / (Excess)	7 31, 2020 BOY Ilance	nt Year tization	E	er 31, 2021 EOY alance
56 57 58	ADIT - 190 ADIT - 281 ADIT - 282			\$	Ē	\$ 	\$ -	\$	÷
59	ADIT - 282 ADIT - 283			\$		\$ 	\$ 		
60	Total - Deficient / (Excess) ADIT			\$	-	\$ -	\$ -	\$	-
61	Tax Gross-Up Factor	ATT H-3D, Line 132b			1.38	1.38	1.38		1.38
62	Regulatory Asset / (Liability)			\$		\$ 	\$ 	\$	

		Sta	ie income rax Kegi	State Income Tax Regulatory Asset / (Liability)														
	(A)	(B)	(C)	(D)	(E	≣)	(F))		(G)								
	Deciderate Access (O'tab William)				December 3			.,	December 31, 2021									
.ine	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BC Bala		Current Year Amortization		EOY Balance									
	A			Delicient / (Excess)	Dale	ince	AIIIOIUZ	ation		Dalarice								
63 64	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - -	\$		\$		\$									
65	Total - Transmission Regulatory Asset / (Liability)			•	9		-		•									
		Federal a	nd State Income Ta	x Regulatory Asset / (Liabili	ty)													
	Federal and			x Regulatory Asset / (Liabili		Income Taxe	es											
		State Income Tax Regu	llatory Asset / (Liabi	ity) related to Excess / Defi	cient Deferred					(G)								
	(A)	l State Income Tax Regu		ity) related to Excess / Defi	cient Deferred (E	≣) 31, 2020	(F)		Decem	(G)								
_ine		State Income Tax Regu	llatory Asset / (Liabi	ity) related to Excess / Defi (D) ADIT	cient Deferred (I	E) 81, 2020 DY	(F)	Year		ber 31, 2021 EOY								
Line	(A) Regulatory Assets / (Liabilities)	l State Income Tax Regu	llatory Asset / (Liabi	ity) related to Excess / Defi	cient Deferred (E	E) 81, 2020 DY	(F)	Year		ber 31, 2021								
.ine 66 67	(A)	l State Income Tax Regu	llatory Asset / (Liabi	ity) related to Excess / Defi (D) ADIT	Cient Deferred (E December 3 BC Bala	E) 81, 2020 DY	Current Amortiz	Year		ber 31, 2021 EOY								

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

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The 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 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 DPL 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.

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			Redered Brassa Timbra Differences	AGE - Por Sa	Tree	W. A. AND	Total	-	ADT - PARTS	the course of the course	E A 200		Ban Channe		Income Tax Regulatory Asset/Liability Deferred Taxes	Total Deficient (Survey) ADT Science	to the same of the same of		Meste	Transmission Allesson Definion ((Bosses) ADT Soleman
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															Non-tendent Name - Name Property - Tend Supervised	# 1987 NO. 687				

Attachment 2 - Taxes Other Than Income Worksheet

r Taxe	s	Page 263 Col (i)	Allocator	Allocated Amount				
Plant	nt Related 1 Real property (State, Municipal or Local) 2 Personal property 3 Federal/State Excise 4 5 6 6 all Plant Related 7 Federal FICA & Unemployment & State unemployment 9 0	Gross Plant Allocator						
2	Personal property	31,127,045						
Total	Plant Related	31,127,045	37.9446%	11,811,026				
Labo	r Related	Wag	es & Salary Alloc	ator				
7 8 9 10 11	Federal FICA & Unemployment & State unemployment	3,804,841						
Total	Labor Related	3,804,841	13.0165%	495,257				
Other	r Included	G	ross Plant Allocat	or				
12	Miscellaneous	-						
Total	Other Included	0	37.9446%	0				
Total	Included			12,306,282				
Exclu	nded .							
13	MD State Franchise Tax	8,110,728						
		282,352						
		(4,329)						
		-						
		4,718						
		8,469,105						
		723,164 561,151						
	· · · · · · · · · · · · · · · · · · ·	11,435						
22	Total "Other" Taxes (included on p. 263)	53,090,210						
23	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	53,090,210						
24	Difference	(0)						

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		То	tal Amount	Allocation Factor	Allocation %		tal Amount ided In Rates
	Rent from Electric Property - Transmission Related (Note 3)			1 210 187	Transmission	100%	s	1.210.187
		(Sum Lines 1)	s	1,210,187			\$	1,210,187
	Account 456 - Other Electric Revenues (Note 1)							
1	3 Schedule 1A		\$	1,432,139	Transmission	100%	\$	1,432,139
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 Transm	nission Owner (Note 4)		2,043,123	Transmission	100%		2,043,123
6	5 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	\$	-
7	7 PJM Transitional Market Expansion (Note 1)		\$	-	Transmission	100%	\$	-
8	3 Professional Services (Note 3)		\$	-	Transmission	100%	\$	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			4,415,331	Transmission	100%	\$	4,415,331
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100%	\$	-
11	L Affiliate Credits		\$	4,371,685	Wages and Salaries	13.02%	\$	569,040
11a	Miscellaneous Credits (Attachment 5)		\$	680,782	Various		\$	680,782
		(Sum Lines 2-11)	\$	14,153,246			\$	10,350,602
	3 Less line 18g		\$	(772,795)	Transmission	100%		(772,795)
14	1 Total Revenue Credits						\$	9,577,806

Revenue Adjustment to determine Revenue Credit

KNOWING ADJUSTMENT AND VERSIONS OF THE PROPERTY OF THE PROPERT

16 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated reverues 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) gifty-d-way leases and leases for space on transmission hotilizes for telecommunications; (2) transmission tweet leases for telecommunications; (2) transmission aments for telecommunications; (3) transmission aments for telecommunications; (4) transmission aments for telecommunications; (4

the cost of the associated income taxee).

18a Revenues included in lines 1-11 which are subject to 50/50 sharing.

18b Costa associated with revenues in line 1 8a

18c Net Revenues (18a - 18b)

18d 50% Share ONe Revenues (18b - 12)

18e Costa associated with revenues in line 1 7a that are included in FERC accounts recovered through the formula times the allicitator used to functionalize the amounts in the FFRC account to the transmission service at issue.

18f Net Revenue Credit (18d - 18e)

19g Line 16f lies line 18a

19 Note 4. If the collisies 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.

21 Total Account 454, 456 and 456.1 22 Note 4: SECA revenues booked in Account 447.

\$ 1,210,187 Attachment 5 - Cost Support \$ 335,403 874,784 437,392

437,392 (772,795)

13,435,235 151,147,828

178.736.309

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%

Return Calculation

59 Rate Base (Line 39 + 58) 1,085,286,628

Long Term Interest

100 Long Term Interest

59	Rate Base			(Line 39 + 58)	1,085,286,628
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	62,003,750
101	Less LTD Interest on Securitization	Br(Note P)		Attachment 8	0
102	Long Term Interest			"(Line 100 - line 101)"	62,003,750
103	Preferred Dividends		enter positive	p118.29c	0
	Common Stock				
104	Proprietary Capital			p112.16c	1,643,584,093
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	2,177,779
107	Common Stock			(Sum Lines 104 to 106)	1,645,761,872
	Capitalization				
108	Long Term Debt			p112.17c through 21c	1,621,076,154
109	Less Loss on Reacquired Debt		enter negative	p111.81c	-5,298,449
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	0
111	Less ADIT associated with Gain of		enter negative	Attachment 1B - ADIT EOY, Line 7	1,468,465
112	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
113	Total Long Term Debt			(Sum Lines 108 to 112)	1,617,246,169
114	Preferred Stock			p112.3c	0
115	Common Stock	-		(Line 107)	1,645,761,872
116	Total Capitalization			(Sum Lines 113 to 115)	3,263,008,041
117	Debt %		Total Long Term Debt	(Line 113 / 116)	49.56%
118	Preferred %		Preferred Stock	(Line 114 / 116)	0.00%
119	Common %		Common Stock	(Line 115 / 116)	50.44%
120	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0383
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)	0.0190
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)	0.0770
127	Investment Return = Rate Base * Rate of Retu	m		(Line 59 * 126)	83,571,975

400	Income Tax Rates		AL		04.000
128	FIT=Federal Income Tax Rate		(Note I from ATT H-3D)		21.00%
129	SIT=State Income Tax Rate or 0		(Note I from ATT H-3D)		8.509
130	<u>P</u>	(Percent of federal income tax deductible for state purposes)		0.009
131	1	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			27.729
132a	T/ (1-T)				38.349
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3834
	ITC Adjustment		(Note U from ATT H-3D)		
133	Investment Tax Credit Amortiza	ion	enter negative	Attachment 1A - ADIT	-96,44
134	Tax Gross-Up Factor		-	(Line 132b)	1.3834
135	ITC Adjustment Allocated to Tra	nsmission		(Line 133 * 134)	-133,42
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equ	ity Component of Transmission Depreciation Expense	(Note T from ATT H-3D)	Attachment 5, Line 136a	138,97
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136b	-12,065,83
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Thro	ugh Items - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments	- Expense / (Benefit)	•	(Line 136a + 136b + 136c + 136d)	-11,926,86
136f	Tax Gross-Up Factor			(Line 132b)	1.3834
136g	Other Income Tax Adjustment			(Line 136e * 136f)	-16,499,77
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		(Line 132a * 127 * (1-(123 / 126)))	24,135,58
138	Total Income Taxes			(Line 135 + 136g +137)	7,502,38

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Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	2,038,206	1,938,277	3,587,812				4,488	7,568,783
Support Services	9,111,712	7,429,687	17,048,294				8,536,253	42,125,946
Financial Services	6,669,097	5,986,599	10,832,714				6,024	23,494,434
Human Resources	2,479,794	1,735,007	3,771,914					7,986,714
Legal Services	1,312,479	1,036,747	2,040,837				54,521	4,444,583
Customer Services	36,193,093	33,375,438	26,420,424					95,988,955
Information Technology	12,442,508	11,917,474	19,572,162				4,075	43,936,220
Government Affiars	3,386,931	4,107,303	5,416,256				54,859	12,965,349
Communication Services	1,677,040	1,561,418	2,867,997				2,998	6,109,452
Regulatory Services	7,510,383	6,654,154	10,057,484				2,003	24,224,025
Regulated Electric and Gas Operation Service	31,051,003	26,469,194	42,719,819	25,080	123,597	42,921	7,302	100,438,916
Supply Services	705,473	682,680	1,493,661				179	2,881,993
Total	114,577,718 \$-	\$ 102,893,978 \$ -	\$ 145,829,374 \$-	\$25,080 \$-	\$123,597 \$-	\$ 42,921 \$-	\$ 8,672,703 ##	\$ 372,165,370

Nam	ne of Respondent	This Repor	tls: Re	esubmission Date	Year/Period of Repo
PHI	Service Company	(1) XAr (2) A	Resubmission	(Mo, Da, Yr) / /	Dec 31, 2020
	Schedule XVII - Analysis			nt 457)	
1. 1	For services rendered to associate companies (Accou				
	Name of Associate Company	Account 457.1	Account 457.2	Account 457.3	Total Amount Billed
Line No.		Direct Costs Charged	Indirect Costs Charged	Compensation For Use of Capital	
_	(a) Potomac Electric Company	(b)	(c)	(d)	(e)
1 2	Delmarva Power & Light Company	36,530,869 30,272,152	109,194,360 84,245,890	104,145 59,676	145,829,3 114,577,7
3	Atlantic City Electric Company	22,549,593	80,287,803	56,582	102,893,9
4	Exelon Business Services Company, LLC	200	8,429,426	50,502	8,429,6
5	Pepco Holdings LLC	106.980	22,954	132	130.0
6	Commonwealth Edison Company	45,398	78,199	102	123.5
7	Constellation NewEnergy, Inc.		105,785		105,78
8	PECO Energy Company	11,157	31,764		42,93
9	Baltimore Gas and Electric Company		25,080		25,0
10	Aerolab Enterprises, LLC	7,225			7,2
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40	Total	89,523,574	282,421,261	220,535	372,165,3

FERC FORM NO. 60 (REVISED 12-07)

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Service Company Billing Analysis by Utility FERC Account YTD Dec 2020 Total PHI

FERC Accounts	FERC Account Name	11000 Power	11500 Atlantic City	17000 PEPCO	20001 BGE	10601 ComEd	10200 PECO	Regulated	Total	Inclusion in ATRR
	Constr Work In Progress	14,698,702	14,184,265	23,731,899	19,377	70,071	29,291	-	52,733,604	Not included
	Accumulated Provision for Depreciation	1,524,830	1,286,491	1,313,439	-	1,063	532	-		Not included
	Stores Expense Undistributed	623,420	605,496	1,352,975				-		Wage & Salary Factor
	Other Regulatory Assets	934,362	(72,922)	2,249,502				-		Not included Not included
	Clearing Accounts - Other * Miso Deferred debits	1,758,136	1,080,944	6,285,058 40				-		Not included Not included
	Other Deferred Credits		_	11,601						Not included
	Other Regulatory Liabilities	44.996		11,001						Not included
	Other Income -Below the Line	(10,801)	34,238	264,180				8,672,703		Not included
	Other Income Deductions - Below the Line	1,202,793	1,122,149	3,118,186				-		Not included
430	Interest-Debt to Associated Companies	111	106	195				-	411	Not included
431	Other Interest Expense	52,243	49,209	90,283				-		Not included
	System cont & load dispatch	988	0	(0)				-		Not included
	Other expenses	841,268	558,229	1,153,976				-		Not included
	Operation Supervision & Engineering	1,514,774	362,577	328,076				-		100% included
	Load Dispatching - Reliability	117	51	(9)				-		100% included
	Load Dispatch - Monitor & Operate Transmission Sy: Load Dispatch - Transmission Service & Scheduling		18,498 56	10,112 (0)				-		100% included 100% included
	Reliability, Planning and Standards	16,185	5,898	(0)						100% included
	Generation Interconnection Studies	10,103	3,030	101,615						100% included
	Station expenses	_	_	178				_		100% included
	Underground Line Expenses - Transmission	-	-	(0)				_		100% included
566	Miscellaneous transmission expenses	1,175,365	1,283,738	2,288,855				-	4,747,958	100% included
567	Rents	-	-	575				-		100% included
	Maintenance Supervision & Engineering	232	-	-				-		100% included
	Maint of structures	7,046	1,595	13,456				-		100% included
	Maintenance of Computer Software	-	-	6,099				-		100% included
	Maintenance of station equipment	179,395	177,593	152,596				-		100% included
	Maintenance of overhead lines	453,587	394,795	239,433				-		100% included 100% included
	Maintenance of underground lines Maintenance of miscellaneous transmission plant	1,094 7,484	633 3.579	14,412 6,244				-		100% included
	Operation Supervision & Engineering	322,848	197,482	58,913						Not included
	Load dispatching	64,564	13,211	30,353						Not included
	Station expenses	(268)	10,211	46,508				_		Not included
583	Overhead line expenses	1,751	7,023	40,098	-	-	584 292	-	49,456	Not included
	Underground line expenses	1,829	(23,531)	21,738	-	-	292	-		Not included
	Street lighting	87						-		Not included
	Meter expenses	920,375	292,568	16,233				-		Not included
	Customer installations expenses Miscellaneous distribution expenses	367,555 2,275,999	157,569 1,168,406	378,872 2,156,528			7,264	-		Not included Not included
	Rents	2,215,333	1,100,406	14,044	-	-	1,204			Not included
	Maintenance Supervision & Engineering	83,596		119,373						Not included
	Maintain structures	60	280	2.175				_		Not included
	Maintain equipment	159.127	141,177	575,250				_		Not included
593	Maintain overhead lines	1,262,118	1,423,710	1,267,022	-	29,851	4,960	-	3,987,660	Not included
594	Maintain underground line	2,863	3,409	37,387				-		Not included
	Maintain line transformers	381	692	43,643				-		Not included
	Maintain street lighting & signal systems	1,427	854	6,814				-		Not included
	Maintain meters	362,021	3	2,446				-		Not included
	Maintain distribution plant	19,774 258.121	21,032	15,414				-		Not included Not included
	Other gas supply expenses Meter & house regulator expense	258,121 729,545	-	-				-		Not included Not included
	Maintenance of mains	729,545								Not included Not included
	Maintenance of compressor station equipment	26						_		Not included
	Maintenance of services	2	_	_				_		Not included
	Maintenance of meters & house regulators	353,069	-	-				-		Not included
	Uncollectable Accounts	101,361	306,961	-				-		Not included
	Customer records and collection expenses	38,346,625	37,969,134	28,881,518				-		Not included
	Supervision - Customer Svc & Information	-	74,772	-				-		Not included
	Customer assistance expenses	1,706,123	430,971	1,428,538				-		Not included
	Informational & instructional advertising	4,117	3,902	7,002				-		Not included
	Outside services employed	40,081,189	37,957,123	64,371,488	5,703	22,612	-	-		Wage & Salary Factor
	Property insurance	19,422	18,281	33,527				-		Net Plant Factor
	Injuries & damages Regulatory commission expenses	377 1.341.663	352 856,389	643 2,110,887				-		Wage & Salary Factor Direct transmission Only
	General ad expenses	304.315	287,329	2,110,007 529.169				_		Direct transmission Unity Direct transmission Only
	Miscellaneous general expenses	441,469	487,661	900,804						Wage & Salary Factor
	Maintenance of general plant	7	401,001	12				_		Wage & Salary Factor
		114,577,718	102,893,978	145,829,374	25,080	123,597	42,921	8,672,703	372,165,370	

Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	\$ 127.845.55	\$ 109.738.86	\$ 215.654.97	\$ 339,703.00	\$ 990.316.23	\$ 363,895,57	\$ 6.426.377.40	\$ 8.573.531.58
BSC Communications	762,650.69	654,901.56	1.286.512.97	2,052,892.38	4,973,716.73	1,997,392.65	16.154.224.85	\$ 27,882,291.83
BSC Corp Development	352.004.44	302.172.30	593.742.24	935.143.71	2,215,929,44	921.360.33	12.714.357.41	\$ 18.034.709.87
BSC Corp Secretary	298,181.90	256,756,37	500.862.15	809.575.00	1.975.065.62	807.952.26	4.213.000.39	\$ 8,861,393.69
' '	1.067.186.94	,	,		,,	/	, .,	
BSC Corp Strategy	,,	916,339.00	1,800,076.41	2,837,221.73	6,718,398.27	2,796,164.86	32,760,795.57	\$ 48,896,182.78
BSC Corporate SLA	258,169.37	221,605.49	435,218.58	686,234.04	1,621,421.88	675,344.63	3,863,095.31	\$ 7,761,089.30
BSC Executive Services	2,310,436.96	1,983,376.51	3,897,063.19	6,169,828.57	14,555,009.16	6,052,047.74	34,789,888.87	\$ 69,757,651.00
BSC Exelon Utilities	5,295,390.45	4,104,781.84	7,342,035.41	12,995,106.43	27,314,431.94	11,965,229.78	1,878,832.22	\$ 70,895,808.07
BSC Exelon Transmission Co	-	-	-	-	-	-	11,385.61	\$ 11,385.61
BSC Finance	6,738,123.89	5,976,671.79	11,887,327.70	17,142,474.18	32,323,665.37	15,159,127.76	79,087,183.73	\$ 168,314,574.42
BSC Gen Company Activities	1,411,098.05	1,172,131.20	2,053,744.85	3,929,953.71	7,096,169.49	3,233,864.26	16,477,099.82	\$ 35,374,061.38
BSC Gen Counsel	345,943.65	296,509.84	582,730.86	957,438.07	28,216,108.99	943,947.55	5,270,666.81	\$ 36,613,345.77
BSC HR	2,550,451.97	1,763,810.29	3,903,526.08	7,845,651.30	15,918,302.81	6,995,422.54	33,239,108.53	\$ 72,216,273.52
BSC Inform. Technology	79,147,301.92	63,950,797.02	99,035,027.47	236,284,717.38	306,043,483.47	165,083,554.33	338,041,323.28	\$ 1,287,586,204.87
BSC Investment	63,679.01	54,664.32	107,410.11	169,171.01	400,869.52	166,677.24	871,642.84	\$ 1,834,114.05
BSC Legal Services	1,344,037.24	1,263,137.53	2,358,003.34	2,859,075.53	5,690,047.23	3,150,585.03	16,970,667.98	\$ 33,635,553.88
BSC Real Estate	413,827.61	265,231.80	480,745.35	1,162,390.15	2,151,722.31	1,367,607.81	6,012,687.28	\$ 11,854,212.31
BSC Reg & Govt Affairs	691,692.99	593,772.73	1,166,710.00	1,837,572.48	4,372,931.38	1,810,484.57	11,181,392.65	\$ 21,654,556.80
BSC Supply Srv	1,652,112.41	1,368,925.03	2,836,658.86	4,077,442.53	9,370,383.58	4,113,795.15	66,670,955.77	\$ 90,090,273.33
BSC Unassigned Departments	-	-	-	-	23,923.26	-	-	\$ 23,923.26
Total	\$ 104,830,135	\$ 85,255,323	\$ 140,483,051	\$ 303,091,591	\$ 471,971,897	\$ 227,604,454	\$ 686,634,686	\$ 2,019,871,137

Attachment 6 True-Up Revenue Requirement Worksheet Delmarva Power & Light Company

	(1)	(2) Attachment H-3D	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	1,829,026,358 1,382,840,869	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-3D, line 85 (line 3 divided by line 1 col 3)	35,370,085 0.02	0.02
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96 (line 5 divided by line 1 col 3)	6,336,448 0.00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-3D, line 99 (line 7 divided by line 1 col 3)	12,306,282 0.01	0.01
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-3D, line 154 (line 9 divided by line 1 col 3)	(9,577,806) (0.01)	(0.01)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-3D, line 138 (line 12 divided by line 2 col 3)	5,403,643 0.00	0.00
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-3D, line 145 (line 14 divided by line 2 col 3)	78,098,120 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.06	0.06

Attachment 6 True-Up Revenue Requirement Worksheet Delmarva Power & Light Company

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Uo 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 17d 17e 17f 17g 17h 17h 17h 17h 17n 17o 17o 17o 17o 17r 17r 17v 17v 17w 17x 17x 17x	Zenal Roel Lies sub reconfiguration Roel Lies Keeney Roel Lies Keeney Mt/Passan Townsend Mt/Passan Townsend Mt/Passan Townsend Mt/Passan Townsend Roel Lies Keeney Roel Mt/Passan Townsend Roel Mt/Passan Roel Mt/P	Zanal 880241.1 800941.1.4 800941.1.4 80011.2 800941.1.2 80050 8005	\$ 1,733,380,025 \$ 14,689,104 \$ 2,48,173,1 \$ 6,484,733 \$ 6,484,733 \$ 1,684,733 \$ 1,684,733 \$ 1,684,733 \$ 1,684,733 \$ 1,734,734 \$ 1,734,734 \$ 1,734,734 \$ 1,734,734 \$ 1,734,734 \$ 1,734,734 \$ 1,734,734 \$ 1,734,734 \$ 1,734,734	0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02	42.111.244 455.822 75.291 58,761 155,842 200.576 352.578 162.318 122.889 29.778 26.727 176.055	\$ 1.09.119.417 \$ 10.48215 \$ 2.213.646 \$ 1.272.635 \$ 2.213.646 \$ 1.272.635 \$ 4.062.23 \$ 5.062.33 \$ 5	0.06c 0.06c 0.06c 0.06c 0.06c 0.06c 0.06c 0.06c 0.06c 0.06c	79,050,150 6335846 133,669 104,322 287,744 383,109 655,884 313,13,13 244,196 35,274 35,274 35,274 35,274	44,525,704 441,509 88,546 69,106 183,278 239,416 414,415 190,839 144,430 207,050	167,991,198 1,410,115 297,506 232,190 626,864 826,101 1,422,677 666,307 511,434 1,608,325 736,834	150 150 150 150 150 150 150 150 - -	84,610 17,851 18,92 18,427 51,228 87,810 41,888 1 107,779	167,691,198 1313,357 246,132 665,321 877,323 1511,483 302,33 511,484 1,778,333 1,084,325 736,854	3,400,425 31,396 6,624 51,3,975 18,428 31,748 464 10,765 37,352 22,822 15,509	17,001,623 13,50,623 13,50,61 231,992 679,296 895,750 1,543,234 272,43 532,249 1,815,705 1,107,147 752,363
18	Annual Totals		1.829.026.358		44.435.009	1.382.840.869		83.501.762	49.262.456	177.199.227		443.550	177.642.777	3.609.552	181.252.329

Attachment 6A True-Up Delmarva Power & Light Company

			Revenue Rea	uirement Projected		Actual Revenue				
1	Rate Year being Trued-Up			Rate Year	Revenue Received ³	Requirement	Annual True-Up Calculation			
2					52,866,554					
	A	В	С	D	E	F	G	Н	I	J
				% of						
			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 ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment 5	(Expense)4	(G) + (H) + (I)
3	Zonal	Zonal	158,649,300	0.94	49,803,611	53,027,985	3,224,374	-	176,051	3,400,425
3a	Red Lion sub reconfiguration	B0241.3	1,464,820	0.01	459,840	489,611	29,771	-	1,625	31,396
3b	Red Lion-Keeney	B0494.1-4	309,048	0.00	97,017	103,298	6,281	-	343	6,624
3c	Red Lion-Keeney	B0241.12	241,198	0.00	75,718	80,620	4,902	-	268	5,170
3d	Mt.Pleasant-Townsend	B0567	652,001	0.00	204,678	217,929	13,251	-	724	13,975
Зе	Oak Hall-Wattsville	B0483.13	859,753	0.01	269,896	287,369	17,474	-	954	18,428
3f	Cool Springs	B0320	1,481,221	0.01	464,989	495,093	30,104	-	1,644 770	31,748 14,876
3g	3rd Indian River	BO568 BO272.1	694,065 21,625	0.00	217,883	231,989 7.228	14,106	-		
3h 3i	Keeney 500kV Sub Keeney - Additional Breakers on 500kV Bus	BO272.1 BO751	502,231	0.00 0.00	6,789 157,662	1,228	440 10,207	-	24 557	464 10,765
	Trappe Tap - Todd	BO566	1,742,693	0.00	547,071	582,489	35,418		1,934	37,352
3j 3k	Harmony Add 2nd 230/138 Auto Tr	BO733	1,064,762	0.01	334,253	355,893	21,640	1	1,182	22,822
31	Glasgow - Cecil 138 kV Circuit Rebuild	B1247	723,582	0.00	227,149	241,855	14,706	-	803	15,509
3m	2020 Annual Update Credit	B1247	723,362	0.00	227,149	241,833	14,700	(243,631)	(13,302)	(256,933)
3n	Jun-Aug 2020 True up 3/12th							(243,031)	(15,502)	2,093,554
30	July 10g 2020 True up 3/12th									2,070,004
3р										
3q										
3r										
3s										
3t										
3u										
3v										
3w										
3x										
4	Total Annual Revenue Requirements (Note A)		168,406,299	1.00	52,866,554	56,289,229	3,422,674		173,576	5,446,173
						Monthly Interest Rate			0.0032	
						Interest Income (Expense)			173,576	
						microsi niconie (Expense)			1/3,3/6	

12 TO calculates Reconcillation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.

Α

В

- Note:

 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 coast for the Rate Year.

 2) From Attachment 6, line 17, col. 13 for that project based on the actual coast for the Rate Year.

 2) From Attachment 6, line 17, col. 13 for that project based on the actual coast for the Rate Year.

 2) From Attachment 6, line 17, col. 13 for that project based on the project of the Rate Year.

 2) From Attachment 6, line 17, col. 13 for that project based on the project of the Rate Year.

 2) Coll. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenues.

 Column E, lines 3 are shown on pages 325-330 of the Form No L. The Revenue Received is input on line 2, Col. Excludes any True-Up revenue received based on the proceed any true-Up revenue received based on the proceed any true-Up revenue received based on the proceed any true-Up revenue receiv

Prior Period Adjustments

	(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	(243,631)	(13,302)	(256,933)
	·			
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
8		PJM Billed Revenue Received	True-up	Annual (net of true-ups)
-			True-up	Airida (ret di ade-apsy
9	Jan-May (Year 1)			
10	June-Dec (Year 1)	43,728,486	(9,138,068)	52,866,554
11				52,866,554

Notes:

For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the Trus-Up Year. The revenue requirements, based on actual operating results for the Trus-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (P) above. Column (E) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the Trus-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (P) to calculate the Trus-Up Algustreent. The Prior Period Adjustment from Line S below is input in Col. (H). Column (I) as the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G), (H), and (I).

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 Delmarva Power & Light Company

[A]

		Month (Note A)	FERC Monthly Interest Rate	
1		January	0.0042	2020
2		February	0.0039	2020
3		March	0.0042	2020
4		April	0.0039	2020
5		May	0.0040	2020
6		June	0.0039	2020
7		July	0.0029	2020
8		August	0.0029	2020
9		September	0.0028	2020
10		October	0.0028	2020
11		November	0.0027	2020
12		December	0.0028	2020
13		January	0.0028	2021
14		February	0.0025	2021
15		March	0.0028	2021
16		April	0.0027	2021
17		May	0.0028	2021
18	Average of lines 1-17 above		0.0032	

Note A:

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

19 Year

A	В	С	D	Е	F
Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
		Attachment 6A, Col. G + Col		Line 18	Col. C x Col D x Co
		H		above	E
Total	Zonal	3,224,374	17	0.0032	176,051
a Red Lion sub reconfiguration	B0241.3	29,771	17	0.0032	1,625
b Red Lion-Keeney	B0494.1-4	6,281	17	0.0032	343
c Red Lion-Keeney	B0241.12	4,902	17	0.0032	268
Mt.Pleasant-Townsend	B0567	13,251	17	0.0032	724
Oak Hall-Wattsville	B0483.13	17,474	17	0.0032	954
f Cool Springs	B0320	30,104	17	0.0032	1,64
3rd Indian River	BO568	14,106	17	0.0032	770
h Keeney 500kV Sub	BO272.1	440	17	0.0032	24
Keeney - Additional Breakers on 500kV		10,207	17	0.0032	55
Trappe Tap - Todd	BO566 BO733	35,418	17 17	0.0032 0.0032	1,934
k Harmony Add 2nd 230/138 Auto Tr I Glasgow - Cecil 138 kV Circuit Rebuild	BO/33 B1247	21,640 14,706	17	0.0032	1,182 803
m 2020 Annual Update Credit	D1247	(243,631)	17	0.0032	(13,30)
n 2020 Annual Opdate Credit		(243,631)	17	0.0032	(13,30.
0					
p					
q					
r					
S					
t					
Total		3,179,043			173,57

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying	g Charge								
2	Fixed Charge Rat	e (FCR) if not a	CIAC							
3		Formula Line	Not Blood Commit	- Ob	Dinting					0.05470/
4 5	A B	160 167		g Charge without I g Charge per 100		rease in RO	E without De	preciation		9.2517% 9.7993%
6	c		Line B less Line							0.5476%
7	FCR if a CIAC									
8	D	161	Not Blant Cornin	g Charge without	Donrociation B	oturn nor In	oomo Tayoo			3.2133%
0	D	101	Net Flant Carryin	g Charge without	Depreciation, N	eturii, nor iii	come raxes			3.213376
9 10	The FCR resulting					or subsequ	ent years			
11	The ROE is 10.5%	which includes	s a base ROF of 1	0.0% ROF per FF	RC order in D	ocket No. F	I 13-48 and	a 50 hasis noin	t RTO membe	rshin adder as
••	THE RELEASE TO SERVE			0.0 % 1.0 E po. 1 E	into order in b		210 10 4114	a co sacio peni		iomp addor at
"Yes" if a project under PJM	Details		B02	241.3 Red Lion sub r	econfiguration			B0494.1-4 Re	d Lion-Keeney	
OATT Schedule 12, otherwise										
12 "No"	Schedule 12	(Yes or No)	Yes				No			
13 Useful life of project "Yes" if the customer has paid a	Life		35				35			
lump sum payment in the amount										
of the investment on line 18,										
14 Otherwise "No"	CIAC	(Yes or No)	No				No			
15 Input the allowed ROE Incentive	Increased ROE (Basis	Points)	150				150			
From line 4 above if "No" on line										
14 and From line 8 above if "Yes" 16 on line 14	Base FCR		9.2517%				9.2517%			
Line 6 times line 15 divided by 100										
17 basis points Columns A, B or C from	FCR for This Project		10.0732%				10.0732%			
18 Attachment 6	Investment		14,689,101				3,099,104			
19 Line 18 divided by line 13	Annual Depreciation Ex	кр	419,689				88,546			
From Columns H, I or J from										
20 Attachment 6	Month In Service or Mont	h for CWIP	6.00				6.00			
		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
45	Base FCR	2020	10,282,371	419,689	9,862,682	1,332,158	2,169,373	88,546	2,080,827	281,058
46 47	W Increased ROE Base FCR	2020 2021	10,282,371 9,862,682	419,689 419,689	9,862,682 9,442,994	1,413,172 1,293,329	2,169,373 2,080,827	88,546 88,546	2,080,827 1,992,281	298,151 272,866
48	W Increased ROE	2021	9,862,682	419,689	9,442,994	1,370,896	2,080,827	88,546	1,992,281	289,231
49	Base FCR	2022	9,442,994	419,689	9,023,305	1,254,501	1,992,281	88,546	1,903,735	264,674
50 51	W Increased ROE Base FCR	2022 2023	9,442,994 9,023,305	419,689 419,689	9,023,305 8,603,616	1,328,620 1,215,672	1,992,281 1,903,735	88,546 88,546	1,903,735 1,815,189	280,312 256,482
52	W Increased ROE	2023	9,023,305	419,689	8,603,616	1,286,344	1,903,735	88,546	1,815,189	271,393
53	Base FCR	2024	8,603,616	419,689	8,183,928	1,176,844	1,815,189	88,546	1,726,644	248,290
54 55	W Increased ROE Base FCR	2024 2025	8,603,616 8,183,928	419,689 419,689	8,183,928 7,764,239	1,244,068 1,138,015	1,815,189 1,726,644	88,546 88,546	1,726,644 1,638,098	262,473 240,098
56	W Increased ROE	2025	8,183,928 8,183,928	419,689	7,764,239	1,138,015	1,726,644	88,546 88,546	1,638,098	253,554
57	Base FCR	2026	7,764,239	419,689	7,344,551	1,099,187	1,638,098	88,546	1,549,552	231,906
58 59	W Increased ROE Base FCR	2026 2027	7,764,239	419,689	7,344,551	1,159,516	1,638,098	88,546 88,546	1,549,552	244,635
59 60	W Increased ROE	2027	7,344,551 7,344,551	419,689 419,689	6,924,862 6,924,862	1,060,358 1,117,241	1,549,552 1,549,552	88,546 88,546	1,461,006 1,461,006	223,714 235,715
61										
62	I									
63										

s authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, thei

	B0241.12 Rec	d Lion-Keeney			B0567 Mt.Pleasa	nt-Townsend			B0483.13 Oak H	all-Wattsville	
No 35				No 35				No 35			
No				No				No			
150				150				150			
9.2517%				9.2517%				9.2517%			
10.0732%				10.0732%				10.0732%			
2,418,717				6,414,723				8,379,558			
69,106				183,278				239,416			
6.00				6				12			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
1,693,102	69,106	1,623,996	219,354	4,673,584	183,278	4,490,306	598,709	6,224,815	239,416	5,985,399	793,169
1,693,102	69,106	1,623,996	232,694	4,673,584	183,278	4,490,306	635,593	6,224,815	239,416	5,985,399	842,334
1,623,996	69,106	1,554,890	212,960	4,490,306	183,278	4,307,028	581,753	5,985,399	239,416	5,745,983	771,019
1,623,996	69,106	1,554,890	225,733	4,490,306	183,278	4,307,028	617,131	5,985,399	239,416	5,745,983	818,218
1,554,890	69,106	1,485,783	206,567	4,307,028	183,278	4,123,751	564,796	5,745,983	239,416	5,506,567	748,869
1,554,890	69,106	1,485,783	218,771	4,307,028	183,278	4,123,751	598,669	5,745,983	239,416	5,506,567	794,101
1,485,783 1,485,783	69,106 69,106	1,416,677 1,416,677	200,173 211,810	4,123,751 4,123,751	183,278 183,278	3,940,473 3,940,473	547,840 580.208	5,506,567 5,506,567	239,416 239,416	5,267,151 5,267,151	726,719 769,984
1,416,677	69,106	1,347,571	193,780	3,940,473	183,278	3,757,195	530,884	5,267,151	239,416	5,027,735	704,569
1,416,677	69,106	1,347,571	204,849	3,940,473	183,278	3,757,195	561,746	5,267,151	239,416	5,027,735	745,867
1,347,571	69,106	1,278,465	187,386	3,757,195	183,278	3,573,917	513,927	5,027,735	239,416	4,788,319	682,419
1,347,571	69,106	1,278,465	197,888	3,757,195	183,278	3,573,917	543,284	5,027,735	239,416	4,788,319	721,751
1,278,465	69,106	1,209,359	180,993	3,573,917	183,278	3,390,639	496,971	4,788,319	239,416	4,548,903	660,268
1,278,465	69,106	1,209,359	190,927	3,573,917	183,278	3,390,639	524,822	4,788,319	239,416	4,548,903	697,634
1,209,359	69,106	1,140,252	174,599	3,390,639	183,278	3,207,362	480,014	4,548,903	239,416	4,309,487	638,118
1,209,359	69,106	1,140,252	183,966	3,390,639	183,278	3,207,362	506,360	4,548,903	239,416	4,309,487	673,517

r ROE is 12.0%.

		B0320 Cool	Springs			BO568 3rd Inc	dian River			BO272.1 Keeney	y 500kV Sub	
	No 35				No 35				Yes 35			
	No				No				No			
	150				150				0			
	9.2517%				9.2517%				9.2517%			
	10.0732%				10.0732%				9.2517%			
	14.504.530				6.681.345				217.662			
	414,415				190,896				6,219			
	9				8				6			
	eginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	10,671,190	414,415	10,256,775	1,363,345	5,090,549	190,896	4,899,653	644,198	171,020	6,219	164,801	21,466
	10,671,190	414,415	10,256,775	1,447,596	5,090,549	190,896	4,899,653	684,445	171,020	6,219	164,801	21,466
	10,256,775	414,415	9,842,360	1,325,004	4,899,653	190,896	4,708,757	626,537	164,801	6,219	158,582	20,891
	10,256,775 9,842,360	414,415 414,415	9,842,360 9,427,944	1,405,851 1,286,664	4,899,653 4,708,757	190,896 190,896	4,708,757 4,517,862	665,216 608,876	164,801 158,582	6,219 6,219	158,582 152,363	20,891 20,315
1	9,842,360	414,415	9,427,944	1,286,664	4,708,757	190,896	4,517,862	645,987	158,582	6,219	152,363	20,315
	9,427,944	414,415	9,013,529	1,248,323	4,517,862	190,896	4,317,662	591,215	152,363	6,219	146,144	19,740
	9,427,944	414,415	9,013,529	1,322,362	4,517,862	190,896	4,326,966	626,757	152,363	6,219	146,144	19,740
	9,013,529	414,415	8.599.114	1,209,982	4,326,966	190.896	4.136.071	573.554	146.144	6,219	139,926	19,164
1	9,013,529	414,415	8,599,114	1,280,617	4,326,966	190,896	4,136,071	607,528	146,144	6,219	139,926	19,164
	8,599,114	414,415	8,184,699	1,171,642	4,136,071	190,896	3,945,175	555,893	139,926	6,219	133,707	18,589
	8,599,114	414,415	8,184,699	1,238,872	4,136,071	190,896	3,945,175	588,299	139,926	6,219	133,707	18,589
	8,184,699	414,415	7,770,284	1,133,301	3,945,175	190,896	3,754,280	538,232	133,707	6,219	127,488	18,014
1	8,184,699	414,415	7,770,284	1,197,128	3,945,175	190,896	3,754,280	569,070	133,707	6,219	127,488	18,014
	7,770,284	414,415	7,355,869	1,094,961	3,754,280	190,896	3,563,384	520,570	127,488	6,219	121,269	17,438
1	7,770,284	414,415	7,355,869	1,155,383	3,754,280	190,896	3,563,384	549,841	127,488	6,219	121,269	17,438
		••••			••••	****	••••		****			••••

	BO751 Ke	eney - Additional E	Breakers on 500k	V Bus		BO566 Trappe	Tap - Todd		B07	33 Harmony Add 2	nd 230/138 Auto	Tr
	Yes 35				No 35				Yes 35			
	No				No				No			
	0				150				0			
	9.2517%				9.2517%				9.2517%			
	9.2517%				10.0732%				9.2517%			
	5,055,041				16,372,433				10,567,349			
	144,430				467,784				301,924			
	6				12				4			
	ginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	3,971,818	144,430	3,827,388	498,530	13,097,946	467,784	12,630,163	1,636,293	8,554,521	301,924	8,252,596	1,065,433
	3,971,818	144,430	3,827,388	498,530	13,097,946	467,784	12,630,163	1,740,039	8,554,521	301,924	8,252,596	1,065,433
	3,827,388	144,430	3,682,958	485,167	12,630,163	467,784	12,162,379	1,593,015	8,252,596	301,924	7,950,672 7,950,672	1,037,499
	3,827,388 3,682,958	144,430 144,430	3,682,958 3,538,529	485,167 471,805	12,630,163 12,162,379	467,784 467,784	12,162,379 11,694,595	1,692,919 1,549,737	8,252,596 7,950,672	301,924 301,924	7,950,672	1,037,499 1,009,566
	3,682,958	144,430	3,538,529	471,805	12,162,379	467,784	11,694,595	1,549,737	7,950,672	301,924	7,648,748	1,009,566
	3,538,529	144,430	3,336,329	458.443	11.694.595	467,784	11,226,811	1,506,459	7,648,748	301,924	7,046,746	981.633
	3,538,529	144,430	3,394,099	458,443	11,694,595	467,784	11,226,811	1,598,678	7,648,748	301,924	7,346,824	981,633
	3,394,099	144,430	3.249.669	445,081	11,226,811	467.784	10.759.027	1.463.180	7.346.824	301.924	7.044.899	953,700
	3,394,099	144,430	3,249,669	445,081	11,226,811	467,784	10,759,027	1,551,557	7,346,824	301,924	7,044,899	953,700
	3,249,669	144,430	3,105,239	431,718	10,759,027	467,784	10,291,244	1,419,902	7,044,899	301,924	6,742,975	925,766
	3,249,669	144,430	3,105,239	431,718	10,759,027	467,784	10,291,244	1,504,436	7,044,899	301,924	6,742,975	925,766
	3,105,239	144,430	2,960,810	418,356	10,291,244	467,784	9,823,460	1,376,624	6,742,975	301,924	6,441,051	897,833
	3,105,239	144,430	2,960,810	418,356	10,291,244	467,784	9,823,460	1,457,316	6,742,975	301,924	6,441,051	897,833
	2,960,810	144,430	2,816,380	404,994	9,823,460	467,784	9,355,676	1,333,346	6,441,051	301,924	6,139,127	869,900
J	2,960,810	144,430	2,816,380	404,994	9,823,460	467,784	9,355,676	1,410,195	6,441,051	301,924	6,139,127	869,900
		••••			****	••••			••••	••••		

Yes 35 No 0 9.2517% 9.2517%	Yes 35 No 0 9.2517%							
9.2517% 9.2517% 7.246,743	9.2517%							
9.2517% 9.2517% 7.246,743	9.2517%							
7,246,743	9.2517%							
207,050	5,454,268 155,836							
5	6							
Beginning Depreciation Ending Revenu		Depreciation	Ending	Revenue	Total	t	Incentive Charged	Revenue Credit
	,312 5,454,268 ,312 5,454,268	25,973 25,973	5,428,295 5,428,295	528,184 528,184	\$ 9,702,20° \$ 10,127,94°		10,127,948	\$ 9,702,209
5,547,739 207,050 5,340,690 701,		155,836	5,272,459	643,630	\$ 9,564,82	3		\$ 9,564,828
5,547,739 207,050 5,340,690 701, 5,340,690 207,050 5,133,640 682,	,156 5,428,295 ,001 5,272,459	155,836 155,836	5,272,459 5,116,623	643,630 629,213	\$ 9,973,538 \$ 9,297,58		9,973,538	\$ 9,297,583
5,340,690 207,050 5,133,640 682,		155,836	5,116,623	629,213			9,689,264	φ 9,291,303
5,133,640 207,050 4,926,590 662,	,845 5,116,623	155,836	4,960,787	614,795	\$ 9,030,33	9		\$ 9,030,339
5,133,640 207,050 4,926,590 662,		155,836	4,960,787	614,795	\$ 9,404,99		9,404,991	# 0.7/0.00*
4,926,590 207,050 4,719,540 643, 4,926,590 207,050 4,719,540 643,		155,836 155,836	4,804,950 4,804,950	600,377 600,377	\$ 8,763,094 \$ 9,120,71		9,120,717	\$ 8,763,094
4,719,540 207,050 4,719,540 643,		155,836	4,649,114	585,960	\$ 8,495,850		7,120,717	\$ 8,495,850
4,719,540 207,050 4,512,490 624,	,533 4,804,950	155,836	4,649,114	585,960	\$ 8,836,44	1 \$	8,836,444	
4,512,490 207,050 4,305,441 605,		155,836	4,493,278	571,542			0.550 470	\$ 8,228,605
4,512,490 207,050 4,305,441 605, 4,305,441 207,050 4,098,391 586,	,378 4,649,114 ,222 4,493,278	155,836 155,836	4,493,278 4,337,442	571,542 557,125	\$ 8,552,170 \$ 7,961,36		8,552,170	\$ 7,961,361
	,222 4,493,278	155,836	4,337,442				8,267,897	Ψ 7,701,301
·						Ι.		\$ -
						\$	227,567,501	\$ 218,977,268

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #				
	101	Long Term Interest Less LTD Interest on Securitization Bonds	<u>-</u>	
	101	Less LTD interest on decurring attention bonds		
	112	Capitalization Less LTD on Securitization Bonds		
		2033 218 On Occurring action Bornes		
		Calculation of the above Securitization Adjustments		
		calculation of the above occarried and in rajustiments		

Rate Base Worksheet Delmarva Power & Light Company

	(Note H)	(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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	Attachment H-3D, 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 end		Electric Only, Form No 1,	included in 219.25.c for end of		Electric Only, Form No 1, page	e	Electric Only, Form No 1, page 356			
		of year and records for other months (Note	207.99.g minus 207.98.g for end	page 356 for end of year,	year and records for other	219.28.c for end of year, records	356 for end of year, records for	200.21c for end of year, records	for end of year, records for other			
		F)	of year, records for other months	records for other months		for other months	other months	for other months			Col. (c) - Col. (f) - Col. (h)	
1	December Prior Year	1,803,909,099		149,574,926			61,423,513		26,610,118			61,541,295
2	January	1,807,280,104	297,678,467	149,574,926	425,716,233	72,776,292	61,423,513		26,610,118	1,381,563,871	207,166,925	61,541,295
3	February	1,810,369,412		149,574,926		74,081,572	61,423,513		26,610,118	1,380,594,582	207,959,147	61,541,295
4	March	1,814,022,656		149,574,926			61,423,513		26,610,118			61,541,295
5	April	1,820,734,870		149,574,926			61,423,513		26,610,118		219,151,369	61,541,295
6	May	1,824,541,036		149,574,926		78,069,675	61,423,513		26,610,118		218,475,963	61,541,295
7	June	1,831,729,994		149,574,926	446,120,517		61,423,513		26,610,118		222,858,009	61,541,295
8	July	1,834,380,506		149,574,926		80,793,227	61,423,513		26,610,118			61,541,295
	August	1,836,816,952		149,574,926		82,179,689	61,423,513		26,610,118		228,224,971	61,541,295
	September	1,840,124,000		149,574,926			61,423,513		26,610,118		228,538,764	61,541,295
	October	1,844,742,363		149,574,926			61,423,513		26,610,118		232,342,828	61,541,295
	November	1,848,364,013	355,096,121	149,574,926		86,439,814	61,423,513		26,610,118		232,118,190	61,541,295
	December	1,860,327,645		149,574,926		87,922,394	61,423,513		26,610,118	1,389,400,614	241,875,066	61,541,295
	Average of the 13 Monthly Balances (Attachment 9A) Less Merger Cost to Achieve (Attachment 10)	1,829,026,358	328,220,832 1.039,237	149,574,926	446,185,488	79,529,458 138,789	61,423,513	26,931,170 649,101	26,610,118	1,382,840,869	221,760,204 251,347	61,541,295
	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,829,026,358	327,181,595	149,574,926	446.185.488	79,390,670	61,423,513		26,610,118	1,382,840,869	221,508,857	61,541,295
10	Average of the 13 Monthly Balances Less Merger Cost to Actieve	1,029,020,336	327,181,393	149,374,920	440,162,466	/9,590,670	01,423,313	20,282,009	20,010,118	1,362,640,609	221,308,837	01,341,293

Adjustments to Rate Base

Line No	Month	CWIP	PHFU		Undistributed		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)	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments						
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)
Attachment H-3D, Line No:		43a	28	50	47	45		43b				
				227. 8. c + 227.5.c (see Att								
					(227.16.c * Labor Ratio) for							
			214 for end of year, records for		end of year, records for other							
		(Note C)	other months	months	months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17 December Prior Year			-	633,011		20,973,916						
18 January			-	631,747		20,705,325						
19 February			-	639,571		20,264,719						
20 March			-	655,280		19,812,244						
21 April			-	651,539		19,399,100						
22 May			-	5,288,336		18,956,397						
23 June			-	6,052,066		18,754,151						
24 July			-	6,108,830		18,134,593						
25 August			-	6,215,297		17,813,872						
26 September			-	6,366,571		20,102,672						
27 October			-	6,515,840		19,515,608						
28 November			-	6,570,726		19,033,429						
29 December			-	6,639,384		19,228,622						
30 Average of the 13 Monthly Balanc	es (except ADIT - see Attachment 1)		<u> </u>	4,074,477	-	19,438,050	-	-				

- Notes:
 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 APUDE is only applied to the CWIP balance that is not included in rate base. The annual report will reconcibe 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 APUDE 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 Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
 F Projected balances are for the calcularly sure the revene under this formula begins to be charged.
 G From Attachments 16 or the end of year balances and records are usued.

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

Attachment 9A Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations) Delmura Power & Light Company

	(Note A)		Gross Plant In Service	e			Asset Retir	ement Obligations			Gross Plant in Service Less Projecte	d Asset Retirement Obligations	
Line No	Month	Total Plant in Service	Transmission (c)	General & Intangible	Common (e)	Total Plant in Service	Transmission (g)	General & Intangible (h)	Common	Total Plant in Service	Transmission (k)	General & Intangible (I)	Common (m)
Attachment H	H-3D, Line No:	(8)	(6)	(4)	(2)	(1)	SE .	(11)	(.)	6	(11)		()
						207.57.g. + 207.74.g. +							
						207.83.g. + 207.98.g. Projected monthly balances							
						that are the amounts expected							
		p207.104.g. Projected monthly balances that are the amounts expected to be	207.58.g. Projected monthly balances that are the amounts expected to be included in		Electric Only Form No 1	to be included in 207.57.g. + 207.74.g. + 207.83.g. +	balances that are the amounts expected to be included in		Electric Only, Form No 1,				
		included in 207.104.g for end of year and	207.58.g for end of year and records for	207.99.g. plus 205.5.g. for end of	page 356 for end of year,	207.98.g. for end of year and	207.57.g for end of year and		page 356 for end of year,				
December Pri	rior Voor	records for other months 4,707,097,803	other months (Note F) 1,803,909,099	year, records for other months 288,799,293	records for other months 149,574,926		records for other months	records for other months	records for other months	Col. (b) - Col. (f) 4.701.278.562	Col. (c) - Col. (g) 1.803.909.099	Col. (d) - Col. (h) 288.799.293	Col. (e) - Col. (i) 149,574,926
2 January	ioi real	4,727,774,197	1,807,280,104	297,678,467	149,574,926	5,794,385				4,721,979,812	1,807,280,104	297,678,467	149,574,926
3 February 4 March		4,745,382,207 4,771,385,568			149,574,926 149,574,926	5,794,551 5,787,854			-	4,739,587,656 4,765,597,713		301,404,741 312,568,559	149,574,926 149,574,926
5 April		4,771,383,368			149,574,926					4,789,061,191		318,823,907	149,574,926
6 May		4,817,392,797	1,824,541,036		149,574,926				-	4,811,604,943		321,314,162	149,574,926
7 June 8 July		4,841,680,586 4,866,984,342			149,574,926 149,574,926					4,835,892,732 4,861,196,488		328,949,702 336,337,516	149,574,926 149,574,926
9 August		4,884,027,220	1,836,816,952	340,981,095	149,574,926	5,787,854				4,878,239,365	1,836,816,952	340,981,095	149,574,926
10 September		4,901,866,256 4,923,064,275			149,574,926 149,574,926				•	- 4,896,078,402 - 4,917,276,421		344,665,202	149,574,926 149,574,926
11 October 12 November		4,923,064,275	1,844,742,363 1,848,364,013		149,574,926	5,787,854				- 4,917,276,421 - 4,932,157,853	1,844,742,363	351,883,709 355,096,121	149,574,926
13 December		5,014,324,804			149,574,926					5,008,536,950		368,368,342	149,574,926
14	Average of the 13 Monthly Balances	4,841,059,601	1,829,026,358	328,220,832	149,574,926	5,791,286	-			4,835,268,314	1,829,026,358	328,220,832	149,574,926
Line			Ac	cumulated Depreciation & Amort	ization					Asset Reti	rement Obligations		
No	Month	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.
Attachment H	(a) H-3D, Line No:	(b)	(e)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)
7 titue iii ii ii ii	1 3D, Like 110.												
		219 29 c Projected monthly balances that	219.25.c Projected monthly balances that are	,				219.29.c Projected monthly balances that are the amounts	219.25.c Projected monthly balances that are the amounts				
		are the amounts expected to be included in	the amounts expected to be included in			Electric Only, Form No 1,	Electric Only, Form No 1,	expected to be included in	expected to be included in				Electric Only, Form No 1, page
		219.29.c for end of year and records for other months	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	page 356 for end of year, records for other months	page 356 for end of year, records for other months	219.29.c for end of year and records for other months	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	356 for end of year, records for other months	356 for end of year, records for other months
15 December Pri	ior Year	other months 1,153,616,498	other months 421,664,575		records for other months 16,120,897	records for other months 61,423,513	records for other months 26,610,118			other months	other months	other months	other months
16 January		1,165,120,609			17,735,250		26,610,118				-	-	•
17 February 18 March		1,176,667,488 1,188,260,591	429,774,830 433,841,633		19,364,023 21,122,044	61,423,513 61,423,513	26,610,118 26,610,118				-	-	-
19 April		1,199,901,728			22,941,399		26,610,118					1	
20 May		1,211,596,636			24,768,523		26,610,118				-	-	-
21 June 22 July		1,223,340,867 1,235,146,773			26,670,400 28,613,876	61,423,513 61,423,513	26,610,118 26,610,118						
23 August		1,246,994,418	454,351,048	82,179,689	30,576,435	61,423,513	26,610,118	657,451				_	-
24 September		1,258,885,670			32,546,981		26,610,118			•	· -	-	-
25 October 26 November		1,270,832,464 1,282,814,629			34,536,376 36,538,118	61,423,513 61,423,513	26,610,118 26,610,118				- -	-	
27 December		1,294,990,862	470,927,031	87,922,394	38,570,882	61,423,513	26,610,118	657,451			-	-	-
28	Average of the 13 Monthly Balances	1,223,705,326	446,185,488	79,529,458	26,931,170	61,423,513	26,610,118	3 651,792	-	-	-	-	
Line			Projected Accumulated Depre	ciation & Amortization Less Proje	ected Asset Retirement Ob	ligations							
No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)						
Attachment H	I-3D, Line No:	9	30	31	32	12	11						
29 December Pri	ior Vear	Col. (b) - Col. (h) 1,152,986,747	Col. (c) - Col. (i) 421,664,575		Col. (e) - Col. (k) 16,120,897	Col. (f) - Col. (l) 61,423,513	Col. (g) - Col. (m) 26,610,118	2					
30 January	TO TOM	1,164,496,018	425,716,233	72,776,292	17,735,250	61,423,513	26,610,118						
31 February		1,176,023,035			19,364,023	61,423,513	26,610,118						
32 March 33 April		1,187,603,141 1,199,244,277	433,841,633 437,923,512		21,122,044 22,941,399		26,610,118 26,610,118						
34 May		1,210,939,185		78,069,675	24,768,523		26,610,118						
35 June		1,222,683,417			26,670,400		26,610,118						
36 July 37 August		1,234,489,322 1,246,336,967	450,233,046 454,351,048		28,613,876 30,576,435		26,610,118 26,610,118						
38 September		1,258,228,219	458,476,479	83,579,457	32,546,981	61,423,513	26,610,111	3					
39 October 40 November		1,270,175,013 1,282,157,178			34,536,376 36,538,118		26,610,118 26,610,118						
40 November 41 December		1,282,157,178	466,756,221 470,927,031	80,439,814 87,922,394	36,538,118		26,610,118						
42	Average of the 13 Monthly Balances	1,223,053,533			26,931,170		26,610,118						

Note

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

Attachment 10 - Merger Costs

	Attachment 10 - Merger Costs					
	(a)	(b)	(c)	(d)	()	(x)
	O&M Cost To Achieve FERC Account	Total A	Allocation to Trans.			Total
1	Transmission O&M	-	100.00%			\$ -
2	A&G	(18,888)	13.02%			\$ (2,459)
3 4	Total	\$ (18,888)				\$ - \$ (2,459)
5	· Vital	(10,000)				(2,132)
6	Depreciation & Amortization Expense Cost To Achieve					
7	FERC Account		Allocation to Trans.			Total
8 9	General Plant	46,450	13.02%			\$ 6,046
10	Intangible Plant	186,894	13.02%			\$ 24,327 \$ -
11	Total	\$ 233,343				\$ 30,373
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible			
	Gross Plant					Total
12 13	December Prior Year January	206,872 206,872	832,365 832,365			\$ 1,039,237 \$ 1,039,237
14	February	206,872	832,365			\$ 1,039,237
15	March	206,872	832,365			\$ 1,039,237
16	April	206,872	832,365			\$ 1,039,237
17	May	206,872	832,365			\$ 1,039,237
18 19	July	206,872 206,872	832,365 832,365			\$ 1,039,237 \$ 1,039,237
20	August	206,872	832,365			\$ 1,039,237
21	September	206,872	832,365			\$ 1,039,237
22	October	206,872	832,365			\$ 1,039,237
23	November	206,872	832,365			\$ 1,039,237
24	December	206,872	832,365			\$ 1,039,237
25	Average	206,872	832,365			1,039,237
	Accumulated Depreciation	General	Intangible			Total
26	December Prior Year	115,564	555,654			\$ 671,218
27	January	119,435	571,229			\$ 690,663
28 29	February March	123,305 127,176	586,803 602,377			\$ 710,108 \$ 729,554
30	April	131,047	617,952			\$ 748,999
31	May	134,918	633,526			\$ 768,444
32	June	138,789	649,101			\$ 787,890
33	July	142,659	664,675			\$ 807,335
34 35	August September	146,530 150,401	680,250 695,824			\$ 826,780 \$ 846,225
36	October	154,272	711,399			\$ 865,671
37	November	158,143	726,973			\$ 885,116
38	December	162,013	742,548			\$ 904,561
39	Average	138,789	649,101			787,890
	Potomac Electric Power	Company				
	Attachment 10 Morger Conte					
	Attachment 10 - Merger Costs	(b)	(c)	(d)	()	(x)
	Attachment 10 - Merger Costs (a) Net Plant = Gross Plant Minus Accumulated Depreciation from above	(b) General	(c) Intangible	(d)	()	(x) Total
40	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year	General 91,308	Intangible 276,711	(d) -	()	Total \$ 368,019
41	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January	General 91,308 87,438	Intangible 276,711 261,136	=	-	Total \$ 368,019 \$ 348,574
41 42	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February	General 91,308 87,438 83,567	Intangible 276,711 261,136 245,562	-	() - - -	Total \$ 368,019 \$ 348,574 \$ 329,129
41	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January	General 91,308 87,438	Intangible 276,711 261,136	=	-	Total \$ 368,019 \$ 348,574
41 42 43 44 45	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May	General 91,308 87,438 83,567 79,696 75,825 71,954	Intangible 276,711 261,136 245,562 229,987 214,413 198,838	- - - - -	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 270,793
41 42 43 44 45 46	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264	- - - -	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 270,793 \$ 251,347
41 42 43 44 45	Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213	Intangible 276,711 261,136 245,562 229,987 214,413 198,838	- - - - -	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 270,793 \$ 251,347 \$ 231,902
41 42 43 44 45 46 47	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540	- - - - -	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 270,793 \$ 251,347 \$ 231,902 \$ 212,457 \$ 193,012
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966	-	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 270,793 \$ 251,347 \$ 231,902 \$ 212,457 \$ 193,012 \$ 173,566
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August September October November	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392	-	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 270,793 \$ 251,347 \$ 231,902 \$ 212,457 \$ 193,012 \$ 173,566 \$ 154,121
41 42 43 44 45 46 47 48 49 50	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966	-	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 270,793 \$ 251,347 \$ 231,902 \$ 212,457 \$ 193,012 \$ 173,566
41 42 43 44 45 46 47 48 49 50 51 52	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859	276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 120,966 183,922 89,817	-	-	Total \$ 368,019 \$ 368,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 290,238 \$ 221,07,93 \$ 231,902 \$ 173,566 \$ 193,012 \$ 173,565 \$ 134,676
41 42 43 44 45 46 47 48 49 50 51 52	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084	Intangible 276.711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264	-	-	Total \$ 368.019 \$ 348,574 \$ 329.129 \$ 399,683 \$ 290,238 \$ 270,793 \$ 211,347 \$ 231,902 \$ 124,457 \$ 193,012 \$ 173,566 \$ 154,121 \$ 134,676 \$ 251,347
41 42 43 44 45 46 47 48 49 50 51 52	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859	276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 120,966 183,922 89,817	-	-	Total \$ 368,019 \$ 368,574 \$ 329,129 \$ 309,683 \$ 290,238 \$ 290,238 \$ 221,07,93 \$ 231,902 \$ 173,566 \$ 193,012 \$ 173,565 \$ 134,676
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871	Intangible 276.711 261,136 245.562 229.987 214.413 198.838 183.264 167.689 152.115 136.540 120.966 105.392 89.817 183.264 Intangible 15.575	-	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 399,683 \$ 290,238 \$ 270,793 \$ 231,902 \$ 212,457 \$ 193,012 \$ 173,566 \$ 154,121 \$ 134,676 251,347 Total Total \$ 19,445 \$ 19,445 \$ 119,445
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871	Intangible	-	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 390,683 \$ 290,238 \$ 221,347 \$ 231,902 \$ 122,457 \$ 193,012 \$ 173,566 \$ 154,121 \$ 134,676 \$ 251,347 Total \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871	Intangible 276.711 261,136 245.562 229.987 214.413 198.838 183.264 167.689 152.115 136.540 120.966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574	-	-	Total \$ 368,019 \$ 348,574 \$ 339,129 \$ 399,683 \$ 290,238 \$ 270,793 \$ 251,347 \$ 231,902 \$ 121,457 \$ 193,012 \$ 173,566 \$ 174,121 \$ 134,676 \$ 251,347 Total \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May March April May	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871	Intangible 276.711 261,136 245,562 229,987 214,413 198.838 183,264 167.689 152,115 136,540 120,966 105,392 89.817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574	-	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 399,683 \$ 290,238 \$ 270,793 \$ 251,347 \$ 231,902 \$ 173,566 \$ 154,121 \$ 134,676 251,347 Total Total \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871	Intangible 276.711 261,136 245.562 229.987 214.413 198.838 183.264 167.689 152.115 136.540 120.966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574	-	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 399,683 \$ 290,238 \$ 270,793 \$ 251,347 \$ 231,902 \$ 173,566 \$ 154,121 \$ 134,676 251,347 Total Total \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574 15,574 15,574	-	-	Total \$ 368,019 \$ 368,574 \$ 329,129 \$ 390,683 \$ 290,238 \$ 221,347 \$ 231,902 \$ 173,566 \$ 193,012 \$ 173,566 \$ 194,45 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276.711 261,136 245.562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574 15,574 15,574 15,574	-	-	Total S 368,019 S 368,019 S 368,019 S 309,683 S 290,238 S 270,793 S 251,347 S 231,902 S 173,566 S 154,121 S 134,676 251,347 S 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574 15,574 15,574	-	-	Total \$ 368,019 \$ 368,574 \$ 329,129 \$ 390,683 \$ 290,238 \$ 251,347 \$ 231,902 \$ 173,566 \$ 193,415 \$ 193,417 \$ 194,45 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445 \$ 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June July August September October November December Average Narch April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 391,129 S 290,238 S 290,238 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 E 251,347 S 194,45 S 19,445 S 19,44
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276,711 261,136 245,562 229,987 214,413 198,838 183,264 167,689 152,115 136,540 120,966 105,392 89,817 183,264 Intangible 15,575 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574 15,574	-	-	Total \$ 368,019 \$ 348,574 \$ 329,129 \$ 390,683 \$ 290,238 \$ 270,793 \$ 231,902 \$ 173,566 \$ 193,012 \$ 173,566 \$ 194,45 \$ 194,45 \$ 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June July August September October November December Average Narch April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 391,129 S 290,238 S 290,238 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 E 251,347 S 194,45 S 19,445 S 19,44
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 59 60 61 62 63 64 65	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June June July August September October November December Average Narch April May June July August September October November December	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 309,683 S 290,238 S 220,793 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 S 154,121 S 134,676 221,347 S 19,445 S 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 67 62 63 64 65 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 309,683 S 290,238 S 220,793 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 S 154,121 S 134,676 221,347 S 19,445 S 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 60 61 62 63 64 65 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January Capital Cost To Achieve included in Total Electric Plant in Service	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 46,450	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 309,683 S 290,238 S 220,793 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 S 154,121 S 134,676 221,347 S 19,445 S 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 66 67 68 69	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December January February January February	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 309,683 S 290,238 S 220,793 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 S 154,121 S 134,676 221,347 S 19,445 S 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 57 58 60 61 62 63 64 65 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January Capital Cost To Achieve included in Total Electric Plant in Service	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 46,450	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 309,683 S 290,238 S 220,793 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 S 154,121 S 134,676 221,347 S 19,445 S 19,445
41 42 43 44 45 46 47 48 49 50 51 52 53 55 56 61 62 63 64 65 66 67 68 69 70 71 72	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Arease Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 391,129 S 290,238 S 290,238 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 E 251,347 S 194,45 S 19,445 S 19,44
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 66 66 67 68 69 70 71 72 73	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April March April March April May June July August September October November December Total	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 391,129 S 290,238 S 290,238 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 E 251,347 S 194,45 S 19,445 S 19,44
41 42 43 44 45 50 51 52 53 55 56 57 57 58 60 61 62 63 64 65 66	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,3872 1,38	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 391,129 S 290,238 S 290,238 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 E 251,347 S 194,45 S 19,445 S 19,44
41 42 43 44 45 46 47 48 49 50 51 52 53 53 54 55 66 66 67 68 69 70 71 72 73	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April March April March April May June July August September October November December Total	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 391,129 S 290,238 S 290,238 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 E 251,347 S 194,45 S 19,445 S 19,44
411 422 43 444 45 46 47 48 49 50 51 52 53 55 56 66 61 62 63 64 65 66 66 67 70 71 72 73 74 75 77	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June Juny August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October October	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,38,71 3,871 1,38,71 3,871 1,38,71 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 309,683 S 290,238 S 220,793 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 S 154,121 S 134,676 221,347 S 19,445 S 19,445
411 422 43 444 45 50 51 51 52 53 55 56 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April March April May June July August September October November December Prior Year January February March April March April May June July August September October November September October April May June July August September October April May June July August September October November	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,3871 1,3871 3,871 1,3871 3,871 1,3871 3,871 1,3871 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 391,129 S 290,238 S 290,238 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 E 251,347 S 194,45 S 19,445 S 19,44
411 422 43 444 45 46 47 48 49 50 50 51 52 53 55 56 66 61 62 63 64 65 66 66 67 70 71 72 73 74 75 75 76 77	(a) Net Plant = Gross Plant Minus Accumulated Depreciation from above December Prior Year January February March April May June July June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June Juny August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October October	General 91,308 87,438 83,567 79,696 75,825 71,954 68,084 64,213 60,342 56,471 52,600 48,730 44,859 68,084 General 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 3,871 1,38,71 3,871 1,38,71 3,871 1,38,71 3,871	Intangible 276.711 261,136 245.562 229,987 214.413 198.838 183.264 167.689 152.115 136.540 120,966 105.392 89.817 183.264 Intangible 15.575 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574 15.574	-	-	Total S 368,019 S 368,019 S 368,019 S 309,683 S 290,238 S 220,793 S 251,347 S 231,902 S 212,457 S 193,012 S 173,566 S 154,121 S 134,676 221,347 S 19,445 S 19,445

Attachment 11A - O&M Workpaper

(a) 321.83.b to 321.112.b

(b) (c)

			Total	Non-Recoverable	Direc	ctly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 4,976,195		\$	4,976,195
2	Load Dispatch-Reliability	561.1	373		\$	373
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	985,061		\$	985,061
4	Load Dispatch-Trans Svc & Scheduling	561.3	188		\$	188
5	Scheduling, Sys Control & Dispatch Svc	561.4	(3,172)		\$	(3,172)
6	Reliability Planning & Standards Devel	561.5	18,598		\$	18,598
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	(2,070)		\$	(2,070)
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	3,381,656		\$	3,381,656
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	13,070		\$	13,070
17	Maintenance of Structures	569.0	1,092,116		\$	1,092,116
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	-		\$	-
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	8,323,338		\$	8,323,338
23	Maintenance of Overhead Lines	571.0	4,351,661		\$	4,351,661
24	Maintenance of Underground Lines	572.0	49,153		\$	49,153
25	Maintenance of Misc Transmission Plant	573.0	440,855		\$	440,855
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 23,627,022	\$ -	\$	23,627,022

Transmission O&M Total 23,627,022

Attachment 11B - A&G Workpaper

			32	(a) 23.181.b to 323.196.b	(b)	(c)	(d)	(e)
				Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	4,026,349	\$ 4,026,349			\$ -
2	Office Supplies and Expenses	921.0	\$	5,169,761	5,169,761			-
3	Administrative Expenses Transferred-Credit	922.0	\$	-	-			-
4	Outside Service Employed	923.0	\$	66,439,481	65,931,141		508,340	-
5	Property Insurance	924.0	\$	673,516		673,516		-
6	Injuries and Damages	925.0	\$	1,197,356	1,197,356			-
7	Employee Pensions and Benefits	926.0	\$	9,307,960	9,307,960			-
8	Franchise Requirements	927.0	\$	-	-			-
9	Regulatory Commission Expenses	928.0	\$	2,200,314	-		1,948,002	252,312
10	Duplicate Charges-Credit	929.0	\$	-	-			-
11	General Advertising Expenses	930.1	\$	478,062			478,062	-
12	Miscellaneous General Expenses	930.2	\$	7,056,229	638,848		6,417,381	-
13	Rents	931.0	\$	-	-			-
14	Maintenance of General Plant	935	\$	(7,488)	\$ (7,488)			\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$	96,541,540	\$ 86,263,927	\$ 673,516	\$ 9,351,785	\$ 252,312
16				Allocation Factor	13.02%	38.93%	0.00%	100.00%
17				Transmission A&G 1	11,228,537	262,213	-	252,312
18							Total ²	\$11,743,063

¹ Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

² Sum of line 17, columns (b), (c), (d), (e).

Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350	Land and Land Rights	1.54%
352	Structures and Improvements	2.00%
353	Station Equipment	2.10%
354	Towers and Fixtures	2.27%
355	Poles and Fixtures	3.68%
356	Overhead Conductors and Devices	2.60%
357	Underground Conduit	2.50%
358	Underground Conductors and Devices	2.50%
359	Roads and Trails	2.00%

	Electric Concrel	
200 DE	Electric General	1.010/
390 DE 390 MD	Structures and Improvements	1.01% 3.48%
391.1 DE	Structures and Improvements	5.38%
391.1 DE 391.2 DE	Structures and Improvements	5.65%
	Structures and Improvements	21.49%
391.3 DE	Structures and Improvements	
391.1 MD	Structures and Improvements	6.68%
391.2 MD	Structures and Improvements	10.000/
391.3 MD 392	Structures and Improvements	10.00%
	Transportation Equipment	9.400/
392.2 DE	Transportation Equipment	8.40%
392.2 MD	Transportation Equipment	6.33%
393 DE 393 MD	Stores Equipment	19.74%
	Stores Equipment	6 220/
394 DE	Tools, Shop, Garage Equipment	6.32%
394.1 DE	Tools, Shop, Garage Equipment	2.78%
394 MD	Tools, Shop, Garage Equipment	6.67%
394.1 MD	Tools, Shop, Garage Equipment	15.460/
395 DE	Laboratory Equipment	15.46%
395 MD	Laboratory Equipment	
396	Power Operated Equipment	- 4 120/
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.98%
397.3 DE	Communication Equipment	6.89%
397 MD	Communication Equipment	3.09%
397.1 MD	Communication Equipment	6.90%
397.3 MD	Communication Equipment	6.67%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	6.67%
	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%
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
	•	
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	

391.3	Structures and Improvements	36.45%
392	Transportation Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1	Communication Equipment	4.75%
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.52%
398.1a	Miscellaneous Equipment	5.74%
	Common 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 years mlant	8.33%
	12-year plant	0.3370
303.8	12-year plant 15-year plant	6.67%

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

DPL Jun21May22 Attachment H-3D True-Up 2020

ATTACHMENT H-3D

	narva Power & Light Company			FERC Form 4. Power # or Instruction		2020
	nula Rate Appendix A ded cells are input cells		Notes	FERC Form 1 Page # or Instruction		True-Up
Alloca	tors					
1	Wages & Salary Allocation Factor Transmission Wages Expense			p354.21b	\$	5,526,391
2	Total Wages Expense			p354.28b	\$	46,006,563
3 4	Less A&G Wages Expense Total			p354.27b (Line 2 - 3)	\$	3,549,725 42,456,838
5	Wages & Salary Allocator			(Line 1 / 4)		13.0165%
6	Plant Allocation Factors Electric Plant in Service		(Note B)	p207.104g (See Attachment 9A, line 14, column j)	\$	4,553,816,200
6a 7	Less Merger Costs to Achieve Common Plant In Service - Electric		(Note B)	Attachment 10, line 80, column b	\$	1,038,611
8	Total Plant In Service			(Line 24 - 24a) (Line 6 - 6a +7)	-	4,690,753,88
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	\$	1,114,706,940 92,353
10 10a	Accumulated Intangible Amortization Less Merger Costs to Achieve		(Note A)	p200.21c (See Attachment 9, line 14, column h) Attachment 9, line 15, column h	\$	14,297,109 463,129
11 11a	Accumulated Common Amortization - Electric Less Merger Costs to Achieve		(Note A)	p356 (See Attachment 9, line 14, column i) Attachment 9, line 15, column i		23,507,95
12	Accumulated Common Plant Depreciation - Electric		(Note A)	p356 (See Attachment 9, line 14, column g)		60,359,06
12a 13	Less Merger Costs to Achieve Total Accumulated Depreciation			Attachment 9, line 15, column g (Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)		1,212,315,586
14	Net Plant			(Line 8 - 13)		3,478,438,295
15	Transmission Gross Plant			(Line 29 - Line 28)		1,810,701,242
	Gross Plant Allocator			(Line 15 / 8)		38.6015%
17 18	Transmission Net Plant Net Plant Allocator			(Line 39 - Line 28) (Line 17 / 14)		1,382,346,250 39.7404%
Plant C	alaulatione					
Tarri C	Plant In Service					
19	Transmission Plant In Service		(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b	\$	1,759,962,853
19a 20	Less Merger Costs to Achieve This Line Intentionally Left Blank			Attachment 9, line 15, column b		-
21 22	This Line Intentionally Left Blank Total Transmission Plant In Service			(Line 19 -19a)		1,759,962,85
23	General & Intangible			p205.5.g & p207.99.g (See Attachment 9, line 14, column c)		252,863,10
23a 24	Less Merger Costs to Achieve Common Plant (Electric Only)		(Notes A & B)	Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d)		1,038,61 137,976,29
24a 25	Less Merger Costs to Achieve Total General & Common			Attachment 9, line 15, column d (Line 23 -23a + 24 - 24a)		389,800,78
26 27	Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission			(Line 5) (Line 25 * 26)		13.01649% 50,738,38
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)		1,810,701,242
	Accumulated Depreciation					
30	Transmission Accumulated Depreciation		(Note B)	p219.25.c (See Attachment 9, line 14, column e)		406,846,45
30a 30b	Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Ac	chieve		Attachment 9, line 15, column e (Line 30 - 30a)	_	406,846,45
31	Accumulated General Depreciation			p219.28.c (See attachment 9, line 14, column f)		67,632,00
31a 32	Less Merger Costs to Achieve Accumulated Intangible Amortization			Attachment 9, line 15, column f (Line 10 - 10a)		92,353 13,833,980
33 34	Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)			(Line 11 - 11a) (Line 12 - 12a)		23,507,953 60,359,069
35 36	Total Accumulated Depreciation Wage & Salary Allocation Factor			(Line 31 - 31a + 32 + 33 + 34) (Line 5)		165,240,646 13.01649%
37	General & Common Allocated to Transmission			(Line 35 * 36)	-	21,508,536
38	TOTAL Accumulated Depreciation			(Line 30b + 37)		428,354,992
39	TOTAL Net Property, Plant & Equipment			(Line 29 - 38)		1,382,346,25
Adjustr	nent To Rate Base					
40a	Accumulated Deferred Income Taxes (ADIT) Account No. 190 (ADIT)	Projected Activity	Al-1-10	Attachment 1A - ADIT Summary, Line 23		14,919,09
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 46		
40c 40d	Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other)	Projected Activity Projected Activity	(Note V) (Note V)	Attachment 1A - ADIT Summary, Line 69 Attachment 1A - ADIT Summary, Line 92		-279,831,50 -6,891,38
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)		-645,199 -272,448,99
	Unamortized Deficient / (Excess) ADIT	Desired Astron	Al-r- MO	Allechand AD ADT Detail Description of Line 70		00 000 000
41a 41b	Unamortized Deficient / (Excess) ADIT - Federal Unamortized Deficient / (Excess) ADIT - State	Projected Activity Projected Activity	(Note W) (Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73 Attachment 1D - ADIT Rate Base Adjustment, Line 146		-86,898,39
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)		-86,898,392
43	Adjusted Accumulated Deferred Income Taxes Allocated To Tran			(Line 40f + 42)		-359,347,38
	Transmission Related CWIP (Current Year 12 Month weighted average	balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)		
	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h		(
			Enter Negative	Attachment 5		-4,517,26
	Transmission O&M Reserves Total Balance Transmission Related Account Reserves					
43b	Total Balance Transmission Related Account Reserves					
43b			(Note A)	Attachment 9, line 30, column f (Line 45)		
43b 44 45	Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission		(Note A)			
43b 44 45	Total Balance Transmission Related Account Reserves Prepayments Prepayments		(Note A)			19,438,050 19,438,050
43b 44 45 46	Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies			(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48)	_	19,438,050
43b 44 45 46 47 48	Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated Transmission Materials & Supplies			(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48) p227.8c + p227.5c (See Attachment 9, line 30, column d)		19,438,050 (0 13.02% (0 4,074,477
43b 44 45 46 47 48 49 50 51	Total Balance Transmission Related Account Reserves Prepayments Prepayments Total Prepayments Allocated to Transmission Materials and Supplies Undistributed Stores Exp Wage & Salary Allocation Factor Total Transmission Allocated		(Note A)	(Line 45) p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5) (Line 47 * 48)		19,438,050 (13.02%

Total Cash Working Capital Allocated to Transmission

(Line 52 * 53)

4,421,941

	Network Credits				
55 56	Outstanding Network Credits Less Accumulated Depreciation Associated with Facilities with O	Jutstanding Network Credits	(Note N)	From PJM From PJM	0
57	Net Outstanding Credits	distanding Network Oreals	(Note N)	(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)	-335,930,176
59	Rate Base			(Line 39 + 58)	1,046,416,074
O&M					
Oaw	Towardain ON				
60	Transmission O&M Transmission O&M			Attachment 11A, line 27, column c	23,627,022
61 62	Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5	0
63 63a	Less Account 565 Less Merger Costs to Achieve			p321.96.b Attachment 10, line 1, column x	0
64	Plus Schedule 12 Charges billed to Transmission Owner and bo	poked to Account 565	(Note O)	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)	23,627,022
	Allocated General & Common Expenses				
67	Common Plant O&M		(Note A)	p356	96,541,540
68 68a	Total A&G For informational purposes: PBOB expense in FERC Account 9:	26	(Note S)	Attachment 11B, line 15, column a Attachment 5	-837,816
68b 68c	Less Merger Costs to Achieve Less Other			Attachment 10, line 2, column b Attachment 5	-18,888 527,228
69 70	Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note E)	p323.185b p323.189b	673,516 2,200,314
71 72	Less General Advertising Exp Account 930.1		(11010 2)	p323.191b	478,062
73	Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues		(Note D)	p335.b p352-353	6,177,959 239,422
74 75	General & Common Expenses Wage & Salary Allocation Factor			(Lines 67 + 68) - Sum (68b to 73) (Line 5)	86,263,927 13.0165%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	11,228,537
	Directly Assigned A&G		(Mark 0)	-000 400	050.040
77 78	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1		(Note G) (Note K)	p323.189b p323.191b	252,312
79	Subtotal - Transmission Related			(Line 77 + 78)	252,312
80 81	Property Insurance Account 924 General Advertising Exp Account 930.1		(Note F)	p323.185b p323.191b	673,516 0
82	Total		(NOTE 1)	(Line 80 + 81)	673,516
83 84	Net Plant Allocation Factor A&G Directly Assigned to Transmission			(Line 18) (Line 82 * 83)	39.74% 267,658
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	35,375,529
Depre	ciation & Amortization Expense				
	Depreciation Expense				
86	Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	46,656,401
86a	Amortization of Abandoned Transmission Plant			Attachment 5	0
87	General Depreciation			p336.10b&c (See Attachment 5)	10,279,462
87a 88	Less Merger Costs to Achieve Intangible Amortization		(Note A)	Attachment 10, line 8, column b p336.1d&e (See Attachment 5)	46,422 3,411,346
88a 89	Less Merger Costs to Achieve Total			Attachment 10, line 9, column b (Line 87 - 87a + 88 - 88a)	183,969 13,460,417
90	Wage & Salary Allocation Factor			(Line 5)	13.0165%
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	1,752,074
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)	3,903,687 6,120,325
94 95	Total Wage & Salary Allocation Factor			(Line 92 + 93) (Line 5)	10,024,012 13.0165%
96	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	1,304,775
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	49,713,250
Taxes	Other than Income				
98	Taxes Other than Income			Attachment 2	12,510,762
99	Total Taxes Other than Income			(Line 98)	12,510,762
Return	n / Capitalization Calculations				
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	\$ 62,003,750
101 102	Less LTD Interest on Securitization Bonds Long Term Interest		(Note P)	Attachment 8 "(Line 100 - line 101)"	62,003,750
103	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
104	Proprietary Capital			p112.16c	1,643,584,093
105 106	Less Preferred Stock Less Account 216.1		enter negative enter negative	(Line 114) p112.12c	2,177,779
106a 107	Less Account 219 Common Stock		enter negative (Note Z)	p112.15c (Sum Lines 104 to 106a)	0 1,645,761,872
101			(11010 2)	(Sam Ellico To Tio Toda)	1,010,701,012
108	Capitalization Long Term Debt			p112.17c through 21c	1,621,076,154
109 110	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		enter negative enter positive	p111.81c p113.61c	-5,298,449 0
111 112	Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds	(Note P)	enter positive enter negative	Attachment 1B - ADIT EOY, Line 7 Attachment 8	1,468,465
113	Total Long Term Debt	(Note P)	(Note X)	(Sum Lines 108 to 112)	1,617,246,169
114 115	Preferred Stock Common Stock		(Note Y)	p112.3c (Line 107)	0 1,645,761,872
116	Total Capitalization			(Sum Lines 113 to 115)	3,263,008,041
117	Debt %	Total Long Term Debt	(Note Q)	(Line 113 / 116)	49.56%
118 119	Preferred % Common %	Preferred Stock Common Stock	(Note Q)	(Line 114 / 116) (Line 115 / 116)	0.00% 50.44%
120	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.0383
121	Preferred Cost Common Cost	Preferred Stock Common Stock	(Note 1)	(Line 103 / 114) Fixed	0.0000 0.1050
122			(Note J)		
123 124	Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt (WCLTD) Preferred Stock		(Line 117 * 120) (Line 118 * 121)	0.0190 0.0000
125 126	Weighted Cost of Common Total Return (R)	Common Stock		(Line 119 * 122) (Sum Lines 123 to 125)	0.0530 0.0720
	Investment Return = Rate Base * Rate of Return				75,300,963
12/	III NOSIII CIUIII = NAIC DASC KALCUI KELUM			(Line 59 * 126)	75,300,963

Compo	site Income Taxes				
	Income Tax Rates				_
128	FIT=Federal Income Tax Rate		(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I)		8.50%
130	P	(Percent of federal income tax deductible for			0.00%
131 132a	T T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * F	²)} =		27.72% 38.34%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3834
		, ,			
	ITC Adjustment		(Note U)		
133 134	Investment Tax Credit Amortization Tax Gross-Up Factor		enter negative	Attachment 1B - ADIT EOY (Line 132b)	-98,113 1.3834
135	ITC Adjustment Allocated to Transmission			(Line 1320) (Line 133 * 134)	-135,730
				(,	
	Other Income Tax Adjustment				
136a 136b	Tax Adjustment for AFUDC Equity Component of Transmission I Amortization Deficient / (Excess) Deferred Taxes (Federal) - Tran		(Note T) (Note T)	Attachment 5, Line 136a Attachment 5, Line 136b	126,898 -12,022,500
136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transm		(Note T)	Attachment 5, Line 136c	-12,022,300
136d	Amortization of Other Flow-Through Items - Transmission Compo	onent	(Note T)	Attachment 5, Line 136d	6,348
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c + 136d)	-11,889,254
136f 136g	Tax Gross-Up Factor Other Income Tax Adjustment			(Line 132b) (Line 136e * 136f)	1.3834 -16,447,747
1309	Other income Tax Adjustment			(Line 1366 1361)	-10,447,747
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WC	CLTD/R)) =	(Line 132a * 127 * (1-(123 / 126)))	21,247,569
400	Table 1			(1) - 105 - 100 - 107)	1001000
138	Total Income Taxes			(Line 135 + 136g +137)	4,664,092
REVE	NUE REQUIREMENT				
139	Summary			(Line 39)	1,382,346,250
140	Net Property, Plant & Equipment Adjustment to Rate Base			(Line 39) (Line 58)	1,382,346,250 -335,930,176
141	Rate Base			(Line 59)	1,046,416,074
142	O&M			(Line 85)	35,375,529
143 144	Depreciation & Amortization Taxes Other than Income			(Line 97) (Line 99)	49,713,250 12,510,762
145	Investment Return			(Line 127)	75,300,963
146	Income Taxes			(Line 138)	4,664,092
4.47	Once Describeration			(Over 1 is as 440 to 440)	
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	177,564,597
	Adjustment to Remove Revenue Requirements Associated with Exclud	lad Transmission Facilities			
148	Transmission Plant In Service	led Halishlission Facilities		(Line 19)	1,759,962,853
149	Excluded Transmission Facilities		(Note M)	Attachment 5	0
150	Included Transmission Facilities		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(Line 148 - 149)	1,759,962,853
151	Inclusion Ratio			(Line 150 / 148)	100.00%
152	Gross Revenue Requirement			(Line 147)	177,564,597
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	177,564,597
154	Revenue Credits & Interest on Network Credits Revenue Credits			Attachment 3	9,577,806
155	Interest on Network Credits		(Note N)	PJM Data	9,377,800
			, ,		
156	Net Revenue Requirement			(Line 153 - 154 + 155)	167,986,790
157	Net Plant Carrying Charge			(Line 156)	167,986,790
157	Net Revenue Requirement Net Transmission Plant			(Line 156) (Line 19 - 30)	1,353,116,397
159	Net Plant Carrying Charge			(Line 157 / 158)	12.4148%
160	Net Plant Carrying Charge without Depreciation			(Line 157 - 86) / 158	8.9667%
161	Net Plant Carrying Charge without Depreciation, Return, nor Inco	ome Taxes		(Line 157 - 86 - 127 - 138) / 158	3.0570%
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in F	ROE			
162	Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)	88,021,735
163	Increased Return and Taxes			Attachment 4	87,266,437
164 165	Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant			(Line 162 + 163) (Line 19 - 30)	175,288,172 1 353 116 397
	Net Plant Carrying Charge per 100 Basis Point increase in ROE			(Line 19 - 30) (Line 164 / 165)	1,353,116,397 12.9544%
166		Total Control of the		(Line 163 - 86) / 165	9.5063%
166 167	Net Plant Carrying Charge per 100 Basis Point in ROE without D	epreciation			
167	Net Plant Carrying Charge per 100 Basis Point in ROE without D	epreciation		(1 ! 450)	
167 168	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement	epreciation		(Line 156)	167,986,790
167 168 169	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement True-up amount			Attachment 6A, line 4, column j	
167 168	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement	PJM Sch. 12 projects			167,986,790 419,508 -
167 168 169 170 171 171a	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than F Facility Credits under Section 30,9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607	PJM Sch. 12 projects		Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5	419,508 - -
167 168 169 170 171	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than Facility Credits under Section 30.9 of the PJM OATT and Facility	PJM Sch. 12 projects		Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5	
167 168 169 170 171 171a	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than F Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement	PJM Sch. 12 projects		Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5	419,508 - -
167 168 169 170 171 171a 172	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than F Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	PJM Sch. 12 projects	(Note L)	Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a) PJM Data	419,508 - 168,406,299 4,098
167 168 169 170 171 171a 172	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than F Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate	PJM Sch. 12 projects	(Note L)	Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	419,508 - 168,406,299
167 168 169 170 171 171a 172	Net Plant Carrying Charge per 100 Basis Point in ROE without D Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than F Facility Credits under Section 30.9 of the PJM OATT and Facility MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	PJM Sch. 12 projects	(Note L)	Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a) PJM Data	419,508 - - 168,406,299

- Electric portion only
- 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).
- Transmission Portion Only
- D All EPRI Annual Membership Dues

- All EPAI Annual Membership Dues
 All Regulatory Commission Expenses
 Safety related advertising included in Account 930.1
 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 FT is the Federal income tax rate, service FT is the Federal 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.
- 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
- Education and outreach expenses relating to transmission, for example sitting or billing
 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.
- As provided for in Section 34.1 of the PJM OAT1 and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per Amount of transmission plant excluded from rates per Attachment 5.

 Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.

 Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.
- 0
- If they are booked to Acct 565, they are included in on line 64
- Securitization bonds may be included in the capital structure per settlement in ER05-515.

 ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.

 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.
- 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.

 A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of ed Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate ba
- 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)-(fh)(6) and averaged in accordance with IRC Section 1808(i)9(ii) 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 by 50 percent of the difference between the projected provided with the projected review requirement will result in an adjustment to the projected prorated ADIT activity is 40 percent of the difference between the projected month activity. However, when projected month activity is an increase, 50 percent of actual monthly ADIT activity is a decrease, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT acti
- 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 assests 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 10 ADIT Rate Base Adjustment, Column F for inputs.
- 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
- Preferred Stock balance will reflect the 13 month average of the balances, or 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 DPL's books and records (trial balance or monthly balance sheet).

 Preferred Stock balance will reflect the 13 month average of the balances, or 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 DPL's books and records (trial balance or monthly balance sheet).
- 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 DPL'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 of line 5 is specified in a footnote to the Form 1, page 227.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Actual for the 12 Months Ended December 31, 2020 Rate Year = Accumulated Deferred Income Taxes (Account No. 190)

Days in Period Actual - Proration of Deferred Tax Activity (Prorated Preserved Prorated Total Days in Future Test Period Prorated Projected Difference Preserve Proration Preserve Proration Days Per Month Projected Monthly Activity Projected Balance (Col. G Plus Col. H, Preceding Balance) Actual Balance (Col. K + Col. L + Col. M, Preceding Balance) Remaining Days Proration Amount Actual Monthly Line Month Monthly Activity (Column E x Column F) Projected vs. Actual (Note C) (Actual vs Projected) (Note D) (Actual vs Projected) (Note E) Per Month (Column C / Column D) ADIT Subject to Proration 12/31/2019 (Actual) 50.00% 50.00% 50.00% 50.00% 214 214 214 214 214 214 214 214 214 January February March April May June 50.00% 86.45% September October 28.97% Novembe 14 95% Beginning Balance - ADIT Not Subject to Proration 12/31/2019 (Actual) 13,989,086 Beginning Balance - ADIT Adjustmen 13.989.086 Beginning Balance - DTA / (DTL) (Col. (H), Line 15 + Line 16) (Col. (M), Line 15 + Line 16) 18 19 20 Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) 12/31/2020 (Acctual) 15,849,112 (Col. (H), Line 18 + Line 19) (Col. (M), Line 18 + Line 19) 15.849.112 ([Col. (H) | Line 17 + Line 201/2) Average Balance as adjusted (non-prorated) 14,919,099 ([Col. (M), Line 17 + Line 20]/2) Prorated ADIT

Amount for Attachment H-3D, Line 40a (Col. (H), Line 13) (Col. (H), Line 21 + Line 22) (Col. (M), Line 13) (Col. (M), Line 21 + Line 22) Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)

Days in Period Projection - Proration of Deferred Tax Activity (Note A Actual - Proration of Deferred Tax Activity (Note E (H) (J) Prorated Projected Balance (Col. G Plus Col. H, Preserved Prorated
Actual Balance
(Col. K + Col. L + Col. M, Total Days Per Future Test Period Prorated Projected Difference reserve Proration Preserve Proration Days Per Month Proration Amount (Column C / Column D) Actual Monthly Prorated Days Line Month Monthly Activity (Column E x Column F) Projected vs. Actual (Note C) (Actual vs Projected) (Note D) (Actual vs Projected) (Note E) Per Month Monthly Activity Activity cedina Balance 24 ADIT Subject to Proration 12/31/2019 (Actual) 50.00% 50.00% Februar 214 214 214 214 214 214 214 214 214 March April May June July 50.00% 50.00% 50.00% 86.45% 185 154 123 93 62 71.96% 57.48% August 33 34 35 36 37 43.46% 28.97% 14.95% December 0.47% Total (Sum of Lines 25 - 36) Beginning Balance - ADIT Not Subject to Proration 12/31/2019 (Actual) Beginning Balance - ADIT Adjustmen Beginning Balance - DTA / (DTL) (Col. (H), Line 38 + Line 39) (Col. (M), Line 38 + Line 39) Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL) 12/31/2020 (Actual) (Col. (H), Line 41 + Line 42) (Col. (M), Line 41 + Line 42) ([Col. (H), Line 40 + Line 43]/2) Average Balance as adjusted (non-prorated) (ICol. (M), Line 40 + Line 431/2) Proreted ADIT (Col. (H) Line 36.) (Col. (M), Line 36) (Col. (M), Line 44 + Line 45) Amount for Attachment H-3D, Line 40b (Col. (H), Line 44 + Line 45) Accumulated Deferred Income Taxes - Property (Account No. 282)
Days in Period Projection - Proration of Deferred Tax Activity - Proration of Deferred Tax Activity (Note E Prorated Projected Balance (Col. G Plus Col. H, Preserved Prorated
Actual Balance
(Col. K + Col. L + Col. M, Total Days Per Future Difference Projected vs. Actual Prorated Projected Days Per Month Proration Amount (Column C / Column D) Actual Monthly Projected Monthly Activity Line Month Monthly Activity (Column E x Column F) (Actual vs Projected) (Actual vs Projected) Per Month Activity Test Period (Note C) (Note D) (Note E) Preceding Balance) Preceding Balance 47 ADIT Subject to Proration 12/31/2019 (Actual) (125,265,816) (259,543) (129,772) (125,395,588) 50.00% February 50.00% 50.00% (258,019)(129,009) (125,524,597) (263,866) (131,933) (125,656,530) (254.973) (252.190) (248,485) (246,900) (125,656,530) (125,784,017) (125,910,112) (126,124,924) (126,302,599) April May June July 50.00% (127.486) 50.00% (214,812) (177,675) 185 154 123 93 62 32 71.96% August 57.48% 43.46% (245.231) (140.950) (126.443.550) Sentember (247 086) (107 379) (126 550 928) (126,550,928) (126,620,361) (126,655,845) (126,656,316) 28.97% 14.95% (239.654) (237,299) (100,850) (69.432) (35,484) (471) Total (Sum of Lines 48 - 59) (2,854,097)

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

						Attaciii	ment ix - Abii ouiiiii	iai y					
	Rate Year =	Actual for the	12 Months Ended D	ecember 31, 202	0								
61	Beginning Balance - ADIT Not Subject to	n Proration				12/31/2019 (Actual)		(145,923,968)					
62	Beginning Balance - ADIT Depreciation	Adjustment				(Note F)							-
63	Beginning Balance - DTA / (DTL)					(Col. (H), Line 61 + Line 62)		(145,923,968)	(Col. (M), Line 61 + Line	62)			-
64	Estimated Ending Balance - ADIT Not S					12/31/2020 (Actual)		(160,426,408)					· · · · · · · · · · · · · · · · · · ·
65 66	Ending Balance - ADIT Depreciation Ad Ending Balance - DTA / (DTL)	ustment				(Note F) (Col. (H), Line 64 + Line 65)		(160,426,408)	(Col. (M), Line 64 + Line	65)			-
67	Average Balance as adjusted (non-prora	ited)				([Col. (H), Line 63 + Line 66]	/2)	(153,175,188)	([Col. (M), Line 63 + Line	661/2)			_
68 69	Prorated ADIT Amount for Attachment H-3D, Line 40					(Col. (H), Line 59) (Col. (H), Line 67 + Line 68)		(126,656,316)	(Col. (M), Line 59) (Col. (M), Line 67 + Line				
69						(Cui. (H), Lille 67 + Lille 66)		(279,831,504)	(COI. (W), LINE 67 + LINE	00)			<u>-</u>
	Accumulated Deferred Income Taxes	- Other (Account	No. 283) Days in Period			Projection - I	Proration of Deferred Tax	Activity (Note A)		Actua	l - Proration of Deferred Tax	Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days	Prorated Days	Total Days Per Future	Proration Amount	Projected	Prorated Projected Monthly Activity	Prorated Projected Balance	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance
Line	WORLD	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
70	ADIT Subject to Proration			ų.		12/31/2019 (Actual)							
						12/31/2019 (Actual)		-					
71 72	January February	31 28		- 214 - 214		1	:	-		-	-		:
73	March	31		- 214	50.00%	-			-				-
74 75	April May	30		- 214 - 214	50.00% 50.00%			-	*		-		Ē
76	June	30	18								-		-
77	July	31	15	4 214	71.96%			-			-		-
78	August	31	12	3 214		-	-	-	-		-	-	-
79 80	September October	30 31	9	3 214 2 214	43.46% 28.97%			-	*		-		Ē
81	November	30	3								-		-
82	December	31		1 214	0.47%						-		
83	Total (Sum of Lines 71 - 82)	365				-	-		-	-		-	
84	Beginning Balance - ADIT Not Subject to	o Proration				12/31/2019 (Actual)		(6.486.666)					
85	Beginning Balance - ADIT Adjustment					(Note F)		-					-
86	Beginning Balance - DTA / (DTL)					(Col. (H), Line 84 + Line 85)		(6,486,666)	(Col. (M), Line 84 + Line	85)			-
87	Estimated Ending Balance - ADIT Not S	ubiect to Proration				12/31/2020 (Actual)		(7,296,113)					-
88	Ending Balance - ADIT Adjustment					(Note F)		-					-
89	Ending Balance - DTA / (DTL)					(Col. (H), Line 87 + Line 88)		(7.296.113)	(Col. (M), Line 87 + Line	88)			•
90	Average Balance as adjusted (non-prora	ited)				([Col. (H), Line 86 + Line 89]	/2)	(6,891,389)	([Col. (M), Line 86 + Line	891/2)			
91 92	Prorated ADIT Amount for Attachment H-3D, Line 40	d				(Col. (H), Line 82) (Col. (H), Line 90 + Line 91)		(6,891,389)	(Col. (M), Line 82) (Col. (M), Line 90 + Line	91)			
	Accumulated Deferred Investment Ta		Days in Period			Projection - I	Proration of Deferred ITC	Activity (Note A)		Actua	I - Proration of Deferred ITC	Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
		Days	Prorated Days	Total Days	Proration Amount	Projected	Prorated Projected	Prorated Projected Balance	Actual Monthly	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
Line	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,	Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. M,
				Test Pellod			(Column E x Column F)	Preceding Balance)		(Note C)	(Note D)	(NOIE E)	Preceding Balance)
93	DITC Subject to Proration					12/31/2019 (Actual)							
94	January	31		- 214	50.00%		_			_		_	
95	February	28		- 214	50.00%								
96	March	31		- 214		-	-	-	-			-	-
97 98	April Mav	30		- 214 - 214			-	-					-
99	June	30	18					-					-
100	July	31	15	4 214	71.96%		-	-					-
101	August	31	12	3 214		-		-		-	-	-	-
102 103	September	30 31	9	3 214 2 214			-	-	-	-		-	-
103 104	October November	31	6				•			•	•	•	-
105	December	31	3	1 214	0.47%								-
106	Total (Sum of Lines 94 - 105)	365				-	-	,	-	-	-	-	
107	Beginning Balance - DITC Not Subject t	o Proration				12/31/2019 (Actual)		(702,972)					
108	Beginning Balance - DITC Adjustment					(Note F)		(, 02,8/2)					
109	Beginning Balance - DITC					(Col. (H), Line 107 + Line 10	B)	(702,972)	(Col. (M), Line 107 + Lin	e 108)			
110	Estimated Ending Balance - DITC Not S	ubject to Proration				12/31/2020 (Actual)		(587,418)					
111	Ending Balance - DITC Adjustment					(Note F)		_					
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 11	1)	(587,418)	(Col. (M), Line 110 + Lin	e 111)			-
113	Average Balance as adjusted (non-prora	ited)				([Col. (H), Line 109 + Line 11	2] /2)	(645,195)	([Col. (M), Line 109 + Lin	ie 112]/2)			
114	Prorated DITC Amount for Attachment H-3D, Line 40					(Col. (H), Line 105)	4)		(Col. (M), Line 105)	- 444\			
115	Amount for Attachment n-3D, Line 40	·e				(Col. (H), Line 113 + Line 11-	•,	(645,195)	(Col. (M), Line 113 + Lin	0 114)			

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

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

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(i)-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 behances 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 behances.
- B The balances in Accounts 190, 261, 252 and 283 are adjusted in accordance with Treasury regulation Section 1.167(i) -101(i) and averaged in accordance with IRC Section 1680(i)(ii) in the calculations of risk bear in the projected revenue requirement and in the true-up significant in the projected provided provided
- c 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). Had tidd not occur) and a positive in Column J represents under-projection (accuses a databal activity) ear both negative, a negative in Column J represents under-projection (accuses and activity) are both negative, a negative in Column J represents under-projection (accuses and activity) ear projection (accused activity) are both negative, and activity are both negative, and a
- 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 WColumn 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.
- IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

Delmarva Power & Light 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, 2020(Actual) Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	15,849,112			15,258,580	590,532
2	ADIT-281			-		
3	ADIT-282	(160,426,408)		-	(160,426,408)	
4	ADIT-283	(7,296,113)	-	(462,758)	(1,811,373)	(5,021,982)
5	ADITC-255	(587,418)		-	(587,418)	-
6	Subtotal - Transmission ADIT	(152,460,827)		(462,758)	(147,566,619)	(4,431,450)
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-3D, 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-3D, Line 111. The ADIT balance is based on the 13 month average.

(1,468,465)

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 AND ALL AND DESCRIPTION OF THE PROPERTY O		Distribution, or	Transmission	Plant	Labor	1 27 -1
ADIT-190 (Not Subject to Proration) Accrued Benefits	Total 1,298,894	Other Related 181,845	Related	Related	Related	Justification ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
		-		•		recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,368,297	331,562	-		2,036,736	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	250.461	250.461				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	17,322	17,322		-		
Accrued OPEB	4,965,280	695,139			4,270,141	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	3.156.517	3.156.517				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	166,081	23,251	-	-	****	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	(0)	(0)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	25,095	3,513	-	-	21,582	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	439,208	439,208	-	-		ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	1,416,978	198,377	-		1,218,601	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	8,372,832	8,372,832		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	4.371.483	4,371,483		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	21,784	21,784		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	3,247,612	3,247,612		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	(0)	(0)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	339,382	339,382		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	3.708.022	3.708.022		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	2,588,611	2,588,611		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	296.364	296.364		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(52,118)	(52,118)	-	-		Federal Taxes on state income taxes
State Net Operating Loss Carryforward	49,098,991	9,570,525	-	39,528,466		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	468,877	65,643	-	403,235		Pursuant to the requirements of ASC 740, ACE's accumulated deferred income laxes 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	13,532	13,532		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
FAS 109 Regulatory Liability Gross Up	111,905,727	11,190,573	-	100,715,154	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	-	-		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440	-	140,646,855	8,806,938	
Less: ASC 740 ADIT Adjustments excluded from rate base		-	-		-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(468,877)	(65,643)		(403,235)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(111,905,727)	(11,190,573)		(100,715,154)	-	
Less: OPEB related ADIT, Above if not separately removed	(4,965,280)	(695,139)		-	(4,270,141)	
Total: ADIT-190 (Not Subject to Proration)	81,145,347	37,080,085	-	39,528,466	4,536,797	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%	13.0276	
Transmission Allocator			100.00%	30.0078		
Other Allocator		0.00%	100.0070			
ADIT - Transmission	15.849.112	3.00 %		15,258,580	590.532	
	10,010,112			10,200,000	000,002	

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
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					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission		-				

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	198,485,232	49,031,440		140,646,855	8,806,938	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	198,485,232	49,031,440	-	140,646,855	8,806,938	

- Instructions for Account 190:

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

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

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

 4. ADIT items related to Plant 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)	(B)	(C)	(D)	(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	(496,730,699)	(81,134,367)		(415,596,332)		ADIT attributable to plant in service that is included in rate base.
CIAC	20,059,726	20,059,726		-		ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(11,046,978)	(1,958,048)	(5,421,582)	(3,667,348)		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	(6,972,290)	(697,229)	-	(6,275,061)		Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	19,576,601	19,576,601	-	-		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)	(475,113,641)	(44,153,317)	(5,421,582)	(425,538,741)		
Less: ASC 740 ADIT Adjustments excluded from rate base	(19,576,601)	(19,576,601)		-		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	11,046,978	1,958,048	5,421,582	3,667,348		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	6,972,290	697,229		6,275,061		
Less: OPEB related ADIT, Above if not separately removed	-	-		-		
Total: ADIT-282 (Not Subject to Proration)	(476,670,974)	(61.074.641)		(415,596,332)		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(160,426,408)	-		(160,426,408)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(331,903,997)	-	-	(331,903,997)	<u> </u>	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(331,903,997)	-		(331,903,997)		
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)	(331,903,997)	-		(331,903,997)		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%			·	
ADIT - Transmission	(128,119,913)	-		(128,119,913)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(475,113,641)	(44,153,317)	(5,421,582)	(425,538,741)	-	
ADIT-282 (Subject to Proration)	(331,903,997)	-	-	(331,903,997)	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(807,017,637)	(44,153,317)	(5,421,582)	(757,442,738)	-	

- Instructions for Account 282:

 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-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)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Property Taxes	(5,556,353)	(777,889)		(4,778,464)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
		, ,		* * * * *		formula.
Materials Reserve	99,964	13,995		85,969		ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(3,029,894)	(3,029,894)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(44,862,421)	(6,280,739)		-	(38,581,682)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book
						purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(46.428.503)	(46.428.503)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(865,482)	(865,482)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	(462,758)	•	(462,758)	-		ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(2,702,758)	(2,702,758)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(1,477,760)	(1,477,760)		-		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)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
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)	(105,285,964)	(61.549.029)	(462,758)	(4.692.494)	(38.581.682)	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(7,296,113)		(462,758)	(1,811,373)	(5,021,982)	

(A)		(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
ADIT- 283 (St	ubject to Proration)	Total	Other Related	Related	Related	Related	Justification
Subtotal: ADI	IT-283 (Subject to Proration)	-			-		
	0 ADIT Adjustments excluded from rate base						
	0 ADIT Adjustments related to unamortized ITC						
	0 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB n	elated ADIT, Above if not separately removed						
Total: ADIT-2	83 (Subject to Proration)	-			-		
	Salary Allocator					13.02%	
	nt Allocator		_		38.60%	<u> </u>	
	sion Allocator			100.00%			
Other Allo			0.00%				
ADIT - Trans	mission	-		-	-		

(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)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
ADIT-283 (Subject to Proration)	-	-		-		
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	

- 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)	(E)	(F)	(G)
		Gas, Production,	Only			
		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)	(1,691,515)	(169,766)		(1,521,749)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,691,515)	(169,766)		(1,521,749)	-	
Less: Adjustment to rate base				-		
Total: ADIT-255	(1,691,515)	(169,766)		(1,521,749)	-	
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator	·		100.00%		_	
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(587,418)	-		(587,418)	-	

Unamortized Investment Tax Credit - Transmission	(587,418)		-	(587,418)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	312,349	58,181		254,168		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.1) multiplied by (1/1-1). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	312,349	58,181		254,168		
Wages & Salary Allocator					13.02%	
Gross Plant Allocator				38.60%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	98,113	-	-	98,113	-	

Delmarva Power & Light 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-282 ADIT-283 ADITC-255	13,989,086 - (145,923,968) (6,486,666) (702,972)	: : : :	(596,646)	13,586,171 (145,923,968) (1,499,750) (702,972)	402,916 - (4,390,270)
6 Line	Subtotal - Transmission ADIT Description	(139,124,520) Total	-	(596,646)	(134,540,519)	(3,987,354)

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-3D, 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-3D, Line 111. The ADIT balance is based on the 13 month average.

(1,514,439)

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.

7 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	1,191,472	166,806	-	-	1,024,666	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	1,848,763	258,827	-	-	1,589,937	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	263.074	263.074	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	5,314,223	743,991	-	-	4,570,232	FAS No. 106 requires acrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	2.172.308	2.172.308	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	101,692	14,237	-	-	87,455	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,318,753	1,318,753		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Worker's Compensation	1,207,349	169,029	•	-	1,038,320	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	4.053.793	4.053.793		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	3.911.011	3.911.011		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	8.625	8.625		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	402.764	402.764	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	3,482,238	3,482,238		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	(4,081,789)	(4,081,789)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	290,452	290,452	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	44,149,043	9,075,531	-	35,073,513	-	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	555,445	77,762	-	477,683	-	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	(49.741)	(49.741)		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
FAS 109 Regulatory Liability Gross Up	131,954,446	13,195,445	-	118,759,001	-	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)	198,093,922	35,473,116	-	154,310,197	8,310,609	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-		
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(555,445)	(77,762)		(477,683)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(131,954,446)	(13,195,445)	-	(118,759,001)	-	
Less: OPEB related ADIT, Above if not separately removed	(5,314,223)	(743,991)		-	(4,570,232)	
Total: ADIT-190 (Not Subject to Proration)	60,269,809	21,455,918	-	35,073,513	3,740,378	
Wages & Salary Allocator					10.77%	
Gross Plant Allocator				38.74%	10.7776	
Transmission Allocator			100 00%	30.7476		
Other Allocator		0.00%	100.0078			
ADIT - Transmission	13 989 086	0.0070		13 586 171	402 916	

(B)	(C)	(D)	(E)	(F)	(G)
Total	Other Related	Related	Related	Related	Justification
-	-			-	
					f and the second se
	-				
				10.77%	
			38.74%		
		100.00%			
	0.00%				
-	-		-	-	
	(B) Total	Gas, Production, Distribution, or Total Other Related	Gas, Production, Only Christitution, or Total Other Related Related Related	Gas, Production, Daily Distribution, or Transmission Plant Related Related Total Other Related Related Related	Gas, Production, Dolly Distribution, or Transmission Plant Labor Related Relat

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	198,093,922	35,473,116		154,310,197	8,310,609	
ADIT-190 (Subject to Proration)	-	-		-	-	
Total - FERC Form 1, Page 234	198,093,922	35,473,116		154,310,197	8,310,609	

- Instructions for Account 190:

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

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

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

 4. ADIT items related to Board and or in Columns C & D are included in Column E

 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)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 282 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Plant Deferred Taxes - FAS 109	(462.954.287)	(86.242.834)		(376.711.454)	-	ADIT attributable to plant in service that is included in rate base.
CIAC	30.162.044	30.162.044		-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(9,136,966)	(4,036,231)	(5,100,735)	-		Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC- Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Plant Deferred Taxes - Flow-through	11,161,457	11,161,457		•		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.
	(9.655.590)	(9.649.242)	(6.348)		-	
Subtotal: ADIT-282 (Not Subject to Proration)	(440,423,343)	(58,604,806)	(5,107,083)	(376,711,454)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(11,161,457)	(11,161,457)	-			
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	9,136,966	4,036,231	5,100,735	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	9,655,590	9,649,242	6,348	-	-	
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-282 (Not Subject to Proration)	(432,792,243)	(56,080,790)	-	(376,711,454)		
Wages & Salary Allocator					10.77%	
Gross Plant Allocator				38.74%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(145 923 968)			(145 923 968)		

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADT and the last of the last o	Total	Gas, Production, Distribution, or Other Related	Only Transmission	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)		Otner Related	Related			
Plant Deferred Taxes - FAS 109	(323,381,198)	-	-	(323,381,198)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(323,381,198)	-	-	(323,381,198)	-	
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)	(323,381,198)	-		(323,381,198)	-	
Wages & Salary Allocator					10.77%	
Gross Plant Allocator				38.74%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(125,265,816)	-		(125,265,816)	-	

(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)	(440,423,343)	(58,604,806)	(5,107,083)	(376,711,454)	-	
ADIT-282 (Subject to Proration)	(323,381,198)	-		(323,381,198)		
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(763,804,541)	(58,604,806)	(5,107,083)	(700,092,652)	-	

- Instructions for Account 282:

 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 8 D are included in Column E

 4. ADIT items related to Ibado and not in Columns C 8.0 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	(4,730,701)	(662,298)	-	(4,068,403)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Materials Reserve	228,731	32,022	-	196,708	-	ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(1,204,505)	(1,204,505)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(47,390,811)	(6,634,714)	-	-		Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(37.816.331)	(37.816.331)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(1,996,449)	(1,996,449)	-	-	-	ADIT relates to transmission function and included in rate base.
Regulatory Asset - FERC Transmission True-up	(596,646)		(596,646)	-	-	ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(2.435.343)	(2.435.343)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(1,514,439)	(1,514,439)	-	-	-	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)	(97,456,495)	(52,232,057)	(596,646)	(3,871,695)	(40,756,097)	
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 / (flabilities)	4					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(97,456,495)	(52,232,057)	(596,646)	(3,871,695)	(40,756,097)	
Wages & Salary Allocator					40 770/	
Wages & Salary Allocator Gross Plant Allocator				38 74%	10.77%	
Transmission Allocator			100.00%	38.74%		
Other Allocator		0.00%	100.00%			
ADIT - Transmission	(6,486,666)	0.0078	(596,646)	(1,499,750)	(4,390,270)	

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-283 (S	ubject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Cultinial, AC	IT-283 (Subject to Proration)						
Subtotal. AL	11-203 (Subject to Fioration)		_		_	,	
Loss: ASC 7/	10 ADIT Adjustments excluded from rate base						
	10 ADIT Adjustments related to unamortized ITC						
	10 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB	related ADIT, Above if not separately removed						
Total: ADIT-2	283 (Subject to Proration)		-		-		
Wages 8	& Salary Allocator					10.77%	
Gross Pl	ant Allocator				38.74%		
	ssion Allocator			100.00%			
Other All		·	0.00%		·	Ÿ.	
ADIT - Trans	smission	-	-	_	_	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(97,456,495)	(52,232,057)	(596,646)	(3,871,695)	(40,756,097)	
ADIT-283 (Subject to Proration)	-	-		-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(97,456,495)	(52,232,057)	(596,646)	(3,871,695)	(40,756,097)	

- 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 to Plant and not in Columns C & D are included in Column E

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

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

 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)	(2,004,132)	(189,368)	-	(1,814,764)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1; 266.8) multiplied by (11-71). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(2,004,132)	(189,368)	-	(1,814,764)		
Less: Adjustment to rate base				-		
Total: ADIT-255	(2,004,132)	(189,368)	-	(1,814,764)		

Wages & Salary Allocator				10.77%	
Gross Plant Allocator			38.74%		
Transmission Allocator		100.00%			
Other Allocator		0.00%			
Unamortized Investment Tay Credit - Transmission	(702 972)		(702 972)		

(A)	(B)	(C) Gas. Production.	(D) Only	(E)	(F)	(G)
ADITC-255	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
L. C. P. L. C. C.	040 400	41.002		305.466		
Investment Tax Credit Amortization	346,468	41,002		305,466		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 25 and reduce rate base, must reduce its income tax expense by the amount of the Amortized investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	346.468	41.002	-	305.466		
Wages & Salary Allocator					10.77%	
Gross Plant Allocator				38.74%		
Transmission Allocator			100.00%	·		
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	118,326	-	-	118,326		

	Deficient / (Excess) Accumulated Def	III SO III SOIIN TEXA	Days in Period	-		Projection - Proratio	in of Deficient / (Excess) All	DIT Activity (Note A)		Actual - Pro	ration of Deficient / (Excess) A	ADIT Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(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. Preceding Balance)
	ADIT Subject to Proration					12/31/2019 (Actual)							
	January	31		214									
	February	28		214		The second secon							
	March	31 30		214									
	April May	30		214									
	June	30	185										
	July	31	154				1						
	August	31	12	214									
	September	30	90	214	43.46%								
	October	31	62			and the second second							
	November	30	32										
	December Total (Sum of Lines 121 - 132)	31 365		214	0.47%								
	Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / Fizzess Beginning Balance - Deficient / (Excess Beginning Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A Ending Balance - Deficient / (Excess) A Verange Balance as adjusted (non-promited Deficient / (Excess) ADIT Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 2	ADIT Adjustment ADIT DIT Not Subject to DIT Adjustment DIT				12/31/2019 (Actual) [Note F] (Cot. (H), Line 134 + Line 135) 12/31/2020 (Actual) [Note F] (Cot. (H), Line 137 + Line 138) ([Cot. (H), Line 137 + Line 139] /2 (Cot. (H), Line 132) (Cot. (H), Line 132)	9		(CoL (M). Line 134 + Lin (CoL (M), Line 137 + Lin (CoL (M). Line 136 + Lin (CoL (M), Line 132) (CoL (M), Line 140 + Lin	o 138) o 1391/2i			
	Unamortized Deficient / (Excess) ADI	- State (Projecte	(B)		(C)	Unamortized Deficient / (Excess	s) ADIT - State (Actual)	(E)	(F)				
ne	Deficient / (Excess) Deferred Income	Γaxes	Reference		EOY Balance	Deficient / (Excess) Deferred In	come Taxes	Reference	Projected EOY Balance				
	ADIT - 190		(Col. (H), Line 96)		s .	ADIT - 190		(Col. (M), Line 96)	s -				
	ADIT - 282		(Col. (H), Line 119)			ADIT - 282		(Col. (M), Line 119)					
	ADIT - 283		(Col. (H), Line 142)			ADIT - 283		(Col. (M), Line 142)					
	Unamortized Deficient / (Excess) ADI	- State	(Entered in ATT H-	D. Line 41b)	s -	Unamortized Deficient / (Excess	s) ADIT - State	(Entered in ATT H-3D, Line 41b)	s -				

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

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 AH of this workpaper apply the prosision rules of Reg. Sec. 1.167()-1(b)(ii)) to the projected annual activity of deficient / (excess) accumulated defined (conce takes abplict to the normalization regulaments. Activity states for the proteins of the account balances not subject to the prosition regulament are averaged instead of prorated. For deficient / (excess) accumulated defined (conce takes abplict to the normalization regulaments are averaged instead or prorated. For deficient / (excess) accumulated defined (conce takes abplict to the normalization regulaments are averaged instead or the proteins of the propriets and are also accumulated instead or the province of the proteins of the province of the province of the proteins of the province of the p
- This suddine, is used to calculate the actual deficient I (excess) ADT bilances. The computations in routenes A-M of this verifugues apply the prostion risks of Reg. Sec. 1.187(b) 10(8) and everaging in accordance with RBC Section 188(6)(RBI consistancy requirements the actual annual satisfiesty of deficient I (excess) accordance deficient forces takes adapted to the roundations requirements. Differences attributable to over projection of deficient I (excess) ADT annotation the representation requirement will execut in a projection deficient (excess) ADT in the projection forward in the representation of the
- C Column (J) is the difference between projected monthly and actual monthly actively (Column (J) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-position (primary Column (J) represents over-position (J) represents o
- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (j) is over-projected, erter Column (j) is (Column (ji)) is under-projected. The amount from Column (j) and complete Column (ji), in other shadors, erter zero.

 Column (ji) specific when (ji) column (ji) is under-projected monthly activity are either both increases or decreases. Erter the amount from Column (ji), in other shadors, etter zero.

 Rif normalization adjustment

Delmarva Power & Light Company Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		Federal De	ficient / (Excess) Defer	red Incon	ne Taxes					
		ī	ax Cuts and Jobs Act	of 2017						
	(A)	(B)	(C)	Decen	(D) nber 31, 2017	Decen	(E)	(F)	Dece	(G) mber 31, 2020
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT cient / (Excess)	Decen	BOY Balance	current Year amortization	Dece	EOY Balance
1	Unprotected Non-Property									
2 3 4	ADIT - 190 ADIT - 281 ADIT - 282	(Note A) (Note A) (Note A)	4 Years 4 Years 4 Years	\$	(2,276,084)	\$	(1,138,042)	\$ 569,021 - -	\$	(569,021) - -
5	ADIT - 283	(Note A)	4 Years		(2,583,952)		(1,291,976)	645,988		(645,988)
6	Subtotal - Deficient / (Excess) ADIT			\$	(4,860,037)	\$	(2,430,018)	\$ 1,215,009	\$	(1,215,009)
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	\$	(46,442,704) -	\$	- (27,865,622) -	\$ 9,288,541 -	\$	- (18,577,082) -
12	Subtotal - Deficient / (Excess) ADIT			\$	(46,442,704)	\$	(27,865,622)	\$ 9,288,541	\$	(18,577,082)
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	\$	3,047,281 - (68,077,223)	\$	3,047,281 - (65,602,725)	\$ 1,555,423	\$	3,047,281 - (64,047,302)
18	Subtotal - Deficient / (Excess) ADIT	, , , ,		\$	(65,029,942)	\$	(62,555,444)	\$ 1,555,423	\$	(61,000,021)
19	Total - Deficient / (Excess) ADIT			\$	(116,332,683)	\$	(92,851,085)	\$ 12,058,973	\$	(80,792,112)
			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)	Decen	nber 31, 2019 BOY Balance	Current Year	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) (Note B)	ARAM ARAM ARAM ARAM	\$	- - 83,678 -	\$	- - 45,753	\$ (36,473)	\$	- - 9,280 -
25	Subtotal - Deficient / (Excess) ADIT	V /		\$	83,678	\$	45,753	\$ (36,473)	\$	9,280
26	Total - Deficient / (Excess) ADIT			\$	83,678	\$	45,753	\$ (36,473)	\$	9,280

		Total Federal De	eficient / (Excess) De	ferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2019 BOY Balance	Current Year Amortization	December 31, 2020 EOY Balance
	Unprotected Non-Property						
27 28 29 30	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ 771,196 - (114,436,249) (2,583,952)	\$ 1,909,239 - (93,422,594) (1,291,976)	\$ 569,021 - 10,807,491 645,988	\$ 2,478,260 - (82,615,104 (645,988
31	Total - Deficient / (Excess) ADIT			\$ (116,249,005)	\$ (92,805,332)	\$ 12,022,500	\$ (80,782,832)
32	Tax Gross-Up Factor	ATT H-3D, Line 132b		1.38	1.38	1.38	1.38
33	Regulatory Asset / (Liability)			\$ (160,820,370)	\$ (128,388,091)	\$ 16,632,081	\$ (111,756,010
		Federal Inco	ome Tax Regulatory	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes		ADIT	December 31, 2019 BOY Balance	Current Year Amortization	December 31, 2020 EOY Balance
34 35	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - (160,820,370)	\$ - (128,388,091)	\$ - 16,632,081	\$ - (111,756,010
36	Total - Transmission Regulatory Asset / (Liability)			\$ (160,820,370)	\$ (128,388,091)	\$ 16,632,081	\$ (111,756,010

		State Deficie	ent / (Excess) Defend	ed Income Taxes			
			State Tax Rate Cha	nge			
1 !	(A)	(B)	(C) Amortization	(D)	(E) December 31, 2019	(F)	(G) December 31, 202
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
37	Unprotected Non-Property	_					
38 39	ADIT - 190 ADIT - 281	(Note C) (Note C)	4 Years 4 Years	\$ -	\$ -	\$ -	\$ -
40	ADIT - 282	(Note C)	4 Years				1
41	ADIT - 283	(Note C)	4 Years	-	-	-	-
42	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
43	Unprotected Property	_					
44	ADIT - 190	(Note C)	5 Years	\$ -	\$ -	\$ -	\$ -
45 46	ADIT - 281 ADIT - 282	(Note C) (Note C)	5 Years 5 Years				1
47	ADIT - 283	(Note C)	5 Years	-	-	-	-
48	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
49	Protected Property	_					
50	ADIT - 190	(Note C)	NA	\$ -	\$ -	\$ -	\$ -
51	ADIT - 281	(Note C)	NA	-	-	-	-
52 53	ADIT - 282 ADIT - 283	(Note C) (Note C)	NA NA				1
54	Subtotal - Deficient / (Excess) ADIT	(Note 0)	101	\$ -	\$ -	\$ -	\$ -
55	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -
		Total Sta	ate Deficient / (Exces	s) Deferred Income Tax	es		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
			Amortization		December 31, 2019		December 31, 202
_ine	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADITDeficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
							balance
50	ADIT 400			•	•	•	
56 57	ADIT - 190 ADIT - 281			\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ -
57 58	ADIT - 281 ADIT - 282			\$ - \$ -	\$ - \$ -	\$ - \$ -	
57 58 59	ADIT - 281 ADIT - 282 ADIT - 283			\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ -	\$ - - - -
57 58 59 60	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT			\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ -
57 58 59	ADIT - 281 ADIT - 282 ADIT - 283	ATT H-3D, Line 132b		\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ - \$ - 1.38	\$ -
57 58 59 60	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT	ATT H-3D, Line 132b		\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ -
57 58 59 60 61	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor			\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - 1.38	\$ - \$ - \$ - \$ - 1.38	\$ - - - - \$ - 1.3
57 58 59 60 61	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor		e Income Tax Regula	\$ - \$ - \$ - \$ - 1.38	\$ - \$ - \$ - \$ - 1.38	\$ - \$ - \$ - \$ - 1.38	\$ - - - - \$ - 1.3
57 58 59 60 61	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor		e Income Tax Regula (C)	\$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ 1.38	\$ - \$ - \$ - \$ - 1.38	\$
57 58 59 60 61	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability)	Stat	-	\$ - \$ - \$ - \$ - \$ - tory Asset / (Liability)	\$ - \$ - \$ - \$ 1.38	\$ - \$ - \$ - \$ - 1.38	\$ - - - - - - - - - - - - - - - - - - -
57 58 59 60 61 62	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability) (A) Regulatory Assets / (Liabilities) Account 182.3 (Other Regulatory Assets)	Stat (B)	-	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ 1.38 \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
57 58 59 60 61 62	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability) (A) Regulatory Assets / (Liabilities)	Stat (B)	-	\$	\$ - \$ - \$ - \$ - \$ 1.38 \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$
57 58 59 60 61 62 Line	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability) (A) Regulatory Assets / (Liabilities) Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	Stat (B) Notes	(C)	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	(E) December 31, 2019 BOY Balance \$ - \$ - \$ -	\$ - S - S - S - S - S - S - S - S - S -	\$
57 58 59 60 61 62 ine 63 64	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability) (A) Regulatory Assets / (Liabilities) Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)	Stat (B) Notes Federal an	(C)	\$ - S - S - S - S - S - S - S - S - S -	(E) December 31, 2019 BOY Balance \$ - \$ - \$ - (E) December 31, 2019 BOY	(F) Current Year Amortization S	\$
57 58 59 60 61 62 Line	ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability) (A) Regulatory Assets / (Liabilities) Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)	Stat (B) Notes	(C)	\$ - S - S - S - S - S - S - S - S - S -	(E) December 31, 2019 BOY Balance \$ - \$ - \$ - (E) December 31, 2019 BOY	(F) Current Year Amortization S	\$

Line	Regulatory Assets / (Liabilities)	Notes	Defi	ADIT cient / (Excess)	 BOY Balance	Current Year Amortization	 EOY Balance
66	Account 182.3 (Other Regulatory Assets)		\$	-	\$ -	\$ -	\$ -
67	Account 254 (Other Regulatory Liabilities)			(160,820,370)	(128,388,091)	16,632,081	(111,756,010)
68	Total - Transmission Regulatory Asset / (Liability)		\$	(160,820,370)	\$ (128,388,091)	\$ 16,632,081	\$ (111,756,010)

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

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The 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 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 DPL 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.

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See Seast Serve Salvane Othe On Color Rendston Seast, DK DE SSS States Minimus	Rentink Other	Non-Personal	461121	107 Mar 115 Mills	988	1365	(10.00)	16 101	11.00	0.656	866	10.014	1770			5760	100% DE	-	0.00%	
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															Non-tendent Name - Name Property - Tend Supervised	# 1987 NO. 687				

Attachment 2 - Taxes Other Than Income Worksheet

r Taxe	s	Page 263 Col (i)		Allocator	Allocated Amount
Plant	Related		Gro	ss Plant Allocato	or
2	Real property (State, Municipal or Local) Personal property Federal/State Excise	31,127,0	145		
Total	Plant Related	31,127,0	45	38.6015%	12,015,506
Labo	r Related	ı	Vages	s & Salary Alloca	ntor
7 8 9 10 11	Federal FICA & Unemployment & State unemployment	3,804,84	11		
	Labor Related	3,804,8	41	13.0165%	495,257
Other	Included		Gro	ss Plant Allocato	or
12	Miscellaneous		-		
Total	Other Included		0	38.6015%	0
Total	Included				12,510,762
Exclu	ded				
13	MD State Franchise Tax	8,110,72	28		
	DE Gross Receipts Tax	282,3			
	MD Sales and Use Tax	(4,32	29)		
	Sales and Use tax VA				
	PA Franchise	4,7			
	DE Public Utility Tax	8,469,10 723,10			
	Wilmington City Franchise Tax MD Environmental Surcharge	723, 16 561,15			
	Exclude State Dist RA amort in line 7	11,4			
22	Total "Other" Taxes (included on p. 263)	53,090,2	10		
23	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	53,090,2	10_		
24	Difference		(0)	`	

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		То	tal Amount	Allocation Factor	Allocation %		etal Amount uded In Rates
	1 Rent from Electric Property - Transmission Related (Note 3)			1 210 187	Transmission	100%	s	1.210.187
		(Sum Lines 1)	s	1,210,187	Transmission	100,0	\$	1,210,187
	Account 456 - Other Electric Revenues (Note 1)							
	3 Schedule 1A		\$	1,432,139	Transmission	100%	\$	1,432,139
	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 Transm	nission Owner (Note 4)		2,043,123	Transmission	100%		2,043,123
	5 PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	\$	-
	7 PJM Transitional Market Expansion (Note 1)		\$	-	Transmission	100%	\$	-
	B Professional Services (Note 3)		\$	-	Transmission	100%	\$	-
	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			4,415,331	Transmission	100%	\$	4,415,331
1	Rent or Attachment Fees associated with Transmission Facilities (Note 3)				Transmission	100%	\$	-
1	1 Affiliate Credits		\$	4,371,685	Wages and Salaries	13.02%	\$	569,040
11	Miscellaneous Credits (Attachment 5)		\$	680,782	Various		\$	680,782
1	2 Gross Revenue Credits	(Sum Lines 2-11)	s	14.153.246			s	10.350.602
1	3 Less line 18g	(S		Transmission	100%	s	(772,795)
	4 Total Revenue Credits		-	(2,100)			\$	9,577,806

Revenue Adjustment to determine Revenue Credit

KNOWING ADJUSTMENT AND VERSIONS OF THE PROPERTY OF THE PROPERT

16 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated reverues 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) gifty-d-way leases and leases for space on transmission hotilizes for telecommunications; (2) transmission tweet leases for telecommunications; (2) transmission aments for telecommunications; (3) transmission aments for telecommunications; (4) transmission aments for telecommunications; (4

the cost of the associated income taxee).

18a Revenues included in lines 1-11 which are subject to 50/50 sharing.

18b Costa associated with revenues in line 1 8a

18c Net Revenues (18a - 18b)

18d 50% Share ONe Revenues (18b - 12)

18e Costa associated with revenues in line 1 7a that are included in FERC accounts recovered through the formula times the allicitator used to functionalize the amounts in the FFRC account to the transmission service at issue.

18f Net Revenue Credit (18d - 18e)

19g Line 16f lies line 18a

19 Note 4. If the collisies 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.

21 Total Account 454, 456 and 456.1 22 Note 4: SECA revenues booked in Account 447.

\$ 1,210,187 Attachment 5 - Cost Support \$ 335,403 874,784 437,392

437,392 (772,795)

13,435,235 151,147,828

178.736.309

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) 87,266,437
B 100 Basis Point increase in ROE 1.00%

	Rate Base			(Line 39 + 58)	1,046,416,074
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	62,003,75
101	Less LTD Interest on Securitization B	(Note P)		Attachment 8	(
102	Long Term Interest			"(Line 100 - line 101)"	62,003,750
103	Preferred Dividends		enter positive	p118.29c	(
	Common Stock				
104	Proprietary Capital			p112.16c	1,643,584,09
05	Less Preferred Stock		enter negative	(Line 114)	0.477.77
06	Less Account 216.1		enter negative	p112.12c	2,177,77
07	Common Stock			(Sum Lines 104 to 106)	1,645,761,872
08	Capitalization			n142 47a through 24a	1 601 076 15
08 09	Long Term Debt Less Loss on Reacquired Debt		antar nagativa	p112.17c through 21c	1,621,076,15
10	Plus Gain on Reacquired Debt		enter negative enter positive	p111.81c p113.61c	-5,298,449
	Less ADIT associated with Gain or L	000	enter positive enter negative	Attachment 1B - ADIT EOY, Line 7	1,468,46
11 12	Less ADIT associated with Gain of L Less LTD on Securitization Bonds	USS	enter negative enter negative	Attachment 8	1,400,40
13	Total Long Term Debt		enter negative	(Sum Lines 108 to 112)	1,617,246,169
14	Preferred Stock			p112.3c	1,017,240,10
15	Common Stock			(Line 107)	1,645,761,872
16	Total Capitalization			(Sum Lines 113 to 115)	3,263,008,04
17	Debt %		Total Long Term Debt	(Line 113 / 116)	49.56%
18	Preferred %		Preferred Stock	(Line 114 / 116)	0.00%
19	Common %		Common Stock	(Line 115 / 116)	50.44%
20	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0383
21	Preferred Cost		Preferred Stock	(Line 102 / 113) (Line 103 / 114)	0.0000
22	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
23	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0190
24	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
25	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0580
126	Total Return (R)			(Sum Lines 123 to 125)	0.0770
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	80,578,767
mposit	te Income Taxes				
mposit	le Income Taxes Income Tax Rates				
			(Note I from ATT H-3D)		21.00%
28 29	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi		(Note I from ATT H-3D)		8.50%
28 29 30	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P	(Percent of federal income tax deductible for state	(Note I from ATT H-3D) purposes)		8.50% 0.00%
28 29 30 31	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T		(Note I from ATT H-3D) purposes)		8.50% 0.00% 27.72%
28 29 30 31 32a	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/ (1-T)	(Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-3D) purposes)		21.00% 8.50% 0.00% 27.72% 38.34%
28 29 30 31 32a	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T	(Percent of federal income tax deductible for state	(Note I from ATT H-3D) purposes)		8.50% 0.00% 27.72%
28 29 30 31 32a 32b	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor	(Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note U from ATT H-3D) (Note U from ATT H-3D)		8.50% 0.00% 27.72% 38.34% 1.3834
28 29 30 31 32a 32b	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization	(Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	(Note I from ATT H-3D) purposes)	Attachment 1A - ADIT	8.509 0.009 27.729 38.349 1.3834
28 29 30 31 32a 32b	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor	(Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = $1*1/(1-T)$	(Note U from ATT H-3D) (Note U from ATT H-3D)	(Line 132b)	8.50% 0.00% 27.72% 38.34% 1.3834 -98,113
28 29 30 31 32a 32b 33 34	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission	(Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = $1*1/(1-T)$	(Note U from ATT H-3D) (Note U from ATT H-3D)		8.50% 0.00% 27.72% 38.34% 1.3834 -98,11: 1.3834
28 29 30 31 32a 32b 33 34 35	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission Other Income Tax Adjustment	(Percent of federal income tax deductible for state T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)) = 1*1/(1-T)	(Note I from ATT H-3D) purposes) (Note U from ATT H-3D) enter negative	(Line 132b) (Line 133 * 134)	8.509 0.009 27.729 38.349 1.3834 -98,11: 1.3834 -135,73
28 29 30 31 32a 32b 33 34 35	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment Tax Adjustment for AFUDC Equity Comp	(Percent of federal income tax deductible for state T=1 - {((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) = 1*1/(1-T) n ponent of Transmission Depreciation Expense	(Note U from ATT H-3D) (Note U from ATT H-3D)	(Line 132b)	8.50° 0.00° 27.72° 38.34° 1.3834 -98,11: 1.3834 -135,736
28 29 30 31 22 22 33 34 35	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp	(Percent of federal income tax deductible for state T=1 - {{(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p)} = 1*1/(1-T) n nonent of Transmission Depreciation Expense d Taxes (Federal) - Transmission Component	(Note U from ATT H-3D) enter negative (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134) Attachment 5, Line 136a	8.509 0.009 27.729 38.349 1.3834 -98.11: 1.3834 -135,73
28 29 30 31 22a 22b 33 34 35	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp	(Percent of federal income tax deductible for state T=1 - {{(1 - SIT) * (1 - FIT)} / (1 - SIT * FIT * p)} = 1*1/(1-T) n nonent of Transmission Depreciation Expense d Taxes (Federal) - Transmission Component d Taxes (State) - Transmission Component	(Note U from ATT H-3D) enter negative (Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D)	(Line 132b) (Line 133 * 134) Attachment 5, Line 136a Attachment 5, Line 136b	8.50° 0.00° 27.72° 38.34° 1.3834 -98,11: 1.3834 -135,73° 126,89 -12,022,50°
28 29 30 31 22a 22b 33 34 35 66 66 66 66	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmission Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Amortization Deficient / (Excess) Deferred Amortization Deficient / (Excess) Deferred Amortization of Other Flow-Through Item Other Income Tax Adjustments - Expens	(Percent of federal income tax deductible for state T=1 - {((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) = 1*1/(1-T) n nonent of Transmission Depreciation Expense dd Taxes (Federal) - Transmission Component dd Taxes (State) - Transmission Component is - Transmission Component	(Note I from ATT H-3D) purposes) (Note U from ATT H-3D) enter negative (Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D)	(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)	8.50° 0.00° 27.72° 38.34° 1.3834 -98,11: 1.3834 -135,73(126,89; -12,022,50(6.34t
28 29 330 331 22a 22b 333 34 35 66 66 66 66 66	Income Tax Rates FIT=Federal Income Tax Rate SIT=State Income Tax Rate or Composi P T T/(1-T) Tax Gross-Up Factor ITC Adjustment Investment Tax Credit Amortization Tax Gross-Up Factor ITC Adjustment Allocated to Transmissic Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Compandization Deficient / (Excess) Deferre Amortization Deficient / (Excess) Deferre Amortization of Other Flow-Through Iten Other Income Tax Adjustments - Expens Tax Gross-Up Factor	(Percent of federal income tax deductible for state T=1 - {((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) = 1*1/(1-T) n nonent of Transmission Depreciation Expense dd Taxes (Federal) - Transmission Component dd Taxes (State) - Transmission Component is - Transmission Component	(Note I from ATT H-3D) purposes) (Note U from ATT H-3D) enter negative (Note T from ATT H-3D) (Note T from ATT H-3D) (Note T from ATT H-3D)	(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)	8.50% 0.00% 27.72% 38.34% 1.3834 -98,111 1.3834 -135,73(126,896 -12,022,500 6.344 -11,889,25 1.3834
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Attachment 3 - Revenue Credit Workpaper

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	Total Tax on Revenue subject to \$0.00 sharing										
Other	ncome Tax Adjustments						_		_	_	
Line	Component Descriptions	Instruction References	Depreciation Expense Amount			tate from H-3D, Line 131		Amount to Line 136+			
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insz. 6	Negative amounts (i.e. tax benefits) induce recoverable tax expense and positive amounts (i.e. tax expense) incr	sase recoverable tax expense.									

Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Рерсо	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	2,038,206	1,938,277	3,587,812				4,488	7,568,783
Support Services	9,111,712	7,429,687	17,048,294				8,536,253	42,125,946
Financial Services	6,669,097	5,986,599	10,832,714				6,024	23,494,434
Human Resources	2,479,794	1,735,007	3,771,914					7,986,714
Legal Services	1,312,479	1,036,747	2,040,837				54,521	4,444,583
Customer Services	36,193,093	33,375,438	26,420,424					95,988,955
Information Technology	12,442,508	11,917,474	19,572,162				4,075	43,936,220
Government Affiars	3,386,931	4,107,303	5,416,256				54,859	12,965,349
Communication Services	1,677,040	1,561,418	2,867,997				2,998	6,109,452
Regulatory Services	7,510,383	6,654,154	10,057,484				2,003	24,224,025
Regulated Electric and Gas Operation Service	31,051,003	26,469,194	42,719,819	25,080	123,597	42,921	7,302	100,438,916
Supply Services	705,473	682,680	1,493,661				179	2,881,993
Total	\$ 114,577,718 \$-	\$ 102,893,978 \$ -	\$ 145,829,374 \$-	\$25,080 \$-	\$123,597 \$-	\$ 42,921 \$-	\$ 8,672,703 #	# \$ 372,165,370

Nam	ne of Respondent	This Repor	t is:	Resubmission Date	Year/Period of Report		
PHI	Service Company		n Original Resubmission	(Mo, Da, Yr)	Dec 31, 2020		
	Schedule XVII - Analysis o			ount 457)			
	For services rendered to associate companies (Account						
1. 1	For services rendered to associate companies (Account	457), list all of the a	associate compa	inles.			
	Name of Associate Company	Account 457.1	Account 457.2	Account 457.3	Total Amount Billed		
Line		Direct Costs Charged	Indirect Costs Char				
No.				of Capital			
	(a)	(b)	(C)	(d)	(e)		
1	Potomac Electric Company	36,530,869	109,194,				
2	Delmarva Power & Light Company	30,272,152	84,245,				
3	Atlantic City Electric Company	22,549,593	80,287,				
4	Exelon Business Services Company, LLC	200	8,429,		8,429,626		
5	Pepco Holdings LLC	106,980		954 13			
6	Commonwealth Edison Company	45,398		199	123,597		
7	Constellation NewEnergy, Inc.		105,		105,785		
8	PECO Energy Company	11,157		764	42,921		
9	Baltimore Gas and Electric Company		25,	080	25,080		
10	Aerolab Enterprises, LLC	7,225			7,225		
11							
12							
13							
14							
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FERC FORM NO. 60 (REVISED 12-07)

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Service Company Billing Analysis by Utility FERC Account YTD Dec 2020 Total PHI

FERC Accounts	FERC Account Name	11000 Power	11500 Atlantic City	17000 PEPCO	20001 BGE	10601 ComEd	10200 PECO	Regulated	Total	Inclusion in ATRR
	Constr Work In Progress	14,698,702	14,184,265	23,731,899	19,377	70,071	29,291	-	52,733,604	Not included
	Accumulated Provision for Depreciation	1,524,830	1,286,491	1,313,439	-	1,063	532	-		Not included
	Stores Expense Undistributed	623,420	605,496	1,352,975				-		Wage & Salary Factor
	Other Regulatory Assets	934,362	(72,922)	2,249,502				-		Not included Not included
	Clearing Accounts - Other * Miso Deferred debits	1,758,136	1,080,944	6,285,058 40				-		Not included Not included
	Other Deferred Credits		_	11,601						Not included
	Other Regulatory Liabilities	44.996		11,001						Not included
	Other Income -Below the Line	(10,801)	34,238	264,180				8,672,703		Not included
	Other Income Deductions - Below the Line	1,202,793	1,122,149	3,118,186				-		Not included
430	Interest-Debt to Associated Companies	111	106	195				-	411	Not included
431	Other Interest Expense	52,243	49,209	90,283				-		Not included
	System cont & load dispatch	988	0	(0)				-		Not included
	Other expenses	841,268	558,229	1,153,976				-		Not included
	Operation Supervision & Engineering	1,514,774	362,577	328,076				-		100% included
	Load Dispatching - Reliability	117	51	(9)				-		100% included
	Load Dispatch - Monitor & Operate Transmission Sy: Load Dispatch - Transmission Service & Scheduling		18,498 56	10,112 (0)				-		100% included 100% included
	Reliability, Planning and Standards	16,185	5,898	(0)						100% included
	Generation Interconnection Studies	10,103	3,030	101,615						100% included
	Station expenses	_	_	178				_		100% included
	Underground Line Expenses - Transmission	-	-	(0)				_		100% included
566	Miscellaneous transmission expenses	1,175,365	1,283,738	2,288,855				-	4,747,958	100% included
567	Rents	-	-	575				-		100% included
	Maintenance Supervision & Engineering	232	-	-				-		100% included
	Maint of structures	7,046	1,595	13,456				-		100% included
	Maintenance of Computer Software	-	-	6,099				-		100% included
	Maintenance of station equipment	179,395	177,593	152,596				-		100% included
	Maintenance of overhead lines	453,587	394,795	239,433				-		100% included 100% included
	Maintenance of underground lines Maintenance of miscellaneous transmission plant	1,094 7,484	633 3.579	14,412 6,244				-		100% included
	Operation Supervision & Engineering	322,848	197,482	58,913						Not included
	Load dispatching	64,564	13,211	30,353						Not included
	Station expenses	(268)	10,211	46,508				_		Not included
583	Overhead line expenses	1,751	7,023	40,098	-	-	584 292	-	49,456	Not included
	Underground line expenses	1,829	(23,531)	21,738	-	-	292	-		Not included
	Street lighting	87						-		Not included
	Meter expenses	920,375	292,568	16,233				-		Not included
	Customer installations expenses Miscellaneous distribution expenses	367,555 2,275,999	157,569 1,168,406	378,872 2,156,528			7,264	-		Not included Not included
	Rents	2,215,333	1,100,406	14,044	-	-	1,204			Not included
	Maintenance Supervision & Engineering	83,596		119,373						Not included
	Maintain structures	60	280	2.175				_		Not included
	Maintain equipment	159.127	141,177	575,250				_		Not included
593	Maintain overhead lines	1,262,118	1,423,710	1,267,022	-	29,851	4,960	-	3,987,660	Not included
594	Maintain underground line	2,863	3,409	37,387				-		Not included
	Maintain line transformers	381	692	43,643				-		Not included
	Maintain street lighting & signal systems	1,427	854	6,814				-		Not included
	Maintain meters	362,021	3	2,446				-		Not included
	Maintain distribution plant	19,774 258.121	21,032	15,414				-		Not included Not included
	Other gas supply expenses Meter & house regulator expense	258,121 729,545	-	-				-		Not included Not included
	Maintenance of mains	729,545								Not included Not included
	Maintenance of compressor station equipment	26						_		Not included
	Maintenance of services	2	_	_				_		Not included
	Maintenance of meters & house regulators	353,069	-	-				-		Not included
	Uncollectable Accounts	101,361	306,961	-				-		Not included
	Customer records and collection expenses	38,346,625	37,969,134	28,881,518				-		Not included
	Supervision - Customer Svc & Information	-	74,772	-				-		Not included
	Customer assistance expenses	1,706,123	430,971	1,428,538				-		Not included
	Informational & instructional advertising	4,117	3,902	7,002				-		Not included
	Outside services employed	40,081,189	37,957,123	64,371,488	5,703	22,612	-	-		Wage & Salary Factor
	Property insurance	19,422	18,281	33,527				-		Net Plant Factor
	Injuries & damages Regulatory commission expenses	377 1.341.663	352 856,389	643 2,110,887				-		Wage & Salary Factor Direct transmission Only
	General ad expenses	304.315	287,329	2,110,007 529.169				_		Direct transmission Unity Direct transmission Only
	Miscellaneous general expenses	441,469	487,661	900,804						Wage & Salary Factor
	Maintenance of general plant	7	401,001	12				_		Wage & Salary Factor
-		114,577,718	102,893,978	145,829,374	25,080	123,597	42,921	8,672,703	372,165,370	

Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
BSC Commercial Operations Grp	\$ 127.845.55	\$ 109.738.86	\$ 215.654.97	\$ 339,703.00	\$ 990.316.23	\$ 363,895,57	\$ 6.426.377.40	\$ 8.573.531.58
BSC Communications	762,650.69	654,901.56	1.286.512.97	2,052,892.38	4,973,716.73	1,997,392.65	16.154.224.85	\$ 27,882,291.83
BSC Corp Development	352.004.44	302.172.30	593.742.24	935.143.71	2,215,929,44	921.360.33	12.714.357.41	\$ 18.034.709.87
BSC Corp Secretary	298,181.90	256,756,37	500.862.15	809.575.00	1.975.065.62	807.952.26	4.213.000.39	\$ 8,861,393.69
' '	1.067.186.94	,	,		,,	/	, .,	
BSC Corp Strategy	,,	916,339.00	1,800,076.41	2,837,221.73	6,718,398.27	2,796,164.86	32,760,795.57	\$ 48,896,182.78
BSC Corporate SLA	258,169.37	221,605.49	435,218.58	686,234.04	1,621,421.88	675,344.63	3,863,095.31	\$ 7,761,089.30
BSC Executive Services	2,310,436.96	1,983,376.51	3,897,063.19	6,169,828.57	14,555,009.16	6,052,047.74	34,789,888.87	\$ 69,757,651.00
BSC Exelon Utilities	5,295,390.45	4,104,781.84	7,342,035.41	12,995,106.43	27,314,431.94	11,965,229.78	1,878,832.22	\$ 70,895,808.07
BSC Exelon Transmission Co	-	-	-	-	-	-	11,385.61	\$ 11,385.61
BSC Finance	6,738,123.89	5,976,671.79	11,887,327.70	17,142,474.18	32,323,665.37	15,159,127.76	79,087,183.73	\$ 168,314,574.42
BSC Gen Company Activities	1,411,098.05	1,172,131.20	2,053,744.85	3,929,953.71	7,096,169.49	3,233,864.26	16,477,099.82	\$ 35,374,061.38
BSC Gen Counsel	345,943.65	296,509.84	582,730.86	957,438.07	28,216,108.99	943,947.55	5,270,666.81	\$ 36,613,345.77
BSC HR	2,550,451.97	1,763,810.29	3,903,526.08	7,845,651.30	15,918,302.81	6,995,422.54	33,239,108.53	\$ 72,216,273.52
BSC Inform. Technology	79,147,301.92	63,950,797.02	99,035,027.47	236,284,717.38	306,043,483.47	165,083,554.33	338,041,323.28	\$ 1,287,586,204.87
BSC Investment	63,679.01	54,664.32	107,410.11	169,171.01	400,869.52	166,677.24	871,642.84	\$ 1,834,114.05
BSC Legal Services	1,344,037.24	1,263,137.53	2,358,003.34	2,859,075.53	5,690,047.23	3,150,585.03	16,970,667.98	\$ 33,635,553.88
BSC Real Estate	413,827.61	265,231.80	480,745.35	1,162,390.15	2,151,722.31	1,367,607.81	6,012,687.28	\$ 11,854,212.31
BSC Reg & Govt Affairs	691,692.99	593,772.73	1,166,710.00	1,837,572.48	4,372,931.38	1,810,484.57	11,181,392.65	\$ 21,654,556.80
BSC Supply Srv	1,652,112.41	1,368,925.03	2,836,658.86	4,077,442.53	9,370,383.58	4,113,795.15	66,670,955.77	\$ 90,090,273.33
BSC Unassigned Departments	-	-	-	-	23,923.26	-	-	\$ 23,923.26
Total	\$ 104,830,135	\$ 85,255,323	\$ 140,483,051	\$ 303,091,591	\$ 471,971,897	\$ 227,604,454	\$ 686,634,686	\$ 2,019,871,137

Attachment 6 True-Up Revenue Requirement Worksheet Delmarva Power & Light Company

	(1)	(2) Attachment H-3D	(3)	(4)
Line No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column i	1,759,962,853 1,353,116,397	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-3D, line 85 (line 3 divided by line 1 col 3)	35,375,529 0.02	0.02
5	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-3D, line 86a plus line 91 plus line 96 (line 5 divided by line 1 col 3)	3,056,849 0.00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-3D, line 99 (line 7 divided by line 1 col 3)	12,510,762 0.01	0.01
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-3D, line 154 (line 9 divided by line 1 col 3)	(9,577,806) (0.01)	(0.01)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-3D, line 138 (line 12 divided by line 2 col 3)	4,664,092 0.00	0.00
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-3D, line 145 (line 14 divided by line 2 col 3)	75,300,963 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.06	0.06

Attachment 6 True-Up Revenue Requirement Worksheet Delmarva Power & Light Company

	(D)	(2)	(3)	(4)	(5)	(6)	Ø.	(8)	(9)	(10)	an	(12)	(13)	(14)	(15)
Line No.	All True-Un 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 17d 17e 17f 17g 17h	Zond Rod Lies with reconfiguration Rod Lies Keeney Rod Lies Keeney Mi Peasum Townsen And Townsen And Townsen Cool Springs Sid Indian Roter Keeney And Social Roter Keeney And Social Roter Keeney And Social Roter Keeney And Social Roter Tappe Tip Todd Harmony Add Zod 250/18 Auto Tr Glaugow - Cred 18s IV Creux Rebuill	Zond 880241.3 800341.1 4 800241.1 2 800241.1 2 80025 1 80025 1 80020 8 80020 8 80020 8 80020 1 80020 1 80025 1	1,664,116,47 1,509,104 1,509,10	0.02 0.02 0.02 0.02 0.02 0.02 0.03 0.02 0.02	39,117,309 34,123,46 52,840 52,840 150,769 190,949 340,908 157,160 118,811 38,810 248,370 170,224	\$ 1279,348,544 \$ 18,492.15 \$ 18,492.15 \$ 2,211,646 \$ 1,727,635 \$ 4,762.15 \$ 5 1,727,635 \$ 5 1,727,635 \$ 5 1,727,635 \$ 5 1,727,737 \$ 1,727,737,737,737,737,737,737,737,737,737	0.05 0.05 0.05 0.06 0.06 0.06 0.05 0.05	75,608,342 620,058 130,820 130,820 137,494 642,880 306,477 10,291 238,990 787,871 346,209	88,546 69,106 183,278 239,416 414,415 190,896 6,219 144,430 467,784 301,924	158,649,300 1.384,992 392,208 258,008 4 51,307 1.398,203 654,407 21,625 502,231 1.640,465 1.046,762 722,582		79.828 16.842 13.143 43.446 83.018 39.638 - 102.228	158,649,300 1,492,233 1,492,233 1,492,233 1,411,28 1,481,22,23 1,481,22,23 1,481,22,23 1,481,22,23 1,481,22,23 1,481,22,23 1,742,693 1,742,693 1,742,693 1,742,693 1,742,693		158,649,300 1,464,820 309,048,8 24,20 30,048,8 32,20 31,481,221 694,665 502,231 1,742,693 1,064,752 723,582
18	Annual Totals		1.759.962.853		41.365.334	1.353.116.397		79.965.055	46.656.401	167.986.790		419.508	168.406.299		168.406.299

- Geno Transmission Flant is that identified on page 2 line 2 of Attachment H
 Includes of any CNPP or unamentarial abundanced plant included in true bless when authorized by FEEC cuber here are preclaimed. MFEDC. If specified the
 Includes of any CNPP or unamentarial abundanced plant included in true bless when authorized by the group of the page 1. The value is backet subsequent capital investments required to maintain the facilities to their original capabilities.
 Geno plant does not include Unamentarial Abundanced Plant and excludes any regulatory asset, which are to entered as a separate line item.
 Project New Parts in the Project Geno Plant and excludes any regulatory asset, which are to entered as a separate line item.
 True Up Adjustment is calculated on the Project True-up Schoolade for the Base Vene
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 True Up Adjustment is calculated in the three deputions and the Project Depution of the project and project in the calculation under the project and the Project Depution of the project and project in the project True Up Adjustment In True In True Up Adjustment In True In True Up Adjustment In True In True In True In True In True

Attachment 6A True-Up Delmarva Power & Light Company

1	Rate Year being Trued-Up			quirement Projected	Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
2	rate real being fract op		7.00	Tune Tem	-	requirement	runda rue ep calculation			
	A	В	C	D	E	F	G	H	I	J
				% of						
			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 ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment 5	(Expense)4	(G) + (H) + (I)
3	Zonal	Zonal		-	-	-	-	-	#DIV/0!	#DIV/0!
3a	Red Lion sub reconfiguration	B0241.3		-	-	-	-	-	#DIV/0!	#DIV/0!
3b	Red Lion-Keeney	B0494.1-4		-	-	-	-	-	#DIV/0!	#DIV/0!
3c	Red Lion-Keeney	B0241.12		-	-	-	-	-	#DIV/0!	#DIV/0!
3d	Mt.Pleasant-Townsend	B0567		-	-	-	-	-	#DIV/0!	#DIV/0!
3e	Oak Hall-Wattsville	B0483.13		-	-	-	-	-	#DIV/0!	#DIV/0!
3f	Cool Springs	B0320		-	-	-	-	-	#DIV/0!	#DIV/0! #DIV/0!
3g	3rd Indian River	BO568		-	-	-	-	-	#DIV/0!	
3h	Keeney 500kV Sub	BO272.1		-	-	-	-	-	#DIV/0!	#DIV/0!
3i	Keeney - Additional Breakers on 500kV Bus	BO751		-	-	-	-	-	#DIV/0!	#DIV/0!
3j	Trappe Tap - Todd	BO566		-	-	-	-	-	#DIV/0!	#DIV/0!
3k	Harmony Add 2nd 230/138 Auto Tr	BO733		-	-	-	-	-	#DIV/0!	#DIV/0!
31	Glasgow - Cecil 138 kV Circuit Rebuild	B1247		-	-	-	-	-	#DIV/0!	#DIV/0!
3m										
3n										
30										
3р										
3q										
3r										
3s										
3t										
3u										
3v										
3w										
3x										
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-		#DIV/0!	#DIV/0!
						Monthly Interest Rate			#DIV/0!	
						Interest Income (Expense)			#DIV/0!	

- Note:
 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 coast for the Rate Year.
 2) From Attachment 6, line 17, col. 13 for that project based on the actual coast for the Rate Year.
 2) From Attachment 6, line 17, col. 13 for that project based on the actual coast for the Rate Year.
 2) From Attachment 6, line 17, col. 13 for that project based on the project of the Rate Year.
 2) From Attachment 6, line 17, col. 13 for that project based on the project of the Rate Year.
 2) Collem E, lines 3 are the dollar amounts of Revenue Received fine the Nin 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	Prior Period Adjustments listed in row 3r to 3t	-	-	-
	· ·			
		•	•	,
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
8		PJM Billed Revenue Received	True-up	Annual (net of true-ups)
		Fair blied Reveilde Received	Tide-up	
9	Jan-May (Year 1)			
10	June-Dec (Year 1)			
11				
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year	1 actuals.		

Notes:

Α

В

For each project or Attachment H-3D, the utility will populate the formula rate with the inputs for the Trus-Up Year. The revenue requirements, based on actual operating results for the Trus-Up Year, associated with the projects and Attachment H-3D will then be entered in Col. (P) above. Column (E) above contains the actual revenues received associated with Attachment H-3D and any Projects paid by the RTO to the utility during the Trus-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (P) to calculate the Trus-Up Algustreent. The Prior Period Adjustment from Line S below is input in Col. (H). Column (I) as the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G), (H), and (I).

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.

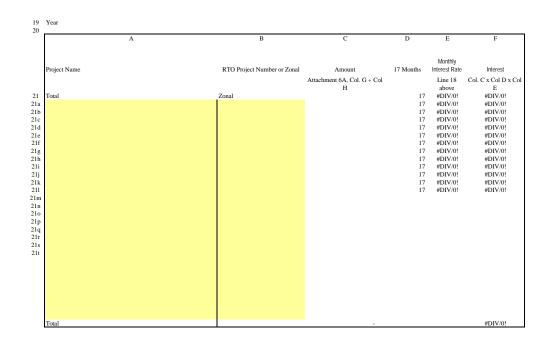
Attachment 6B True-Up Interest Rate Delmarva Power & Light Company

[A]

		Month (Note A)	FERC Monthly Interest Rate	
1		January		2020
2		February		2020
3		March		2020
4		April		2020
5		May		2020
6		June		2020
7		July		2020
8		August		2020
9		September		2020
10		October		2020
11		November		2020
12		December		2020
13		January		2021
14		February		2021
15		March		2021
16		April		2021
17		May		2021
18	Average of lines 1-17 above		#DIV/0!	

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 Carryin	g Charge												
2 3 4 5 6	Fixed Charge Rat A B C	te (FCR) if not a Formula Line 160 167	Net Plant Carryin Net Plant Carryin Line B less Line A	g Charge per 100		rease in RO	E without Dep	preciation		8.9667% 9.5063% 0.5396%				
7	FCR if a CIAC													
8	D	161	Net Plant Carryin	g Charge without	Depreciation, R	eturn, nor Ir	ncome Taxes			3.0570%				
9 10	The FCR resultin					or subsequ	uent years							
11	The ROE is 10.5%	6 which includes	a base ROE of 1	0.0% ROE per FI	ERC order in D	ocket No. E	L13-48 and a	a 50 basis poin	it RTO membe	ership adder as	s authorized by	FERC: provide	d, that the proje	cts identified
"Yes" if a project under PJM	Details		B02	241.3 Red Lion sub r	reconfiguration			B0494.1-4 Re	d Lion-Keeney			B0241.12 Red	Lion-Keeney	
OATT Schedule 12, otherwise 12 "No" 13 Useful life of project "Yes" if the customer has paid lump sum payment in the amo	Schedule 12 Life	(Yes or No)	Yes 35				No 35				No 35			
of the investment on line 18, 14 Otherwise "No"	CIAC	(Yes or No)	No				No				No			
15 Input the allowed ROE Incenti	ve Increased ROE (Basis	Points)	150				150				150			
From line 4 above if "No" on li 14 and From line 8 above if "N 16 on line 14 Line 6 times line 15 divided by 17 basis points Columns A, B or C from 18 Attachment 6 19 Line 18 divided by line 13 From Columns H, I or J from 20 Attachment 6	ne 'es" Base FCR	хр	8.9667% 9.7761% 14,689,101 419,689 6.00				8.9667% 9.7761% 3.099,104 88,546				8.9667% 9.7761% 2,418,717 69,106			
45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	Base FCR W Increased ROE	Invest Yr 2020 2020 2021 2021 2021 2022 2022 202	Beginning 10,282,371 10,282,371 9,862,682 9,862,682 9,862,682 9,442,994 9,023,305 8,603,616 8,603,616 8,183,928 8,764,239 7,764,239 7,764,239 7,344,551	Depreciation 419,689 419,689 419,689 419,689 419,689 419,689 419,689 419,689 419,689 419,689 419,689 419,689 419,689 419,689 419,689	Ending 9,862,682 9,442,994 9,442,994 9,023,305 9,023,305 8,603,616 8,183,928 7,764,239 7,764,239 7,764,239 7,744,251 6,924,862	Revenue 1,304,049 1,383,878 1,266,417 1,342,848 1,228,785 1,301,819 1,191,152 1,260,790 1,115,888 1,178,731 1,078,255 1,137,702 1,040,623 1,096,672	Beginning 2,169,373 2,169,373 2,080,827 2,080,827 1,992,281 1,992,281 1,903,735 1,815,189 1,726,644 1,726,644 1,726,644 1,638,098 1,638,099 1,549,552 1,549,552	Depreciation 88,546	Ending 2,080,827 2,080,827 1,992,281 1,992,281 1,993,735 1,903,735 1,815,189 1,726,644 1,738,098 1,638,098 1,549,552 1,549,552 1,461,006 1,461,006	Revenue 275,128 291,970 267,188 283,314 259,249 274,658 251,309 266,001 243,369 257,345 235,430 248,688 227,490 240,032 219,550 231,376	Beginning 1,693,102 1,693,102 1,623,996 1,623,996 1,554,890 1,554,890 1,5485,783 1,485,783 1,416,677 1,347,571 1,278,465 1,278,465 1,278,455 1,209,359 1,209,359	Depreciation 69,106 69,100 69,100 69,100 69,100 69,	Ending 1,623,996 1,623,996 1,554,890 1,554,890 1,554,890 1,485,783 1,485,783 1,416,677 1,416,677 1,347,571 1,278,465 1,278,465 1,278,465 1,209,359 1,209,359 1,140,252 1,140,252	Revenue 214,726 227,870 208,529 221,114 202,332 214,388 196,136 207,602 189,939 200,847 183,743 194,091 177,546 187,335 171,350 180,579

in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

in Docket Nos.			20011 4110			onn addor an	, a,	NOE 13 12.070							
	B0567 Mt.Pleasan	t-Townsend			B0483.13 Oak Ha	II-Wattsville			B0320 Cool	Springs			BO568 3rd Indi	an River	
No 35				No 35				No 35				No 35			
No				No				No				No			
150				150				150				150			
8.9667%				8.9667%				8.9667%				8.9667%			
9.7761%				9.7761%				9.7761%				9.7761%			
6,414,723				8,379,558				14,504,530				6,681,345			
183,278				239,416				414,415				190,896			
6				12				9				8			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
4,673,584 4,673,584	183,278 183,278	4,490,306 4,490,306	585,912 622,256	6,224,815 6,224,815	239,416 239,416	5,985,399 5,985,399	776,111 824,556	10,671,190 10,671,190	414,415 414,415	10,256,775 10,256,775	1,334,113 1,417,131	5,090,549 5,090,549	190,896 190,896	4,899,653 4,899,653	630,235 669,892
4,490,306	183,278	4,307,028	569,478	5,985,399	239,416	5,745,983	754,643	10,256,775	414,415	9,842,360	1,296,954	4,899,653	190,896	4,708,757	613,117
4,490,306	183,278	4,307,028	604,339	5,985,399	239,416	5,745,983	801,151	10,256,775	414,415	9,842,360	1,376,617	4,899,653	190,896	4,708,757	651,230
4,307,028	183,278	4,123,751	553,044	5,745,983	239,416	5,506,567	733,175	9,842,360	414,415	9,427,944	1,259,794	4,708,757	190,896	4,517,862	596,000
4,307,028	183,278	4,123,751	586,421	5,745,983	239,416	5,506,567	777,745	9,842,360	414,415	9,427,944	1,336,104	4,708,757	190,896	4,517,862	632,568
4,123,751	183,278	3,940,473	536,610	5,506,567	239,416	5,267,151	711,707	9,427,944	414,415	9,013,529	1,222,635	4,517,862	190,896	4,326,966	578,883
4,123,751	183,278	3,940,473	568,504	5,506,567	239,416	5,267,151	754,340	9,427,944	414,415	9,013,529	1,295,590	4,517,862	190,896	4,326,966	613,906
3,940,473 3,940,473	183,278 183,278	3,757,195 3,757,195	520,176 550,586	5,267,151 5,267,151	239,416 239,416	5,027,735 5,027,735	690,240 730,934	9,013,529 9.013.529	414,415 414,415	8,599,114 8,599,114	1,185,475	4,326,966 4,326,966	190,896 190,896	4,136,071	561,766 595,243
3,757,195	183,278	3,757,195	503,742	5,267,151	239,416	4,788,319	668,772	9,013,529 8,599,114	414,415	8,599,114	1,255,076 1,148,316	4,326,966 4,136,071	190,896	4,136,071 3,945,175	544,649
3,757,195	183,278	3,573,917	532,669	5,027,735	239,416	4,788,319	707,528	8,599,114	414,415	8,184,699	1,214,562	4,136,071	190,896	3,945,175	576,581
3,573,917	183,278	3,390,639	487.308	4,788,319	239,416	4,548,903	647,304	8,184,699	414,415	7,770,284	1,111,156	3,945,175	190,896	3,754,280	527,532
3,573,917	183,278	3,390,639	514,751	4,788,319	239,416	4,548,903	684,123	8,184,699	414,415	7,770,284	1,174,048	3,945,175	190,896	3,754,280	557,919
3,390,639	183,278	3,207,362	470,873	4,548,903	239,416	4,309,487	625,836	7,770,284	414,415	7,355,869	1,073,997	3,754,280	190,896	3,563,384	510,415
3,390,639	183,278	3,207,362	496,834	4,548,903	239,416	4,309,487	660,717	7,770,284	414,415	7,355,869	1,133,535	3,754,280	190,896	3,563,384	539,257
•															

		BO272.1 Keeney	500kV Sub		BO751 Kr	eeney - Additional E	Breakers on 500	kV Bus		BO566 Trappe	Tap - Todd		B07	33 Harmony Add 2r	nd 230/138 Auto 7	Γr
	Yes 35				Yes 35				No 35				Yes 35			
	No				No				No				No			
	0				0				150				0			
	8.9667%				8.9667%				8.9667%				8.9667%			
	8.9667%				8.9667%				9.7761%				8.9667%			
	217,662				5,055,041				16,372,433				10,567,349			
	6,219				144,430				467,784				301,924 4			
Ве	ginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	171,020	6,219	164,801	20,996	3,971,818	144,430	3,827,388	487,622	13,097,946	467,784	12,630,163	1,600,297	8,554,521	301,924	8,252,596	1,041,913
	171,020 164,801	6,219 6,219	164,801 158,582	20,996 20,439	3,971,818	144,430	3,827,388	487,622 474,671	13,097,946 12.630.163	467,784	12,630,163 12,162,379	1,702,525 1,558,352	8,554,521 8,252,596	301,924 301,924	8,252,596 7,950,672	1,041,913 1,014,840
	164,801	6,219	158,582	20,439	3,827,388 3,827,388	144,430 144,430	3,682,958 3.682,958	474,671	12,630,163	467,784 467,784	12,162,379	1,558,352	8,252,596 8,252,596	301,924 301,924	7,950,672	1,014,840
	158,582	6,219	152,363	19,881	3,682,958	144,430	3,538,529	461,720	12,162,379	467,784	11,694,595	1,516,407	7,950,672	301,924	7,648,748	987,767
	158,582	6,219	152,363	19,881	3,682,958	144,430	3,538,529	461,720	12,162,379	467,784	11,694,595	1,611,063	7,950,672	301,924	7,648,748	987,767
	152,363	6,219	146,144	19,323	3,538,529	144,430	3,394,099	448,770	11,694,595	467,784	11,226,811	1,474,462	7,648,748	301,924	7,346,824	960,695
	152,363	6,219	146,144	19,323	3,538,529	144,430	3,394,099	448,770	11,694,595	467,784	11,226,811	1,565,332	7,648,748	301,924	7,346,824	960,695
	146,144	6,219	139,926	18,766	3,394,099	144,430	3,249,669	435,819	11,226,811	467,784	10,759,027	1,432,517	7,346,824	301,924	7,044,899	933,622
	146,144	6,219 6,219	139,926 133,707	18,766	3,394,099	144,430	3,249,669 3,105,239	435,819	11,226,811 10,759,027	467,784 467,784	10,759,027 10,291,244	1,519,601	7,346,824 7.044.899	301,924	7,044,899 6.742,975	933,622 906.549
	139,926 139,926	6,219 6,219	133,707	18,208 18,208	3,249,669 3,249,669	144,430 144,430	3,105,239	422,868 422,868	10,759,027	467,784 467,784	10,291,244	1,390,573 1,473,869	7,044,899	301,924 301,924	6,742,975	906,549
	133,707	6,219	127.488	17,650	3,105,239	144,430	2,960,810	409,918	10,754,027	467,784	9,823,460	1,348,628	6,742,975	301,924	6,441,051	879,476
	133,707	6,219	127,488	17,650	3,105,239	144,430	2,960,810	409,918	10,291,244	467,784	9,823,460	1,428,138	6,742,975	301,924	6,441,051	879,476
	127,488	6,219	121,269	17,093	2,960,810	144,430	2,816,380	396,967	9,823,460	467,784	9,355,676	1,306,683	6,441,051	301,924	6,139,127	852,404
	127,488	6,219	121,269	17,093	2,960,810	144,430	2,816,380	396,967	9,823,460	467,784	9,355,676	1,382,407	6,441,051	301,924	6,139,127	852,404

					Silver Rur Silver Rur substation w Red Lion – C Red Lion – C	n 230 kV rith existing artanza and							
B1247	Glasgow - Cecil 13	8 kV Circuit Reb	ouild		230 kV								
Yes				Yes									
35				35									
No				No									
0				0									
				3									
8.9667%				8.9667%									
8.9667%				8.9667%									
8.9667%				8.9667%									
7,246,743				5,454,268									
207.050				155.836									
207,050				155,836									
207,050				155,836									
5	Depreciation	Endina	Revenue	6	Depreciation	Endina	Revenue		Total		Incentive Charged		Revenue Credit
5 Beginning 5,754,789	Depreciation 207,050	Ending 5,547,739	704,501	6 Beginning 5,454,268	Depreciation 25,973	Ending 5,428,295	512,714		9,488,316		Incentive Charged	\$	Revenue Credit 9,488,316
5 Beginning 5,754,789 5,754,789	207,050 207,050	5,547,739 5,547,739	704,501 704,501	Beginning 5,454,268 5,454,268	25,973 25,973	5,428,295 5,428,295	512,714 512,714	\$	9,488,316 9,907,825	\$	Incentive Charged 9,907,825		9,488,316
5 Beginning 5,754,789 5,754,789 5,547,739	207,050 207,050 207,050	5,547,739 5,547,739 5,340,690	704,501 704,501 685,935	6 Beginning 5,454,268 5,454,268 5,428,295	25,973 25,973 155,836	5,428,295 5,428,295 5,272,459	512,714 512,714 628,604	\$	9,488,316 9,907,825 9,359,168		9,907,825	\$	
5 Beginning 5,754,789 5,754,789 5,547,739 5,547,739	207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690	704,501 704,501 685,935 685,935	Beginning 5,454,268 5,454,268 5,428,295 5,428,295	25,973 25,973 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459	512,714 512,714 628,604 628,604	\$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896		<u> </u>	\$	9,488,316 9,359,168
5 Beginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690	207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640	704,501 704,501 685,935 685,935 667,370	Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459	25,973 25,973 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623	512,714 512,714 628,604 628,604 614,630	\$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155	\$	9,907,825 9,761,896		9,488,316
5 Seginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,340,690	207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 5,133,640	704,501 704,501 685,935 685,935 667,370 667,370	Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459 5,272,459	25,973 25,973 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623	512,714 512,714 628,604 628,604 614,630 614,630	\$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104	\$	9,907,825	\$	9,488,316 9,359,168 9,100,155
5 Beginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690	207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 5,133,640 4,926,590	704,501 704,501 685,935 685,935 667,370	Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459	25,973 25,973 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623	512,714 512,714 628,604 628,604 614,630 614,630 600,657	\$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155	\$	9,907,825 9,761,896	\$	9,488,316 9,359,168
5 Beginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,340,690 5,133,640	207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 5,133,640	704,501 704,501 685,935 685,935 667,370 667,370 648,804	Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459 5,272,459 5,116,623	25,973 25,973 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787	512,714 512,714 628,604 628,604 614,630 614,630	\$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143	\$	9,907,825 9,761,896 9,486,104	\$	9,488,316 9,359,168 9,100,155
5ginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 4,926,590 4,926,590	207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 4,926,590 4,719,540 4,719,540	704,501 704,501 685,935 685,935 667,370 667,370 648,804 648,804 630,239 630,239	Beginning 5,454,268 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950	512,714 512,714 628,604 628,604 614,630 600,657 600,657 586,683 586,683	\$ \$ \$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143 9,210,312 8,582,131 8,934,520	\$ \$ \$	9,907,825 9,761,896 9,486,104	\$ \$ \$	9,488,316 9,359,168 9,100,155 8,841,143 8,582,131
5 Beginning 5,754,789 5,754,789 5,547,739 5,340,690 5,340,690 5,133,640 4,926,590 4,719,540	207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 4,926,590 4,926,590 4,719,540 4,512,490	704,501 704,501 685,935 685,935 667,370 648,804 648,804 630,239 630,239 611,673	Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114	512,714 512,714 628,604 628,604 614,630 600,657 600,657 586,683 586,683 572,710	\$ \$ \$ \$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143 9,210,312 8,582,131 8,934,520 8,323,119	\$ \$ \$	9,907,825 9,761,896 9,486,104 9,210,312 8,934,520	\$ \$ \$	9,488,316 9,359,168 9,100,155 8,841,143
5 Seginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 4,926,590 4,926,590 4,719,540 4,719,540	207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,133,640 5,133,640 4,926,590 4,719,540 4,719,540 4,512,490	704,501 704,501 685,935 685,935 667,370 667,370 648,804 648,804 630,239 630,239 611,673	Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114	512,714 512,714 628,604 628,604 614,630 600,657 600,657 586,683 582,710 572,710	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143 9,210,312 8,582,131 8,934,520 8,323,119 8,658,729	\$ \$ \$	9,907,825 9,761,896 9,486,104 9,210,312	\$ \$ \$ \$	9,488,316 9,359,168 9,100,155 8,841,143 8,582,131 8,323,119
58eginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,333,640 4,926,590 4,926,590 4,926,590 4,719,540 4,719,540 4,719,540 4,719,540	207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,133,640 5,133,640 4,926,590 4,719,540 4,719,540 4,512,490 4,305,441	704,501 704,501 685,935 665,935 667,370 667,370 648,804 630,239 630,239 611,673 593,107	6 Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459 5,116,623 5,116,623 4,960,787 4,804,950 4,804,950 4,649,114	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114 4,493,278	512,714 512,714 628,604 628,604 614,630 600,657 600,657 586,683 572,710 552,710 558,737	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143 9,210,312 8,582,131 8,934,520 8,323,119 8,658,729 8,064,107	\$ \$ \$ \$	9,907,825 9,761,896 9,486,104 9,210,312 8,934,520 8,658,729	\$ \$ \$	9,488,316 9,359,168 9,100,155 8,841,143 8,582,131
5 3eginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,133,640 4,926,590 4,719,540 4,719,540 4,719,540 4,512,490	207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,133,640 4,926,590 4,926,590 4,719,540 4,512,490 4,512,490 4,305,441	704,501 704,501 685,935 685,935 667,370 667,370 648,804 630,239 630,239 611,673 611,673 593,107	6 Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459 5,1716,623 4,960,787 4,960,787 4,804,950 4,804,950 4,804,950 4,649,114	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114 4,493,278 4,493,278	512,714 512,714 628,604 628,604 614,630 600,657 600,657 586,683 572,710 572,710 558,737 558,737	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143 9,210,312 8,582,131 8,934,520 8,323,119 8,658,729 8,064,107 8,382,937	\$ \$ \$ \$	9,907,825 9,761,896 9,486,104 9,210,312 8,934,520	\$ \$ \$ \$ \$	9,488,316 9,359,168 9,100,155 8,841,143 8,582,131 8,323,119 8,064,107
5 3eginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,133,640 4,926,590 4,926,590 4,719,540 4,719,540 4,719,540 4,719,540 4,512,490 4,512,490 4,305,441	207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 5,133,640 4,926,590 4,719,540 4,719,540 4,512,490 4,305,441 4,098,391	704,501 704,501 704,501 685,935 667,370 667,370 648,804 630,239 630,239 611,673 611,673 593,107 574,542	Beginning 5.454.268 5.454.268 5.428.295 5.428.295 5.272.459 5.116.623 5.116.623 4,960.787 4,960.787 4,804.950 4.649.114 4,649.114 4,649.144	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,604,950 4,649,114 4,493,278 4,493,278 4,337,442	512,714 512,714 628,604 628,604 614,630 600,657 600,657 586,683 572,710 572,710 558,737 544,763	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143 9,210,312 8,582,131 8,934,520 8,323,119 8,658,729 8,064,107 8,382,937 7,805,095	\$ \$ \$ \$	9,907,825 9,761,896 9,486,104 9,210,312 8,934,520 8,658,729 8,382,937	\$ \$ \$ \$	9,488,316 9,359,168 9,100,155 8,841,143 8,582,131 8,323,119
5 3eginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,133,640 4,926,590 4,719,540 4,719,540 4,719,540 4,512,490	207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 4,926,590 4,926,590 4,719,540 4,719,540 4,512,490 4,305,441 4,305,441 4,098,391	704,501 704,501 704,501 685,935 667,370 667,370 648,804 630,239 630,239 611,673 611,673 593,107 574,542	6 Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459 5,1716,623 4,960,787 4,960,787 4,804,950 4,804,950 4,804,950 4,649,114	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114 4,493,278 4,493,278	512,714 512,714 628,604 628,604 614,630 600,657 600,657 586,683 572,710 572,710 558,737 558,737	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143 9,210,312 8,582,131 8,934,520 8,323,119 8,658,729 8,064,107 8,382,937	\$ \$ \$ \$	9,907,825 9,761,896 9,486,104 9,210,312 8,934,520 8,658,729	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,488,316 9,359,168 9,100,155 8,841,143 8,582,131 8,323,119 8,064,107
 5 3eginning 5,754,789 5,754,789 5,547,739 5,547,739 5,340,690 5,133,640 4,926,590 4,926,590 4,719,540 4,719,540 4,719,540 4,719,540 4,512,490 4,512,490 4,305,441	207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050 207,050	5,547,739 5,547,739 5,340,690 5,340,690 5,133,640 5,133,640 4,926,590 4,719,540 4,719,540 4,512,490 4,305,441 4,098,391	704,501 704,501 704,501 685,935 667,370 667,370 648,804 630,239 630,239 611,673 611,673 593,107 574,542	Beginning 5.454.268 5.454.268 5.428.295 5.428.295 5.272.459 5.116.623 5.116.623 4,960.787 4,960.787 4,804.950 4.649.114 4,649.114 4,649.144	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,604,950 4,649,114 4,493,278 4,493,278 4,337,442	512,714 512,714 628,604 628,604 614,630 600,657 600,657 586,683 572,710 572,710 558,737 544,763	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	9,488,316 9,907,825 9,359,168 9,761,896 9,100,155 9,486,104 8,841,143 9,210,312 8,582,131 8,934,520 8,323,119 8,658,729 8,064,107 8,382,937 7,805,095	\$ \$ \$ \$	9,907,825 9,761,896 9,486,104 9,210,312 8,934,520 8,658,729 8,382,937	\$ \$ \$ \$ \$	9,488,316 9,359,168 9,100,155 8,841,143 8,582,131 8,323,119 8,064,107

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #				
	101	Long Term Interest Less LTD Interest on Securitization Bonds	<u>-</u>	
	101	Less LTD interest on decurring attention bonds		
	112	Capitalization Less LTD on Securitization Bonds		
		2033 218 On Occumization Bonds		
		Calculation of the above Securitization Adjustments		
		calculation of the above occarries and in agastiments		

Rate Base Worksheet Delmarva Power & Light Company

	(Note H)		Gross Plant In Service			Accumulated Depreciation		Accumulat	ed Amortization		Net Plant In Service	
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	Attachment H-3D, 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 end		Electric Only, Form No 1,	included in 219.25.c for end of		Electric Only, Form No 1, page		Electric Only, Form No 1, page 356			
		of year and records for other months (Note	207.99.g minus 207.98.g for end	page 356 for end of year,	year and records for other	219.28.c for end of year, records	356 for end of year, records for	200.21c for end of year, records	for end of year, records for other			
		F)	of year, records for other months	records for other months	months (Note F)	for other months	other months	for other months		Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Year	1,731,157,609		132,849,417		62,842,522	58,271,858		20,493,011	1,338,774,567	156,614,071	54,084,548
2	January	1,732,697,428	240,052,302	133,677,224	394,245,343	63,753,691	58,484,142	12,950,538	20,962,461	1,338,452,085	163,348,073	54,230,621
3	February	1,732,507,718		134,966,844		64,687,772	59,170,125		21,583,366	1,336,145,868	164,683,708	54,213,353
4	March	1,735,207,073	245,010,255	135,216,614		65,541,220	59,454,394		22,058,056	1,335,834,580		53,704,164
5	April	1,738,729,135		135,808,251	402,100,875	66,421,220	59,745,673		22,535,065	1,336,628,260	165,848,107	53,527,512
6	May	1,751,062,258		134,624,296		67,349,340	60,043,900		23,012,676	1,346,442,683	168,736,026	
7	June	1,774,040,820	251,578,460	136,041,526		68,254,861	60,678,673		23,522,476	1,366,531,842	169,051,620	
8	July	1,776,101,470		136,135,303		69,081,620	60,955,738		23,940,440	1,365,976,945		
	August	1,775,746,578	252,393,249	136,136,448		68,480,628	61,213,702		24,420,796 24,913,621	1,363,723,817	169,075,193	50,501,950
	September	1,773,865,709 1,775,904,386	256,580,895 261,570,416	136,440,351 145.850.772	413,743,658 415,879,688	69,496,632 70,466,491	61,497,030 61,777,336		24,913,621 25,464,906	1,360,122,051 1,360,024,699	171,944,129	50,029,699 58,608,530
	October November											
	November December	1,778,587,803	267,803,102 288,799,293	146,369,833 149,574,926		71,357,118 71,482,893	61,951,766 61,423,513		26,086,395 26,610,118	1,359,611,234 1,382,244,524	180,660,776 201,195,503	58,331,672 61,541,295
	Average of the 13 Monthly Balances (Attachment 9A)	1,759,962,853		137,976,293		67,632,001	60,359,065		23,507,953	1,382,244,324		
	Less Merger Cost to Achieve (Attachment 10)	1,739,902,833	1 038 611	157,970,293	400,840,430	92.353	60,339,063	463.129	23,307,933	1,333,110,397	483 130	34,109,274
	Average of the 13 Monthly Balances Less Merger Cost to Achieve	1,759,962,853		137,976,293	406.846.456	67.539.648	60,359,065	13.833.980	23,507,953	1,353,116,397	170,450,869	54,109,274
10	g	1,757,702,055	231,024,431	131,710,273	400,040,450	01,000,040	00,557,005	15,055,700	20,001,000	1,000,110,000	170,450,007	34,103,274

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
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(1)
	Attachment H-3D, Line No:		43a	28	50	47	45		43b				
				214 for end of year, records for		(227.16.c * Labor Ratio) for end of year, records for other							
			(Note C)	other months	months	months	(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year			-	633,011		20,973,916						
18	January			-	631,747		20,705,325						
19	February			-	639,571		20,264,719						
	March			-	655,280		19,812,244						
21	April			-	651,539		19,399,100						
22	May			-	5,288,336		18,956,397						
23				-	6,052,066		18,754,151						
24	July			-	6,108,830		18,134,593						
	August			-	6,215,297		17,813,872						
	September			-	6,366,571		20,102,672						
	October			-	6,515,840		19,515,608						
	November			-	6,570,726		19,033,429						
	December	_		-	6,639,384		19,228,622						
30	Average of the 13 Monthly Balances (except ADIT - see Attachment	: 1)	-	-	4,074,477	-	19,438,050	-	-				

- Notes:

 A. Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.

 B. Recovery of abundoned plant is limited to any abundoned plant recovery authorized by FERC.

 C. Includes only CWP 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; (ii) the CWIP balance inclusion in rate base; and (iii) a demonstration that APUDC of an other CWIP project 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 morthly debts and credits do not contain entries for APUDC for each CVPIP project in rate base.

 D. ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year balances.

 E. Umanorized Abundoned Plant and Amortization of Abundoned Plant will be zero until the Commission accepts or approves recovery of the cost of abundoned plant.

 F. Projected balances are for the calendar year the revenue under this formula begins to be charged.

 F. From ALICHARDHERS of the dead of year balance and records for other months.

 H. 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) Delmarva Power & Light Company

4 March 4495,229.527 1,35,207,073 245,010,255 15,216.61 5 April 45,125,252 - 4,489,397,274 1,35,207,073 245,010,255 15,216.61 6 April 45,136,263.61 1,375,191,252 246,007,647 155,805,251 5,322,252 - 4,450,505,638 1,375,302 15,315,321,607,647 155,806,256 May 4,511,096,258 179,109,229 25,1578,460 136,041,526 5,382,968 - 4,452,135,302 1,751,096,258 20,090,242 134,624,296 8 July 45,78,094,222 1,761,014,70 25,970,619 136,135,303 5,326,25 - 4,512,446,44 1,775,104,104,104,104,104,104,104,104,104,104		(Note A)		Gross Plant In Service	e			Asset Retir	ement Obligations			Gross Plant in Service Less Projecto	ed Asset Retirement Obligations	
Amount 17-1-19-19-19-19-19-19-19-19-19-19-19-19-1	Line	Month	Total Plant in Sarvice	Transmission	Conoral & Intensible	Common	Total Plant in Sarvice	Transmission	Conoral & Intensible	Common	Total Plant in Sarvice	Transmission	Conoral & Intengible	Common
Part	140	(a)												
	Attachme	nt H-3D, Line No:									6			
Part														
Part														
Part														
Second						Electric Only, Form No. 1				Electric Only, Form No. 1				
1					207.99.g. plus 205.5.g. for end of				207.98.g. for end of year,					
1			records for other months	other months (Note F)	year, records for other months	records for other months	records for other months			records for other months				Col. (e) - Col. (i)
1		r Prior Year												132,849,417
1														134,966,844
1										-				135,216,614
Part														
1	7 June		4,567,077,832	1,774,040,820	251,578,460	136,041,526	5,832,968				4,561,244,864	1,774,040,820	251,578,460	136,041,526
1														136,135,303
1		er.												
A control 1 1 1 1 1 1 1 1 1	11 October		4,623,167,619	1,775,904,386	261,570,416	145,850,772	5,526,327				4,617,641,292	1,775,904,386	261,570,416	145,850,772
Part										-				146,369,833
Manife														137,976,293
Part				,,	. ,,		4,1.1,0-0				,,	,,		401,010,00
Note Part	Lina			Ac	cumulated Depreciation & Amorti	zation					Asset Retir	rement Obligations		
Anchewa H-10. Line No. 19	No	Month	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.	Total Plant in Service	Transmission	General Depr.	Intangible Amort.	Common Depr.	Common Amort.
19 19 19 19 19 19 19 19			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)
Part 1982	Attachme	nt H-3D, Line No:												
Part														
Part					2		Fleetric Only Form No 1	Flectric Only Form No 1					Electric Only Form No I name	Electric Only Form No. 1, page
15 December From Vernal 1,180					219.28c for end of year, records	200.21c for end of year,					219.28c for end of year, records for	200.21c for end of year, records for		
18 19 19 19 19 19 19 19											other months	other months	other months	other months
February		r Prior Year											1	
April	17 February		1,090,686,738	396,361,850	64,687,772	13,197,981	59,170,125	21,583,366	5 536,162	2	-		-	-
20 My											-	-	-	
21 June											-	-	1	
Agost 1,125,267,505 41,202,761 41,837,468 61,437,405 61,437,405 71,457,145 61,213,705 24,40,706 75,641	21 June		1,116,581,458	407,508,978	68,254,861	14,271,979	60,678,673	23,522,476	5 546,189)	-		-	
September 1,185,41/2,927 41,783,68 69,496,62 15,140,134 61,497,90 24,915,62 50,2071											-	-	-	
	23 August 24 Septembe	er .									-	- -	1	
			1,136,883,430								-		-	-
Average of the 13 Monthly Ballume 1,115,265,144 406,846,456 67,652,00 14,297,109 60,359,065 23,507,953 558,204											-	-		
Projected Accumulated Depreciation & Amortization Lass Projected Asset Retirement Obligations		Average of the 13 Monthly Balances	1,153,616,498	421,664,575 406,846,456	67.632.001	14,297,109	60,359,065	23,507,953	3 558,204			-		
Month Month Total Plant In Service Transmission General Projection Common Amortication Common Amortication<	1:			Projected Accumulated Depre	ciation & Amortization Less Project	ted Asset Retirement Ob	ligations							
Anschment H-5D, Line No: Col. (b) - Col. (b) Col. (c) - Col. (c) Col. (c) - Col. (c) - Col. (c) Col. (c) - Col. (c) - Col. (c) - Col. (c) Col. (c) - Col.		Month	Total Plant in Service	Transmission	General Depreciation	Intangible Amortization	Common Depreciation	Common Amortization						
Col. (b) - Col. (c) Col. (c) - Col. (c) Col. (c) - Col. (c) - Col. (c) Col. (c) - Col. (c) - Col. (c) Col. (c) - Col. (c) Col. (c) - Col. (c) Col. (c) - Col. (c) - Col. (c) Col. (c) Col. (c) - Col. (c) Col. (c) Col. (c) - Col. (c)			(b)											
20 December Prior Year	Attachme	nt H-3D, Line No:	Col (b) - Col (b)											
31 February 1.090,150,576 396,581,890 64,887,772 13,197,981 59,170,125 21,583,366 2 March 1.100,436,581 399,372,993 65,541,220 13,463,955 59,454,394 22,088,056 3 April 1.104,530,625 402,100,875 66,21,220 13,783,319 59,745,673 22,533,065 3 May 1.105,215,593 404,197,55 67,320,330 14,004,876 60,043,900 23,012,676 3 June 1.116,035,269 407,508,778 68,254,861 14,271,979 66,788,673 23,522,476 3 July 1.119,025,788 410,124,54 69,781,623 14,571,58 20,904,649 3 Option 1.119,025,788 410,124,54 69,781,623 14,571,58 20,904,649 3 Option 1.119,025,783 41,137,45,68 69,781,623 41,471,639 24,013,621 3 Option 1.113,637,215 41,374,658 69,981,623 41,471,639 24,013,621 3 Option 1.113,637,215 41,374,658 69,981,623 41,471,639 24,013,621 40 November 1.143,872,135 41,879,688 71,465,409 11,571,718 15,785,208 61,937,766 26,086,395 41 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 42 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 43 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 44 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 44 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 45 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 45 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 46 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 47 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 48 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 48 December 1.143,891,687 41,879,659 71,482,809 16,193,776 26,086,395 48 December 1.143,891,687 41,879,689 71,482,809 16,193,776 26,193,809 17,482,809 17,4		r Prior Year	1,080,209,062	392,383,042	62,842,522	12,337,866	58,271,858	20,493,011						
2. March 1,100,46x,581 39,9,372,493 65,541,220 13,463,935 59,45,194 2,208,80.6 3. April 1,101,03,60.55 40,10,075 66,321,220 13,783,19 59,745,753 22,555,60.5 3. May 1,105,218,593 404,619,575 67,349,340 14,004,876 60,03,900 23,012,676 3. June 1,116,035,269 407,508,078 68,254,861 14,271,979 60,678,673 23,522,476 3. Juny 1,119,026,978 410,124,524 69,181,620 14,551,152 60,955,738 23,940,440 3. Juny 1,119,026,978 410,124,524 69,181,620 14,551,152 60,955,738 23,940,440 3. Juny 1,114,646,110 14,120,2761 68,480,653 14,874,28 61,213,702 24,420,796 3. September 1,134,872,115 143,743,658 69,96,632 15,140,134 61,497,030 24,913,621 40 November 1,143,891,687 418,976,569 71,357,118 15,785,208 61,913,766 26,086,395 41,120,087,777,148,208 61,93,776 26,061,118														
33 April 1,104,030,625 402,100,575 66,21,220 13,738,319 59,745,673 22,535,065 34 May 1,105,215,53 40,467575 67,340,340 14,00,4876 60,043,900 23,012,676 35 June 1,116,035,269 407,508,78 68,254,861 14,271,979 60,678,673 23,522,476 36 July 1,119,026,978 410,122,44 69,081,620 14,551,152 60,955,738 23,940,440 37 August 1,124,600,110 412,022,761 68,480,628 14,874,28 61,213,702 24,420,796 38 September 1,134,872,115 413,743,658 69,966,52 15,140,134 61,977,30 24,913,621 39 October 1,136,728,23 41,879,688 70,466,491 15,462,105 61,777,350 25,464,006 40 November 1,143,891,687 418,976,569 71,357,118 15,785,208 61,937,66 26,086,395 41,152,086,747 42,1664,375 71,482,303 16,108,987 61,423,313 26,610,118														
35 June 1,116,035,269 407,508,978 68,24,861 14,271,979 60,678,673 23,322,476 36 July 1,119,005,978 410,124,524 49,981,602 14,551,152 60,955,738 23,904,440 37 August 1,124,650,110 412,022,761 68,480,628 14,837,428 61,213,702 24,420,76 38 September 1,134,872,115 413,743,658 69,96,632 15,140,134 61,497,030 24,913,621 39 October 1,152,748,233 41,5879,688 70,466,491 15,462,105 61,773,356 23,464,006 40 November 1,143,891,687 41,897,6569 71,137,118 15,785,208 61,937,766 26,086,395 41 December 1,152,968,747 421,664,757 71,482,203 16,103,897 61,423,513 26,001,18	33 April		1,104,030,625	402,100,875	66,421,220	13,738,319	59,745,673	22,535,065	5					
36 July 1.119.026,978 4.10.124,524 69.981,620 14.551.152 69.95,738 23,940,440 37 August 1.124,6691,10 41.202.2761 68.480,652 14.874.28 61,213,702 24,420,796 38 September 1.134,872.115 41.579,688 69.96,652 15,140,134 61,497,030 24,913,621 39 October 1.136,724,823 41.579,688 70.466,491 15,462,105 61,777,336 25,464,906 40 November 1.143,891,887 418,976,569 71,357,118 15,785,208 61,931,766 26,086,395 41,976,580 61,931,766 26,086,395 42,976,478 41,487,976,569 71,357,118 15,785,208 61,931,766 26,086,395 42,976,780,780,780,780,780,780,780,780,780,780	34 May													
37 Augus 1,124,650,110 412,022,761 68,480,628 14,837,428 61,213,702 24,420,796 38 September 1,134,827,215 413,743,658 69,496,632 15,140,134 61,497,030 24,913,621 39 October 1,136,724,823 415,879,688 70,466,491 15,462,105 61,777,336 22,464,906 40 November 1,143,891,687 41,879,569 71,357,118 15,785,208 61,951,766 26,086,395 41 December 1,145,896,674 41,664,575 71,482,893 16,120,897 61,423,513 26,610,118														
39 October 1,136,274,823 415,879,688 70,466,491 15,462,105 61,777,336 25,464,906 40 November 1,143,891,687 418,976,569 71,357,118 15,785,208 61,951,766 26,086,395 41 December 1,152,966,747 421,664,575 71,482,893 16,120,897 61,422,913 26,610,118	37 August		1,124,650,110	412,022,761	68,480,628	14,837,428	61,213,702	24,420,796	5					
40 November 1,143,891,687 418,976,569 71,357,118 15,785,208 61,951,766 26,086,395 4		er												
41 December 1,152,986,747 421,664,575 71,482,893 16,120,897 61,423,513 26,610,118		r	1,136,2/4,823	415,879,688	71,357.118	15,785.208	61,951.766							
42 Average of the 13 Monthly Balances 1,114,706,940 406,846,456 67,632,001 14,297,109 60,359,065 23,507,953														
	42	Average of the 13 Monthly Balances	1,114,706,940	406,846,456	6/,632,001	14,297,109	60,359,065	23,507,953	<u>-</u>					
	41 December	r	1,152,986,747	421,664,575	71,482,893	16,120,897	61,423,513	26,610,118	3					

Note $A \qquad \text{In the true-up calculation, actual monthly balance records are used.} \\$

	Attachment 10 - Merger Cos	its (b)	(c)	(d)	()		(x)
O&M Cost To Achieve FERC Account		Total	Allocation to Trans.				Tota
	Transmission O&M A&G	(18,88	100.00%			\$ \$	
						\$	
Total		\$ (18,88	3)			\$	
Depreciation & Amortization Ex	pense Cost To Achieve						
FERC Account	General Plant	Total 46,42	Allocation to Trans.			\$	Tota
	Intangible Plant	183,96				\$:
Total		\$ 230,39				\$ \$	
Total		\$ 250,57				9	
	d in the General and Intangible Plant	General	Intangible				m .
Gross Plant December Prior Year		209,27	829,340			\$	Tota 1,0
January		209,27				\$	1,0
February March		209,27 209,27				\$	1,0
April		209,27	829,340			\$	1,0
May June		209,27 209,27				\$ \$	1,0
July		209,27				\$	1,0
August		209,27				s	1,0
September October		209,27 209,27				\$	1,0
November		209,27	829,340			\$	1,0
December Average		209,27 209,27				\$	1,0
		207,21	027,540				2,0
Accumulated Depreciation		General	Intangible				Tota
December Prior Year		General 69,14				\$	1 ota 4
January		73,01				s	4
February March		76,87 80,74				\$ \$	4
April		84,61	432,338			\$	5
May June		88,48 92,35				\$ \$	5.
July		96,22				\$	5
August		100,09				\$ \$	59 6
		102.05					0
September October		103,95 107,82				\$	6.
September October November		107,82 111,69	524,524 540,089			s s	65
September October		107,82	524,524 540,089 555,654			s	6
September October November December	Potomac Electric P	107,82 111,69 115,56 92,35	524,524 540,089 555,654			s s	6
September October November December	Attachment 10 - Merger Cos	107,82 111,69 115,56 92,35 ower Company	524,524 540,089 555,654 6 463,129	(4)		s s	6: 6: 5:
September October November December Average		107,82 111,69 115,56 92,35 ower Company	524,524 540,089 555,654	(d)	()	s s	65 67 55 (x)
September October November December Average Net Plant = Gross Plant Minus A December Prior Year	Attachment 10 - Merger Cos	107,82 111,69 115,56 92,35 ower Company its (b) General 140,12	(c) Intangible 457,655	-	()	s s s	6: 6: 5: (x) Tota
September October November December Average Net Plant = Gross Plant Minus A	Attachment 10 - Merger Cos	107,82 111,69 115,56 92,35 ower Company	(c) Intangible 457,655 442,492	(d) - -	() - -	s s s	6: 6: 5: (x) Tota 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March	Attachment 10 - Merger Cos	107,82 111,69 115,26 92,35 ower Company its (b) General 140,12 136,26 132,39 128,52	(c) Intangible 457,655 442,492 427,329 412,165	- - -	- - -	s s s	6: 6: 5: (x) Tota 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February	Attachment 10 - Merger Cos	107.82 111.69 115.26 92.35 ower Company tts (b) General 140.12 136.26	(c) Intangible 457,655 442,492 412,165 397,002 381,838	- - -	() - - - - -	s s s	6. 66 5. (x) Tota 5: 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June	Attachment 10 - Merger Cos	107,82 111,69 115,26 92,35 0wer Company tts (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91	(c) Intangible 457,655 442,492 427,329 412,165 397,002 318,838 366,675		- - -	s s s s s s s	66 55 (x) Tota 55 55 55 54
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May	Attachment 10 - Merger Cos	107.82 111.69 115.56 92.35 ower Company its (b) General 140.12 136.26 132.39 128.52 124.65 120.78	(c) Intangible 457,655 442,492 412,165 397,002 381,838 366,675 351,511	- - - -	- - -	s s s s s	6 6 5 5 5 5 5 5 5 4 4 4
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September	Attachment 10 - Merger Cos	107,82 111,69 115,26 192,35 (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18	(c) Intangible 457,655 442,492 427,329 4412,165 397,002 381,838 366,675 351,511 335,946 320,381		- - - - - - - -	S S S S S S S S S S S S S S S S S S S	(x) Tota 5 5 5 5 5 5 4 4 4 4 4
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August	Attachment 10 - Merger Cos	107.82 111.69 115.56 92.35 92.35 (b) General 140.12 136.26 132.39 128.52 124.65 120.78 116.91 113.05 109.18	(c) Intangible 457,655 442,492 447,329 4412,165 397,002 381,838 366,675 351,511 335,946 320,881 304,816	- - - - - -	- - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(x) Tota 5 5 5 5 5 5 4 4 4 4 4 4
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December	Attachment 10 - Merger Cos	107,82 111,69 115,26 92,35 ower Company its (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70	(c) Intangible 457,655 442,492 427,329 412,165 397,002 381,838 366,675 351,511 335,946 320,381 304,816 289,251 273,686		- - - - - - - -	S S S S S S S S S S S S S S S S S S S	(x) Total 55 55 55 44 44 44 33 33
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November	Attachment 10 - Merger Cos	107,82 111,69 115,26 92,35 92,35 92,35 92,35 92,35 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44	(c) Intangible 457,655 442,492 427,329 412,165 397,002 381,838 366,675 351,511 335,946 320,381 304,816 289,251 273,686		- - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(x) Total 55 55 55 44 44 44 33 33
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average	Attachment 10 - Merger Cos	107,82 111,69 115,26 92,35 ower Company its (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70	(c) Intangible 457,655 442,492 427,329 412,165 397,002 381,838 366,675 351,511 335,946 320,381 304,816 289,251 273,686		- - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(x) Tota 5 5 5 5 5 4 4 4 4 3 3 4
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107,82 111,69 115,26 115,26 12,37 140,12 136,26 132,39 128,52 124,65 120,78 116,91 13,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86	(c) Intangible 457,655 442,492 427,329 412,165 397,002 381,838 366,675 351,511 335,946 320,381 304,816 304,816 327,3686 366,211 Intangible 15,163		- - - - - - - -	s s s s s s s s s s s s s s s s s s s	(x) Total 5 5 5 5 5 4 4 4 4 3 3 4
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107.82 111.69 115.56 92.35 92.35 10wer Company (b) General 140.12 136.26 132.39 128.52 124.65 120.78 116.91 113.05 109.18 105.31 101.44 97.57 93.70 116.91	(c) Intangible 457,655 442,492 447,329 442,492 447,339 412,165 397,002 381,838 366,675 351,511 335,946 320,381 304,816 289,251 473,686 366,211 Intangible 15,163 15,163		- - - - - - - -	s s s s s s s s s s s s s s s s s s s	6 6 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107,82 111,69 115,26 92,35 ower Company its (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 05,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,366	(c) Intangible 457,655 442,492 457,655 442,492 447,329 4412,165 397,002 381,838 366,675 351,511 335,946 5289,251 536,211 Intangible		- - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(x) Total 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 6 4 4 4 4
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April May May March April May May March April May May March April May March April May May March April May	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107.82 111.69 115.56 92.35 92.35 10.00 General 140.12 136.26 132.39 128.52 124.65 120.78 116.91 113.05 109.18 105.31 101.44 97.57 93.70 116.91 General 3.86 3.86 3.86 3.86	(c) Intangible 457,655 442,492 447,655 442,492 447,329 412,165 397,002 381,838 366,675 351,511 335,946 320,381 304,816 5289,251 273,686 366,211 Intangible 15,163 15,163 15,163		- - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	6 6 6 5 5 (x) Total 5 5 5 5 5 5 5 5 4 4 4 4 4 3 3 3 4 4 Total
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April August Average	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107,82 111,69 115,26 92,35 10wer Company its (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 457,399 4412,165 442,492 427,339 412,165 397,002 381,838 366,675 351,511 335,946 5289,251 51,63 51,163 51,163 51,163 51,163 51,163 51,163		- - - - - - - -	s s s s s s s s s s s s s s s s s s s	6 6 6 5 (x) Tota 5 5 5 5 5 5 4 4 4 4 4 4 4 4 4 4 4 4 4
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March August September October November December Average Depreciation (Monthly Change of January February March April May June July August Average	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107.82 111.69 115.56 92.35 10wer Company its (b) General 140.12 136.26 132.39 128.52 124.65 120.78 116.91 113.05 109.18 105.31 101.44 97.57 93.70 116.91 General 3.86 3.86 3.86 3.86 3.86 3.86 3.86	(c) Intangible 457,655 442,492 477,359 412,165 397,002 381,838 366,675 320,381 335,946 320,381 335,946 320,381 335,946 351,163 351,163 151,163 151,163 151,163 151,163 151,163		- - - - - - - -	s s s s s s s s s s s s s s s s s s s	6 6 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 7 5 7
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November Average Depreciation (Monthly Change of January February March April May June June June June June June January February March April May June June June June June June June June	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107,82 111,69 115,26 92,35 92,35 10,00 General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 473,399 412,165 437,002 427,339 412,165 438,1838 436,675 432,381 430,48		- - - - - - - -	s s s s s s s s s s s s s s s s s s s	6.6 6 5: (x) Tota (x) 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April May June July June July June July June July August September October November December Average	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107,82 111,69 115,26 92,35 ower Company its (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 05,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 427,329 412,165 397,002 412,165 397,002 381,838 366,675 315,161 335,946 320,381 4304,816 5289,251 273,686 366,211 Intangible 15,163		- - - - - - - -	s s s s s s s s s s s s s s s s s s s	6 6 6 5
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Average	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107.82 111.69 115.26 92.35 10wer Company its (b) General 140.12 136.26 132.39 128.52 124.65 120.78 116.91 13.05 109.18 105.31 101.44 97.57 93.70 116.91 General 3.866 3.866 3.866 3.866 3.866 3.866 3.866 3.866 3.866 3.866	(c) Intangible 457,655 442,492 457,339 412,165 442,492 427,339 412,165 397,002 381,838 366,675 351,511 335,946 320,381 304,816 289,251 51,63 15,165 15,565 15,565		- - - - - - - -	s s s s s s s s s s s s s s s s s s s	6: 66 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March June June June June June June Jereit Average Depreciation (Monthly Change of January February March April May June June June June June June June June	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107,82 111,69 115,26 92,35 10wer Company its (b) General 140,12 136,26 132,39 128,55 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 457,339 412,165 442,492 427,339 412,165 397,002 381,838 366,675 351,511 335,946 5289,251 515,163		- - - - - - - -		6 6 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March June June June June June June Jereit Average Depreciation (Monthly Change of January February March April May June June June June June June June June	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above	107,82 111,69 115,26 115,26 92,35 10wer Company its (b) General 140,12 136,26 132,39 128,55 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 457,339 412,165 442,492 427,339 412,165 397,002 381,838 366,675 351,511 335,946 320,381 304,816 289,251 51,63 15,163		- - - - - - - -		6: 66 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Average Capital Cost To Achieve included December Prior Year January Capital Cost To Achieve included December Total	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107.82 111.69 115.56 92.35 92.35 10wer Company its (b) General 140.12 136.26 132.39 128.52 124.65 120.78 116.91 113.05 109.18 105.31 101.44 97.57 93.70 116.91 General 3.86 3.86 3.86 3.86 3.86 3.86 3.86 3.86	(c) Intangible 457,655 442,492 477,655 442,492 477,329 412,165 477,655 477,329		- - - - - - - -		6: 66 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April May July August September October November December Average Capital Cost To Achieve includes December Prior Year	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107,82 111,69 115,26 115,26 92,35 10wer Company its (b) General 140,12 136,26 132,39 128,55 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 457,655 442,492 427,329 412,165 397,002 381,838 366,675 351,511 335,946 289,251 413,163 35,163		- - - - - - - -		6: 66 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Average Capital Cost To Achieve included December Prior Year January February March April May June July J	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107.82 111.69 115.56 92.35 92.35 10wer Company (b) General 140.12 136.26 132.39 128.52 124.65 120.78 116.91 113.05 109.18 105.31 101.44 97.57 93.70 116.91 General 3.86 3.86 3.86 3.86 3.86 3.86 3.86 3.86	(c) Intangible 457,655 442,492 477,655 442,492 477,329 412,165 370,002 381,838 366,675 351,511 335,946 320,381 304,816 5289,251 273,686 366,211 Intangible 15,163		- - - - - - - -		6: 66 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Total Capital Cost To Achieve included December Prior Year January February March	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107,82 111,69 115,26 92,35 10wer Company its (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 457,655 442,492 447,329 4412,165 437,002 381,838 366,675 37,002 381,838 366,675 351,511 335,946 320,381 304,816 289,251 51,163 51,16		- - - - - - - -		6: 66 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Average Capital Cost To Achieve included December Prior Year January February March April May June January February March Perbruary March April May June January February March April May June January February March April May June January February March April May June July June July June July June July	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107,82 111,69 115,26 92,35 ower Company its (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 447,492 447,299 4412,165 397,002 381,838 366,675 331,511 335,946 289,251 273,686 366,211 Intangible 15,163		- - - - - - - -		6 6 6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
September October November December Average Net Plant = Gross Plant Minus A Detember Prior Year January February March August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Tocal January February March April May June July August September October Total Capital Cost To Achieve included December Prior Year January February March April May June July August September October November December Total	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107,82 111,69 115,26 115,26 92,35 92,35 92,35 92,35 10,91 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 457,339 412,165 442,492 427,339 412,165 430,381 306,675 432,381 304,816 289,251 451,163		- - - - - - - -		6: 66 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Average Capital Cost To Achieve includes December Prior Year January February March April May June July August September October November December Total	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107,82 111,69 115,26 92,35 ower Company its (b) General 140,12 136,26 132,39 128,52 124,65 120,78 116,91 113,05 109,18 105,31 101,44 97,57 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 457,259 442,492 427,239 412,165 397,002 381,838 366,675 351,511 335,946 5289,251 51,163		- - - - - - - -		6: 66 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5: 5:
September October November December Average Net Plant = Gross Plant Minus A December Prior Year January February March August September October November December Average Depreciation (Monthly Change of January February March April May June July August September October November December Average Capital Cost To Achieve included December Prior Year January February March April May June July June July June July June July August September October November December Froir Year January February March April May June July August September October November December Jouenber Jouenber Jouenber Jouenber Jouenber Jouenber Jouenber Jouenber July August September October November December Jouenber July August September	Attachment 10 - Merger Cos (a) Accumulated Depreciation from above of Accumulated Depreciation from above)	107,82 111,69 115,56 92,35 10wer Company its (b) General 140,12 136,26 132,39 128,525 124,65 120,78 116,91 13,08 109,18 105,31 101,44 97,7,7 93,70 116,91 General 3,86 3,86 3,86 3,86 3,86 3,86 3,86 3,86	(c) Intangible 457,655 442,492 457,655 442,492 447,329 4412,165 437,002 4381,838 436,675 432,981 4304,816 432,981 4304,816 432,981 4304,816 432,981 4304,816 432,981 4304,816 432,981 4304,816 432,981 4304,816 432,981 4304,816 432,981 4335,946 431,163 451,		- - - - - - - -		63666666666666666666666666666666666666

Attachment 11A - O&M Workpaper

(a) 321.83.b to 321.112.b

(b) (c)

			Total	Non-Recoverable	Direc	ctly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 4,976,195		\$	4,976,195
2	Load Dispatch-Reliability	561.1	373		\$	373
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	985,061		\$	985,061
4	Load Dispatch-Trans Svc & Scheduling	561.3	188		\$	188
5	Scheduling, Sys Control & Dispatch Svc	561.4	(3,172)		\$	(3,172)
6	Reliability Planning & Standards Devel	561.5	18,598		\$	18,598
7	Transmission Service Studies	561.6	-		\$	-
8	Generation Interconnection Studies	561.7	-		\$	-
9	Reliability Planning & Standard Devel	561.8	(2,070)		\$	(2,070)
10	Station Expenses	562.0	-		\$	-
11	Overhead Line Expenses	563.0	-		\$	-
12	Underground Line Expenses	564.0	-		\$	-
13	Transmission of Electricity by Others	565.0	-		\$	-
14	Miscellaneous Transmission Expenses	566.0	3,381,656		\$	3,381,656
15	Rents	567.0	-		\$	-
16	Maintenance, Supervision & Engineering	568.0	13,070		\$	13,070
17	Maintenance of Structures	569.0	1,092,116		\$	1,092,116
18	Maintenance of Computer Hardware	569.1	-		\$	-
19	Maintenance of Computer Software	569.2	-		\$	-
20	Maintenance of Communication Equipment	569.3	-		\$	-
21	Maintenance of Misc Regional Transmission Plant	569.4	-		\$	-
22	Maintenance of Station Equipment	570.0	8,323,338		\$	8,323,338
23	Maintenance of Overhead Lines	571.0	4,351,661		\$	4,351,661
24	Maintenance of Underground Lines	572.0	49,153		\$	49,153
25	Maintenance of Misc Transmission Plant	573.0	440,855		\$	440,855
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 23,627,022	\$ -	\$	23,627,022

Transmission O&M Total 23,627,022

Attachment 11B - A&G Workpaper

			32	(a) 23.181.b to 323.196.b		(b)	(c)	(d)	(e)
				Total		S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$	4,026,349	\$	4,026,349	Net I failt Allocation	TVOII-RECOVERABLE	\$ -
2	Office Supplies and Expenses	921.0	\$	5,169,761	Ψ	5,169,761			ψ -
3	Administrative Expenses Transferred-Credit	922.0	\$	3,107,701		3,107,701			_
			\$	66 420 491		- 65 021 141		509 240	-
4	Outside Service Employed	923.0	-	66,439,481		65,931,141	(72.51)	508,340	-
5	Property Insurance	924.0	\$	673,516		1 107 256	673,516		-
6	Injuries and Damages	925.0	\$	1,197,356		1,197,356			=
7	Employee Pensions and Benefits	926.0	\$	9,307,960		9,307,960			-
8	Franchise Requirements	927.0	\$	-		-			-
9	Regulatory Commission Expenses	928.0	\$	2,200,314		-		1,948,002	252,312
10	Duplicate Charges-Credit	929.0	\$	-		-			-
11	General Advertising Expenses	930.1	\$	478,062				478,062	-
12	Miscellaneous General Expenses	930.2	\$	7,056,229		638,848		6,417,381	-
13	Rents	931.0	\$	_		-			-
14	Maintenance of General Plant	935	\$	(7,488)	\$	(7,488)			\$ -
15	Administrative & General - Total (Sum of lines 1-14)		\$	96,541,540	\$	86,263,927	\$ 673,516	\$ 9,351,785	\$ 252,312
16				Allocation Factor		13.02%	39.74%	0.00%	100.00%
17				Transmission A&G 1		11,228,537	267,658	=	252,312
18							,	Total ²	\$11,748,507

¹ Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16.

² Sum of line 17, columns (b), (c), (d), (e).

Delmarva Power & Light Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350	Land and Land Rights	1.54%
352	Structures and Improvements	2.00%
353	Station Equipment	2.10%
354	Towers and Fixtures	2.27%
355	Poles and Fixtures	3.68%
356	Overhead Conductors and Devices	2.60%
357	Underground Conduit	2.50%
358	Underground Conductors and Devices	2.50%
359	Roads and Trails	2.00%

	Electric Concrel	
200 DE	Electric General	1.010/
390 DE 390 MD	Structures and Improvements	1.01% 3.48%
391.1 DE	Structures and Improvements	5.38%
391.1 DE 391.2 DE	Structures and Improvements	5.65%
	Structures and Improvements	21.49%
391.3 DE	Structures and Improvements	
391.1 MD	Structures and Improvements	6.68%
391.2 MD	Structures and Improvements	10.000/
391.3 MD 392	Structures and Improvements	10.00%
	Transportation Equipment	9.400/
392.2 DE	Transportation Equipment	8.40%
392.2 MD	Transportation Equipment	6.33%
393 DE 393 MD	Stores Equipment	19.74%
	Stores Equipment	6 220/
394 DE	Tools, Shop, Garage Equipment	6.32%
394.1 DE	Tools, Shop, Garage Equipment	2.78%
394 MD	Tools, Shop, Garage Equipment	6.67%
394.1 MD	Tools, Shop, Garage Equipment	15.460/
395 DE	Laboratory Equipment	15.46%
395 MD	Laboratory Equipment	
396	Power Operated Equipment	- 4 120/
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.98%
397.3 DE	Communication Equipment	6.89%
397 MD	Communication Equipment	3.09%
397.1 MD	Communication Equipment	6.90%
397.3 MD	Communication Equipment	6.67%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	6.67%
	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%
	Common General	
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
	•	
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	

391.3	Structures and Improvements	36.45%
392	Transportation Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1	Communication Equipment	4.75%
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.52%
398.1a	Miscellaneous Equipment	5.74%
	Common 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 years mlant	8.33%
	12-year plant	0.3370
303.8	12-year plant 15-year plant	6.67%

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



ATTACHMENT H-3D

ATTACHMENT H-3D				
Deli	marva Power & Light Company			
Ear!	mula Bata Annandiy A		EEDC Form 1 Page # or Instruction	2020
	mula Rate - Appendix A ded cells are input cells	Notes	FERC Form 1 Page # or Instruction	2020
lloca	itors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	\$ 5,526,3
2	Total Wages Expense Less A&G Wages Expense		p354.28b p354.27b	\$ 46,006,50 \$ 3,549,73
4	Total		(Line 2 - 3)	42,456,8
5	Wages & Salary Allocator		(Line 1 / 4)	13.016
	Plant Allocation Factors			
6 7	Electric Plant in Service Common Plant In Service - Electric	(Note B)	p207.104g (see attachment 5) (Line 24)	\$ 4,700,239,33 149,574,9
8	Total Plant In Service		(Sum Lines 6 & 7)	4,849,814,2
9 10	Accumulated Depreciation (Total Electric Plant) Accumulated Intangible Amortization	(Note A)	p219.29c (see attachment 5) p200.21c (see attachment 5)	\$ 1,152,871,1° \$ 15,564,9°
11	Accumulated Common Amortization - Electric	(Note A)	p356	26,610,1
12 13	Accumulated Common Plant Depreciation - Electric Total Accumulated Depreciation	(Note A)	p356 (Sum Lines 9 to 12)	\$ 61,423,5 1,256,469,6
14	Net Plant		(Line 8 - 13)	3,593,344,5
15	Transmission Gross Plant		(Line 29 - Line 28)	1,813,349,2
16	Gross Plant Allocator		(Line 15 / 8)	37.390
17	Transmission Net Plant		(Line 39 - Line 28)	1,368,910,2
18	Net Plant Allocator		(Line 17 / 14)	38.095
ant	Calculations			
	Plant In Service			
19 20	Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note B) For Reconciliation Only	p207.58.g Attachment 6 - Enter Negative	\$ 1,803,909,09 79,228,4
21 22	New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant In Service		Attachment 6 (Line 19 - 20 + 21)	31,742,9 1,756,423, 6
23 24	General & Intangible Common Plant (Electric Only)	(Notes A & B)	p205.5.g & p207.99.g (see attachment 5) p356	287,760,0 149,574,9
25 26	Total General & Common Wage & Salary Allocation Factor		(Line 23 + 24) (Line 5)	437,334,9 13.01649
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)	56,925,6
28	Plant Held for Future Use (Including Land)	(Note C)	p214	
29	TOTAL Plant In Service		(Line 22 + 27 + 28)	1,813,349,2
	Accumulated Depreciation			
		41 (B)	040.05	404 004 5
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	\$ 421,664,5
31 32	Accumulated General Depreciation Accumulated Intangible Amortization		p219.28.c (see attachment 5) (Line 10)	\$ 71,367,20 15,564,9
33 34	Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)		(Line 11) (Line 12)	26,610,1 61,423,5
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	174,965,7
36 37	Wage & Salary Allocation Factor General & Common Allocated to Transmission		(Line 5) (Line 35 * 36)	13.01649 22,774, 4
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	444,438,9
	·			
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	1,368,910,2
jus	tment To Rate Base			
0a	Accumulated Deferred income Taxes (ADIT) Account No. 190 (ADIT)	(Note W)	Attachment 1A - ADIT, Line 1	15,370,2
0b	Account No. 281 (ADIT - Accel. Amort)	(Note W)	Attachment 1A - ADIT, Line 2	
0c 0d	Account No. 282 (ADIT - Other Property) Account No. 283 (ADIT - Other)	(Note W) (Note W)	Attachment 1A - ADIT, Line 3 Attachment 1A - ADIT, Line 4	-279,490,9 -7,239,2
0e 10f	Account No. 255 (Accum. Deferred Investment Tax Credits) Accumulated Deferred Income Taxes Allocated To Transmission	(Note V)	Attachment 1A - ADIT (Line 40a + 40b + 40c + 40d + 40e)	-271,359,9
	Unamortized Deficient / (Excess) ADIT		(2.1.6 100 1 100 1 100 1 100)	27.1,000,0
11a	Unamortized Deficient / (Excess) ADIT (Federal)	(Note X)	Attachment 1B - ADIT Amortization	-80,782,8
11b 42	Unamortized Deficient / (Excess) ADIT (State) Unamortized Deficient / (Excess) ADIT Allocated to Transmission	(Note X)	Attachment 1B - ADIT Amortization (Line 41a + 41b)	-80,782,8
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40f + 42)	-352,142,7
3a	Transmission Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b as Shown on Attachment 6	
		(Note B)		-
l3b	Unamortized Abandoned Transmission Plant		Attachment 5	=
44	Transmission O&M Reserves Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment F	-5,084,4
+4		Enter Negative	Attachment 5	-5,064,4
15	Prepayments Prepayments	(Note A)	Attachment 5	19,228,6
16	Total Prepayments Allocated to Transmission	V - 2-2- /	(Line 45)	19,228,6
	Materials and Supplies			
17 18	Undistributed Stores Exp Wage & Salary Allocation Factor	(Note A)	p227.6c & 16.c (Line 5)	\$ -
19	Total Transmission Allocated		(Line 47 * 48)	
50 51	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note U)	p227.8c + p227.5c (Line 49 + 50)	4,629,4 4,629,4
			•	,,
52	Cash Working Capital Operation & Maintenance Expense		(Line 85)	35,364,4
53 54	1/8th Rule Total Cash Working Capital Allocated to Transmission		x 1/8 (Line 52 * 53)	12.5 4,420, 5
	Network Credits			.,
55	Outstanding Network Credits	(Note N)	From PJM	

56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0
57	Net Outstanding Credits		(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base		(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	-328,948,566
59	Rate Base		(Line 39 + 58)	1,039,961,733

0 1	Transmission O&M			p321.112.b (see attachment 5)	\$ 23.
	Less extraordinary property loss			Attachment 5	\$ 23,
2	Plus amortized extraordinary property loss			Attachment 5	\$
3 1	Less Account 565 Plus Schedule 12 Charges billed to Transmission	Owner and booked to Account 565	(Note O)	p321.96.b PJM Data	\$
5	Plus Transmission Lease Payments Transmission O&M		(Note A)	p200.3.c (Lines 60 - 63 + 64 + 65)	\$ 23
	Allocated General & Common Expenses			,,	
7	Common Plant O&M		(Note A)	p356	
a	Total A&G For informational purposes: PBOB expense in FEF	C Account 926	(Note S)	p323.197.b (see attachment 5) Attachment 5	\$ 96
9	Less Property Insurance Account 924	NO AGGGIN 320		p323.185b	
)	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b	2
2	Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal F	Funds		p323.191b p335.b	6
3	Less EPRI Dues		(Note D)	p352-353	-
1 5	General & Common Expenses Wage & Salary Allocation Factor			(Lines 67 + 68) - Sum (69 to 73) (Line 5)	86 1
6	General & Common Expenses Allocated to Trans	mission		(Line 74 * 75)	11
7	Directly Assigned A&G Regulatory Commission Exp Account 928		(Note G)	p323.189b	
3	General Advertising Exp Account 930.1 Subtotal - Transmission Related		(Note K)	p323.191b	
9				(Line 77 + 78)	
)	Property Insurance Account 924 General Advertising Exp Account 930.1		(Note F)	p323.185b p323.191b	
2	Total		(Note 1)	(Line 80 + 81)	
3	Net Plant Allocation Factor			(Line 18)	
1	A&G Directly Assigned to Transmission			(Line 82 * 83)	
5	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	35
rec	clation & Amortization Expense				
6	Depreciation Expense Transmission Depreciation Expense			p336.7b&c	46
	·			·	40
ia	Amortization of Abandoned Transmission Plant			Attachment 5	
7 3	General Depreciation Intangible Amortization		(Note A)	p336.10b&c (see attachment 5) p336.1d&e (see attachment 5)	10
9	Total			(Line 87 + 88)	13
) 	Wage & Salary Allocation Factor General Depreciation Allocated to Transmission			(Line 5) (Line 89 * 90)	1
	·				
2	Common Depreciation - Electric Only Common Amortization - Electric Only		(Note A) (Note A)	p336.11.b p356 or p336.11d	
4	Total			(Line 92 + 93)	10
5 6	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to	Transmission		(Line 5) (Line 94 * 95)	1 1
7	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	49
es (Other than Income				
3	Taxes Other than Income			Attachment 2	12
	Total Taxes Other than Income			(Line 98)	12
٠.					
	/ Capitalization Calculations				
urn					
Urn 10	/ Capitalization Calculations Long Term Interest Long Term Interest			p117.62c through 67c	\$ 62
Jim 0 1	/ Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	\$ 62,
0 0 1 1 12	/ Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest			Attachment 8 "(Line 100 - line 101)"	
10 11 12	/ Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends		(Note P) enter positive	Attachment 8	\$ 62,
00 11 12	/ Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock			Attachment 8 "(Line 100 - line 101)" p118.29c	\$ 62 62
0 1 2 3	/ Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock		enter positive enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114)	\$ 62 62
10 11 12 13	/ Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital		enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c	\$ 62 62 1,671
0 1 2 3 4 5 6 7	/ Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock		enter positive enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c	\$ 62 62
0 1 2 3 4 5 6 7	/ Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt		enter positive enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c	\$ 62 62 1,671 2 1,673
0 1 2 3 4 5 6 7	/ Capitalization Calculations Long Term Interest		enter positive enter negative enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c	\$ 62 62 1,673
0 1 1 2 3 4 5 6 7 8 9 0	/ Capitalization Calculations Long Term Interest		enter positive enter negative enter negative enter positive enter positive enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p113.61c Attachment 1 - ADIT, Line 6	\$ 62 62 1,671 2 1,673
0 1 2 3 4 5 6 7 8 9 0 1 2	/ Capitalization Calculations Long Term Interest	(No	enter positive enter negative enter negative enter negative enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.81c p13.81c Attachment 1 - ADIT, Line 6 Attachment 8	\$ 62. 1,673 1,673 1,667 1,667
0 1 1 2 3 4 5 6 7 8 9 0 1 1 2 3	/ Capitalization Calculations Long Term Interest	(No	enter positive enter negative enter negative enter positive enter positive enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c	\$ 62. 62 1,671 2 1,673
0 11 0 12 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7	/Capitalization Calculations Long Term Interest Long Term Interest Less LTD Interest on Securitization Bonds Long Term Interest Preferred Dividends Common Stock Proprietary Capital Less Preferred Stock Less Account 216.1 Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt	(No	enter positive enter negative enter negative enter positive enter positive enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 - ADIT, Line 6 Attachment 1 (Sum Lines Lines 108 to 112)	\$ 62. 1,673 1,673 1,667 1,667
0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6	/ Capitalization Calculations Long Term Interest		enter positive enter negative enter negative enter positive enter positive enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p111.81c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115)	\$ 62 62 1,671 2 1,673 1,663 1,663
100 101 102 13 145 156 17 189 190 123 456 78	/ Capitalization Calculations Long Term Interest	Total Long Term Debt Preferred Stock	enter positive enter negative enter negative enter positive enter positive enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p118.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116)	\$ 62 62 1,671 2 1,673 1,663 1,663
00 10 10 11 12 13 14 15 16 17 18 19 10 11 23 34 45 66 7	/ Capitalization Calculations Long Term Interest	Total Long Term Debt Preferred Stock Common Stock	enter positive enter negative enter negative enter positive enter positive enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116)	\$ 62 62 1,671 2 1,673 1,663 1,663
012 3 4567 890123456 789 0	/ Capitalization Calculations Long Term Interest	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt	enter positive enter negative enter negative enter positive enter positive enter positive	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114/116) (Line 115/116) (Line 102/113)	\$ 62 62 1,671 2 1,673 1,663 1,663
100 101 112 12 13 14 15 16 17 18 19 19 10 11 23 4 5 6 7 8	/ Capitalization Calculations Long Term Interest	Total Long Term Debt Preferred Stock Common Stock	enter positive enter negative enter negative enter negative enter positive enter positive enter negative enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 102 / 113) (Line 102 / 113) (Line 103 / 114)	\$ 62 62 1,671 2 1,673 1,663 1,663
012 3 4567 890123456 789 012	/ Capitalization Calculations Long Term Interest	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock	enter positive enter negative enter negative enter negative enter positive enter positive enter positive enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed	\$ 62 62 1,671 2 1,673 1,663 1,663
012 3 4567 890123456 789 012 3	/ Capitalization Calculations Long Term Interest	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock	enter positive enter negative enter negative enter negative enter positive enter positive enter positive enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 102 / 113) (Line 102 / 113) (Line 103 / 114)	\$ 62 62 1,671 2 1,673 1,663 1,663
012 3 4567 890123456 789 012 345	/ Capitalization Calculations Long Term Interest	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLT	enter positive enter negative enter negative enter negative enter positive enter positive enter positive enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p118.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 - ADIT, Line 6 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Fixed (Line 117 * 120)	\$ 62 62 1,671 2 1,673 1,663 1,663

	osite Income Taxes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I)		21.00%
129 130	SIT=State Income Tax Rate or Composite p	(percent of federal income tax deductible for state purposes)	(Note I)	Per State Tax Code	8.50% 0.00%
131	T T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Ter diale rax dode	27.72%
132a	T/ (1-T)				38.34%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.3834
	ITC Adjustment		(Note V)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	-254,168
134 135	Tax Gross-Up Factor Net Plant Allocation Factor			(Line 132b) (Line 18)	1.3834 38.0957%
136a	ITC Adjustment Allocated to Transmission			(Line 133 * 134 * 135)	-133,952
	·				
136b	Other Income Tax Adjustment	in Depresiation Europea	(Note T)	Attachment 5. Line 136b	126 000
136c	Tax Adjustment for AFUDC Equity Component of Transmiss Amortization Deficient / (Excess) Deferred Taxes (Federal) -		(Note T) (Note T)	Attachment 5, Line 1366 Attachment 5, Line 136c	126,898 -12,022,501
136d	Amortization Deficient / (Excess) Deferred Taxes (State) - Tr		(Note T)	Attachment 5, Line 136d	0
136e	Amortization of Other Flow-Through Items - Transmission Co	omponent	(Note T)	Attachment 5, Line 136e	6,348
136f 136g	Other Income Tax Adjustments - Expense / (Benefit) Tax Gross-Up Factor			(Line 136b + 136c + 136d + 136e) (Line 132b)	-11,889,254 1.3834
136h	Other Income Tax Adjustment			(Line 132b) (Line 136f * 136g)	-16,447,747
				-	
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 126))]	20,995,532
138	Total Income Taxes			(Line 136a + 136h + 137)	4,413,832
D-10-	ALLE DEGLUDEMENT				-
EI=VI=	NUE REQUIREMENT				
	Summary				
139	Net Property, Plant & Equipment			(Line 39)	1,368,910,299
140 141	Adjustment to Rate Base Rate Base			(Line 58)	-328,948,566 1,039,961,733
141	Naid Dast			(Line 59)	1,009,901,133
142	O&M			(Line 85)	35,364,452
143	Depreciation & Amortization			(Line 97)	49,713,232
144	Taxes Other than Income			(Line 99)	12,133,683
145 146	Investment Return Income Taxes			(Line 127) (Line 138)	74,084,950 4,413,832
					.,
147	Gross Revenue Requirement			(Sum Lines 142 to 146)	175,710,150
	Adjustment to Remove Revenue Requirements Associated wit	th Excluded Transmission Facilities		a	
148	Transmission Plant In Service			(Line 19)	1,803,909,099
149 150	Excluded Transmission Facilities		(Note M)	Attachment 5	4 000 000 000
151	Included Transmission Facilities Inclusion Ratio			(Line 148 - 149) (Line 150 / 148)	1,803,909,099 100.00%
152	Gross Revenue Requirement			(Line 147)	175,710,150
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)	175,710,150
	· · · · · · · · · · · · · · · · · · ·			(==== ====	
154	Revenue Credits & Interest on Network Credits				
	Revenue Credits			Attachment 3	9,577,806
155			(Note N)	Attachment 3 PJM Data	9,577,806
155 156	Revenue Credits		(Note N)		9,577,806
	Revenue Credits Interest on Network Credits Net Revenue Requirement		(Note N)	PJM Data	-
156	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge		(Note N)	PJM Data (Line 153 - 154 + 155)	166,132,343
156	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement		(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156)	166,132,343 166,132,343
156 157 158	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant		(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30)	166,132,343 166,132,343 1,382,244,524
156	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement		(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156)	- 166,132,343 166,132,343
156 157 158 159	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge	Income Taxes	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158)	166,132,343 166,132,343 1,382,244,524 12.0190%
156 157 158 159 160	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation	Income Taxes	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	166,132,343 166,132,343 1,382,244,524 12.0190% 8.6436%
156 157 158 159 160	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation		(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	166,132,343 166,132,343 1,382,244,524 12.0190% 8.6436%
156 157 158 159 160	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor		(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 / 158) (Line 157 - 86) / 158	166,132,343 166,132,343 1,382,244,524 12.0190% 8.6436%
156 157 158 159 160 161	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes	rease in ROE	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (Line 19 - 30) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 156 - 145 - 146) Attachment 4	166,132,343 166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,556
156 157 158 159 160 161 162 163 164	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Transmission Plant Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R	rease in ROE	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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)	166,132,343 1,362,244,524 12,0190% 8,6436% 2,9645% 87,633,560 85,713,556 173,347,117
156 157 158 159 160 161 162 163 164 165	Revenue Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Transmission Plant	rease in ROE	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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)	166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,556 173,347,117 1,382,244,524
156 157 158 159 160 161 162 163 164 165 166	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in R	rease in ROE OE	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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)	166,132,343 1,342,244,524 12,0190% 8,6436% 2,9645% 87,633,560 85,713,556 173,347,117 1,382,244,524 12,5410%
156 157 158 159 160 161 162 163 164 165	Revenue Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Transmission Plant	rease in ROE OE	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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)	166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,556 173,347,117 1,382,244,524
156 157 158 159 160 161 162 163 164 165 166 167	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Revenue Requirement	rease in ROE OE	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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)	166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,556 173,347,117 1,382,244,524 12,5410%
156 157 158 159 160 161 162 163 164 165 166 167	Revenue Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Revenue Requirement True-up amount	rease in ROE OE OE OE without Depreciation	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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 6	166,132,343 166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,556 173,347,117 1,382,244,524 12.5410% 9.1656%
156 157 158 159 160 161 162 163 164 165 166 167	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other the	rease in ROE OE OE OE without Depreciation	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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 6 Attachment 7	166,132,343 166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,556 173,347,117 1,382,244,524 12.5410% 9.1656%
156 157 158 159 160 161 162 163 164 165 166 167 168 169 170	Revenue Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point increase in Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Ret Plant Carrying Charge per 100 Basis Point increase in Ret Plant Carrying Charge per 100 Basis Point increase in Ret Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other the Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Sec	rease in ROE OE OE OE without Depreciation	(Note N)	PJM Data (Line 156) (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 19 - 30) (Line 164 / 165) (Line 156) Attachment 6 Attachment 6 Attachment 7 Attachment 7	166,132,343 166,132,343 1,382,244,524 12,0190% 8,6436% 2,9645% 87,633,560 85,713,556 173,347,117 1,382,244,524 12,5410% 9,1656%
156 157 158 159 160 161 162 163 164 165 166 167	Revenue Credits Interest on Network Credits Net Revenue Requirement Net Plant Carrying Charge Net Revenue Requirement Net Transmission Plant Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other the	rease in ROE OE OE OE without Depreciation	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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 6 Attachment 7	166,132,343 1,382,244,524 12,0190% 8,6436% 2,9645% 87,633,560 85,713,556 173,347,117 1,382,244,524 12,5410% 9,1656%
156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 171a	Revenue Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other th Facility Credits under Section 30.9 of the PJM OATT and	rease in ROE OE OE OE without Depreciation	(Note N)	PJM Data (Line 153 - 154 + 155) (Line 156) (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 163 - 86) / 165 (Line 156) (Line 156) Attachment 6 Attachment 7 Attachment 7 Attachment 7 Attachment 5 Attachment 5 Attachment 5 Attachment 5 Attachment 5	166,132,343 166,132,343 1,352,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,356 173,347,117 1,382,244,524 12.5410% 9.1656% 166,132,343 414,045
156 157 158 159 160 161 162 163 164 165 166 167 170 171 171a 172	Revenue Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other th Facility Credits under Section 30.9 of the PJM OATT and Fac MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement	rease in ROE OE OE OE without Depreciation		PJM Data (Line 153 - 154 + 155) (Line 156) (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 6 Attachment 7 Attachment 7 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,556 173,347,117 1,382,244,524 12.5410% 9.1656% 166,132,343 414,045
156 157 158 159 160 161 162 163 164 165 166 167 170 171 171 171 172	Revenue Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point increase in Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in Ret Plant Carrying Charge per 100 Basis Point increase in Ret Plant Carrying Charge per 100 Basis Point increase in Ret Plant Carrying Charge per 100 Basis Point increase in Ret Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other the Facility Credits under Section 30.9 of the PJM OATT and Facility Credits under Sect	rease in ROE OE OE OE without Depreciation	(Note N)	PJM Data (Line 156) (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 19 - 30) (Line 164 / 165) (Line 165 - 86) / 165 (Line 156) Attachment 6 Attachment 7 Attachment 15 Attachment 5 (Line 168 + 169 +170 + 171 +171a) PJM Data	166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,561 173,347,117 1,382,244,524 12.5410% 9.1656% 166,132,343 414,045
156 157 158 159 160 161 162 163 164 165 166 167 170 171 171a 172	Revenue Credits Interest on Network Credits Net Plant Carrying Charge Net Revenue Requirement Net Plant Carrying Charge Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge without Depreciation, Return, nor Net Plant Carrying Charge Calculation per 100 Basis Point inc Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Plant Carrying Charge per 100 Basis Point increase in R Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other th Facility Credits under Section 30.9 of the PJM OATT and Fac MAPP Abandonment recovery pursuant to ER13-607 Net Zonal Revenue Requirement	rease in ROE OE OE OE without Depreciation		PJM Data (Line 153 - 154 + 155) (Line 156) (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 6 Attachment 7 Attachment 7 Attachment 5 (Line 168 + 169 + 170 + 171 + 171a)	166,132,343 1,382,244,524 12.0190% 8.6436% 2.9645% 87,633,560 85,713,556 173,347,117 1,382,244,524 12.5410% 9.1656% 166,132,343 414,045

- Electric portion only
- 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 weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5.
 - For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Transmission Portion Only
 D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
 F Safety related advertising included in Account 930.1
- 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 FTT is the Federal income tax rate; STT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- 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. 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 Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is initially fixed at 50% common equity and 50% debt per settlement in ER05-515 subject to moratorium provisions in the settlement.
 R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- See Attachment 5 Cost Support, section entitled "90Per Tax Adjustment" for additional information per FERC orders in Docket Nos. EL13-48 , EL15-27 and ER16-456.

 To See Attachment 5 Cost Support, section entitled "90ther Income Tax Adjustment" for additional information.

Delmarva Power & Light Company Accumulated Deferred Income Taxes (ADIT) Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	ADIT	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	_
1	ADIT-190	15,370,256			14,779,724	590,532	Total entered in ATT H-3D, Line 40a
2	ADIT-281	-	-	-	-		Total entered in ATT H-3D, Line 40b
3	ADIT-282	(279,490,949)	-	-	(279,490,949)		Total entered in ATT H-3D, Line 40c
4	ADIT-283	(7,239,267)		(462,758)	(1,754,527)	(5,021,982)	Total entered in ATT H-3D, Line 40d
5	Subtotal - Transmission ADIT	(271,359,960)		(462,758)	(266,465,752)	(4,431,450)	
Line	Description	Total					
6	ADIT (Reacquired Debt)	(1,477,760)					

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-3D, 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-3D, Line 111.

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

(A) ADIT-190	(B) Total	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the
Accrued Benefits	1,298,894	181,845	-		1,117,049	transmission formula.
	, , ,	. ,				ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the
Accrued Bonuses & Incentives	2.368.297	331.562			2 036 736	transmission formula.
Accrued Environmental Liability	250.461	250.461		-	2,000,100	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	17,322	17.322		-		
	,					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 OPEB	4,965,280	695.139		-	4,270,141	
Accrued Other Expenses	3,156,517	3,156,517		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the
Accrued Payroll Taxes - AIP	166,081	23,251		-	142,830	transmission formula.
Accrued Retention	(0)	(0)		-	(0)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the
Accrued Severance	25,095	3,513		-	21,582	transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the
Accrued Vacation	439,208	439,208		-		transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the
Accrued Worker's Compensation	1,416,978	198,377		-	1,218,601	transmission formula.
Allowance for Doubtful Accounts	8,372,832	8,372,832		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	4,371,483	4,371,483		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	21,784	21,784		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	3,247,612	3,247,612		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	(0)	(0)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	339,382	339,382		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	3,708,022	3,708,022		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	2,588,611	2,588,611		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	296,364	296,364		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						Federal Taxes on state income taxes
State Income Taxes	(52,118)	(52,118)		-		
						The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is
State Net Operating Loss Carryforward	49,098,991	9,570,525		39,528,466		included in rate base.
						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 Investment Tax Credit	468,877	65,643		403,235		unamortized ITC. These amounts are removed from rate base below.
						ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other 190	13,532	13,532		-		
						Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded
						from rate base and removed below.
FAS 109 Regulatory Liability Gross Up	111,905,727	11,190,573		100,715,154		
Charitable Contribution Carryforward		-	-	-		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.
Merger Commitments	-	-		-		
Subtotal: ADIT-190 (FERC Form)	198,485,232	49,031,440	-	140,646,855	8,806,938	
Less: ASC 740 ADIT Adjustments excluded from rate base		-	-			
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(468,877)	(65,643)	-	(403,235)		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(111,905,727)	(11,190,573)	-	(100,715,154)	(4.07	
Less: OPEB related ADIT, Above if not separately removed	(4,965,280)	(695,139)			(4,270,141)	
Total: ADIT-190	81,145,347	37,080,085	-	39,528,466	4,536,797	
Wages & Salary Allocator					13.0165%	
Gross Plant Allocator				37.3901%		
Transmission Allocator			100.0000%			
Other Allocator		0.0000%				
ADIT - Transmission	15,370,256			14,779,724	590,532	
	.,,=++	-		, ,,,=,,		

Instructions for Account 190:

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

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

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT- 282	Total	Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
		Other Related	Related	Related	Related	Justification
Plant Deferred Taxes - FAS 109	(828,634,696)	(81,134,367)	-	(747,500,329)		ADIT attributable to plant in service that is included in rate base.
CIAC	20,059,726	20,059,726	-			ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(11,046,978)	(1,958,048)	(5,421,582)	(3,667,348)		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	19,576,601	19,576,601	-	-		Plant related basis difference not currently includible in rate base.
						Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is
Plant Deferred Taxes - Flow-through	(6,972,290)	(697,229)	-	(6,275,061)		normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (FERC Form)	(807,017,637)	(44,153,317)	(5,421,582)	(757,442,738)		
Less: ASC 740 ADIT Adjustments excluded from rate base	(19,576,601)	(19,576,601)	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	11,046,978	1,958,048	5,421,582	3,667,348		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	6,972,290	697,229	-	6,275,061	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-			
Total: ADIT-282	(808,574,970)	(61,074,641)		(747,500,329)		
Wages & Salary Allocator					13.0165%	
Gross Plant Allocator				37.3901%		
Transmission Allocator			100.0000%			
Other Allocator		0.0000%				
ADIT - Transmission	(279,490,949)	-	-	(279,490,949)		

- Instructions for Account 282:

 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 amounts that ble excluded.

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

(A) ADIT-283	(B) Total	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Accrued Property Taxes	(5,556,353)	(777,889)		(4,778,464)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Materials Reserve	99,964	13,995		85,969		ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(3,029,894)	(3,029,894)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Pension Asset	(44,862,421)	(6,280,739)				Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(46,428,503)	(46,428,503)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(865,482)	(865,482)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	(462,758)	-	(462,758)	-		ADIT relates to transmission function and included in rate base.
Renewable Energy Credits	(2,702,758)	(2,702,758)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the new bond issue for
Unamortized Loss on Reacquired Debt	(1,477,760)	(1,477,760)		-		book purposes. Excluded here since included in Cost of Debt
Subtotal: ADIT-283 (FERC Form)	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
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	(105,285,964)	(61,549,029)	(462,758)	(4,692,494)	(38,581,682)	
Wages & Salary Allocator					13.0165%	
Gross Plant Allocator				37.3901%		
Transmission Allocator		, and the second	100.0000%			
Other Allocator		0.0000%				
ADIT - Transmission	(7,239,267)	-	(462,758)	(1,754,527)	(5,021,982)	

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 to Plant and not in Columns C & Dar included in Column E

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

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

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

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

ADITC-255			Unamortized ITC Balance	Current Year Amortization
1	Rate Base Treatment			
2	Account No. 255 (Accum. Deferred Investment Tax Credits)	Post 1980	1,521,749	254,168
3	Net Plant Allocator	ATT H-3D, Line 18	38.0957%	38.0957%
4	Unamortized ITC allocated to Transmission	To ATT H-3D, Line 40e	579,721	96,827
5	Amortization	Pre-1981		
6	Investment Tax Credit Amortization	To ATT H-3D, Line 133	169,766	58,181
7	Total		1.691.515	312.349
,	Total		1,001,010	312,343
	Total Form No. 1 (p 266 & 267)		1,691,515	312,349
Difference /1			-	-

/1 Difference must be zero

		Federal De	ficient / (Excess) Defe	rred Inco	me Taxes						
			Tax Cuts and Jobs Act	of 2017							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period 7.5.1		Current Year EO'		ember 31, 2020 EOY Balance				
1	Unprotected Non-Property	_					Data 106				
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtet Deficient //Excess ADIT	(Note A) (Note A) (Note A) (Note A)	4 Years 4 Years 4 Years 4 Years	\$	(2,276,084) - - (2,583,952) (4,860,037)	\$	(1,138,042) - - (1,291,976) (2,430,018)	\$	569,021 - - 645,988 1,215,009	\$	(569,021 - - (645,988 (1,215,009
•	Subtotal - Deficient / (Excess) ADIT			Ф	(4,860,037)	Ф	(2,430,018)	Ф	1,215,009	Ф	(1,215,009
7 8 9 10 11 12	Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Protected Property	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years	\$	(46,442,704) (46,442,704)	\$	(27,865,622)	\$	9,288,541 9,288,541	\$	(18,577,082) (18,577,082)
14 15 16 17	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note A) (Note A) (Note A) (Note A)	ARAM ARAM ARAM ARAM	\$	3,047,281 - (68,077,223) - (65,029,942)	\$	3,047,281 - (65,602,725) - (62,555,444)	\$	1,555,423 1,555,423	\$	3,047,281 - (64,047,302) - (61,000,021)
19	Total - Deficient / (Excess) ADIT			\$	(116,332,683)	\$	(92,851,085)	\$	12,058,973	\$	(80,792,112)
	,		Tax Reform Act of 1	986	,,,				,		
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period		(D) mber 30, 2018 ADIT	Dece	(E) mber 31, 2019 BOY		(F) urrent Year	Dec	(G) ember 31, 2020 EOY
20	Protected Property			Defic	cient / (Excess)	-	Balance	A	mortization		Balance
21 22 23 24 25	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note B) (Note B) (Note B) (Note B)	ARAM ARAM ARAM ARAM	\$	83,678 83,678	\$	45,753 45,753	\$	(36,473)	\$	9,281 - 9,281
26	Total - Deficient / (Excess) ADIT			\$	83,678	\$	45,753	\$	(36,473)	\$	9,281

		Total Federal De	eficient / (Excess) De	ferred Inc	come Taxes					
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	Defici	ADIT ent / (Excess)	Dece	mber 31, 2019 BOY Balance	urrent Year mortization	Dece	ember 31, 2020 EOY Balance
27 28 29 30	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$	771,196 - (114,436,249) (2,583,952)	\$	1,909,239 - (93,422,594) (1,291,976)	\$ 569,021 - 10,807,491 645,988	\$	2,478,260 - (82,615,103) (645,988)
31	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1A, Line 41a			(116,249,005)	\$	(92,805,332)	\$ 12,022,501	\$	(80,782,831)
32	Tax Gross-Up Factor	Att. H-3D, Line 132b			1.3834		1.3834	1.3834		1.3834
33	Regulatory Asset / (Liability)			\$	(160,820,370)	\$	(128,388,091)	\$ 16,632,082	\$	(111,756,009)
		Federal Inco	me Tax Regulatory	Asset / (L	iability)					
	(A)	(B)	(C)		(D)	Dece	(E) mber 31, 2019	(F)	Dece	(G) ember 31, 2020
Line	Regulatory Assets / (Liabilities)	Notes		Defici	ADIT ent / (Excess)		BOY Balance	urrent Year mortization		EOY Balance
34 35	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	(160,820,370)	\$	(128,388,091)	\$ 16,632,082	\$	- (111,756,009)
36	Total - Transmission Regulatory Asset / (Liability)			\$	(160,820,370)	\$	(128,388,091)	\$ 16,632,082	\$	(111,756,009)

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		State Defi	cient / (Excess) Deferr	ed Income T	axes											
			State Tax Rate Cha	inge												
	(A)	(B)	(C)		(D)	(E)		(F)		(G)						
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)						Fixed Period ADIT		31, 2019 OY ance	Current Year Amortization		E	er 31, 2020 EOY lance
37	Unprotected Non-Property	_														
38 39 40 41	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	4 Years 4 Years 4 Years 4 Years	\$	-	\$ - - -	\$	-	\$	- - -						
42	Subtotal - Deficient / (Excess) ADIT	(\$	-	\$ -	\$	-	\$	-						
43	Unprotected Property															
44 45 46 47	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	5 Years 5 Years 5 Years 5 Years	\$	- - -	\$ - - -	\$	- - -	\$	- - -						
48	Subtotal - Deficient / (Excess) ADIT	(\$	-	\$ -	\$	-	\$	-						
49	Protected Property															
50 51 52 53	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	NA NA NA NA	\$	-	\$ - - -	\$		\$	- - - -						
54	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$	-						
55	Total - Deficient / (Excess) ADIT			\$	-	\$ -	\$		\$	-						

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			` '				
	(A)	(B)	(C)	(D)	(E) December 31, 2019	(F)	(G) December 31, 202
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
56 57 58 59	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ - - -	\$ - - - -	\$ - - -	\$ - - -
60	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1.	A, Line 41b	\$ -	\$ -	\$ -	\$ -
61	Tax Gross-Up Factor	Att. H-3D, Line 132b		1.3834	1.3834	1.3834	1.383
62	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
		State Incon	ne Tax Regulatory A	sset / (Liability)			
	(A)	(B)	(C)	(D)	(E) December 31, 2019	(F)	(G) December 31, 20
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
63 64	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - -	\$ - -	\$ - -	\$ -
65	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
		Federal and State	e Income Tax Regula	atory Asset / (Liability)			
	Federal and State Ir		<u> </u>		ss) Deferred Income Taxes	5	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes		ADIT	December 31, 2019 BOY	Current Year	December 31, 20 EOY
5					Balance	Amortization	Balance
66	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$
				(400 000 070)		40 000 000	
67 68	Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)			(160,820,370) \$ (160,820,370)		16,632,082 \$ 16.632,082	\$ (111,756,0 \$ (111,756,0

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Instructions

- 1. For transmission allocated deficient / (excess) accumulated deferred income taxes (ADIT) related to rate change(s) to income tax rates occurring after September 30, 2018, insert new amortization table(s) that delineates the deficient and (excess) ADIT by category (i.e., protected property, unprotected property, and unprotected non-property).
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amortization of deficient and (excess) ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT balances related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

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

END

					Tax Cuts and	Jobs Act of 2017									
		AD	DIT - Pre Rate Change (Decem	ber 31, 2017)		ADIT - Post Ra	ste Change (Decembe	er 31, 2017)			Deficient / (Ex Income Tax Regulatory Asset / Liability	cess) Deferred Income Taxes (December 31	2017)		
Line Detailed Description Description	Category	Timing Difference @	ral ADIT State	FIT on SIT ADII	T Timing Differen	e @ 21%		FIT on SIT ADIT	Rate Change Deferred Tax Impact	Non-Recoverable	Deferred Taxes	Deficient / (Excess) Jurisdiction ADIT Balance Allocator	Electric Transmission	Allocator Transmission (Note B) Allocated	FERC Account
tion Description File Control (19): Not Control (19): A Section (19): A Secti	Category (CD Non-Procenty Non-	5 72.032 5 2 738.102 5 2 738.102 5 2 738.102 5 2 738.102 5 2 738.102 5 2 738.102 5 2 738.102 5 2 744.503 5 786.000 5 786.000 5 786.000 5 1 300.702 6 1 400.103 6 1 (300.702 6) 1 (300.70	100 - 1596, (F1) 252.711 \$ 61.373 252.711 \$ 61.373 252.711 \$ 61.373 252.711 \$ 61.373 252.711 \$ 61.373 252.712 \$ 61.373 252.71	(G) = (F) * 35%	## + (01) (8) 722 604 \$ 722 605 605 605 605 605 605 605 605 605 605	## 100 = ## 121% ## 151	\$ 61.373 \$ 160.897 60.000	(12.886) \$ (27.866) \$	0 - (L)	Non-Recoverable (C) 5 2072451 (3.460) (18.660) (18.660) (18.660) (18.660) (18.660) (19.660) (19.660) (19.660) (19.660) (19.660) (19.660) (19.660) (19.660)	Deferred Taxes (P) S	$(Q) \equiv (N) - (Q) - (P)$ (R)	Transmission (5) No.	(I) (U) = (Q) * (T)	Account (V) (V) (100 100 100 100 100 100 100 100 100 10
Protected to Uncoherent Account Section Selection Protected to Uncoherent Account Section Selection Protected to Uncoherent Account Section Selection Protected to Uncoherent Account Section Protected Uncoherent Selection Protected Uncoherent Selection Protected Uncoherent Selection Protected Uncoherent Selection Mender Control Control Control Control Control Mender Control Contro	Non-Proceeds No	-	246 684 684 685	### (### (### (### (### (### (### (###	2.879 7. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.		64 64 64 64 64 64 64 64 64 64 64 64 64 6	1277 1278 1279 12	1888 950 174 188 189 189 189 189 189 189 189 189 189	412.03 412.03 412.03	(4.005-302-30) (1.774-444-44) (1.774-444-44)	\$ 20.00 Mode in 1972 Mode in 19	March Marc	9.0000. 9 1	1900 1900 1900 1900 1900 1900 1900 1900
FEIC Account 32 - Preserve films di Passende Preserve films di Passende Preserve films di Passende Preserve f	Protected Procenty Uncrededed Procenty	\$ 133,075,415 \$ 1	46.576.535 \$ 67.281.785 516.903.7961 \$ 121.245 121.245.023 31.372.337 145.002.235 - 25.113.375 - 172.577.2327 112.05.530 15.203 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 11.205.530 12.205.530 12.205.530 13.	\$ (23,546,625) \$ 90. \$ \$ (516,627) (427)	5-5-170. 3-303.76-11 3-11.263.76-11 3-11.263.27-10 3-11.263.27-10 3-11.263.27-10 3-12.263.26-11 3-13.88-16	5 142,011,637 5 1300,838,2581 1670 1253,104,614 16,827,632 11,790,923 11,790,923 11,790,923 12,3087,502	\$ 113.651.241 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	73.05-3681 121.0 73.05-3681 121.0 - \$ (300.1 - \$ (3	28.288 1 (20.6.557.508) 28.288 1 (20.6.57.508) 28.288 1 (20.6.57.508) 28.288 2 (20.6.57.508) 28.288 6 (20.2.57.508) 28.288 6 (20.2.57.508) 28.288 6 (20.2.57.508) 28.288 7 (20.2.57.508) 28.288 7 (20.2.57.508) 28.288 7 (20.2.57.508) 28.288 7 (20.2.57.508) 29.288 7 (20.2.57.508	\$ 2.781,027	1150.539.586 3 (154.871.844 5 (7.192.463	\$ 10.782.386 \$ (206.507.2001) Paris (151.543.3401) Paris (151.543.3401) Paris (151.543.3401) Paris (151.5201) Paris (151.520	Yes Yes No	22.5686 5 (88.077.223) 23.5686 7 (85.24 864)	100 282 282 282 282 282 282 282 282 282 2
FIRST, Account 83 - Non-Current Police 14 1 Res Asset Blasser for for Facus AD Res Asset Blasser for for Facus AD Deferred Facus AD Deferred Facus Advanced Case Development of the Facus AD Deferred Facus Advanced Case Development of the Facus AD Deferred Facus Advanced Case Development of the Facus AD Deferred Contribution Facus AD Account Contribution Facus AD Deferred	No. Process No. Pr	4.00.500 1 (4.00.5	11 11 12 12 13 13 13 13	1 44.46 5 14.46 14	850 407	10 1 (155.19) 10	1 (191 585) 2 68290 482	27 080 5 14 4 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	29 150 1 1 1153 7153 7157 727 729 15 15 15 15 15 15 15 15 15 15 15 15 15	173-200 90-24-40 162-20		1987 11 100	160 160 160 160 160 160 160 160 160 160	0.0000 1 1 0.0000 1 0	243 243 243 243 243 243 243 243 243 243
Instructions										Total	Unprotected Property Non-Property Total Unprotected Deficient / (Excess)ADIT	(127.548.725) (58.247.490) 8 (183.794.215)		\$ (66,022,942) (46,442,704) (4,880,037) \$ (51,902,741) \$ (116,332,683)	

For deficient and (exceed) accumulated deferred income tases (ACT) related to change(r) in income tax rates occurring after September 30, 2014, insert, valuable(one that support the re-measurement amount definitional by category (i.e., protected property, unprotected property, and unprotected non-property).
 Set the allocation percentages equal to the applicable percentages at the date of the rate change.

- Notes

 A Caspitation of teams as presented or non-presented as it mains as original, agreed, sharer a change in publicate from the ferror financial form the ferror financial form the ferror financial form the ferror financial form the ferror financial financial form the ferror financial financial form the ferror financial form the ferror financial financ

1C - ADIT Remeasurement

Attachment 2 - Taxes Other Than Income Worksheet

ther Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related	G	ross Plant Allocato	or
1 Real property (State, Municipal or Local) 2 Personal property 3 Federal/State Excise 4 5	31,127,045		
Total Plant Related	31,127,045	37.3901%	11,638,426
Labor Related	Wag	ges & Salary Alloca	tor
7 Federal FICA & Unemployment & State unemployment 8 9 10 11	3,804,841		
Total Labor Related	3,804,841	13.0165%	495,257
Other Included	G	ross Plant Allocato	or
12 Miscellaneous	-		
Total Other Included	0	37.3901%	0
Total Included	34,931,886		12,133,683
Excluded			
13 MD State Franchise Tax 14 DE Gross Receipts Tax 15 MD Sales and Use Tax 16 Sales and Use tax VA 17 PA Franchise	8,110,728 282,352 (4,329) - 4,718		
18 DE Public Utility Tax 19 Wilmington City Franchise Tax	8,469,105 723,164		
20 MD Environmental Surcharge	723,164 561,151		
21 Exclude State Dist RA amort in line 7	11,435		
22 Total "Other" Taxes (included on p. 263)	53,090,210		
23 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114	.14) 53,090,210		
24 Difference	(0)		

Criteria for Allocation:

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

Attachment 3 - Revenue Credit Workpaper

Account 454 - Rent from Electric Property		
1 Rent from Electric Property - Transmission Related (Note 3)		1,210,187
2 Total Rent Revenues	(Sum Line 1)	1,210,187
Account 456 - Other Electric Revenues (Note 1)		
3 Schedule 1A		\$ 1,432,139
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)		-
5 Point to Point Service revenues for which the load is not included in the divisor received by	Transmission Owner (Note 4)	2,043,123
6 PJM Transitional Revenue Neutrality (Note 1)		
7 PJM Transitional Market Expansion (Note 1)		-
8 Professional Services (Note 3)		-
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		4,415,331
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
11 Gross Revenue Credits	(Sum Lines 2-10)	9,100,780
12 Less line 17g		(772,795)
13 Total Revenue Credits		9,577,806

Revenue Adjustment to determine Revenue Credit

20 Total Account 454, 456 and 456,1

21 Note 4: SECA revenues booked in Account 447.

- 14 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.
- 15 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 17a 17g, 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).

17a	Revenues included in lines 1-11 which are subject to 50/50 sharing.		1,210,187
17b	Costs associated with revenues in line 17a	Attachment 5 - Cost Support	335,403
17c	Net Revenues (17a - 17b)		874,784
17d	50% Share of Net Revenues (17c / 2)		437,392
17e	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.		-
17f	Net Revenue Credit (17d + 17e)		437,392
17g	Line 17f less line 17a		(772,795)
18	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.		13,435,234
19	Amount offset in line 4 above		151,147,828

178.736.309

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) 85,713,556
B 100 Basis Point increase in ROE 1.00%

100 Lo 101 Lo 101 Lo 101 Lo 102 Lo 103 Prefe Comin 104 Pr. 105 Comin 106 Lo 107 Cc 108 Lo 109 110 Tr 111 Tr 112 Tr 113 To 114 Pr. 115 Cc 117 De 118 Pr. 119 Cc 120 De 121 Pr. 122 Cc 123 W. 124 W. 125 W. 125 W. 125 Total 127 Inves Incom 128 Fi 129 Si 130 P. 131 Tr 132a T/ 1336b Ta	rerm Interest Ing Term Interest Less LTD Interest on Securitization Bonds Ing Term Interest I	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock Common Stock	enter positive enter negative enter negative enter positive enter positive enter negative enter negative enter negative	p117.62c through 67c Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts (Line 117 * 120)	62,003,75 62,003,75 62,003,75 - 1,671,073,666 2,177,77 1,673,251,44 1,663,375,77 1,673,251,44 3,336,627,22 49,855 0,000 50,155 0,037 0,000 0,115
01	Less LTD Interest on Securitization Bonds ong Term Interest erred Dividends mon Stock opprietary Capital Less Preferred Stock Less Account 216.1 mmon Stock talization opmon Term Debt Less LOSS on Reacquired Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds obtal Long Term Debt referred Stock opmon Stock obtal Capitalization obt % referred % opmon % obt Cost referred Cost opmon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative enter negative enter negative enter positive enter negative enter negative enter negative	Attachment 8 "(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 114 / 116) (Line 114 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	1,671,073,66 2,177,77 1,673,251,44 1,667,230,00 -5,331,98 1,477,76 1,663,375,77 1,673,251,44 3,336,627,22 49.85' 0,00' 50.15' 0.037 0.000 0.115
102	ong Term Interest perred Dividends mon Stock oprietary Capital Less Preferred Stock Less Account 216.1 common Stock talization ong Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds telefred Stock common Stock ortal Capitalization abt % eferred % common % abt Cost eferred Cost common Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative enter negative enter negative enter positive enter negative enter negative enter negative	"(Line 100 - line 101)" p118.29c p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / /116) (Line 115 / 116) (Line 102 / /113) (Line 103 / /114) Appendix A % plus 100 Basis Pts	1,671,073,66 2,177,77 1,673,251,44 1,667,230,00 -5,331,98 1,477,76 1,663,375,77 1,673,251,44 3,336,627,22 49.85' 0.006' 50.15' 0.037 0.000 0.115
Comin	mon Stock roprietary Capital Less Preferred Stock Less Account 216.1 rommon Stock talization ring Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds tal Long Term Debt referred Stock rommon Stock talization tereferred Stock referred Stock rommon Stock tereferred % tereferred % tereferred % tereferred % tereferred Cost tereferred Cost tereferred Cost tereferred Cost tereferred Cost of Debt tereferred Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative enter negative enter negative enter positive enter negative enter negative enter negative	p112.16c (Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	2,177,77 1,673,251,44 1,667,230,00 -5,331,98 1,477,76 1,663,375,77 1,673,251,44 3,336,627,22 49,85' 0,00' 50,15' 0,037 0,000 0,115
104	reprietary Capital Less Preferred Stock Less Account 216.1 common Stock talization ong Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds otal Long Term Debt deferred Stock common Stock otal Capitalization ebt % eferred % common % ebt Cost eferred Cost common Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative enter negative enter positive enter negative enter negative	(Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	2,177,77 1,673,251,44 1,667,230,00 -5,331,98 1,477,76 1,663,375,77 1,673,251,44 3,336,627,22 49.85 0.00 50.15
105 106 107 107 108	Less Preferred Stock Less Account 216.1 common Stock talization ong Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds tali Long Term Debt eferred Stock contain Capitalization ebt % referred % common % ebt Cost eferred Cost common Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative enter negative enter positive enter negative enter negative	(Line 114) p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	2,177,77 1,673,251,44 1,667,230,00 -5,331,98 1,477,76 1,663,375,77 1,673,251,44 3,336,627,22 49,85' 0,00' 50,15' 0,037 0,000 0,115
106	Less Account 216.1 common Stock talization ong Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds total Long Term Debt referred Stock common Stock otal Capitalization abt % referred % common % abt Cost referred Cost common Cost reighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative enter negative enter positive enter negative enter negative	p112.12c (Sum Lines 104 to 106) p112.17c through 21c p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	1,673,251,44 1,667,230,00 -5,331,96 1,477,76 1,663,375,77 1,673,251,44 3,336,627,22 49.85 0.00 50.15 0.037 0.000 0.116
Capit 108 Lo 109 110 111 111 112 113 To 114 Pr 115 Cc 116 Tc 117 De 118 Pr 119 Cc 1120 De 121 Pr 122 Cc 123 W 124 W 125 W 126 Total 127 Inves Incon 128 Fi 129 Si 130 p 131 T 32a T/ 36b Ta	talization ong Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds otal Long Term Debt other Debt other Stock other Capitalization ebt % efferred % ommon % ebt Cost efferred Cost ommon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter positive enter negative enter negative	p112.17c through 21c p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	1,667,230,00 -5,331,90 1,477,70 1,663,375,7: 1,673,251,44 3,336,627,22 49.85 0.00 50.15
108	ang Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds stal Long Term Debt referred Stock common Stock otal Capitalization bebt % referred % common % bebt Cost referred Cost common Cost reighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter positive enter negative enter negative	p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	-5,331,96 1,477,76 1,663,375,7; 1,673,251,44 3,336,627,2; 49,85 0,00 50,15 0,03; 0,000 0,115
09 10 11 12 13 15 16 17 18 19 17 19 17 18 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 17 19 19	Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds stal Long Term Debt eferred Stock ontal Capitalization ebt % eferred % ommon Stock both Cost eferred Cost ommon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter positive enter negative enter negative	p111.81c p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	-5,331,96 1,477,76 1,663,375,7; 1,673,251,44 3,336,627,2; 49,85 0,00 50,15 0,03; 0,000 0,115
10 11 12 13	Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds otal Long Term Debt deferred Stock ommon Stock otal Capitalization ebt % deferred % ommon % debt Cost deferred Cost ommon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter positive enter negative enter negative	p113.61c Attachment 1 Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	1,477,70 1,663,375,7 1,673,251,4 3,336,627,2: 49.85 0.00 50.15 0.03' 0.000 0.11:
12	Less LTD on Securitization Bonds total Long Term Debt referred Stock pmmon Stock total Capitalization bebt % referred % referred % referred Cost referred Cost referred Cost referred Cost of Debt reighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	enter negative	Attachment 8 (Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	1,663,375,77 1,673,251,44 3,336,627,2; 49.85 0.00 50.15 0.03; 0.000 0.11;
133 To 144 Pri 145 Pri	otal Long Term Debt eferred Stock onmon Stock otal Capitalization ebt % eferred % ommon % ebt Cost eferred Cost ommon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock		(Sum Lines Lines 108 to 112) p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	1,673,251,44 3,336,627,22 49.85 0.00 50.15 0.037 0.000 0.118
14	eferred Stock pmmon Stock botal Capitalization abt % eferred % pmmon % abt Cost eferred Cost pmmon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)	p112.3c (Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	1,673,251,44 3,336,627,22 49.85 0.00 50.15 0.037 0.000 0.118
115	emmon Stock otal Capitalization abt % eferred % ommon % abt Cost eferred Cost ommon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)	(Line 107) (Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	3,336,627,22 49.85 0.00 50.15 0.037 0.000 0.118
17 De 18 Pro 19 Cc 20 De 21 Pro 19 Cc 22 Cc 23 W. 24 W. 25 M. 27 Inves 27 Inves 28 FI 29 SI 30 P 31 T 22 T / 166 Ta 4 ITC A	ebt % referred % ommon % ebt Cost referred Cost ommon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)	(Sum Lines 113 to 115) (Line 113 / 116) (Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	49.85 0.00 50.15 0.03 0.000 0.11
18	eferred % common % ebt Cost eferred Cost common Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)	(Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	0.00 50.15 0.037 0.000 0.118
118 Pr. 119 Cc 20 De 21 Pr. 222 Cc 23 W. 24 W. 25 W. 26 Total 27 Inves Incom 28 Fi 29 Si 30 P 31 T 32a T/ 36b Ta	eferred % common % ebt Cost eferred Cost common Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)	(Line 114 / 116) (Line 115 / 116) (Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	0.00 50.15 0.03 0.00 0.11
20 De 221 Pro 222 Cc Cc 23 W. 244 W. Total 25 Gc Total 27 Inves 28 FI 29 Si 30 p 31 T a 32a T/ 33b Ta A ITC A	ebt Cost referred Cost remmon Cost reighted Cost of Debt reighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)	(Line 102 / 113) (Line 103 / 114) Appendix A % plus 100 Basis Pts	0.03 0.000 0.118
221 Pr. 222 Cc	referred Cost ommon Cost eighted Cost of Debt eighted Cost of Preferred	Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)	(Line 103 / 114) Appendix A % plus 100 Basis Pts	0.000 0.11
22 Cc 23 W 24 W 25 W 26 Total 27 Inves 28 FI 29 SI 30 P 31 T 2a T/ 6b Ta	ommon Cost eighted Cost of Debt eighted Cost of Preferred	Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)	Appendix A % plus 100 Basis Pts	0.11
23 WW 244 W 255 W 26 Total 27 Invess 26 Incomposite In	eighted Cost of Debt eighted Cost of Preferred	Total Long Term Debt (WCLTD) Preferred Stock	(Note J from Appendix A)		
224 W.	eighted Cost of Preferred	Preferred Stock		(Lino 117 * 120)	
25 W. 26 Total 27 Inves posite Inc 8 FI 29 SI 30 p 31 T 32a T/ 36b Ta				(LINE 117 120)	0.018
Total				(Line 118 * 121)	0.000
Incom 28 Fi 29 Si 30 p 31 T 122a T/ 16b Ta	Return (R)	Common Glook		(Line 119 * 122) (Sum Lines 123 to 125)	0.057 0.076
Incom 28 Fi 29 Si 30 p 31 T 32a T/ 36b Ta	stment Return = Rate Base * Rate of Return	1		(Line 59 * 126)	79,300,14
Incon 128 FI 129 SI 130 p 131 T 32a T/ 36b Ta		•		(Ellio 00 120)	10,000,14
128 FI 129 SI 130 p 131 T 32a T/ 36b Ta	ne Tax Rates				
130 p 131 T 32a T/ 36b Ta	T=Federal Income Tax Rate		(Note I from ATT H-3D)		21.00
31 T 32a T/ 36b Ta	T=State Income Tax Rate or Composite	(nament of fordered in some toy deduce	(Note I from ATT H-3D)	Day State Toy Code	8.50
32a T/ 36b Ta		(percent of federal income tax deduction T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - FIT)]		Per State Tax Code	0.00 27.72
ITC A	(1-T)	1=1 - \((1 - 011) \ (1 - 111)] / (1 - 1	δ11 111 p); =		38.34
	ax Gross-Up Factor	1*1/(1-T)			138.34
22 Inv	Adjustment		(Note V from ATT H-3D)		
	vestment Tax Credit Amortization			Attachment 1A - ADIT	-254,1
	ax Gross-Up Factor			(Line 136b)	1.383
	et Plant Allocation Factor C Adjustment Allocated to Transmission			ATT H-3D, Line 18 (Line 133 * 134 * 135)	38.10 -133,9
	•			(Line 133 134 133)	-133,93
	r Income Tax Adjustment ax Adjustment for AFUDC Equity Component	of Transmission Donrociation Evnonso	(Note T from ATT H-3D)	Attachment 5, Line 136b	126,8
	mortization Deficient / (Excess) Deferred Taxe		(Note T from ATT H-3D)	Attachment 5, Line 136c	-12,022,50
	mortization Deficient / (Excess) Deferred Taxe		(Note T from ATT H-3D)	Attachment 5, Line 136d	. 2,022,0
	mortization of Other Flow-Through Items - Tra		(Note T from ATT H-3D)	Attachment 5, Line 136e	6,3
	than Income Tay Adjustments Francis //D-	nefit)		(Line 136b + 136c + 136d + 136e) (Line 136b)	-11,889,29 1.383
	ther Income Tax Adjustments - Expense / (Be			(Line 1366) (Line 136f * 136g)	-16,447,74
137 Incon	ther Income Tax Adjustments - Expense / (Be ax Gross-Up Factor ther Income Tax Adjustment				22,995,106
38 Total	ax Gross-Up Factor	CIT=(T/1-T) * Investment Return	* (1-(WCLTD/R)) =	[Line 132a * 127 * (1-(123 / 126))]	,,.

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	and Instruc	tions	Form 1 Amount	Electric Portion	Non-electric Portion	Details
	Plant Allocation Factors						
	O Accumulated Intangible Amortization	(Note A)	p200.21c (see attachment 5)	54,650,913	21,189,623	33,461,290	See Form 1
	1 Accumulated Common Amortization - Electric	(Note A)	p356	32,029,511	26,610,118	5,419,393	See Form 1
	2 Accumulated Common Plant Depreciation - Electric	(Note A)	p356	73,932,970	61,423,513	12,509,457	See Form 1
	Plant In Service						
1 2	24 Common Plant (Electric Only)	(Notes A & E	p356	180,037,225	149,574,926	30,462,299	See Form 1
	Accumulated Deferred Income Taxes						
4	De Account No. 255 (Accum. Deferred Investment Tax Credits)	(Note V)	Attachment 1A - ADIT	1,691,783	1,542,724	149,059	See Form 1
	Materials and Supplies						
	7 Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0	0	0	
	Allocated General & Common Expenses						
- 6	5 Plus Transmission Lease Payments	(Note A)	p200.3.c	0	0	0	
	7 Common Plant O&M	(Note A)	p356	0	0	0	
	Depreciation Expense						
8	8 Intangible Amortization	(Note A)	p336.1d&e (see attachment 5)	3,411,346	3,411,346	0	See FERC Form 2, Page 337, Line 1, Column h for non-electric portion.
	2 Common Depreciation - Electric Only	(Note A)	p336.11.b	3,903,687	3,903,687	0	See Form 1, electric only.
	3 Common Amortization - Electric Only	(Note A)	p356 or p336 11d	6 120 325	6 120 325	0	See Form 1 electric only

Transmission / Non-transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land) (Note C) p214	7,861,982	0	7,861,982	Specific identification based on plant records: The following plant investments are included:
					1
					2
					3
					4
					5

CWIP & Expensed Lease Worksheet

	Attachment A Line #s, Descriptions, Notes	s Form 1 Page #s and Instructions	Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1	Debits
	Plant Allocation Factors	s, rottii i rage #s and instructions	Tomi Famount	CWF III OIII I AIIOUII	Amount	Utdails
6	Electric Plant in Service	(Note B) p207.104q	4.732.467.666	0	0	See ARO Exclusion - Cost Support section below for Electric Plant in Service without AROs
	Plant In Service					
11	9 Transmission Plant In Service	(Note B) p207.58.q	1,803,909,099	0	0	See Form 1
2-	4 Common Plant (Electric Only)	(Notes A & B) p356	149,574,926	0	0	
	Accumulated Depreciation					
3	D Transmission Accumulated Depreciation	(Note B) p219.25.c	421,664,575	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page	e #s and Instructions	Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses				
73 Less EPRI Dues	(Note D) p352-353	239,422	239,422	See Form 1

Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Fo	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Non-transmission Related	Details			
Allocated General & Common Expenses								
70 Less Regulatory Commission Exp Account 928	(Note E) p323.189b	2,200,314	252,312	1,948,002	FERC Form 1 page 351 line 18 (h)			
Directly Assigned A&G								
77 Regulatory Commission Exp Account 928	(Note G) p323.189b	2,200,314	252,312	1,948,002	FERC Form 1 page 351 line 18 (h)			

Safety Related Advertising Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	I Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details .
	Directly Assigned A&G					
8	1 General Advertising Exp Account 930.1	(Note F) p323.191b	478,062	0	478,062	None

Multistate Workpaper

I	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			State 2	State 3	State 4	State 5	Details
	Income Tax Rates							
			MD	DE				Enter Calculation
	129 SIT=State Income Tax Rate or Composite	(Note I) 8.50%	8.25%	8.7%			Appo	rtloned: DE 5.600%, MD 2.900%

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, No	es, Form 1 Page #s and Instructions	Form 1 Amount Ed	ducation & Outreach	Other	Details
Directly Assigned A&G					
78 General Advertising Exp Account 930.1	(Note K) p323.191b	478,062	0	478,062	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Pa	ge #s and Instructions	Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
149 Excluded Transmission Facilities	(Note M) Attachment 5	0	General Description of the Facilities
Instructions:		Enter \$	None
 Remove all investment below 69 kV or generator step up transformers included in transmission pl 	ant in service that		
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 and high	her as well as below 69 kV,	Or	
the following formula will be used: Examp	le	Enter \$	
	1,000,000		
B Identifiable investment in Transmission (provide workpapers)	500,000		
C Identifiable investment in Distribution (provide workpapers)	400,000		
D Amount to be excluded (A x (C / (B + C)))	444,444		
1			Add more lines if neroscory

Outstanding Network Credits Cost Support

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

Attachment 5 - Cost Support

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Transmission Related	Details
44 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
Directly Assignable to Transmission		100%	-	
Labor Related, General plant related or Common Plant related	35,892,526	13.016%	4,671,948	
Plant Related	1,103,126	37.390%	412,460	
Other		0.00%	-	
Total Transmission Related Reserves	36,995,652		5,084,408	

Prepayments

Attachment A Line #s, Description	ns, Notes, Forr	n 1 Page #s and	d Instructions		Description of the Prepayments					
45 Prepayments Pension Liabilities, if any, in Account 242			locator 11.087%	To Line 45						
Prepayments Prepaid Pensions if not included in Prepayments	\$ \$	11,853,397 161,573,545 173,426,942	11.087% 11.087% 11.09%	1,314,239 17,914,383 19,228,622	Prepaid Persion is recorded in FERC account 186 (see FERC Form 1 page 233).					
Wages & Salary Allocator Electric vs Gas Modfiled Wages & Salaries Allocator		13.016% 85% Bi 11.087%	ased on Modified Wis	consin Method	Add more lines if necessary					

Extraordina	ary Property Loss							
	Attachment A Line #s, Descriptions, Notes, Form 1		Amount	Number of years	Amortization		w/ interest	
61	Less extraordinary property loss	Attachment 5	s					
62	Plus amortized extraordinary property loss	Attachment 5			5 \$		\$	· ·

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Interest on Network Credits	Description of the Interest on the Credits
Revenue Credits & Interest on Network Credits	1	
55 Interest on Network Credits (Note N) PJM Data	0	General Description of the Credits
	1	
	Enter \$	None
	1	
	1	
	1	Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount Description & PJM Documentation
Net Revenue Requirement		
171 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5	· · · · · · · · · · · · · · · · · · ·

PJM Load Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions	1 CP Peak Description & PJM Documentation					
	Network Zonal Service Rate							
173	1 CP Peak	(Note L) PJM Data	4,085.6	See Form 1				

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants Current Rate Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues	
DPL zone					
Total					

Attachment 5 - Cost Support

Abandoned Transmission Plant

	Attachment A Line #s, Descript	ions, Notes, Form 1 Page #s a	and Instructions
Α	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
В	Months Remaining in Amortization Period	Per FERC Order	
С	Monthly Amortization	A/B	
D	Months in Year to be Amortized		
E	Amortization in Rate Year	C*D	Line 86a
F	Deductions		
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

	Attachment A Line #s, Descrip	ptions, Notes, Form	1 Page #s a	nd	Instruction	ns	
			DPL		Pepco		Total
171a	2013-14 rate period	S	9,750,649	S	12,725,412	S	22,476,061
171a 171a	2014-15 rate period	S	14,666,395		16,524,210	S	31,190,605
171a	2015-16 rate period	s	12,208,522		14,624,812	Š	26,833,334
	Total	S	36 625 566	S	43 874 434	S	80 500 000

Supporting documentation for FERC Form 1 reconciliation

Comp	iance with FERC Order on the Exelon Merger						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	Form 1 Amount	Merger Costs	Non Merger Related			
6	Electric Plant in Service	p207.104q	4,732,467,666	1,039,237	4,731,428,429		
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	1,153,616,498	115,633	1,153,500,865		
10	Accumulated Intangible Amortization	p200.21c	21,189,623	555,989	20,633,634	Respondent is Electric Utility only.	
23	General & Intangible	p205.5.g & p207.99.g	314,169,156	1,039,237	313,129,919		
60	Transmission O&M	p321.112.b	23,627,022	-	23,627,022		
68	Total A&G	p323.197.b	96,541,540	(18,888)	96,560,428	Removal of (\$18,888) of 2020 merger related costs in 923	
87	General Depreciation	p336.10b&c	10,279,462	46,450	10,233,012		
88	Intangible Amortization	p336.1d&e	3,411,346	184,080	3,227,266		
1							

ARO	Exclusion - Cost Support					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instru	ctions	Form 1 Amount	ARO's	Non-ARO's	
6	Electric Plant in Service	p207.104g	4,732,467,666	5,819,241	4,726,648,425	Distribution ARO-\$5,819,214 and General & Intangible ARO-\$0
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	1,153,616,498	629,751	1,152,986,747	Distribution ARO-\$629,751
23	General & Intangible	p205.5.g & p207.99.g	314,169,156		314,169,156	
31	Accumulated General Depreciation	p219.28.c	71,482,893		71,482,893	

Plant	nt Related Exclusions - Cost Support Non-ARU's & Non Merger Related &											
	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	Form 1 Amount	ARO's	Merger Costs								
								ŀ				
6	Electric Plant in Service	p207.104g	4,732,467,666	5,819,241	1,039,237	25,369,863	4,700,239,325 Distribution ARO-\$5,819,241, and Intangible Merger Cost \$1,039,237 and General Capital Lease \$25,369,863	,				
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	1,153,616,498	629,751	115,633	-	1,152,871,113 Distribution ARO-\$629,751 and General Merger Cost \$115,633	ļ				
10	Accumulated Intangible Amortization	p200.21c	21,189,623		555,989	5,068,726	15,564,908 Intangible Merger Cost \$555,989 and General Capital Lease \$5,068,726	ļ				
23	General & Intangible	p205.5.q & p207.99.q	314,169,156		1,039,237	25,369,863	287,760,056 Intangible Merger Cost \$1,039,237 and General Capital Lease \$25,369,863	,				
31	Accumulated General Depreciation	p219.28.c	71,482,893		115,633	-	71,367,260 General Merger Cost \$115,633	,				

Expense Related Exclusions - Cost Support								
					Distribution Reg M	Tembership Dues in C	limate Change Expenses	
Attachment A Line #s, Descriptions, Notes, Form 1 Pag	e #s and Instructions	Total A&G Form 1 Amount	Merger Costs	Separation Cost			in 923 current rate year	
68 Total A&G	Total: p.323.197.b	96 541 540	(18.888)	208 513	315.857	2.859		96.033.200. Memer Costs (\$18.888). Distribution Ren Asset amortization \$140.313, and Below the Line Membership Dues \$2.859 and Pro Romo Expenses \$0

Attachment 5 - Cost Support

P	BOP Expense in FERC 926					
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total A&G Form 1 Amount	Account 926 Form 1 Amount		PBOP in FERC 926 prior rate year	Explanation of change in 980P in FERC 926
	68 Total A&G Total A&G Account 924: 1972.b and c	96,541,540	9,307,960	(837,816)	(302,032)	The actuaristy determined amount of OPEB exponse in EEBC V24 decreased \$0.5 million from the pilor year. The decrease was mainty due to fluorable asset returns which were 14.40% in 0.000 compared to the expected return of 6.7%. Returns in 2019 were unfluorable at 4.46% compared to the expected return of 6.7%. Further, interest rates decreased from 4.27% in 2019 to 1.27% in 2000. The impact of the decreases in the discount rate decreases interest cost and increases service cost, however, the decrease is interest cost more than offset the increase in service cost.

Attachment 3 - Revenue Credit Workpape

17b Costs associated with revenues in line 17a \$ 335,403

| Revenue Subject to 50/50 sharing (Attachment 3 - line 17a) | \$ 1,210,187 |
| 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 |
| Total Tax on Revenue subject to 50/50 sharing |
| State Tax on Revenue subject to 50/50 sharing |
| State Tax on Revenue subject to 50/50 sharing |
| State Tax on Revenue subject to 50/50 sharing |
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| State Tax on Revenue subject to 50/50 sharing |
| State Tax on Revenue subject to 50/50

Miscellaneous Revenue Credits		Allocator	Allocation Factor	Description
Intercompany Billings- Labor Related	Acct 456 Acct 456 Acct 456	2,807,960 911,582 652,143 680,782 - 5,052,467	13.02% Wages & Salary 13.02% Wages & Salary 13.02% Wages & Salary 100% 100% Transmission 37.39% Gross Plant	Intercompany Facilities Intercompany Vehicles Intracompany Sales Kenneth Square Rent Revenue
	-	1,249,822 Attachment 3 -	Revenue Credit line 13	

Transmission Materials & Supplies

50 Transmission Materials & Supplies

The amount shown for 2019 does not include any amounts from FERC Form 1, page 227, line 5, Assigned to - Construction consistent with the May 5, 2020 FERC Order in Docket ER20-1188

Attachment 5 - Cost Support

ner Income Tax Adjustments					
Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attac <u>hment H-3D, Lin</u> e 131	Amount to Line 136f	
Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 457,869	X 27.72% =	\$ 126,898	
Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component				(10.000.00)	
Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			(12,022,501)	
Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			2.2.2	
Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			6,348	
Total Other Income Tax Adjustments - Expense / (Benefit)				\$ (11,889,254)	
.#s Instructions					
1 Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capita	lized AFUDC equity embedded in the gross				
plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in In	struction 2). Within five years of the				
effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, Di	PL will file an FPA Section 205 rate				
proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Sec	tion 205 rate filing that addresses its				
depreciation rates in the prior five years).					
2 Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.					
3 "AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the	e capitalized equity portion of Allowance for				
Funds Used During Construction (AFUDC).					
4 Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adju-	usted in the Company's books of account,				
resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (exce	ss) ADIT attributed to the transmission				
function will be based upon tax records and calculated in the calendar year in which the deficient or (e	excess) amount was measured and				
recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization, Column F, Line 3	1 and Line 60 for additional information and				
support for the current year amortization. The current year amortization of deficient and (excess) ADI	T is recorded in FERC Accounts 410.1 and				
411.1.					
5 Other Flow-Through Items - In the past regulatory agencies required certain federal and state income					
differences between the amount of Other Flow-Through Items - In the past regulatory agencies requi					
savings resulting from temporary differences between the amount of taxes computed for ratemaking					
current federal income tax liability to be immediately "flowed through" rates for certain assets. The "fl					
deferred tax balances, based on the expectation and understanding that while tax savings would be in					
flow-through expense incurred when the temporary differences reverse would be recovered from rate					
Through Items" represents the transmission portion of tax expense relating to the reversal of these te					
Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the pre-	scribed period.				

Attachment 5a - Allocations of Costs to Affiliate

	Delmarva Power	Atlantic City	Pepco	Other	Total
Executive Management	2,038,206	1,938,277	3,587,812	4,488	7,568,783
Support Services	9,111,712	7,429,687	17,048,294	8,536,253	42,125,946
Financial Services	6,669,097	5,986,599	10,832,714	6,024	23,494,434
Human Resources	2,479,794	1,735,007	3,771,914	-	7,986,714
Legal Services	1,312,479	1,036,747	2,040,837	54,521	4,444,583
Customer Services	36,193,093	33,375,438	26,420,424	-	95,988,955
Information Technology	12,442,508	11,917,474	19,572,162	4,075	43,936,220
Government Affairs	3,386,931	4,107,303	5,416,256	54,859	12,965,349
Communication Services	1,677,040	1,561,418	2,867,997	2,998	6,109,452
Regulatory Services	7,510,383	6,654,154	10,057,484	2,003	24,224,025
Regulated Electric and Gas Operation Service	31,051,003	26,469,194	42,719,819	198,900	100,438,916
Supply Services	705,473	682,680	1,493,661	179	2,881,993
Total	\$ 114,577,718	\$ 102,893,978	\$ 145,829,374	\$ 8,864,300	\$ 372,165,370

Nam	ne of Respondent	This Rep		esubmission Date (Mo. Da. Yr)	Year/Period of Repo	
PHI	Service Company		An Original A Resubmission		Dec 31, 2020	
	Schedule XVII - Anal	ysis of Billing - Associat	e Companies (Accou	nt 457)		
1. 1	For services rendered to associate companies (Ac	count 457), list all of the	associate compani	es.		
	Name of Associate Company	Account 457.1	Account 457.2	Account 457.3	Total Amount Billed	
Line		Direct Costs Charged	Indirect Costs Charged	Compensation For Use		
No.			_	of Capital		
	(a)	(b)	(c)	(d)	(e)	
1	Potomac Electric Company	36,530,86			,	
2	Delmarva Power & Light Company	30,272,15			114,577,7	
3	Atlantic City Electric Company	22,549,59	3 80,287,803	56,582	102,893,9	
4	Exelon Business Services Company, LLC	20	0 8,429,426	3	8,429,6	
5	Pepco Holdings LLC	106,98	0 22,954	132	130,0	
6	Commonwealth Edison Company	45,39	8 78,199		123,5	
7	Constellation NewEnergy, Inc.		105,785	5	105,7	
8	PECO Energy Company	11,15	7 31,764	1	42,9	
9	Baltimore Gas and Electric Company		25,080)	25,0	
10	Aerolab Enterprises, LLC	7,22	5		7,2	
11						
12						
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27 28						

FERC FORM NO. 60 (REVISED 12-07)

Total

89,523,574

282,421,261

372,165,370

220,535

Service Company Billing Analysis by Utility FERC Account YTD Dec 2020 Total PHI

Total PHI		44000	4500	47000		40004				
FERC Accounts	FERC Account Name	11000 Power	11500 Atlantic City	17000 PEPCO	20001 BGE	10601 ComEd	10200 PECO	Regulated	Total	Inclusion in ATRR
107	Constr Work In Progress	14,698,702	14,184,265	23,731,899	19,377	70,071	29,291		52,733,604	Not included
108	Accumulated Provision for Depreciation	1,524,830	1,286,491	1,313,439	-	1,063	532	-	4,126,355	Not included
	Stores Expense Undistributed	623,420	605,496	1,352,975				-		Wage & Salary Factor
	Other Regulatory Assets	934,362	(72,922)	2,249,502				-		Not included
	Clearing Accounts - Other	1,758,136	1,080,944	6,285,058				-		Not included
	Misc Deferred debits	-	-	40				-		Not included
	Other Deferred Credits	44.996	-	11,601				-		Not included Not included
	Other Regulatory Liabilities	44,336 (10,801)	34.238	264,180				8,672,703		Not included Not included
	Other Income -Below the Line Other Income Deductions - Below the Line	1,202,793	1,122,149	264,180 3,118,186				0,612,103		Not included Not included
	Interest-Debt to Associated Companies	1,202,133	1,122,143	3,110,100						Not included
	Other Interest Expense	52.243	49,209	90.283				_		Not included
	System cont & load dispatch	988	43,203 N	(0)				_		Not included
	Other expenses	841,268	558,229	1,153,976				_		Not included
	Operation Supervision & Engineering	1,514,774	362,577	328,076				-		100% included
	Load Dispatching - Reliability	117	51	(9)				-	158	100% included
561.2	Load Dispatch - Monitor & Operate Transmission Sy:	17,528	18,498	10,112				_	46,138	100% included
561.3	Load Dispatch - Transmission Service & Scheduling	109	56	(0)				-	164	100% included
561.5	Reliability, Planning and Standards	16,185	5,898	-				-	22,083	100% included
561.7	Generation Interconnection Studies	-	-	101,615				-		100% included
	Station expenses	-	-	178				-		100% included
	Underground Line Expenses - Transmission	-	-	(0)				-		100% included
	Miscellaneous transmission expenses	1,175,365	1,283,738	2,288,855				-		100% included
	Rents		-	575				-		100% included
	Maintenance Supervision & Engineering	232						-		100% included
	Maint of structures	7,046	1,595	13,456				-		100% included
	Maintenance of Computer Software	-	-	6,099				-		100% included
	Maintenance of station equipment	179,395	177,593	152,596				-		100% included
	Maintenance of overhead lines	453,587	394,795	239,433 14.412				-		100% included 100% included
	Maintenance of underground lines	1,094 7,484	633 3,579	6,244				-		100% included 100% included
	Maintenance of miscellaneous transmission plant		197,482	58,913				-		Not included
	Operation Supervision & Engineering Load dispatching	322,848 64,564	13,211	30,353				-		Not included
	Station expenses	(268)	13,211	46,508						Not included
	Overhead line expenses	1,751	7,023	40,098		_	584			Not included
	Underground line expenses	1,829	(23,531)	21,738			292	_		Not included
	Street lighting	87	(20,001)	21,130			202	_		Not included
	Meter expenses	920.375	292,568	16.233				_		Not included
	Customer installations expenses	367,555	157,569	378,872				_		Not included
	Miscellaneous distribution expenses	2,275,999	1,168,406	2,156,528	_	_	7,264	-	5,608,196	Not included
	Rents	219	1	14,044			•	-		Not included
590	Maintenance Supervision & Engineering	83,596	-	119,373				-	202,969	Not included
591	Maintain structures	60	280	2,175				-	2,515	Not included
592	Maintain equipment	159,127	141,177	575,250				-	875,554	Not included
593	Maintain overhead lines	1,262,118	1,423,710	1,267,022	-	29,851	4,960	-	3,987,660	Not included
594	Maintain underground line	2,863	3,409	37,387				-		Not included
	Maintain line transformers	381	692	43,643				-		Not included
	Maintain street lighting & signal systems	1,427	854	6,814				-		Not included
	Maintain meters	362,021	3	2,446				-		Not included
	Maintain distribution plant	19,774	21,032	15,414				-		Not included
	Other gas supply expenses	258,121	-	-				-		Not included
	Meter & house regulator expense	729,545	-	-				-		Not included
	Maintenance of mains	(7)	-	-				-		Not included
	Maintenance of compressor station equipment	26 2	-	-				-		Not included Not included
	Maintenance of services Maintenance of meters & house regulators	353,069	-	-				_		Not included
	Uncollectable Accounts	101,361	306,961							Not included
	Uncollectable Accounts Customer records and collection expenses	38,346,625	37,969,134	28,881,518				-	105,197,277	
	Supervision - Customer Svc & Information	JU,J4U,UZJ -	74,772	20,001,310				_		Not included
	Customer assistance expenses	1,706,123	430,971	1,428,538						Not included
	Informational & instructional advertising	4,117	3,902	7.002				_		Not included
	Outside services employed	40,081,189	37,957,123	64,371,488	5,703	22,612	_	_		Wage & Salary Factor
	Property insurance	19,422	18,281	33,527	0,100	20,012		_		Net Plant Factor
	Injuries & damages	377	352	643				_		Wage & Salary Factor
	Regulatory commission expenses	1,341,663	856,389	2,110,887				_		Direct transmission Only
	General ad expenses	304,315	287,329	529,169				_		Direct transmission Only
	Miscellaneous general expenses	441,469	487,661	900,804				-		Wage & Salary Factor
	Maintenance of general plant	7	-	12				-		Wage & Salary Factor
		114,577,718	102,893,978	145,829,374	25,080	123,597	42,921	8,672,703	372,165,370	

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

Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action
Exec	Summary	,	
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006)
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005)
7	April	Year 3	Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation
			(adjusted to include any Reconciliation amount from prior year)
8	April	Year 3	TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006)
9	April	Year 3	Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
10	May	Year 3	Post results of Step 9 on PJM web site
11	June	Year 3	Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2004)
			130,895,576 Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)

2	April	Year 2	TO estimates all transmission Cap Adds	and CWIP for Year 2 weighted based on	Months expected to be in service in Year 2 (e.g., 2005)

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Other Plant In Service	(C) Monthly Additions MAPP CWIP	(D) Monthly Additions MAPP In Service	(E) Weighting	(F) Other Plant In Service Amount (A x E)	(G) Other Plant In Service Amount (B x E)	(H) MAPP CWIP Amount (C x E)	(I) MAPP In Service Amount (D x E)	(J) Other Plant In Service (F / 12)	(K) Other Plant In Service (G / 12)	(L) MAPP CWIP (H / 12)	(M) MAPP In Service (I / 12)
Jan			-		11.5		-	-	-	-			-
Feb					10.5		-	-	-	-	-		-
Mar			-		9.5		-	-	-	-	-		-
Apr					8.5		-		-				
May	5,454,268				7.5	40,907,010	-		-	3,408,918			
Jun					6.5		-		-				
Jul					5.5		-		-				
Aug					4.5		-		-	-			
Sep					3.5		-		-				
Oct					2.5		-		-			-	
Nov					1.5		-		-	-			
Dec					0.5		-		-	-			-
Total	5,454,268		-	-		40,907,010	-		-	3,408,918			
New Transmission Plant Addit	ions and CWIP (weighted	by months in service)								3,408,918	-	-	
							ı	nput to Line 21 of Apper	ndix A	3,408,918			-
							Ir	put to Line 43a of Appe	ndix A				
							N	lonth In Service or Mont	h for CWIP	4.50	#DIV/0!	#DIV/0!	#DIV/0!

3,408,918

3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula \$ 3,408,918 Input to Formula Line 21
4	May	Year 2	Post results of Step 3 on PJM web site 131,185,124 Must run Appendix A to get this number (with inputs on lines 21 and 43a of Attachment A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006) \$ 131,185,124
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2005) 170,558,017 Rev Req based on Prior Year data Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2

For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 79,228,430 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions Other Plant In Service	(B) Monthly Additions Other Plant In Service	(C) Monthly Additions MAPP CWIP	(D) Monthly Additions MAPP In Service	(E) Weighting	(F) Other Plant In Service Amount (A x E)	(G) Other Plant In Service Amount (B x E)	(H) MAPP CWIP Amount (C x E)	(I) MAPP In Service Amount (D x E)	(J) Other Plant In Service (F / 12)	(K) Other Plant In Service (G / 12)	(L) MAPP CWIP (H / 12)	(M) MAPP In Service (I / 12)
Jan	2,136,420	Ollo Falk III Oci IIco	111111111111111111111111111111111111111	Water in October	11.5	24,568,829	- Tanount (D X E)	74110dil (0 X L)	7 mount (D x L)	2,047,402	(0 / 12)	((17.12)
Feb	630,580				10.5	6,621,092	-			551,758			
Mar	3,319,851				9.5	31,538,584		-	-	2,628,215	-		-
Apr	3,602,879				8.5	30,624,473		-	-	2,552,039	-		
May	13,095,598				7.5	98,216,986		-	-	8,184,749		-	
Jun	23,435,957				6.5	152,333,723				12,694,477			
Jul	2,570,481				5.5	14,137,643	-	-	-	1,178,137	-		-
Aug	937,543				4.5	4,218,945	-	-	-	351,579	-		-
Sep	(857,246)				3.5	(3,000,362)	-	-	-	(250,030)	-		-
Oct	1,834,377				2.5	4,585,942	-	-	-	382,162	-		-
Nov	2,808,438				1.5	4,212,656	-	-	-	351,055	-		-
Dec	25,713,552				0.5	12,856,776	-	-	-	1,071,398	-		-
Total	79,228,430		-	-		380,915,287	-	-	-	31,742,941	-		-
New Transmission Plant Addit	ions and CWIP (weighted	by months in service)								31,742,941	-		-
								nput to Line 21 of Appen		31,742,941	-		-
							In	put to Line 43a of Apper	ndix A			-	

Month In Service or Month for CWIP

7.19 #DIV/0!

#DIV/0!

#DIV/0!

31,742,941

166,546,388 Result of Formula for Reconciliation

Must run Appendix A with cap adds in line 21 & line 20

(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

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

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

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

The Reconciliation in Step 7		The forecast in Prior Year		
166,546,388	-	158,524,423	=	8,021,965

Interest on Amount of Refunds or Surcharges

Interest ra	te pursuant to 35.19a for March of the Currer	0.2800%				
	Month Yr.	1/12 of Step 9	Interest rate for		Interest	Surcharge (Refund) Owed
			March of the Current Yr.	Months		
Jun	Year 1	668,497	0.2800%	11.5	21,526	690,023
Jul	Year 1	668,497	0.2800%	10.5	19,654	688,151
Aug	Year 1	668,497	0.2800%	9.5	17,782	686,279
Sep	Year 1	668,497	0.2800%	8.5	15,910	684,407
Oct	Year 1	668,497	0.2800%	7.5	14,038	682,536
Nov	Year 1	668,497	0.2800%	6.5	12,167	680,664
Dec	Year 1	668,497	0.2800%	5.5	10,295	678,792
Jan	Year 2	668,497	0.2800%	4.5	8,423	676,920
Feb	Year 2	668,497	0.2800%	3.5	6,551	675,048
Mar	Year 2	668,497	0.2800%	2.5	4,679	673,177
Арг	Year 2	668,497	0.2800%	1.5	2,808	671,305
May	Year 2	668,497	0.2800%	0.5	936	669,433
Total		8,021,965				8,156,734

		Balance	Interest rate from above	Amortization over Rate Year	Balance
Jun	Year 2	8,156,734	0.2800%	692,162	7,487,411
Jul	Year 2	7,487,411	0.2800%	692,162	6,816,213
Aug	Year 2	6,816,213	0.2800%	692,162	6,143,136
Sep	Year 2	6,143,136	0.2800%	692,162	5,468,175
Oct	Year 2	5,468,175	0.2800%	692,162	4,791,323
Nov	Year 2	4,791,323	0.2800%	692,162	4,112,577
Dec	Year 2	4,112,577	0.2800%	692,162	3,431,930
Jan	Year 3	3,431,930	0.2800%	692,162	2,749,377
Feb	Year 3	2,749,377	0.2800%	692,162	2,064,913
Mar	Year 3	2,064,913	0.2800%	692,162	1,378,532
Apr	Year 3	1,378,532	0.2800%	692,162	690,230
May	Year 3	690,230	0.2800%	692,162	
Total with interest				8,305,947	

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest	8,305,947
Total true-up amount	8,305,947

Days
Full Year 365
Jun-Aug True up amount 92

Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 8) \$ Revenue Requirement for Year 3 \$ 8,305,947

10 May Year 3 t results of Step 9 on PJM web site

11 June Year 3 ect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

9

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying	g Charge												
2	Fixed Charge Rat	e (FCR) if not a	CIAC											
3		Formula Line												
4	A	160	Net Plant Carryin			. 505				8.644%				
5 6	B C	167	Net Plant Carryin Line B less Line A		Basis Point inci	rease in ROE w	ithout Deprecia	ation		9.166% 0.5220%				
6	C		Line b less Line A	1						0.5220%				
7	FCR if a CIAC													
8	D	161	Net Plant Carryin	a Charge without	Depreciation, R	eturn, nor Incor	ne Taxes			2.9645%				
-	_		,	gg		,								
9 10	The FCR resulting					for subsequer	ut woord							
		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 ad												
11	The ROE is 10.5%	which include	s a base ROE of	10.0% ROE per F	ERC order in D	Docket No. EL1	3-48 and a 50	basis point R1	O membershi	p adder as au				
"Yes" if a project under PJM	Details		В	0241.3 Red Lion sul	b reconfiguration			B0494.1-4 Red	Lion-Keeney					
OATT Schedule 12, otherwise														
12 "No"	Schedule 12	(Yes or No)	Yes				No							
13 Useful life of project	Life	(1-1-1-1)	35				35							
"Yes" if the customer has paid a														
lump sum payment in the amount														
of the investment on line 18,	CIAC	(Vac or No)	No				Mo							
14 Otherwise "No"	CIAC	(Yes or No)	No				No							
15 Input the allowed ROE Incentive	Increased ROE (Basis	Points)	150				150							
From line 4 above if "No" on line	,													
14 and From line 8 above if "Yes"														
16 on line 14	Base FCR		8.6436%				8.6436%							
Line 6 times line 15 divided by 17 100 basis points	FCR for This Project		9.4266%				9.4266%							
Columns A, B or C from	i Cik idi Tilis i idjeci		7.420070				7.420070							
18 Attachment 6	Investment		14,689,101				3,099,104							
19 Line 18 divided by line 13	Annual Depreciation E	кр	419,689				88,546							
From Columns H, I or J from														
20 Attachment 6	Month In Service or Mont	h for CWIP	6.00				6.00							
	<u> </u>	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue				
45	Base FCR	2020	10,282,371	419,689	9,862,682	1,260,586	2,169,373	88,546	2,080,827	265,958				
46	W Increased ROE	2020	10,282,371	419,689	9,862,682	1,339,374	2,169,373	88,546	2,080,827	282,581				
47	Base FCR	2021	9,862,682	419,689	9,442,994	1,235,905	2,080,827	88,546	1,992,281	260,751				
48	W Increased ROE	2021	9,862,682	419,689	9,442,994	1,309,838	2,080,827	88,546	1,992,281	276,349				
49	Base FCR	2022	9,442,994	419,689	9,023,305	1,199,629	1,992,281	88,546	1,903,735	253,097				
50	W Increased ROE	2022	9,442,994	419,689	9,023,305	1,270,276	1,992,281	88,546	1,903,735	268,003				
51 52	Base FCR W Increased ROE	2023 2023	9,023,305 9,023,305	419,689 419,689	8,603,616 8,603,616	1,163,352 1,230,714	1,903,735 1,903,735	88,546 88,546	1,815,189 1,815,189	245,444 259,656				
53	Base FCR	2023	8,603,616	419,689	8,183,928	1,127,076	1,815,189	88,546	1,726,644	237,790				
54	W Increased ROE	2024	8,603,616	419,689	8,183,928	1,191,151	1,815,189	88,546	1,726,644	251,309				
55	Base FCR	2025	8,183,928	419,689	7,764,239	1,090,800	1,726,644	88,546	1,638,098	230,137				
56	W Increased ROE	2025	8,183,928	419,689	7,764,239	1,151,589	1,726,644	88,546	1,638,098	242,962				
57	Base FCR	2026	7,764,239	419,689	7,344,551	1,054,524	1,638,098	88,546	1,549,552	222,483				
58	W Increased ROE	2026	7,764,239	419,689	7,344,551	1,112,027	1,638,098	88,546	1,549,552	234,615				
59	Base FCR	2027	7,344,551	419,689	6,924,862	1,018,247	1,549,552	88,546	1,461,006	214,830				
60 61	W Increased ROE	2027	7,344,551	419,689	6,924,862	1,072,465	1,549,552	88,546	1,461,006	226,268				
61 62							••••							
63	1													

nthorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

·									·		
	B0241.12 Red Lic	on-Keeney			B0567 Mt.Pleasant	-Townsend			B0483.13 Oak Hall	-Wattsville	
No 35				No 35				No 35			
No				No				No			
150				150				150			
8.6436%				8.6436%				8.6436%			
9.4266%				9.4266%				9.4266%			
2,418,717 69,106				6,414,723 183,278				8,379,558 239,416			
6.00				6				12			
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
1,693,102	69,106	1,623,996	207,569	4,673,584	183,278	4,490,306	566,123	6,224,815	239,416	5,985,399	749,734
1,693,102 1,623,996	69,106 69,106	1,623,996 1,554,890	220,542 203,505	4,673,584 4,490,306	183,278 183,278	4,490,306 4,307,028	601,994 555,561	6,224,815 5,985,399	239,416 239,416	5,985,399 5,745,983	797,549 736,077
1,623,996	69,106	1,554,890	203,505	4,490,306	183,278	4,307,028	589,282	5,985,399	239,416	5,745,983	781,064
1,554,890	69,106	1,485,783	197,532	4,307,028	183,278	4,123,751	539,719	5,745,983	239,416	5,506,567	715,383
1,554,890	69,106	1,485,783	209,164	4,307,028	183,278	4,123,751	572,006	5,745,983	239,416	5,506,567	758,496
1,485,783	69,106	1,416,677	191,558	4,123,751	183,278	3,940,473	523,877	5,506,567	239,416	5,267,151	694,688
1,485,783	69,106	1,416,677	202,650	4,123,751	183,278	3,940,473	554,729	5,506,567	239,416	5,267,151	735,927
1,416,677	69,106	1,347,571	185,585	3,940,473	183,278	3,757,195	508,035	5,267,151	239,416	5,027,735	673,994
1,416,677	69,106	1,347,571	196,136	3,940,473	183,278	3,757,195	537,452	5,267,151	239,416	5,027,735	713,358
1,347,571	69,106	1,278,465	179,612	3,757,195	183,278	3,573,917	492,194	5,027,735	239,416	4,788,319	653,300
1,347,571 1,278,465	69,106 69,106	1,278,465 1,209,359	189,621 173,639	3,757,195 3,573,917	183,278 183,278	3,573,917 3,390,639	520,175 476,352	5,027,735 4,788,319	239,416 239,416	4,788,319 4,548,903	690,790 632,606
1,278,465	69,106	1,209,359	183,107	3,573,917	183,278	3,390,639	476,352 502.898	4,788,319	239,416	4,548,903	668,221
1,209,359	69,106	1,140,252	167,665	3,390,639	183,278	3,207,362	460,510	4,548,903	239,416	4,346,903	611,912
1,209,359	69,106	1,140,252	176,593	3,390,639	183,278	3,207,362	485,622	4,548,903	239,416	4,309,487	645,652

	B0320 Cool Sp	prings			BO568 3rd India	n River	BO272.1 Keeney 500kV Sub					
		3.										
No 35				No 35				Yes 35				
No				No				No				
150				150				0				
8.6436%				8.6436%				8.6436%				
9.4266%				9.4266%				8.6436%				
14,504,530				6,681,345				217,662				
414,415				190,896				6,219				
9				8				6				
Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	
10,671,190	414,415	10,256,775	1,288,913	5,090,549	190,896	4,899,653	608,642	171,020	6,219	164,801	20,270	
10,671,190	414,415	10,256,775	1,370,849	5,090,549	190,896	4,899,653	647,783	171,020	6,219	164,801	20,270	
10,256,775	414,415	9,842,360	1,265,151	4,899,653	190,896	4,708,757 4,708,757	597,903	164,801	6,219	158,582	19,926	
10,256,775 9,842,360	414,415 414,415	9,842,360 9,427,944	1,342,211 1,229,331	4,899,653 4,708,757	190,896 190,896	4,517,862	634,769 581,402	164,801 158,582	6,219 6,219	158,582 152,363	19,926 19,389	
9,842,360	414,415	9,427,944	1,303,146	4,708,757	190,896	4,517,862	616,775	158,582	6,219	152,363	19,389	
9,427,944	414,415	9,013,529	1,193,510	4,517,862	190,896	4,326,966	564.902	152,363	6,219	146,144	18,851	
9,427,944	414,415	9,013,529	1,264,081	4,517,862	190,896	4,326,966	598,780	152,363	6,219	146,144	18,851	
9,013,529	414,415	8,599,114	1,157,690	4,326,966	190,896	4,136,071	548,402	146,144	6,219	139,926	18,314	
9,013,529	414,415	8,599,114	1,225,016	4,326,966	190,896	4,136,071	580,785	146,144	6,219	139,926	18,314	
8,599,114	414,415	8,184,699	1,121,869	4,136,071	190,896	3,945,175	531,901	139,926	6,219	133,707	17,776	
8,599,114	414,415	8,184,699	1,185,951	4,136,071	190,896	3,945,175	562,790	139,926	6,219	133,707	17,776	
8,184,699	414,415	7,770,284	1,086,049	3,945,175	190,896	3,754,280	515,401	133,707	6,219	127,488	17,238	
8,184,699	414,415	7,770,284	1,146,886	3,945,175	190,896	3,754,280	544,795	133,707	6,219	127,488	17,238	
7,770,284	414,415	7,355,869	1,050,228	3,754,280	190,896	3,563,384	498,901	127,488	6,219	121,269	16,701	
7,770,284	414,415	7,355,869	1,107,820	3,754,280	190,896	3,563,384	526,800	127,488	6,219	121,269	16,701	

	BO751 Ke	eney - Additional B	reakers on 500	kV Bus		BO566 Trappe 1	ap - Todd		BO	33 Harmony Add 2	2nd 230/138 Auto T	r	B1247	Glasgow - Cecil 13	8 kV Circuit Reb	uild
	Yes 35				No 35				Y es 35				Yes 35			
	No				No				No				No			
	0				150				0				0			
	8.6436%				8.6436%				8.6436%				8.6436%			
	8.6436%				9.4266%				8.6436%				8.6436%			
	5,055,041 144,430				16,372,433 467,784				10,567,349 301,924				7,246,743 207,050			
	6				12				4				5			
ь	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
	3,971,818 3,971,818	144,430 144,430	3,827,388 3,827,388	470,755 470,755	13,097,946 13,097,946	467,784 467,784	12,630,163 12,630,163	1,544,637 1,645,534	8,554,521 8,554,521	301,924 301,924	8,252,596 8,252,596	1,005,545 1,005,545	5,754,789 5,754,789	207,050 207,050	5,547,739 5,547,739	680,053 680,053
	3,827,388	144,430	3,682,958	462,771	12,630,163	467,784	12,162,379	1,519,053	8,252,596	301,924	7,950,672	989,150	5,547,739	207,050	5,340,690	668,679
	3,827,388 3,682,958	144,430 144,430	3,682,958 3,538,529	462,771 450,287	12,630,163 12,162,379	467,784 467,784	12,162,379 11,694,595	1,614,278 1,478,620	8,252,596 7.950.672	301,924 301,924	7,950,672 7.648.748	989,150 963,053	5,547,739 5,340,690	207,050 207.050	5,340,690 5,133,640	668,679 650,782
	3,682,958	144,430	3,538,529	450,287	12,162,379	467,784	11,694,595	1,570,182	7,950,672	301,924	7,648,748	963,053	5,340,690	207,050	5,133,640	650,782
	3,538,529	144,430	3,394,099	437,803	11,694,595	467,784	11,226,811	1,438,187	7,648,748	301,924	7,346,824	936,956	5,133,640	207,050	4,926,590	632,885
	3,538,529	144,430	3,394,099	437,803	11,694,595	467,784	11,226,811	1,526,086	7,648,748	301,924	7,346,824	936,956	5,133,640	207,050	4,926,590	632,885
	3,394,099	144,430 144,430	3,249,669	425,319	11,226,811	467,784	10,759,027	1,397,753	7,346,824	301,924	7,044,899 7.044.899	910,858	4,926,590	207,050	4,719,540	614,989
1	3,394,099 3,249,669	144,430	3,249,669 3,105,239	425,319 412,835	11,226,811 10,759,027	467,784 467,784	10,759,027 10,291,244	1,481,990 1,357,320	7,346,824 7,044,899	301,924 301,924	7,044,899 6,742,975	910,858 884,761	4,926,590 4,719,540	207,050 207,050	4,719,540 4,512,490	614,989 597,092
1	3,249,669	144,430	3,105,239	412,835	10,759,027	467,784	10,291,244	1,437,894	7,044,899	301,924	6,742,975	884,761	4,719,540	207,050	4,512,490	597,092
1	3,105,239	144,430	2,960,810	400,351	10,291,244	467,784	9,823,460	1,316,886	6,742,975	301,924	6,441,051	858,664	4,512,490	207,050	4,305,441	579,196
1	3,105,239	144,430	2,960,810	400,351	10,291,244	467,784	9,823,460	1,393,798	6,742,975	301,924	6,441,051	858,664	4,512,490	207,050	4,305,441	579,196
1	2,960,810 2,960,810	144,430 144,430	2,816,380 2,816,380	387,867 387,867	9,823,460 9,823,460	467,784 467,784	9,355,676 9,355,676	1,276,453 1,349,702	6,441,051 6,441,051	301,924 301,924	6,139,127 6,139,127	832,567 832,567	4,305,441 4,305,441	207,050 207,050	4,098,391 4,098,391	561,299 561,299
	2,700,010		2,010,300		9,023,400		7,333,070	1,349,702	0,441,031		0,139,127	032,307	4,303,441			301,299

				0 kV existing nza and r Creek	b2633.10 Interco Silver Rur substation w Red Lion – C Red Lion – C 230 kV	
						Yes 35
						No
						0
						8.6436%
						8.6436%
						5,454,268
						3,434,200
						155,836
Charged Revenue Credit	Incentive 0	Total	Revenue	Ending	Depreciation	
\$ 9,157,575	57,575	\$ 9,157,5	488,792	Ending 5,428,295	25,973	155,836
\$ 9,157,575 571,621	57,575 71,621 \$ 9,	\$ 9,157,5 \$ 9,571,6	488,792 488,792	5,428,295 5,428,295	25,973 25,973	155,836 6 Beginning 5,454,268 5,454,268
\$ 9,157,575 .571,621 \$ 9,125,999	57,575 71,621 \$ 9, 25,999	\$ 9,157,5 \$ 9,571,6 \$ 9,125,9	488,792 488,792 611,567	5,428,295 5,428,295 5,272,459	25,973 25,973 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295
\$ 9,157,575 571,621 \$ 9,125,999 515,564	57,575 71,621 \$ 9, 25,999 15,564 \$ 9,	\$ 9,157,5 \$ 9,571,6 \$ 9,125,9 \$ 9,515,5	488,792 488,792 611,567 611,567	5,428,295 5,428,295 5,272,459 5,272,459	25,973 25,973 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,428,295
\$ 9,157,575 .571,621 \$ 9,125,999 .515,564 \$ 8,876,320	57,575 71,621 \$ 9, 25,999 15,564 \$ 9, 76,320	\$ 9,157,5 \$ 9,571,6 \$ 9,125,9 \$ 9,515,5 \$ 8,876,3	488,792 488,792 611,567 611,567 598,098	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623	25,973 25,973 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459
\$ 9,157,575 571,621 \$ 9,125,999 515,564 \$ 8,876,320 249,654	57,575 71,621 \$ 9, 25,999 15,564 \$ 9, 76,320 49,654 \$ 9,	\$ 9,157,5 \$ 9,571,6 \$ 9,125,9 \$ 9,515,5 \$ 8,876,3 \$ 9,249,6	488,792 488,792 611,567 611,567 598,098 598,098	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623	25,973 25,973 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459 5,272,459
\$ 9,157,575 .571,621 \$ 9,125,999 .515,564 \$ 8,876,320	57,575 71,621 \$ 9, 25,999 15,564 \$ 9, 76,320 49,654 \$ 9, 26,642	\$ 9,157,5 \$ 9,571,6 \$ 9,125,9 \$ 9,515,5 \$ 8,876,3	488,792 488,792 611,567 611,567 598,098	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623	25,973 25,973 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,428,295 5,272,459
\$ 9,157,575 571,621 \$ 9,125,999 515,564 \$ 8,876,320 249,654 \$ 8,626,642	57,575	\$ 9,157,5 \$ 9,571,6 \$ 9,125,9 \$ 9,515,5 \$ 8,876,3 \$ 9,249,6 \$ 8,626,6 \$ 8,983,7 \$ 8,376,9	488,792 488,792 611,567 611,567 598,098 598,098 584,628	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787	25,973 25,973 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,116,623
\$ 9,157,575 571,621	57,575 71,621 \$ 9, 25,999 76,320 49,654 \$ 9, 26,642 83,744 \$ 8, 76,963 17,834 \$ 8,	\$ 9,157,5 \$ 9,571,6 \$ 9,125,9 \$ 9,515,5 \$ 8,876,3 \$ 9,249,5 \$ 8,626,6 \$ 8,983,7 \$ 8,717,8	488,792 488,792 611,567 611,567 598,098 598,098 584,628 571,158 571,158	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,272,459 5,116,623 5,116,623
\$ 9,157,575 571,621 \$ 9,125,999 515,564 \$ 8,876,320 249,654 \$ 8,626,642 983,744 \$ 8,376,963 717,834 \$ 8,127,285	57,575 71,621 \$ 9, 25,999 9, 76,320 49,654 \$ 9, 26,642 83,744 \$ 8, 76,963 17,834 \$ 8, 27,285	\$ 9,157,8 \$ 9,571,6 \$ 9,215,5 \$ 9,515,5 \$ 8,876,3 \$ 9,249,6 \$ 8,983,7 \$ 8,376,5 \$ 8,717,8	488,792 488,792 611,567 611,567 598,098 598,098 584,628 571,158 571,158 557,688	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 4,960,787 4,804,950 4,804,950 4,649,114	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,172,459 5,116,623 4,960,787 4,960,787 4,804,950
\$ 9,157,575 571,621 \$ 9,125,999 515,564 \$ 8,876,320 249,654 \$ 8,626,642 983,744 \$ 8,376,963 717,834 \$ 8,127,285	57,575 71,621 \$ 9, 25,999 15,564 \$ 9, 76,320 49,654 \$ 9, 26,642 83,744 \$ 8, 76,963 17,834 \$ 8, 27,285 51,924 \$ 8,	\$ 9,157,8 \$ 9,571,6 \$ 9,125,9 \$ 9,515,5 \$ 8,876,3 \$ 9,249,6 \$ 8,983,7 \$ 8,717,8 \$ 8,717,8 \$ 8,127,2 \$ 8,451,9	488,792 488,792 611,567 611,567 598,098 598,098 584,628 571,158 571,158 557,688	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,900,787 4,804,950
\$ 9,157,575 571,621	57,575 71,621 \$ 9,25,999 15,564 \$ 9,163,200 49,654 \$ 26,642 83,744 \$ 8,76,963 17,834 \$ 8,27,285 51,924 \$ 8,877,606	\$ 9,157,5 \$ 9,571,6 \$ 9,571,6 \$ 9,125,5 \$ 9,249,6 \$ 8,626,6 \$ 8,983,7 \$ 8,717,8 \$ 8,127,2 \$ 8,451,5 \$ 7,877,6	488,792 488,792 611,567 598,098 598,098 584,628 571,158 571,158 557,688 544,218	5,428,295 5,428,295 5,272,459 5,116,623 5,116,623 4,960,787 4,804,950 4,804,950 4,649,114 4,649,114 4,449,114	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950
571,621 \$ 9,157,575 571,621 \$ 9,125,999 515,564 \$ 8,876,320 249,654 \$ 8,626,642 983,744 \$ 8,376,963 717,834 \$ 8,127,285 451,924 \$ 7,877,606 186,015	57.575 \$ 9.575.575 \$ 9.575.599 \$ 9.575.504	\$ 9,157,8 \$ 9,571,6 \$ 9,571,6 \$ 9,515,5 \$ 8,876,3 \$ 9,249,6 \$ 8,626,6 \$ 8,983,7 \$ 8,717,8 \$ 8,127,2 \$ 8,451,5 \$ 7,877,6 \$ 8,186,0	488,792 488,792 611,567 611,567 598,098 598,098 584,628 571,158 571,158 577,688 557,688 544,218	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,493,278	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,116,623 4,960,787 4,960,787 4,804,950 4,604,950 4,649,114
\$ 9,157,575 571,621 \$ 9,125,999 515,564 \$ 8,876,320 249,654 \$ 8,626,642 983,744 \$ 8,376,963 717,834 \$ 8,127,285 451,924 \$ 7,877,606 186,015 \$ 7,627,927	57.575 \$ 9.575.599 \$ 9.55.999 \$ 5.56.20 \$ 9.56	\$ 9,157,5 \$ 9,571,6 \$ 9,125,5 \$ 9,125,5 \$ 9,515,5 \$ 8,876,3 \$ 8,983,7 \$ 8,717,8 \$ 8,174,5 \$ 8,127,2 \$ 8,451,5 \$ 7,877,6 \$ 8,186,6 \$ 7,627,5	488,792 488,792 611,567 611,567 598,098 584,628 571,158 571,158 557,688 544,218 544,218 544,218	5,428,295 5,428,295 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,493,278 4,493,278 4,337,442	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,804,950 4,649,114 4,493,278
571,621 \$ 9,157,575 571,621 \$ 9,125,999 515,564 \$ 8,876,320 249,654 \$ 8,626,642 983,744 \$ 8,376,963 717,834 \$ 8,127,285 451,924 \$ 7,877,606 186,015	57.575 \$ 9.575.599 \$ 9.55.999 \$ 5.56.20 \$ 9.56	\$ 9,157,8 \$ 9,571,6 \$ 9,571,6 \$ 9,515,5 \$ 8,876,3 \$ 9,249,6 \$ 8,626,6 \$ 8,983,7 \$ 8,717,8 \$ 8,127,2 \$ 8,451,5 \$ 7,877,6 \$ 8,186,0	488,792 488,792 611,567 611,567 598,098 598,098 584,628 571,158 571,158 577,688 557,688 544,218	5,428,295 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,960,787 4,804,950 4,804,950 4,649,114 4,493,278	25,973 25,973 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836 155,836	155,836 6 Beginning 5,454,268 5,454,268 5,428,295 5,272,459 5,272,459 5,116,623 5,116,623 4,960,787 4,804,950 4,804,950 4,804,950 4,649,114 4,649,114 4,493,278 4,493,278

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #			
10	01	ong Term Interest Less LTD Interest on Securitization Bonds	0
1	12	Capitalization Less LTD on Securitization Bonds	0
	С	Calculation of the above Securitization Adjustments	