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VIA ELECTRONIC FILING

Kimberly D. Bose, Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426

Re: *Old Dominion Electric Cooperative*, Docket No. ER09-1143-000 Informational Filing for 2021 Transmission Formula Rate Update

Dear Secretary Bose:

By unpublished letter order issued September 5, 2007 in Docket No. ER07-1134, the Commission accepted for filing revised tariff sheets to the Open Access Transmission Tariff ("OATT") of PJM Interconnection, L.L.C. ("PJM") establishing a transmission cost-of-service formula rate and implementation protocols for Old Dominion Electric Cooperative ("ODEC"). The formula rate allows ODEC to recover the revenue requirements for certain transmission facilities in PJM.

Section 1.b of ODEC's Formula Rate Implementation Protocols ("Protocols")¹ provides:

b. On or before May 15 of each year, Old Dominion shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and:

(i) post such Annual Update on PJM's Internet website via link to the Transmission Services page or a similar successor page; and

(ii) file such Annual Update with the FERC as an informational filing.

In accordance with Section 1.b(ii) of the Protocols, ODEC hereby submits, for informational purposes, its 2021 Annual Update. ODEC is providing its populated formula rate template and supporting workpapers in native Microsoft Excel format with formulas intact, consistent with Commission Staff's Guidance on Formula Rate Updates. The same information contained herein has been transmitted to PJM for posting on its website as required by the Protocols.

¹ Attachment H-3G to the PJM OATT.

Kimberly D. Bose May 14, 2021 Page 2

Through the instant filing and the posting on PJM's website, all interested parties should have notice of and access to ODEC's Annual Update. The Commission has stated that, upon receipt, it "will not act on or notice the informational filing because the formula rate implementation protocols provide specific procedures for notice, review, and challenges to the Annual Updates."²

ODEC's Annual Update meets the requirements of the Protocols. ODEC has made no Material Accounting Changes as that term is used in the Protocols. Further, ODEC's 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).

Thank you for your attention to this matter. Please contact the undersigned if there are any problems with this submission.

Respectfully submitted,

Thompson Coburn LLP

/s/ Adrienne E. Clair

Adrienne E. Clair Rebecca L. Shelton Jecoliah R. Williams Attorneys for Old Dominion Electric Cooperative

Enclosures

cc: Service list

² Old Dominion Elec. Coop., Docket No. ER09-1143-000, Letter Order at 1-2 (January 29, 2010) (unpublished).

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of the foregoing document, via electronic or first class mail, upon each party on the official service list compiled by the Secretary of the Federal Energy Regulatory Commission in this proceeding.

Dated at Washington, D.C., this 14th day of May, 2021.

<u>/s/ Rebecca L. Shelton</u> Rebecca L. Shelton

ATTACHMENT H-3F

	Dominion Electric Cooperative mula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction		2020
		Notes			
	aded cells are input cells				
OC	ators				
	Classified Gross Plant Allocation Factor				
1	Transmission Plant in Service		p207.58.g	\$	124,731,06
			1		
2	Total Plant in Service		p207.104.g	\$	2,505,576,99
3	Less General Plant in Service		p207.99.g	\$	18,245,17
4	Total		(Line 2 - 3)		2,487,331,82
5	Classified Gross Plant Allocator		(Line 1 / 4)		5.0147
	Plant Allocation Factors				
6	Electric Plant in Service	(Note B)	p207.104g	\$	2,505,576,99
7	Common Plant In Service - Electric		(Line 24)		
8	Total Plant In Service		(Sum Lines 6 & 7)		2,505,576,99
9	Accumulated Depreciation (Total Electric Plant)		p219.29c	\$	984,076,17
9 10	Accumulated Depreciation (Total Electric Plant) Accumulated Intangible Amortization	(Note A)	p219.290 p200.21c	φ	964,076,17
1	Accumulated Intelligible Amolitzation - Electric	(Note A)	p356		
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356		
13	Total Accumulated Depreciation	(*******	(Sum Lines 9 to 12)		984,076,17
14	Net Plant		(Line 8 - 13)		1,521,500,818
15	Transmission Cross Plant		(Line 20, Line 28)		127,837,87
15 16	Transmission Gross Plant Gross Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)		5.1021
10	Gloss Flatt Allocator		(Line 1378)		5.1021
17	Transmission Net Plant		(Line 39 - Line 28)		93,221,29
17 18 ant	Transmission Net Plant Net Plant Allocator Calculations		(Line 39 - Line 28) (Line 17 / 14)		
18 ant 19	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service	(Note B)	(Line 17 / 14) p207.58.g		93,221,29 6.1269 124,731,063
18 ant 19 20	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note B) For Reconciliation Only	(Line 17 / 14) p207.58.g Attachment 6 - Enter Negative		6.1269 124,731,06
18 ant 19	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service		(Line 17 / 14) p207.58.g		6.1269 124,731,06 725,55
18 ant 19 20 21 22	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant In Service		(Line 17 / 14) p207.58.g Attachment 6 - Enter Negative Attachment 6		6.1269 124,731,06 725,55 125,456,61
18 ant 19 20 21 22 23	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant In Service General & Intangible	For Reconciliation Only	(Line 17 / 14) p207.58.g Attachment 6 - Enter Negative Attachment 6 (Line 19 - 20 + 21) p205.5.g & p207.99.g		6.1269 124,731,06 725,55 125,456,61
18 ant 19 20 21 22 23 24	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant In Service General & Intangible Common Plant (Electric Only)		(Line 17 / 14) p207.58.g Attachment 6 - Enter Negative Attachment 6 (Line 19 - 20 + 21) p205.5.g & p207.99.g p356		6.1265 124,731,00 725,55 125,456,61 47,485,93
18 ant 19 20 21 22 23 24 25	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common	For Reconciliation Only	(Line 17 / 14) p207.58.g Attachment 6 - Enter Negative Attachment 6 (Line 19 - 20 + 21) p205.5.g & p207.99.g p356 (Line 23 + 24)		6.1269 124,731,06 725,55 125,456,61 47,485,93 47,485,93
18 ant 19 20 21 22 23 24 25 26	Net Plant Allocator Celculations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common Classified Gross Plant Allocation Factor	For Reconciliation Only	(Line 17 / 14) p207.58.g Attachment 6 - Enter Negative Attachment 6 (Line 19 - 20 + 21) p205.5.g & p207.99.g p356 (Line 23 + 24) (Line 5)		6.1269 124,731,060 725,55 125,456,61 47,485,93 47,485,93 5.0147
18 ant 19 20 21 22	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant In Service General & Intangible Common Plant (Electric Only) Total General & Common	For Reconciliation Only	(Line 17 / 14) p207.58.g Attachment 6 - Enter Negative Attachment 6 (Line 19 - 20 + 21) p205.5.g & p207.99.g p356 (Line 23 + 24)		6.1269 124,731,06 725,55 125,456,61 47,485,93 47,485,93 5.0147
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Less Property Insurance Account 924 p323.185b 5,694 Less Regulatory Commission Exp Account 928 (Note E) p323.189b 1,664 Less General Advertising Exp Account 930.1 p335.b 71 Less EPRI Dues (Note D) p352.353 71 Classified Gross Plant Allocator (Lines 67 + 68) - Sum (69 to 73) 35,562 Classified Gross Plant Allocator (Line 74 * 75) 1,783 Directly Assigned A&G (Note G) p323.189b 5,694 Regulatory Commission Exp Account 928 (Note G) p325.3163b 5.00 General & Common Expenses (Line 74 * 75) 1,783 Directly Assigned A&G (Note G) p323.189b 5,694 Regulatory Commission Exp Account 928 (Note G) p323.189b 5,694 General & Advertising Exp Account 928 (Note G) p323.189b 5,694 General Advertising Exp Account 928 (Note K) p323.189b 5,694 General Advertising Exp Account 920.1 (Note K) p323.189b 5,694 V Property Insurance Account 924 p323.185b 5,694 General Advertising Exp Account 930.1 (Note F) p323.191b 5,694 V Property Insurance Account 930.1 (Note F) p323.191b 5,694 <		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M	(Note O)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c	94,094 125,289 123,552
Less Regulatory Commission Exp Account 928 (Note E) p323.189b 1,664 Less De Enviro & Low Income and MD Universal Funds p335.b 71 Less EPRI Dues (Note D) p352.353 71 General & Common Expenses (Lines 67 + 68) - Sum (69 to 73) 35,562 Classified Gross Plant Allocator (Line 5) 5.0' General & Common Expenses Allocated to Transmission (Line 71 * 75) 1,783 Directly Assigned A&G (Note G) p323.189b 5.0' General & Common Expenses Allocated to Transmission (Note G) p323.189b 5.0' Directly Assigned A&G (Line 77 * 75) 1,783 Property Insurance Account 928 (Note K) p323.189b 5.694 General Advertising Exp Account 930.1 (Note F) p323.185b 5,694 Property Insurance Account 924 p323.185b 5,694 General Advertising Exp Account 930.1 (Note F) p323.181b 5,694 Met Plant Allocation Factor (Line 80 + 81) 5,694 Met Plant Allocation Factor (Line 82 * 83) 348		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M	(Note O) (Note A)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356	94,094 125,289 123,552 1,736
Less General Advertising Exp Account 930.1 p323.191b 71 Less DE Enviro & Low Income and MD Universal Funds p335.b 71 Less EPRI Dues (Note D) p352.353 70 General & Common Expenses (Lines 67 + 68) - Sum (69 to 73) 35,562 Classified Gross Plant Allocator (Line 5) 5.0° General & Common Expenses Allocated to Transmission (Line 74 * 75) 1,783 Directly Assigned A&G Regulatory Commission Exp Account 928 (Note G) p323.191b General Advertising Exp Account 928 (Note G) p323.191b 9 General Advertising Exp Account 928 (Note K) p323.191b 9 Subtotal - Transmission Related (Line 77 + 78) 78 Property Insurance Account 924 p323.191b 5,694 General Advertising Exp Account 930.1 (Note F) p323.191b 5,694 Total (Note F) p323.191b 5,694 Net Plant Allocation Factor (Line 80 + 81) 5,694 Net Plant Allocation Factor (Line 82 * 83) 348		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G	(Note O) (Note A)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p325.197.b	94,094 125,289 123,552 1,736 42,992
Less DE Enviro & Low Income and MD Universal Funds p335.b Less EPRI Dues (Note D) General & Common Expenses (Lines 67 + 68) - Sum (69 to 73) Classified Gross Plant Allocator (Line 5) General & Common Expenses Allocated to Transmission (Line 74 * 75) Directly Assigned A&G (Note G) Regulatory Commission Exp Account 928 (Note K) General Advertising Exp Account 920.1 (Note K) Subtotal - Transmission Related (Line 77 + 78) Property Insurance Account 924 p323.185b General Advertising Exp Account 930.1 (Note F) Total (Line 80 + 81) Total (Line 80 + 81) Net Plant Allocation Factor (Line 82 * 83)		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924	(Note O) (Note A) (Note A)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p325.197.b p323.185b	94,094 125,289 123,552 1,736 42,992 5,694
Less EPRI Dues (Note D) p352-353 General & Common Expenses (Line 67 + 68) - Sum (69 to 73) 35,562 Classified Gross Plant Allocator (Line 5) 5.0° General & Common Expenses Allocated to Transmission (Line 5) 5.0° Directly Assigned A&G (Note G) p323.189b 9 Regulatory Commission Exp Account 928 (Note G) p323.191b 9 Subtotal - Transmission Related (Line 77 + 78) 9 9 Property Insurance Account 924 p323.185b 5,694 General Advertising Exp Account 930.1 (Note F) p323.191b 5,694 Total (Line 80 + 81) 5,694 Net Plant Allocation Factor (Line 80 + 81) 5,694 A&G Directly Assigned to Transmission 348		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note O) (Note A) (Note A)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.185b p323.189b	94,094 125,289 123,552 1,736 42,992 5,694 1,664
General & Common Expenses (Lines 67 + 68) - Sum (69 to 73) 35,562 Classified Gross Plant Allocator (Line 5) 5.0' General & Common Expenses Allocated to Transmission (Line 7) 1,783 Directly Assigned A&G (Line 74 * 75) 1,783 General A&Common Expenses Allocated to Transmission (Note G) p323.189b 9 General Advertising Exp Account 928 (Note K) p323.191b 9 Subtotal - Transmission Related (Line 77 + 78) 1,694 Property Insurance Account 924 p323.185b 5,694 General Advertising Exp Account 930.1 (Note F) p323.191b 5,694 Total (Note F) p323.191b 5,694 Net Plant Allocation Factor (Line 80 + 81) 5,694 Net Plant Allocation Factor (Line 82 * 83) 348		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments IsEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note O) (Note A) (Note A)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.189b p323.191b	94,094 125,289 123,552 1,736 42,992 5,694 1,664
Classified Gross Plant Allocator (Line 5) 5.0° General & Common Expenses Allocated to Transmission (Line 5) 5.0° Directly Assigned A&G (Line 74 * 75) 1,783 Directly Assigned A&G (Note G) p323.189b 9 General Advertising Exp Account 928 (Note K) p323.191b 9 Subtotal - Transmission Related (Line 77 + 78) 9 9 Property Insurance Account 924 p323.185b 5.694 General Advertising Exp Account 930.1 (Note F) p323.191b 5.694 Total (Line 80 + 81) 5.694 Net Plant Allocation Factor (Line 80 6.12 A&G Directly Assigned to Transmission 348		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds	(Note O) (Note A) (Note A) (Note E)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.191b p335.b	94,094 125,289 123,552 1,736 42,992 5,694 1,664
General & Common Expenses Allocated to Transmission (Line 74 * 75) 1,783 Directly Assigned A&G Regulatory Commission Exp Account 928 (Note G) p323.189b General Advertising Exp Account 930.1 (Note K) p323.191b (Line 77 + 78) Subtotal - Transmission Related (Line 77 + 78) 1,783 Property Insurance Account 924 p323.185b 5,694 General Advertising Exp Account 930.1 (Note F) p323.191b Total (Line 80 + 81) 5,694 Net Plant Allocation Factor (Line 18) 6.12 A&G Directly Assigned to Transmission (Line 82 * 83) 348		Rate Base Transmission 0&M Transmission 0&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Steps Common Plant O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues Less EPRI Dues	(Note O) (Note A) (Note A) (Note E)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.185b p323.185b p323.185b p323.185b p323.185b p323.185b p323.185b p323.185b p323.185b p323.185b p323.385b p323.5b p323.5b p323.5b	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71
Directly Assigned A&G Regulatory Commission Exp Account 928 (Note G) p323.189b General Advertising Exp Account 930.1 (Note K) p323.191b Subtotal - Transmission Related (Line 77 + 78) Property Insurance Account 924 p323.185b 5,694 General Advertising Exp Account 930.1 (Note F) p323.185b 5,694 Total (Note F) p323.191b 5,694 Total (Line 80 + 81) 5,694 Net Plant Allocation Factor (Line 80 + 81) 5,694 A&G Directly Assigned to Transmission (Line 82 * 83) 348		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less General Advertising Exp Account 928 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses	(Note O) (Note A) (Note A) (Note E)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.189b p323.189b p323.191b p335.b p355.3 (Lines 67 + 68) - Sum (69 to 73)	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562
Regulatory Commission Exp Account 928 (Note G) p323.189b General Advertising Exp Account 930.1 (Note K) p323.191b Subtotal - Transmission Related (Line 77 + 78) Property Insurance Account 924 p323.185b 5.694 General Advertising Exp Account 930.1 (Note F) p323.191b Total (Line 80 + 81) 5.694 Net Plant Allocation Factor (Line 80 + 81) 6.12 A&G Directly Assigned to Transmission (Line 82 * 83) 348		Rate Base Transmission O&M Transmission O&M Less Account 505 Plus amortized extraordinary property loss Less Account 505 Plus amortized extraordinary property loss Less Account 565 Plus Transmission Lease Payments ISEE ALSO TEMPORARY NOTE R Transmission C&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 924 Less De Enviro & Low Income and MD Universal Funds Less DE Enviro & Low Income and MD Universal Funds Less DE Enviro & Low Income and MD Universal Funds Less DE Enviro & Low Income and MD Universal Funds Less DE Enviro & Low Income and MD Universal Funds Less Enviro & Low Income and MD Universal Funds Less Enviro & Low Income and MD Universal Funds Less Enviro & Low Income and MD Universal Funds Less Enviro & Low Income and MD Universal Funds Less Enviro & Low Income Expenses Classifi	(Note O) (Note A) (Note A) (Note E)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.191b p335.b p352.353 (Lines 67 + 68) - Sum (69 to 73) (Line 5)	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562 5.0
Subtotal - Transmission Related (Line 77 + 78) Property Insurance Account 924 p323.185b 5,694 General Advertising Exp Account 930.1 (Note F) p323.191b Total (Line 80 + 81) 5,694 Net Plant Allocation Factor (Line 18) 6,11 A&G Directly Assigned to Transmission (Line 82 * 83) 348		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 924 Less General Advertising Exp Account 928 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Classified Gross Plant Allocator General & Common Expenses Allocated to Transmission	(Note O) (Note A) (Note A) (Note E)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.191b p335.b p352.353 (Lines 67 + 68) - Sum (69 to 73) (Line 5)	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562 5.0°
Property Insurance Account 924 p323.185b 5,694 General Advertising Exp Account 930.1 (Note F) p323.191b 5,694 Total (Line 80 + 81) 5,694 Net Plant Allocation Factor (Line 18) 6.12 A & G Directly Assigned to Transmission (Line 82 * 83) 348		Rate Base Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Classified Gross Plant Allocator General & Common Expenses Classified Gross Plant Allocator Directly Assigned A&G Regulatory Commission Exp Account 928	(Note O) (Note A) (Note A) (Note E) (Note D)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (69 to 73) (Line 5) (Line 74 * 75) p323.189b	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562 5.0°
General Advertising Exp Account 930.1(Note F)p323.191bTotal(Line 80 + 81)5,694Net Plant Allocation Factor(Line 18)6.12Account of the second seco		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 928 Less EPRI Dues General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General & Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928	(Note O) (Note A) (Note A) (Note E) (Note D)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.185b p323.185b p323.185b p352.353 (Lines 67 + 68) - Sum (69 to 73) (Line 74 * 75) p323.189b p323.189b p323.191b	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562 5.0
Total(Line 80 + 81)5,694Net Plant Allocation Factor(Line 18)6.12A&G Directly Assigned to Transmission(Line 82 * 83)348) //) <u>) ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; </u>	Rate Base Transmission O&M Less Account 505 Plus amortized extraordinary property loss Less Account 505 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Ister ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 928 Less De Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Classified Gross Plant Allocator General & Common Expenses Classified Gross Plant Allocator General & Common Expenses Classified Gross Plant Allocator General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General & Advertising Exp Account 928 General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General & Advertising Exp Account 928 General & Common Expenses Allocated to Transmission	(Note O) (Note A) (Note A) (Note E) (Note D)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.189b p323.189b p323.189b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (69 to 73) (Line 74 * 75) p323.189b	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562 5.0 1,783
Net Plant Allocation Factor (Line 18) 6.12 A&G Directly Assigned to Transmission (Line 82 * 83) 348		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Classified Gross Plant Allocator General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General & Common Expenses Allocated to Transmission	(Note O) (Note A) (Note A) (Note E) (Note E) (Note D)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.191b p35.b p352.353 (Lines 67 + 68) - Sum (69 to 73) (Line 74 * 75) p323.189b p323.189b p323.189b p323.189b p323.189b p323.185b	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562 5.01 1,783
		Rate Base Transmission O&M Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Regulatory Commission Exp Account 924 Less General Advertising Exp Account 928 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Classified Gross Plant Allocator General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertision Rep Account 928 General Advertision Rep Account 928 General Advertision Rep Account 928 General Advertision Exp Account 928 General Advertising Exp Accoun	(Note O) (Note A) (Note A) (Note E) (Note E) (Note D)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.185b p323.185b p323.189b p323.383 (Lines 67 + 68) - Sum (69 to 73) (Line 74 * 75) p323.189b p323.189b p323.189b p323.185b p323.185b p323.185b p323.185b p323.185b p323.185b p323.185b p323.185b p323.191b	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562 5,09 1,783
		Rate Base Transmission 0&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments SEE ALSO TEMPORARY NOTE R Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G Less Property Insurance Account 924 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Classified Gross Plant Allocator General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account	(Note O) (Note A) (Note A) (Note E) (Note E) (Note D)	(Line 39 + 58) p321.112.b - p321.88b Attachment 5 Attachment 5 p321.96.b PJM Data p200.4.c (Lines 60 - 63 + 64 + 65) p356 p323.197.b p323.191.b p323.189b p323.191.b p323.189b p323.185b p323.185b p323.185b p323.185b p323.181b (Line 80 + 81) (Line 18)	94,094 125,289 123,552 1,736 42,992 5,694 1,664 71 35,562 5,094 5,694 5,694 6,12

	Depreciation Expense				
86	Transmission Depreciation Expense			p336.7b&c	3,567,2
87	General Depreciation			p336.10b&c	1,231,3
88	Intangible Amortization		(Note A)	p336.1d&e	
89	Total			(Line 87 + 88)	1,231,3
90	Classified Gross Plant Allocator			(Line 5)	5.014
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	61,7
92	Common Depreciation - Electric Only		(Note A)	p336.11.b	
93	Common Amortization - Electric Only		(Note A)	p356 or p336.11d	
94	Total			(Line 92 + 93)	
95 96	Classified Gross Plant Allocator Common Depreciation - Electric Only Allocated to	Transmission		(Line 5) (Line 94 * 95)	5.014
90	Common Depreciation - Electric Only Allocated to	Transmission		(Line 94 95)	
97	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	3,628,9
xes	Other than Income				
98	Taxes Other than Income			Attachment 2	471,3
99	Total Taxes Other than Income			(Line 98)	471,3
	/ Capitalization Calculations			, , ,	
00	Long Term Interest Long Term Interest			p117.62c through 67c	57,831,1
00 01	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	57,051,
)2	Long Term Interest		(Note P)	"(Line 100 - line 101)"	57,831,1
03	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
04	Proprietary Capital			p112.16c	453,470,1
05	Less Preferred Stock		enter negative	(Line 114)	
06 07	Less Account 216.1 Common Stock		enter negative	p112.12c (Sum Lines 104 to 106)	453,470,7
51				(Sum Lines 104 to 100)	433,470,
08	Capitalization Long Term Debt			p112.18c through 22c	1,124,078,0
08	Less Loss on Reacquired Debt		enter negative	p112.18c through 22c	(4,382,5
10	Plus Gain on Reacquired Debt		enter positive	p113.61c	(4,302,
11	Less ADIT associated with Gain or Loss		enter negative	Attachment 1	172,0
12	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
13	Total Long Term Debt		enter negative	(Sum Lines 108 to 112)	1,119,867,5
14	Preferred Stock			p112.3c	1,110,007,0
15	Common Stock			(Line 107)	453,470,7
16	Total Capitalization			(Sum Lines 113 to 115)	1,573,337,6
17	Debt %	Total Long Term Debt		(Line 113 / 116)	71
18	Preferred %	Preferred Stock		(Line 114 / 116)	0
19	Common %	Common Stock		(Line 115 / 116)	28
20	Debt Cost	Total Long Term Debt		(Line 102 / 113)	0.05
21	Preferred Cost	Preferred Stock	(\$1-4-1)	(Line 103 / 114)	0.00
22	Common Cost	Common Stock	(Note J)	Fixed	0.10
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	0.0
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	0.00
25	Weighted Cost of Common Total Return (R)	Common Stock		(Line 119 * 122) (Sum Lines 123 to 125)	0.03
26					
26					

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128				
	Income Tax Rates			
	FIT=Federal Income Tax Rate			0.00%
129	SIT=State Income Tax Rate or Composite	(Note I)		0.00%
130	р	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	Ť	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%
132	T/ (1-T)			0.00%
	ITC Adjustment	(Note I)		
133	Amortized Investment Tax Credit	enter negative	p266.8f	0
134 135	T/(1-T)		(Line 132)	0.00%
135	Net Plant Allocation Factor ITC Adjustment Allocated to Transmission		(Line 18) (Line 133 * (1 + 134) * 135)	<u>6.1269%</u>
				·
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 132 * 127 * (1-(123 / 126))]	0
138	Total Income Taxes		(Line 136 + 137)	0
			(•
REVE				
139	Summary Net Property, Plant & Equipment		(Line 39)	93,221,294
140	Adjustment to Rate Base		(Line 58)	873,501
141	Rate Base		(Line 59)	94,094,795
142	O&M		(Line 85)	3,868,853
143	Depreciation & Amortization		(Line 97)	3,628,966
144	Taxes Other than Income		(Line 99)	471,368
145 146	Investment Return Income Taxes		(Line 127) (Line 138)	6,306,256 0
140			(Line 156)	0
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	14,275,443
	Adjustment to Remove Revenue Requirements Associate	I with Excluded Transmission Facilities		
148	Transmission Plant In Service		(Line 19)	124,731,065
149	Excluded Transmission Facilities	(Note M)	Attachment 5	81,780,407
150	Included Transmission Facilities		(Line 148 - 149)	42,950,658
151	Inclusion Ratio		(Line 150 / 148)	34.43%
152	Gross Revenue Requirement		(Line 147)	14,275,443
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)	4,915,693
	Revenue Credits & Interest on Network Credits			
154	Revenue Credits		Attachment 3	0
155	Interest on Network Credits	(Note N)	PJM Data	0
156	Net Revenue Requirement		(Line 153 - 154 + 155)	4,915,693
	Not Plant Cornsing Charge			
157	Net Plant Carrying Charge Gross Revenue Requirement		(Line 147)	14,275,443
	Net Transmission Plant			
158	Net Transmission Plant Net Plant Carrying Charge		(Line 19 - 30) (Line 157 / 158)	90,755,959 15,7295%
158 159	Net Plant Carrying Charge		(Line 157 / 158)	15.7295%
158		nor Income Taxes		
158 159 160	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return,		(Line 157 / 158) (Line 157 - 86) / 158	15.7295% 11.7989%
158 159 160 161	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point		(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158	15.7295% 11.7989% 4.8503%
158 159 160 161	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes		(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146)	15.7295% 11.7989% 4.8503% 7,969,187
158 159 160 161 162 163	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes	increase in ROE	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457
158 159 160 161 162 163 164	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase	increase in ROE	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163)	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644
158 159 160 161 162 163 164 165	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant	increase in ROE	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30)	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959
158 159 160 161 162 163 164 165 166	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase	increase in ROE in ROE in ROE	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 19 - 405)	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283%
158 159 160 161 162 163 164 165	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant	increase in ROE in ROE in ROE	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30)	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959
158 159 160 161 162 163 164 165 166	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase	increase in ROE in ROE in ROE	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283% 12.0977%
158 159 160 161 162 163 164 165 166 167 168	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Oross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE v Net Revenue Requirement	increase in ROE in ROE in ROE	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156)	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283% 12.0977% 4,915,693
158 159 160 161 162 163 164 165 166 167	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE v	increase in ROE in ROE in ROE /ithout Depreciation	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 163 - 86) / 165	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283% 12.0977%
158 159 160 161 162 163 164 165 166 167 168 169	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE v Net Revenue Requirement True-up amount	increase in ROE in ROE in ROE /ithout Depreciation	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283% 12.0977% 4,915,693
158 159 160 161 162 163 164 165 166 167 168 169 170	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Of the Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE v Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other th	increase in ROE in ROE in ROE /ithout Depreciation	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 Attachment 7	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283% 12.0977% 4,915,693
158 159 160 161 162 163 164 165 166 167 168 169 170 171 172	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE v 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 Net Zonal Revenue Requirement Network Zonal Service Rate	in ROE in ROE rithout Depreciation an PJM Sch. 12 projects	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 Attachment 7 Attachment 5 (Line 168 - 169 + 171)	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283% 12.0977% 4,915,693 719,097 - - 5,634,791
158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE v 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 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	increase in ROE in ROE in ROE /ithout Depreciation	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 Attachment 7 Attachment 5 (Line 168 - 169 + 171) PJM Data	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283% 12.0977% 4,915,693 719,097 - - 5,634,791 4,085.6
158 159 160 161 162 163 164 165 166 167 168 169 170 171 172	Net Plant Carrying Charge Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, Net Plant Carrying Charge Calculation per 100 Basis Point Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase Net Plant Carrying Charge per 100 Basis Point in ROE v 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 Net Zonal Revenue Requirement Network Zonal Service Rate	in ROE in ROE rithout Depreciation an PJM Sch. 12 projects	(Line 157 / 158) (Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158 (Line 152 - 145 - 146) Attachment 4 (Line 162 + 163) (Line 162 + 163) (Line 164 / 165) (Line 163 - 86) / 165 (Line 156) Attachment 6 Attachment 7 Attachment 5 (Line 168 - 169 + 171)	15.7295% 11.7989% 4.8503% 7,969,187 6,577,457 14,546,644 90,755,959 16.0283% 12.0977% 4,915,693 719,097 - - 5,634,791

Notes

A Electric portion only

- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachment 5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service.
 C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- 1 The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
- "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, 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 a reduction to rate base and as an amortization against taxable income.
- J ROE is determined initially to be 10.50% and no change will be made absent a filing with the FERC.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments to Old Dominion (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64
- P Securitization bonds may be included in the capital structure.
- Q Account 561.4 expenses for Scheduling, System Control and Dispatching Service: Old Dominion elects to exclude recovery of expenses recorded in Account 561.4, without prejudice to recovery of such expenses in future informational filings under its rate formula. Account 562 expenses related to Virginia mainland costs of facilities that ODEC does not own and, thus, would otherwise not be properly excluded from the transmission revenue requirements through the exclusion adjustment.
- R The value for this input was deliberately left at zero because the value reported at this citation is in the FERC Form No. 1 is clearly erroneous; the value reported at this citation represents an asset balance rather than an operating expense and is not reasonably included as an operating expense.

ENC

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Only Transmission Related	Plant Related	Labor Related	Total ADIT	
ADIT- 282	0	0	0		
ADIT-283	0	0	0		
ADIT-190	0	0	0		
Subtotal	0	0	0		
Classified Gross Plant Allocator			5.0147%		
Gross Plant Allocator		5.1021%			
ADIT	0	0	0	0	
Note: ADIT associated with Gain or Loss on Reacquired Debt Amount	is included in Colur 0	nn A here and ir	ncluded in Cost	of Debt on Appendix /	A, Line 111

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

A		B Total	C Gas, Prod	D Only	E	F	G
ADIT-190			Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal -	0234						
Less FASB	109 Above if not separately rem	oved					
Less FASB	109 Above if not separately rem 106 Above if not separately rem	oved					
Total							

Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly According to a second sec when items are included in 6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Old Dominion Electric Cooperative Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Α	B Total	C Gas, Prod	D Only	Е	F	G
	ADIT- 282	Total	Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Subtotal -	p275 (Form 1-F filer: see note 6	below)					
	3 109 Above if not separately rem						
	3 106 Above if not separately rem	oved					
Total							

Instructions for Account 282:
1. ADIT items related only to
Non-Electric Operations (e.g.,
Gas, Water, Sewer) or
Production 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
when items are included in

6. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

Old Dominion Electric Cooperative Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	A	B Total	C Gas, Prod	D Only	E	F	G
	ADIT-283		Or Other	Transmission	Plant	Labor	
		10	Related	Related	Related	Related	Justification
Subtotal -	p277 (Form 1-F filer: see note 6,	below)					
Less FAS	B 109 Above if not separately rem	oved					
	B 106 Above if not separately rem	oved					
Total							
	Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related to nly to Tr 3. ADIT items related to Plant at 4. ADIT items related to Plant at 5. Deterred income taxes arise when items are included in 6. Re: Form 1-F filer: Sum of s	nd not in Colum nd not in Colum	ins C & D are in ins C & D are in	ncluded in Colun ncluded in Colun			

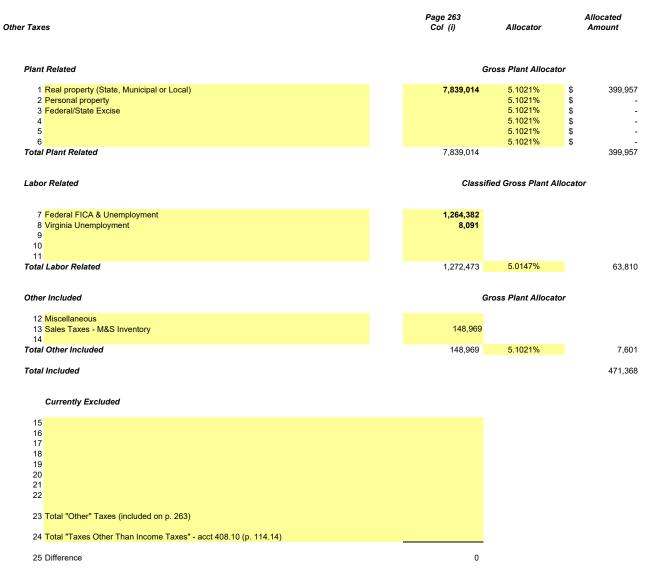
Attachment 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255

		Item	Balance	Amortization
1	Rate Base Treatment			
2	Balance to line 41 of Appendix A	Total		
3	Amortization			
4	Amortization to line 133 of Append	Total		
5	Total			
6	Total Form No. 1 (p 266 & 267)	Form No. 1	1 balance (p.266) fo	an amortization
0	Total Politi No. 1 (b 200 & 207)	FUITI NO.	i balance (p.200) ic	amortization
7	Difference /1			

/1 Difference must be zero

Attachment 2 - Taxes Other Than Income Worksheet



Criteria for Allocation:

А 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.

В [Intentionally left blank.]

С Other taxes that are assessed based on labor will be allocated based on the Classified Gross Plant Allocator.

Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator. D

Е 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		
	Rent from Electric Property - Transmission Related (Note 3) Total Rent Revenues (Sum Lines 1)		-
	Account 456 - Other Electric Revenues (Note 1)		
	Schedule 1A Net revenues associated with Network Integration Transmission Service (NITS) for which the	4	\$ -
	load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-
	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4) PJM Transitional Revenue Neutrality (Note 1)		-
7	PJM Transitional Market Expansion (Note 1) Professional Services (Note 3)		-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2) Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
	Gross Revenue Credits (Sum Lines 2-10)		-
	Less line 17g Total Revenue Credits		-

Revenue Adjustment to determine Revenue Credit

14

1 1 1

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.

¹⁶ 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.
- 17b Costs associated with revenues in line 17a
- 17c Net Revenues (17a 17b)
- 17d 50% Share of Net Revenues (17c / 2)

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)
- 17g Line 17f less line 17a

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.

- 19 Amount offset in line 4 above
- 20 Total Account 454 and 456
- 21 Note 4: SECA revenues booked in Account 447.



Attachment 4 - Calculation of 100 Basis Point Increase in ROE

	Return and Taxes with 100 Basis Point increase 100 Basis Point increase in ROE and Ir			(Line 127 + Line 138)	6,577,4
	100 Basis Point increase in ROE				1.0
C	alculation				
	Rate Base			(Line 39 + 58)	94,094,7
	Long Term Interest				
	Long Term Interest			p117.62c through 67c	57,831,
	Less LTD Interest on Securitization E Long Term Interest	(Note P)		Attachment 8 "(Line 100 - line 101)"	57.831.
	Long Term Interest				57,651,
	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
	Proprietary Capital			p112.16c	453,470,
	Less Preferred Stock		enter negative	(Line 114)	
	Less Account 216.1 Common Stock		enter negative	p112.12c (Sum Lines 104 to 106)	453,470,
	Common Stock				455,470,
	Capitalization				
	Long Term Debt			p112.18c through 22c	1,124,078,
	Less Loss on Reacquired Debt		enter negative	p111.81c	(4,382,
	Plus Gain on Reacquired Debt		enter positive	p113.61c	172,
	Less ADIT associated with Gain or Less LTD on Securitization Bonds	LOSS	enter negative enter negative	Attachment 1 Attachment 8	
	Total Long Term Debt		chief hegalive	(Sum Lines 108 to 112)	1,119,867,
	Preferred Stock			p112.3c	.,,,
	Common Stock			(Line 107)	453,470,
	Total Capitalization			(Sum Lines 113 to 115)	1,573,337,
	Debt %		Total Long Term Debt	(Line 113 / 116)	71.
	Preferred %		Preferred Stock	(Line 114 / 116)	0.0
	Common %		Common Stock	(Line 115 / 116)	28.
	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0
	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0
	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1
	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0
	Weighted Cost of Debt		Preferred Stock	(Line 118 * 121)	0.0
	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0
	Total Return (R)			(Sum Lines 123 to 125)	0.0
	Investment Return = Rate Base * Rate of Retur	n		(Line 59 * 126)	6,577
osi	te Income Taxes				
	Income Tax Rates				
	FIT=Federal Income Tax Rate				0.
	SIT=State Income Tax Rate or Compose				0.
	p = percent of federal income tax deduce			Per State Tax Code	0.
	T T/ (1-T)	T=1 - {[(1 - SIT) * (1 - FI	l)] / (1 - SIT * FIT * p)} =		0. 0.
	ITC Adjustment				
	Amortized Investment Tax Credit		enter negative	p266.8f	
	T/(1-T)			(Line 132)	
	Net Plant Allocation Factor			(Line 18)	6.12
	ITC Adjustment Allocated to Transm	ission	(Note I from Appendix A)	(Line 133 * (1 + 134) * 135)	
	have the former of the				
	Income Tax Component =	CIT=(T/1-T) * Investmen	t Return * (1-(WCLTD/R)) =		

Attachment 5 - Cost Support

Electric / Non-electric Cost Suppo	rt	
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						Non-electric	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instr	uctions	Form 1 Amount	Electric Portion	Portion	Details
	Plant Allocation Factors						
10	Accumulated Intangible Amortization	(Note A)	p200.21c	0	0	0	See Form 1
11	Accumulated Common Amortization - Electric	(Note A)	p356	0	0	0	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356	0	0	0	See Form 1
	Plant In Service						
24	Common Plant (Electric Only)	(Notes A & B) p356	0	0	0	See Form 1
	Accumulated Deferred Income Taxes						
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)) p266.h	0	0	0	See Form 1
	Materials and Supplies						
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0			100% Electric
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	p200.4.c	0			
67	Common Plant O&M	(Note A)	p356	0	0	0	
1	Depreciation Expense						
88	Intangible Amortization	(Note A)	p336.1d&e	0	0	0	
92	Common Depreciation - Electric Only	(Note A)	p336.11.b	0	0	0	See Form 1, electric only.
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d	0	0	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	30,753,148	0	30,753,148	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, F	orm 1 Page #s and Instr	uctions	Form 1 Amount	CWIP In Form ⁻ Amount	Expensed 1 Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	(Note B)	p207.104g	\$ 2,505,576,996	0	0	
	Plant In Service						
19	Transmission Plant In Service	(Note B)	p207.58.g	\$ 124,731,065	0	0	
24	Common Plant (Electric Only)	(Notes A & B) p356	0	0	0	
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c	33,975,106	0	0	

EPRI Dues Cost Support

	Attachment A Line #s, Descript	ons, Notes, Form 1 Page #s and Instructions	Form 1 Amount	EPRI Dues	Details
Allo	ated General & Common Expenses				
73	Less EPRI Dues	(Note D) p352-353	0	0	

Attachment 5 - Cost Support

Regulatory Expense Related to Transmission Cost Support

						Non-	
				т	ransmission	transmission	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	ions	Form 1 Amo	unt	Related	Related	Details
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928 (Note E) p3	323.189b	\$ 1,642	,520	0	1,642,520	
	Directly Assigned A&G						
77	Regulatory Commission Exp Account 928 (Note G) p3	323.189b	1,642	,520	0	1,642,520	

Safety Related Advertising Cost Support

					Non-safety	
	Attachment A Line #s, Descriptions, Notes, Form '	Page #s and Instructions	Form 1 Amount	Safety Related	Related	Details
	Directly Assigned A&G					
8	1 General Advertising Exp Account 930.1	(Note F) p323.191b	71,043	0	71,043	

MultiState Workpaper

	Attachment A Line #s, Descriptions, Notes, I	Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details
Ir	come Tax Rates							
129	SIT=State Income Tax Rate or Composite	(Note I) 0						

Education and Out Reach Cost Support

- 6				Education &		
	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions	Form 1 Amount	Outreach	Other	Details
	Directly Assigned A&G					
	78 General Advertising Exp Account 930.1	(Note K) p323.191b	71,043	0	71,043	-

Excluded Plant Cost Support

A	Attachment A Line #s, Descriptions, Notes, djustment to Remove Revenue Requirements Associated with Excluded Tr		Excluded Transmission Facilities	Description of the Facilities
149	Excluded Transmission Facilities	(Note M) Attachment 5		
	Instructions: 1 Remove all investment below 69 kV or generator step up transfo	nmars included in transmission plant in service that	Enter \$	None Total Transmission Facilities Excluded from Zonal Rates
	are not a result of the RTEP Process If unable to determine the investment below 69kV in a substation			Investment included in total above which qualify for inclusion in Zonal Charges
	the following formula will be used: A Total investment in substation B Identifiable investment in Transmission (provide workpapers	Example 1,000,000 500,000		
	C Identifiable investment in Distribution (provide workpapers) D Amount to be excluded (A x (C / (B + C)))	400,000 444,444		Add more lines if necessary

Attachment 5 - Cost Support

Transmission Related Account 242 Reserves

			Transmission	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Related	Details
44 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
Directly Assignable to Transmission				
Labor Related, General plant related or Common Plant related	(1,783,714)	5.01%	(89,447)	
Plant Related				
Other				
Total Transmission Related Reserves	(1,783,714)		(89,447)	

Prepayments

Attachment A Line #s, Descriptions,	Notes, Fo	orm 1 Page #s	and Instructio	ons
45 Prepayments				To Line 45
5 Classified Gross Plant Allocator			5.015%	
Pension Liabilities, if any, in Account 242		-	5.015%	-
Prepayments - P111.57.c.	\$	5,585,824	5.015%	280,110
Prepaid Pensions if not included in Prepayments			5.015%	-
		5,585,824	5.015%	280,110

Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Note	s, Form 1 Page #s and Instructions	Outstanding Network Credits	Description of the Credits
Network Credits		Enter \$	
55 Outstanding Network Credits	(Note N) From PJM	0	General Description of the Credits
56 Less Accumulated Depreciation Associated with Facilities	with Outstanding Netw (Note N) From PJM	0	Add more lines if necessary

Extraordinary Property Loss

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Number of years Amortization	w/ interest	
61	Less extraordinary property loss At	tachment 5			
62		tachment 5			

Attachment 5 - Cost Support

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT

Attachment A Line	#s, Descriptions, Notes, Form 1 Page #s and Instructions Amou	Amount Description & PJM Documentation
Net Revenue Requirement		
171 Facility Credits under Section 30.	of the PJM OATT	

PJM Load Cost Support

	Attachment A Line #s, De	scriptions, Notes, Form 1 Page #s and Instructions	1 CP Peak	Description & PJM Documentation
	Network Zonal Service Rate			
1	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	
			-	-	-	
T ()						
Total			-	-	-	

Attachment 5a - Allocations of Costs to Affiliates

Attachment 6 - Estimate and Reconciliation Worksheet

Step Month Year Action

Exec Summarv

- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2017)
- April Year 2 TO estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2018) 2
- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
- Year 2 Post results of Step 3 on PJM web site 4 May
- 5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2018 - May 31, 2019)
- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g., 2018)
- 7 April Year 3 TO estimates Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2019)
- 8 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 in Reconciliation (adjusted to include any Reconciliation amount from prior year)
- 9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 8 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 3 (e.g., June 1, 2019 May 31, 2020)
- 1 April Year 2 TO populates the formula with Year 1 data from FERC Form 1 data for Year 1 (e.g., 2017) \$ 4,266,796 Rev Reg based on Year 1 data Must run Appendix A to get this number (without any cap adds in line 21 of Appendix A)

2 April Year 2 TO	o estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2018)
-------------------	--

-	TO estimates an	transmission Cap A	dus for rear 2 weighted base	a on wonths exped	cied to be in service
		Est. In Service Date	Weighting	Amount	One 12th
	Jan	-	11.5	-	-
	Feb	-	10.5	-	-
	Mar	-	9.5	-	-
	Apr	-	8.5	-	-
	May	329,573	7.5	2,471,798	205,983
	Jun	628,628	6.5	4,086,082	340,507
	Jul	-	5.5	-	-
	Aug	3,072,761	4.5	13,827,425	1,152,285
	Sep	-	3.5	-	-
	Oct	-	2.5	-	-
	Nov	-	1.5	-	-
	Dec	1,160,000	0.5	580,000	48,333
	Total	5,190,962		20,965,304	1,747,109
	New Transmissi	on Plant Additions fo	r Year 2 (weighted by months	s in service)	1,747,109

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula

- \$ 1,747,109 Input to Formula Line 21
- 4 May Year 2 Post results of Step 3 on PJM web site

\$ 4,308,699

Must run Appendix A to get this number (with prospective weighted cap adds in line 21)

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2018 - May 31, 2019) \$ 4,308,699

7 April Year 3 TO estimates Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2019)

	Est. In Service Date	Weighting	Amount	One 12th	
Jan	-	11.5	-	-	
Feb	-	10.5	-	-	
Mar	-	9.5	-	-	
Apr	-	8.5	-	-	
May	-	7.5	-	-	
Jun	273,509	6.5	1,777,809	148,151	
Jul	-	5.5	-	-	
Aug	-	4.5	-	-	
Sep	-	3.5	-	-	
Oct	-	2.5	-	-	
Nov	-	1.5	-	-	
Dec	2,482,224	0.5	1,241,112	103,426	
Total	2,755,733		3,018,921	251,577	
New Transmissi	on Plant Additions for	r Year 3 (weighted by mor	nths in service)	251,577	Input to Formula Line 21

8 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 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 \$ (3,435,332) Input to Formula Line 20

					True	e-Up Workpapers			
Add weighted Ca	ap Adds actually plac	ed in service in Year 2							
A	Actual In Service Dat	Weighting	Amount	One 12th	Adju	stment for Eastern Shore P	Purcha	ise	
Jan	-	11.5	-	-					
Feb	-	10.5	-	-	Tota	al Additions	\$	3,591,140	Total Form 1, page 206, line 58, Col. C
Mar	-	9.5	-	-	Clov	/er/North Anna/CTs	\$	155,808	Removed as facility excluded from zonal
Apr	-	8.5	-	-	Rock	k Springs	\$	-	rate
May	-	7.5	-	-	Wild	icat	\$	-	
Jun	224,624	6.5	1,460,056	121,671					
Jul	-	5.5	-	-			\$	3,435,332	Remaining balance added in Jan 12 for
Aug	-	4.5	-	-					eastern shore
Sep	1,880,409	3.5	6,581,432	548,453					
Oct	-	2.5	-	-					
Nov	-	1.5	-	-					
Dec	1,330,299	0.5	665,150	55,429					
Total	3,435,332		8,706,637	725,553					
New Trenewieri	an Diant Additions fo	Noon O (mainhead buy man	the in convice)	705 550	Innut to Fermula Line 01				

New Transmission Plant Additions for Year 2 (weighted by months in service) 725,553 Input to Formula Line 21

\$ 5,003,210 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)

9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 8 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)

	iliation in Step	Ũ	The forecast in Prior Year		604 514		
5,003,3	210	-	4,308,699	=	694,511		
Interest on A	Amount of Ref	unds or Su	rcharges				
Interest rate	pursuant to 3	5.19a for N	0.2800%				
Month	Y	ſr	1/12 of Step 9	Interest rate for March of the Current Yr	Months	Interest	Surcharge (Refund) Owe
Jun	Year 1		57,876	0.2800%	11.5	1,864	59,740
Jul	Year 1		57,876	0.2800%	10.5	1,702	59,577
Aug	Year 1		57,876	0.2800%	9.5	1,539	59,415
Sep	Year 1		57,876	0.2800%	8.5	1,377	59,253
Oct	Year 1		57,876	0.2800%	7.5	1,215	59,091
Nov	Year 1		57,876	0.2800%	6.5	1,053	58,929
Dec	Year 1		57,876	0.2800%	5.5	891	58,767
Jan	Year 2		57,876	0.2800%	4.5	729	58,605
Feb	Year 2		57,876	0.2800%	3.5	567	58,443
Mar	Year 2		57,876	0.2800%	2.5	405	58,281
Apr	Year 2		57,876	0.2800%	1.5	243	58,119
May	Year 2		57,876	0.2800%	0.5	81	57,957
Total			694,511				706,179
				Interest rate from	Amortization		
			Balance	above	over Rate Year	Balance	
Jun	Year 2		706,179	0.2800%	59,925	648,232	
Jul	Year 2		648,232	0.2800%	59,925	590,122	
Aug	Year 2		590,122	0.2800%	59,925	531,849	
Sep	Year 2		531,849	0.2800%	59,925	473,414	
Oct	Year 2		473,414	0.2800%	59,925	414,815	
Nov	Year 2		414,815	0.2800%	59,925	356,051	
Dec	Year 2		356,051	0.2800%	59,925	297,123	
Jan	Year 3		297,123	0.2800%	59,925	238,031	
Feb	Year 3		238,031	0.2800%	59,925	178,772	
Mar	Year 3		178,772	0.2800%	59,925	119,348	
Apr	Year 3		119,348	0.2800%	59,925	59,757	
May	Year 3		59,757	0.2800%	59,925	-	
Total with in	terest				719,097		
The differen	oo botwoor #	o Booorsii	iation in Step 8 and the fo	respect in Prior Vees	710.007		
rne ameren	ce between th	e Reconcil	iation in Step 8 and the fo	recast in Prior Year	719,097		
D D !		distance MP	estimated Cap Adds for Ye	0	\$ 4,915,693		

10 May Year 3 Post results of Step 9 on PJM web site \$ 5,634,791 Post results of Step 3 on PJM web site

11 June Year 3 Results of Step 9 go into effect for the Rate Year 3 (e.g., June 1, 2019 - May 31, 2020) \$ 5,634,791

Old Dominion Electric Cooperative Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carry	ing Charge		
Fixed Charge R	tate (FCR) if not		
A B C	160 167	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A	11.7989% 12.0977% 0.2988%
FCR if a CIAC			
D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	4.8503%

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

ROE is determined initially to be 10.50% and will not be changed absent a filing with the FERC.

			Project	Δ			Projec	+t B			Projec	* C					
Details Schedule 12	(Vee er Ne)		Project	~			Projec				Projec			1			
	(Yes or No)													1			
Life														I			
CIAC	(Yes or No)																
Increased ROE (Ba														1			
FCR W 10.5% RO	E	0.212174204				0.2121742				0.1179892				1			
i i																	
1	(FCR w/ 10.5%																
	ROE + FCR w/																
i i	10.5% ROE x																
1	Increased																
FCR for This Proje	ROE/100)	0.215553362				0.2155534				0.1179892							
Investment			may be weig	phted avera	ige of small p	rojects											
Annual Depreciation		-				-				-							
In Service Month (1-12)																
1																	
	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive	Charged	Revenue Credit
W 10.5 % ROE	2006		· .		-	-	· .	-	-			•		s -		•	s -
W Increased ROE		-			-	-	-	-	-					s .	s		-
W 10.5 % ROE	2000	_										-	-	s .	Ť		s -
W Increased ROE	2007	-	-	-	-	-	-	-	-	-	-		-	s .	e		v -
W 10.5 % ROE	2007	-	-	-	-	-	-	-	-	-	-	-	-	ů,	à	-	e
		-	-	-	-	-	-	-	-	-	-	-	-	Ŷ			\$-
W Increased ROE	2008	-	-	-	-	-	-	-	-	-	-	-	-	ş -	\$	-	
W 10.5 % ROE	2009	-	-	-	-	-	-	-	-	-	-	-	-	\$ ·	1.		ş -
W Increased ROE		-	-	-	-	-	-	-	-	-	-	-	-	ş .	\$	-	
W 10.5 % ROE	2010	-	-	-	-	-	-	-	-	-		-	-	ş .			ş -
W Increased ROE	2010	-		-	-	-	-	-	-	-		-	-	s -	\$		
W 10.5 % ROE	2011	-	-	-	-	-	-	-	-	-		-	-	s -			s -
W Increased ROE	2011	-		-		-	-	-		-				s .	s		
W 10.5 % ROE	2012													s .			s -
W Increased ROE	2012	_		_	_	_	-	_		_				s .	¢		Ŷ
W 10.5 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	s .	Ŷ		s -
W Increased ROE		-				-		-		-				s .	~		ş -
W 10.5 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	s ·	ş		s -
		-	-	-	-	-	-	-	-	-		-	-	+			ş -
W Increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	s -	\$		
W 10.5 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ ·			ş -
W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	ş .	\$		
W 10.5 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	ş .			ş -
W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	ş -	\$		
W 10.5 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	s -			s -
W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	s -	\$		
W 10.5 % ROE	2018	-	-	-	-	-	-	-	-	-		-	-	s -	1		s -
W Increased ROE		-	-		-	-	-		-	-	-		-	s .	s		-
W 10.5 % ROE	2019	-										-	-	s	Ť		s -
W Increased ROE	2019	-	-		-		-		-		-		-	ŝ.	¢		•
W 10.5 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	e .	÷	-	s -
W I0.5 % ROE W Increased ROE		-	-	-	-	-	-	-	-	-	-	-	-	s .	e		۰ -
		-	-	-	-	-	-	-	-	-	-	-	-	Ŷ	2	-	•
W 10.5 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	s .			s -
W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	s .	\$	-	
W 10.5 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ ·	1.		ş -
W Increased ROE		-	-	-	-	-	-	-	-	-	-	-	-	\$ ·	\$	-	
W 10.5 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	ş -			ş -
W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	s -	\$		
W 10.5 % ROE	2024	-	-	-	-	-	-	-	-	-		-	-	s -	1		s -
W Increased ROE	2024	-				-	-	-		-		-		s .	s		-
W 10.5 % ROE	2025					-						-		s .	Ť		s -
W Increased ROE		-	-		-		-		-		-		-	s .	¢		•
W IIICICased ROE			-	-	-	-	-	-	-	-	-	-	-	÷ .	Ŷ	-	s -
															e		ə -
1															s s	-	s -

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #

Long Term Interest

101 Less LTD Interest on Securitization Bonds

Capitalization

112 Less LTD on Securitization Bonds

Calculation of the above Securitization Adjustments

	Source of Adjustments	(6)				Removed per formula			Note 1			Removed per formula			
(Template Entries) 2020	<u>Adjusted</u>	(L)			586,277	•	•	136,815	371,574	401,625	239,618	•	209	1,736,619	
Ľ	<u>Adis.</u>	(e)			\$	<mark>(3,246,364)</mark> \$	\$	\$	(757,091) \$	\$	\$	<pre>\$ (123,552,688) \$</pre>	دی ا	\$ (127,556,144) \$	
						s			မ			\$ (12			
2020	Form 1	(a)			586,277	3,246,364	•	136,815	1,128,666	401,625	239,618	123,552,688	709	129,292,762	
					ю	θ	θ	θ	φ	φ	φ	θ	မ	θ	
2020 Form 1	Reference	(c)			Pg. 321.83.b	Pg. 321.88.b	Pg. 321.91.b	Pg. 321.92.b	Pg. 321.93.b	Pg. 321.94.b	Pg. 321.95.b	Pg. 321.96.b	Pg. 321.96.b	template In. 66	
	Description	(a)	Expense Items	Transmission O&M	(560) Operation Supervision and Engineering	(561.4) Scheduling, Sys Control and Dispatch	(561.7) Generation Interconnection Studies	(561.8) Reliability, Planning and Standards Development	(562) Station Expenses	(563) Overhead Lines Expenses	(564) Underground Lines Expenses	(565) Transmission of Electricity by Others	(570) Maintenance of Station Equipment	Net Transmission O&M in Template	
Line	No.	(a)		-	2	ო	4	S	9	7	8	8	10	1	

Summary of 2020 Formulary Transmission Expenses Adjustments

Old Dominion Electric Cooperative Template Workpapers

Notes:

Excluded \$757,091 (\$541,200 in wheeling charges and \$215,891 in facility charges) from account 562 related to Virginia mainland cost of facilities that ODEC does not own and, thus, would otherwise not be properly excluded from the transmission revenue requirements through the exclusion/inclusion factor in the formula.

Workpapers Supporting Filing Page 1 of 8

Workpapers Supporting Filing Page 2 of 8

Old Dominion Electric Cooperative Transmission Original Cost Workpaper for Excluded Plant Cost Support Attachment 5 - Line 149

	Transmission Account Balances		
Line <u>No.</u> (a)	Description (b)		12/31/2020 sset Balance (c)
1	Total Transmission Assets (FF1 p. 207.58.g)	\$	124,731,065
	Excluded Facilities:		
2	Clover	\$	12,386,938
3	North Anna	\$	6,157,683
4	CTs - Louisa/Marsh Run/Wildcat/Diesels	<mark>\$</mark>	63,235,785
5	Total Excluded Facilities	\$	81,780,407
	Included Facilities:		
6	ODEC- Static Var	\$	1,926,089
7	Eastern Shore Facilities	<mark>\$</mark>	41,024,570
8	Total Included Facilities (template line 150)	\$	42,950,659

	Jan-21				- \$
	Total Project	57,624	2,482,224	215,886	2,755,734
	2021 Budget	3,000	1,300,000	0	1,303,000 \$
	Total Priors	54,624	1,182,224	215,886	1,452,734 \$
2021	Estimated In Service	6/30/2021	12/31/2021	6/30/2021	S
Budget Year		<u>Transmission</u> SCADA Data Concentrator-TR	Plantation Cheriton Delivery Point	Replace Structures on Circuit 6750	Total Transmission Forecasted 2021 In Service

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OLD DOMINION ELECTRIC COOPERATIVE Transmission Capital Projects 2021 In-Service Forecase

Budget Year	2021							
	Estimated In Service	Feb-21	Mar-21	Apı	Apr-21	May-21	Ť	Jun-21
<u>Transmission</u> SCADA Data Concentrator-TR	6/30/2021							57,624
Plantation Cheriton Delivery Point	12/31/2021							
Replace Structures on Circuit 6750	6/30/2021							215,886
Total Transmission Forecasted 2021 In Service	[2]		۔ \$	\$	-		÷	273,509

OLD DOMINION ELECTRIC COOPERATIVE Transmission Capital Projects 2021 In-Service Forecase

. **Nov-21** θ . Oct-21 ŝ 1 Sep-21 S . Aug-21 ŝ . Jul-21 Ś 6/30/2021 12/31/2021 6/30/2021 2021 Estimated In Service **Total Transmission Forecasted 2021 In Service** Plantation Cheriton Delivery Point Replace Structures on Circuit 6750 SCADA Data Concentrator-TR Transmission Budget Year

OLD DOMINION ELECTRIC COOPERATIVE Transmission Capital Projects 2021 In-Service Forecase

	Total 2021	57,624	2,482,224	215,886	\$ 2,755,734
	Dec-21		2,482,224		2,482,224
2021	Estimated In Service	6/30/2021	12/31/2021	6/30/2021	လ
Budget Year		<u>Transmission</u> SCADA Data Concentrator-TR	Plantation Cheriton Delivery Point	Replace Structures on Circuit 6750	Total Transmission Forecasted 2021 In Service

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	Total 2020	224,624	971,515	908,895	1,330,299	3,435,332	155,808 -
		Ф	φ	÷	θ	÷	လ လ
	Dec-20				<mark>\$ 1,330,299</mark>	\$ 1,330,299	
	Nov-20				0,	,	155,808
	Oct-20					ہ	θ
	Sep-20		971,515	908,895		1,880,409 \$	
			θ	÷		ŝ	
	Aug-20					، م	
	Jul-20						
	Jun-20	224,624				224,624 \$	
2020 Actuals	May-20	\$				ب ۱	
	Apr-20					ہ ۱	
	Mar-20					•	
	Feb-20					\$ •	
	Jan-20					، م	

3,591,140 155,808

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1,330,299

155,808 \$

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1,880,409 \$

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224,624

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155,808

2020 Actual Additions

Transmission - included facilities Tasley Brkr & Switch Repl-T Line 6790-Phase III Trans-Line 6790-Structure P2 Rpl Insul Chinco Causeway-T

Total Additions - included facilities

<u>Transmission - excluded facilities</u> Clover Clover - R/P CCVTs Ln 235

Wildcat

3530 - Station Equipment

Total Additions - excluded facilities

Total Transmission additions

3530 - Station Equipment 3550 - Poles and Fixtures 3550 - Poles and Fixtures 3560 - Overhead Conductors and Devices

FERC

Workpapers Supporting FilingOld Dominion Electric CooperativePage 8 of 8FERC Account No. 2422020 Year-End Balances

Acct. No. 1.222420.3000 1.222420.5000	Acct. Description Accr.LiabEmpl Vacation Accr.Liab-Flex Spending-CBA Total Account 242	G/L Balance (1,786,608.51) (a) 2,894.63 (1,783,713.88)
	(a) Breakout of Accr. Liab - Empl Vacation Corporate	1,309,138.15
	Clover Marsh Run Louisa Wildcat Point Total Plant	22,400.15 82,149.70 109,828.23 <u>263,092.28</u> 477,470.36
	Total Plant + Corporate	1,786,608.51