UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

Baltimore Gas and Electric Co.) Docket No. EL18-64

BALTIMORE GAS AND ELECTRIC COMPANY COMPLIANCE FILING

Pursuant to the direction of the Federal Energy Regulatory Commission

("Commission"), in its November 15, 2018 *Show Cause Order* in this proceeding,

Baltimore Gas and Electric Co. ("BGE") respectfully submits² this compliance filing which revises BGE's formula transmission rate contained in the PJM Interconnection

LLC ("PJM") Open Access Transmission Tariff, Attachment H-2A ("Formula Rate"). A
redline version of the tariff sheets reflecting the proposed revisions to the Formula Rate is
attached as Exhibit A, and a clean version of the revised tariff sheets is attached as
Exhibit B. BGE proposes an October 1, 2018 effective date for the amendments.

I. COMPLIANCE FILING

BGE's Formula Rate is a spreadsheet that includes various calculations based on the currently effective tax rates, and specifies, in Note "I" that those calculations will use

¹ Baltimore Gas and Electric Co., 165 FERC ¶ 61,104 (2018) ("Show Cause Order").

² Pursuant to Order No. 714, this filing is submitted by PJM on behalf of BGE as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all tariff filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Tariff. Thus, BGE has requested PJM submit this filing in the eTariff system as part of PJM's electronic Intra PJM Tariff.

the "currently effective income tax rate." But certain spreadsheet cells in the Formula Rate, rather than being left blank in order to indicate that they should be filled in each year with current values, specify the 2005 tax rates and resulting tax calculations based on 2005 tax rates.³ In its March 26, 2018 Response to Show Cause Order, BGE explained that it treated those 2005 numbers as merely illustrative, and in its annual rate updates, always uses the "currently effective income tax rate" as specified in Note "I." In order to avoid any possibility of error and "eliminate any question" about which tax rate to use, the *Show Cause Order* directed BGE to modify its Formula Rate to "remove the 35 percent value for the federal income tax rate."

While the *Show Cause Order* refers only to the specification of the "federal income tax rate", solely clearing the cell where the federal tax rate is first specified (at line 127 of the Formula Rate) will not entirely fix the issue. That is because the federal income tax rate is generally not used directly in the Formula Rate, but is instead used to derive a Composite Tax Rate which includes consideration of the State Tax Rate, and a Tax Gross-Up Factor based on the Composite Tax Rate. Each of the cells for each step of those calculations are populated with 2005 numbers in the Formula Rate on file, and

³ See Formula Rate, lines 127, 128, 130, 131, and 133 in main formula, and the same lines in Attachment 4 of Formula Rate (which calculates the rate impact for facilities with an incentive ROE).

⁴ Show Cause Order at P 14.

thus fixing just the "federal income tax rate" alone would not resolve potential confusion about use of current tax rates rather than 2005 rates.

To ensure that there is no confusion that current tax rates will be used, the attached revisions to the Formula Rate zero out the 2005 values in each of the following lines of the Formula Rate:

Line 127	Federal Income Tax Rate
Line 128	State Income Tax Rate
Line 130	Composite Tax Rate
Line 131	Tax Gross-Up Factor based on Composite Tax Rate
Line 133	Tax Gross-Up Factor (same as Line 131)
Lines 127, 128, 130, 131, 133	The same as above, but in Attachment 4 which
of Attachment 4	calculates rates for facilities with an incentive ROE

Zeroing out those values will make clear that the currently effective tax rate (rather than 2005 rates) will be used in each year's annual update calculation. Because BGE has always performed its updates using the currently effective tax rate, the changes do not require modification of any rate level that has been charged to customers.

To avoid potential confusion, we note that BGE proposed identical corrections to its Formula Rate as part of its October 1, 2018 filing in Docket No. ER19-14, with a proposed October 1, 2018 effective date. While Docket No. ER19-14 was focused on changes to the Formula Rate to address the treatment of certain deferred tax amounts, BGE also used it as an opportunity to make this ministerial correction to the current tax rate calculations. The Commission issued a deficiency letter in Docket No. ER19-14 on November 21, 2018, and BGE responded to that deficiency letter on November 29, 2018. Docket No. ER19-14 is currently pending before the Commission awaiting Commission

action. If the Commission accepts the revisions in Docket No. ER19-14 before it acts on this Compliance Filing, it would resolve the issue and make the changes in this Compliance Filing unnecessary. We propose an October 1, 2018 effective date here to avoid confusion between the two filings – whether the Commission accepts the changes in this filing, or in Docket No. ER19-14, there would be an October 1, 2018 effective date.⁵

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⁵ An October 1, 2018 effective date does not create any prejudice to customers. As has been discussed, BGE calculated its rates in its 2018 update using the currently effective income tax rates. This amendment merely clarifies that treatment and will not lead to any actual change in rate levels, making it unnecessary to extend the amendment back to an earlier date.

II. SERVICE

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations, PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link:

http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region⁷ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: http://www.ferc.gov/docs-filing/elibrary.asp in accordance with the Commission's regulations and Order No. 714

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⁶ See 18 CFR §§ 35.2(e) and 385.2010(f)(3).

⁷ PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

III. CONCLUSION

For the reasons explained above, BGE requests that the Commission accept this Compliance Filing clarifying that current tax rates will be used in the BGE Formula Rate.

Respectfully submitted,

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December 6, 2018

CERTIFICATE OF SERVICE

I hereby certify that I have this day served an electronic copy of the foregoing document upon each person designated on the official service list established in Docket No. EL18-64.

Dated this 6th day of December 2018 at Washington, D.C.

/s/ Sam Follansbee Sidley Austin LLP 1501 K Street, N.W. Washington, D.C. 20005 (202) 736-8722 sfollansbee@sidley.com

Attachment A

Marked Tariff Sheets

	ATTACHMENT H-2A			
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rmula F		Notes	FERC Form 1 Page # or Instruction	2006
aded ce	ells are input cells			
ocators				
,	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	
2	Total Wages Expense		p354.28b	
3	Less A&G Wages Expense		p354.27b	
4	Total		(Line 2 - 3)	
	Wages & Salary Allocator		(Line 1 / 4)	#DIV/
=	Plant Allocation Factors		, ,	
6	Electric Plant in Service		p207.104g	
7	Common Plant In Service - Electric	(Note A)	(Line 24)	
8	Total Plant In Service		(Sum Lines 6 & 7)	
9	Accumulated Depreciation (Total Electric Plant)		p219.29c	
10	Accumulated Intangible Amortization	(Note A)	p200.21c	
11	Accumulated Common Amortization - Electric	(Note A)	p356	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356.1	
3	Total Accumulated Depreciation		(Sum Lines 9 to 12)	
4	Net Plant		(Line 8 - 13)	
15	Transmission Gross Plant		(Line 29 - Line 28)	#DI
6 _	Gross Plant Allocator		(Line 15 / 8)	#DI
7	Transmission Net Plant		(Line 39 - Line 28)	#DI
8 <u> </u>	Net Plant Allocator		(Line 17 / 14)	#DI
ant Calc	culations		·	#DI
ant Calc	culations Plant In Service Transmission Plant In Service		(Line 17 / 14)	#DI
int Calc	culations Plant In Service	For Reconciliation Only	·	#DI
nt Cald	culations Plant In Service Transmission Plant In Service	For Reconciliation Only (Note B)	(Line 17 / 14)	#DI
9 0	culations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	·	p207.58.g Attachment 6	#DI
9 0 11	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	·	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21)	#DI
9 0 1 2	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	(Note B)	p207.58.g Attachment 6 Attachment 6	#DI
9 00 11 12 13	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	·	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356	#DI
9 0 1 2 3 4 5	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	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24)	
ant Calc	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)	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356	#DI
9 9 0 11 22 3 4 4 5 6 7	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 Wage & Salary Allocation Factor	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5)	#DI
9 00 11 12 13 14 15 16 17 18 18 1	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26)	#DI
9 0 1 2 3 4 5 6 7 8	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26)	#D
9 0 1 2 3 4 5 6 7 8	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26)	#D
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9 20 21 22 23 24 25 26 27 28 29 2 3 3 4 4 25 3 3 3 4 4 25 3 3 3 4 4 25 3 3 3 4 4 25 3 3 3 4 4 25 3 3 3 4 4 25 3 3 3 4 4 25 3 3 3 4 4 25 3 3 3 4 4 25 3 3 3 4 4 25 3 3 3 3 4 4 25 3 3 3 3 4 4 25 3 3 3 3 4 4 25 3 3 3 3 4 4 25 3 3 3 3 3 4 4 25 3 3 3 3 3 4 4 25 3 3 3 3 3 3 4 4 25 3 3 3 3 3 4 4 25 3 3 3 3 3 3 4 4 25 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Note B) (Notes A)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28) p219.25.c P219.28c (Line 10) (Line 11) (Line 12) (Sum Lines 31 to 34)	#D

TOTAL Net Property, Plant & Equipment

39

#DIV/0!

(Line 29 - 38)

Adjusti	ment To Rate Base			
	Accumulated Deferred Income Taxes			
40	ADIT net of FASB 106 and 109		Attachment 1	#DIV/0!
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	0
42	Net Plant Allocation Factor		(Line 18)	#DIV/0!
43	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * 42) + Line 40	#DIV/0!
	Transmission O&M Reserves			
44	Current Period Changes in Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	#DIV/0!
44a	Abandonment Transmission Projects Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	#DIV/0!
	,	()		
	Prepayments			
45	Prepayments	(Note A)	Attachment 5	#DIV/0!
46	Total Prepayments Allocated to Transmission		(Line 45)	#DIV/0!
	Materials and Supplies			
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0
48	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
49	Total Transmission Allocated		(Line 47 * 48)	#DIV/0!
50	Transmission Materials & Supplies		p227.8c	0
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	#DIV/0!
	Cash Working Capital			
52	Operation & Maintenance Expense		(Line 84)	#DIV/0!
53	1/8th Rule		x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	#DIV/0!
	Network Credits			
55	Outstanding Network Credits	(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0
57	Net Outstanding Credits	(1001)	(Line 55 - 56)	0
31	Not outstanding ordate		(Ellie 33 - 33)	v
50	TOTAL A l'action de Det Des		(1: 42 44 44- 40 54 54 57)	#D11//01
58	TOTAL Adjustment to Rate Base		(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
59	Rate Base		(Line + 58)	#DIV/0!
59	Rate Base		(Line + 58)	#DIV/0!
59	Rate Base		(Line + 58)	#DIV/0!
	Rate Base Transmission O&M		(Line + 58)	#DIV/0!
			(Line + 58)	#DIV/0!
O&M	Transmission O&M Transmission O&M		p321.112.b	0
O&M 60 61	Transmission O&M Transmission O&M Less extraordinary property losses		p321.112.b Attachment 5	0
O&M 60 61 62	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses		p321.112.b Attachment 5 Attachment 5	0 0 0
O&M 60 61 62 63	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565	(N. t. O)	p321.112.b Attachment 5 Attachment 5 p321.96.b	0 0 0
60 61 62 63 64	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565	(Note O)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data	0 0 0 0
60 61 62 63 64 65	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments	(Note O) (Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c	0 0 0 0
60 61 62 63 64	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565		p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data	0 0 0 0
60 61 62 63 64 65	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M		p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c	0 0 0 0
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60 61 62 63 64 65 66	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses	(Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65)	0 0 0 0 0
60 61 62 63 64 65 66	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M	(Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65)	0 0 0 0 0 0
60 61 62 63 64 65 66	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G	(Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b	0 0 0 0 0 0
60 61 62 63 64 65 66	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924	(Note A) (Note S)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b	0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b	0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b	0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A) (Note S)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353	0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72)	0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72)	0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directty Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77)	0 0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77) p323.156b p323.191.b	0 0 0 0 0 0 0 0 0 0 0 4DIV/0! 4DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77) p323.156b	0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0!

83	A&G Directly Assigned to Transmission			(Line 81 * 82)	#DIV/0
84	Total Transmission O&M			(Line 66 + 75 + 78 + 83)	#DIV/0!
epre	ciation & Amortization Expense				
	Depreciation Expense				
35	Transmission Depreciation Expense			p336.7b&c	
5a	Transmission Amortization Expense		(Note R)	Attachment 5	#DIV/
36	General Depreciation			P336.10b&c	
37	Intangible Amortization		(Note A)	P336.1d&e	
88	Total			(Line 86 + 87)	
19	Wage & Salary Allocation Factor			Line 5	#DIV
0	General Depreciation Allocated to Transmission			(Line 88 * 89)	#DIV
1	Common Depreciation - Electric Only		(Note A)	p336.11.b	
2	Common Amortization - Electric Only		(Note A)	p356 or p336.11d	
3	Total			(Line 91 + 92)	
4	Wage & Salary Allocation Factor			(Line 5)	#DIV
5	Common Depreciation - Electric Only Allocated to T	ransmission		(Line 93 * 94)	#DIV
6	Total Transmission Depreciation & Amortization			(Line 85 + 85a + 90 + 95)	#DIV
•	Total Transmission Depression & Amorazation			(Eme 00 + 000 + 00 + 00)	#514
xes	Other than Income				
7	Taxes Other than Income			Exhibit B	#DIV/0!
8	Total Taxes Other than Income			(Line 97)	#DIV/0!
eturi	n / Capitalization Calculations				
_	Long Term Interest				
9	Long Term Interest Less LTD Interest on Securitization Bonds			p117.62c through 67c	
00			(Note P)	Attachment 8	
)1	Long Term Interest			(Line 99)	
)2	Preferred Dividends		enter positive	p118.29c	
	Common Stock				
)3	Proprietary Capital			p112.16c	
)4	Less Preferred Stock		enter negative	(Line 192)	
05	Less Account 216.1		enter negative	p112.12c	
)6	Common Stock			(Sum Lines 103 to 105)	
17	Capitalization			n110 10d through 01d	
)7	Long Term Debt			p112.18d through 21d	
)8)0	Less Loss on Reacquired Debt		enter negative	p111.81.c	
9	Plus Gain on Reacquired Debt		enter positive	p113.61c	
0	Less ADIT associated with Gain or Loss	(Alata D)	enter negative	Attachment 1	
1	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
2	Total Long Term Debt			(Sum Lines 107 to 111)	
13	Preferred Stock			p112.3c	
4 5	Common Stock Total Capitalization			(Line 106) (Sum Lines 112 to 114)	
•	Total Capitalization			(04.11 2.1100 112 (0 111)	
6	Debt %	Total Long Term Debt		(Line 112 / 115)	(
17	Preferred %	Preferred Stock		(Line 113 / 115)	(
18	Common %	Common Stock		(Line 114 / 115)	(
19	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.00
20	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.00
11	Common Cost	Common Stock	(Note J)	Fixed	0.10
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.00
23	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	0.00
24	Weighted Cost of Common	Common Stock		(Line 118 * 121)	0.00
25	Total Return (R)			(Sum Lines 122 to 124)	0.00
:6	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!
				, ,	

Compos	site Income Taxes			
	Income Tax Rates			
127	FIT=Federal Income Tax Rate			35.00 0.00%
128	SIT=State Income Tax Rate or Composite	(Note I)		7.00 0.00%
129	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
130	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		39.55 0.00%
131	T/ (1-T)			65.43 <u>0.00</u> %
	ITC Adjustment	(Note I)		
132	Amortized Investment Tax Credit	enter negative	p266.17f	0
133	T/(1-T)		(Line 131)	65.43 <u>0.00</u> %
134	Net Plant Allocation Factor		(Line 18)	#DIV/0
135	ITC Adjustment Allocated to Transmission	017 (7/4 7/4)	[Line 129 * (1 + Line 130) * Line 131]	#DIV/0
136	Income Tax Component =	CIT=(T/1-T) * Investment Retum * (1-(WCLTD/R)) =	[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes		(Line 135 + 136)	#DIV/0
REVEN	UE REQUIREMENT			
400	Summary		# ·	WD 11 (10)
138	Net Property, Plant & Equipment		(Line 39)	#DIV/0!
139	Adjustment to Rate Base		(Line 58)	#DIV/0!
140 141	Rate Base O&M		(Line 59) (Line 84)	# DIV/0! #DIV/0!
141	Depreciation & Amortization		(Line 96)	#DIV/0!
143	Taxes Other than Income		(Line 98)	#DIV/0!
144	Investment Return		(Line 126)	#DIV/0!
145	Income Taxes		(Line 137)	#DIV/0!
146	Gross Revenue Requirement		(Sum Lines 141 to 145)	#DIV/0!
	Adjustment to Remove Revenue Requirements Associated v	with Excluded Transmission Facilities		
147	Transmission Plant In Service		(Line 19)	
148	Excluded Transmission Facilities	(Note M)	Attachment 5	
149	Included Transmission Facilities		(Line 147 - 148)	
150	Inclusion Ratio		(Line 149 / 147)	#DIV/0!
151	Gross Revenue Requirement		(Line 146)	#DIV/0!
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	#DIV/0!
102	Revenue Credits & Interest on Network Credits		(Line 100 101)	#DIV/0:
153	Revenue Credits		Attachment 3	_
154	Interest on Network Credits	(Note N)	PJM Data	
155	Not Povonuo Poguiroment	, ,		#DIV/0!
133	Net Revenue Requirement Net Plant Carrying Charge		(Line 152 - 153 + 154)	#DIV/0:
156	Net Revenue Requirement		(Line 155)	#DIV/0!
157	Net Transmission Plant and Abandoned Plant		(Line 19 – 30 + 44a)	#514/0:
158	Net Plant Carrying Charge		(Line 156 / 157)	#DIV/0!
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	#DIV/0!
160	Net Plant Carrying Charge without Depreciation, Return,	nor Income Taxes	(Line 156 - 85 - 126 - 137) / 157	#DIV/0!
*=	Net Plant Carrying Charge Calculation per 100 basis point in			
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	#DIV/0!
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	#DIV/0!
163	Net Revenue Requirement per 100 basis point increase i	n ROE	(Line 161 + 162)	#DIV/0!
164	Net Transmission Plant and Abandoned Plant		(Line 19 – 30 + 44a)	-
165	Net Plant Carrying Charge per 100 basis point increase i	n ROE	(Line 163 / 164)	#DIV/0!
166	Net Plant Carrying Charge per 100 basis point increase i	n ROE without Depreciation	(Line 162 - 85) / 164	#DIV/0!
167	Net Revenue Requirement		(Line 155)	#DIV/0!
168	True-up amount		Attachment 6	-
169	Plus any increased ROE calculated on Attachment 7 other	er than PJM Sch. 12 projects	Attachment 7	_
170	Facility Credits under Section 30.9 of the PJM OATT paid	d by Utility	Attachment 5	-
171	Net Zonal Revenue Requirement		(Line 167 + 168 + 169+ 170)	#DIV/0!
	Network Zonal Service Rate			
172	1 CP Peak	(Note L)	PJM Data	
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0
174	Network Service Rate (\$/MW/Year)		(Line 173)	#DIV/0!

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 included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service.
 - For the true-up, new transmission plant which 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.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = 1
 - "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a
 - work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that
 - elected to utilize 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.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- 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 154.
- 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 account 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27, and ER16-456.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

				Page 1 of 4
	Only			
	Transmission	Plant	Labor	Total
	Related	Related	Related	ADIT
ADIT- 282	0	0	0	
ADIT-283	0	0	0	
ADIT-190	0	0	0	
Subtotal	0	0	0	
Wages & Salary Allocator /1			#DIV/0!	
Gross Plant Allocator		#DIV/0!		
ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!

Note ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 110

Amount

0

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Attachment 1 - Accumu	ulated Deferred In	ncome Taxes (ADI	T) Worksheet			
	ADIT-190		A Gas, Prod Or Other	B Only Transmission	C Plant	Page 2 of 4 D Labor	E Justification
			Related	Related	Related	Related	for Assignment to Columns A-D
1901600	ADIT-Arbitrage Inc Dr						Excluded because the underlying account(s) are not included in model
1001605	ADIT Arbitrage Toy Date Diff						Excluded because the underlying account(s) are not included in model
1901605 190170A	ADIT-Arbitrage Tax Rate Diff ADIT-Reacq Debt Gain						Included in cost of debt computation
1901800	ADIT-CIAC Electric						Included because plant in service is included in rate base. Related to accelerated inclusion of CIAC in income for tax purposes. This amount is directly assigned to the electric line of business.
1901900	ADIT-CIAC Gas						Gas-related & accordingly excluded
1901910	ADIT- ARO Liab- Electric						Excluded because the underlying account(s) are not included in model
1911915	ADIT- ARO Liab- Electric ADIT- ARO Liab- Gas						Gas-related & accordingly excluded
							Excluded because the underlying account(s)
1901920	ADIT- ARO Liab- DCW						are not included in model
1902100 1902210	ADIT - Gas Fuel Costs ADIT-Delivery Service Realignment						Gas-related & accordingly excluded Gas-related & accordingly excluded
1902210	ADIT-Delivery Service Realignment ADIT- Gas Demand Charges						Gas-related & accordingly excluded Gas-related & accordingly excluded
190240A	ADIT-Gas Demand Granges ADIT-Cap/OH-Gas Invent						Gas-related & accordingly excluded
190270A 190280A	ADIT-Cap/OH-Other Elec ADIT-Cap/OH-Gas						Included because plant in service is included in rate base. Related to the impact of certain tax overheads on the tax basis of property versus the absence of such recognition on the books. This amount is directly assigned to the electric line of business. Gas-related & accordingly excluded
190290A	ADIT-Cap/OH-Common						Included because plant in service is included in rate base. Related to the impact of certain tax overheads on the tax basis of property versus the absence of such recognition on the books. The noted allocation between gas and electric is based on the modified version of the Massachusetts formula as noted in Attachment 5a.
1902999	ADIT-Pensions/CEG Allocated Costs						Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. The amount included is the electric portion as allocated by the application of the modified version of the Massachusetts formula.
1903060	ADIT-Charitable Contributions						Excluded because the underlying account(s) are not included in model
1903151	ADIT-DFD ITC Elec 109						Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
1903161	ADIT-Rev.Req.Gross up ITC-Elec 109						Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
1903251	ADIT-DFD ITC Gas 109						Gas-related & accordingly excluded
1903261	ADIT-Rev.Req.Gross up ITC-Gas 109						Gas-related & accordingly excluded
1903451	ADIT-DFD ITC-Common 109						Immaterial
1903461	ADIT-Rev.Req.Gross up ITC-Common 109						Immaterial
1903901	ADIT-Misc. Contingencies						Excluded because the underlying account(s) are not included in model
1903902	ADIT-LITIGATION RESERVE						Excluded because the underlying account(s) are not included in model
1903999	ADIT-PRB/CEG Allocated Costs 106						Excluded because the underlying account(s) are not included in model

					Included because plant in service is included in
					rate base. Related to accelerated inclusion of CIAC in income for tax purposes. The noted
					allocation between gas and electric is based on
1904000	ADIT-Contrib In Aid of Constr-Common				the modified version of the Massachusetts formula as noted in Attachment 5a.
1904100	ADIT - Formulary Rates Reserve				
1904600	ADIT-Clearing Acct Balances-Elec.				Excluded because the underlying account(s) are not included in model
1904700	ADIT-Clearing Acct Balances-Gas				Gas-related & accordingly excluded
21905100	ADIT- Uncertain Tax Positions				Excluded because the underlying account(s) are not included in model
1905200	ADIT-Powerdigm Trademark				Immaterial
1905500	ADIT-W/O Billed Uncoll Accts-Electric				Excluded because the underlying account(s) are not included in model
					Excluded because the underlying account(s)
190550A 1905600	ADIT-Billed Uncoll Accts-Elec ADIT-W/O Billed Uncoll Accts-Gas				are not included in model Gas-related and accordingly excluded
190560A	ADIT-W/O billed Oncoll Accts-Gas				Gas-related and accordingly excluded
1905800	ADIT-W/O Billed Uncoll Accts-Other Util Elec				Excluded because the underlying account(s) are not included in model
1905900	ADIT-W/O Billed Uncoll Accts-Other Util Gas				Gas-related and accordingly excluded
	The same same same same same same same sam				Included because the pension asset is included
					in rate base. Related to accrual recognition of expense for book purposes & deductibility of
					cash fundings for tax purposes. The amount included is the electric portion as allocated by
190650A	ADIT-Pensions				the application of the modified version of the Massachusetts formula.
190050A	ADIT-Felisions				Included because the pension asset is included
					in rate base. Related to accrual recognition of expense for book purposes & deductibility of
					cash fundings for tax purposes. The amount included is the electric portion as allocated by
					the application of the modified version of the
190650B	ADIT Pensions-Accrued Construction				Massachusetts formula. Excluded because the underlying account(s)
1906660	ADIT-PRB Operations-Elec 106				are not included in model Excluded because the underlying account(s)
1906661	ADIT-PRB Accrued Construction 106				are not included in model
1906662	ADIT-PRB Accrued Jobbing 106				Excluded because the underlying account(s) are not included in model
1906663	ADIT-PRB Accrued OID 106				Excluded because the underlying account(s) are not included in model
1906664	ADIT-PRB Operations-Gas 106				Gas-related & accordingly excluded
1906668	ADIT-FAS 112 Liability-Elec 112				Excluded because the underlying account(s) are not included in model
1906669	ADIT-FAS 112 Liability-Clec 112 ADIT-FAS 112 Liability-Gas 112				Gas-related & accordingly excluded
1906670	,				Excluded because the underlying account(s) are not included in model
	Í				Excluded because the underlying account(s)
1906700	ADIT-FAS 112 Liability-CWIP/RWIP 112				are not included in model Excluded because the underlying account(s)
1907000	ADIT-DCW Partnership				are not included in model Excluded because the underlying account(s)
1907700	ADIT-IBNR Worker's Comp Reserve				are not included in model
1907800	ADIT-Carefirst IBNR Liability				Excluded because the underlying account(s) are not included in model
1908000					Excluded because the underlying account(s) are not included in model
	ADIT-RL POLR Fuel Deferral				Excluded because the underlying account(s)
1908050	ADIT-RL POLR Residential Fuel Deferral				are not included in model Excluded because the underlying account(s)
1908100	ADIT-RL POLR Hourly NITS Deferral				are not included in model Excluded because the underlying account(s)
1908150	ADIT-RL POLR Residential NITS Deferral				are not included in model
1909151	ADIT- Reg Asset Oil Recovery Fac.				Excluded because the underlying account(s) are not included in model
1909550					Excluded because the underlying account(s)
	ADIT-SPECO Write-Off				are not included in model Excluded because the underlying account(s)
1909999	ADIT-Uranium Enrichment D/D Fund	 			are not included in model
-					

Subtotal - p234	0	0	0	0
Less FASB 109 Above if not separately removed		0	0	
Less FASB 106 Above if not separately removed		0	0	0
Total	0	0	0	0

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
- 2. ADIT items related only to Transmission are directly assigned to Column $\ensuremath{\mathsf{B}}$
- 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
- 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- 5. Since 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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

	Attachment 1 - Accumulated Def	erred Income Taxes (AL	JII) Worksneet		Dama 2 of 4	
		Α	В	С	Page 3 of 4 D	E
	ADIT- 282	Gas, Prod	Only	C	U	E
	7011 202	Or Other	Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	for Assignment to Columns A-D
						Included because plant in service is included
						in rate base. Related to the use of accelerated depreciation for tax purposes. This amount is
						directly assigned to the electric line of
2821100	ADIT-Other Property Elec.					business.
						Included because asset retirement obligations are included in rate base. Related to impact of
						varied tax-book treatment for these amounts.
2821102	ADIT-Accretion Exp ARO - Electric					This amount is directly assigned to the electric line of business.
						Included because plant in service is included
						in rate base. Related to the use of accelerated
						depreciation for tax purposes. This amount is directly assigned to the electric line of
2821105	ADIT-Other Elec Taxes Rate Diff					business.
						Excluded because the underlying account(s)
2821200	ADIT-ARO MDD-Elec					are not included in model
						Included because plant in service is included in rate base. Related to the use of accelerated
						depreciation for tax purposes. This amount is
2021200	ADIT Percentage Pen Allew Flee					directly assigned to the electric line of
2821300	ADIT-Percentage Rep Allow Elec					business.
						Included because plant in service is included
						in rate base. Related to the use of accelerated
						depreciation for tax purposes. This amount is
2821450	ADIT-Intern Dev. Software Cust Choice					directly assigned to the electric line of business.
						Included because plant in service is included
						in rate base. Related to the use of accelerated
						depreciation for tax purposes. This amount is directly assigned to the electric line of
2821460	ADIT-Intern Dev. Software Atlas Project-Elec					business.
						Included because plant in service is included in rate base. Related to the use of accelerated
						depreciation for tax purposes. This amount is
2821470	ADIT-Intern Dev Software OMS Project					directly assigned to the electric line of business.
2021470	ADIT-III.em Dev Soltware Oikis Project					business.
						Included because also the control is included
						Included because plant in service is included in rate base. Related to the use of accelerated
						depreciation for tax purposes. The noted
						allocation between gas and electric is based on the modified version of the Massachusetts
2821480	ADIT-Internally Developed SW-Multitask					formula as noted in Attachment 5a.
2821500	ADIT-ARO Asset-DCW					Immaterial
2821600	ADIT-Reacq Debt Gain					Included in cost of debt computation
2821605	ADIT-Reacq Debt Gain Tax Rate Diff					Included in cost of debt computation
000:	ADIT FLAG OCCUPANTS					Included because plant in service is included
2821700	ADIT- Electric-COR Method Change					in the model.
2821900	ADIT-Spring Gardens Env Cleanup					Gas-related & accordingly excluded
2822100 2822102	ADIT-Other Prop. Gas					Gas-related & accordingly excluded
2822102	ADIT-Accretion Exp ARO - Gas ADIT-Gas Tax Rate Diff					Gas-related & accordingly excluded Gas-related & accordingly excluded
2822200	ADIT-Gas Tax Rate Diff ADIT-ARO MDD-Gas					Gas-related & accordingly excluded Gas-related & accordingly excluded
2822460	ADIT-Intern Dev. Software Atlas Project-Gas					Gas-related & accordingly excluded Gas-related & accordingly excluded
2822700	ADIT- File III Dev. Soltware Alias Fioject-Gas ADIT- Gas COR- Method Change					Immaterial
	ood oor mond only					Included because prepayments are included in
						rate base. Related to accelerated deductibility
						of these amounts for tax purposes. This amount is directly assigned to the electric line
2823100	ADIT-Prepaid Taxes EPR Elec					of business.
2823200	ADIT-Prepaid Taxes EPR Gas					Gas-related and accordingly excluded
2823500	ADIT-Prepaid Taxes EPR OID					Immaterial Included because prepayments are included in
						rate base. Related to accelerated deductibility
						of these amounts for tax purposes. This amount is directly assigned to the electric line
2823600	ADIT-Prepaid Insurance Electric					amount is directly assigned to the electric line of business.
2823700	ADIT-Prepaid Insurance Gas					Gas-related and accordingly excluded
						Included because plant in service is included
						in rate base. Related to the use of accelerated depreciation for tax purposes. This amount is
2022040	ADIT CEC Allocation of Comp Cofficers Files					directly assigned to the electric line of
2823810 2823820	ADIT-CEG Allocation of Comp Software-Elec ADIT-CEG Allocation of Comp Software-Gas					business. Gas-related and accordingly excluded
2020020	ADIT-OFO UIIOOGIIOII OI OOIIIIA OOIIMAIG-OG2					Cas-related and accordingly excluded

					Included because common assets are
					included because common assets are included in rate base. Related to the use of accelerated depreciation for tax purposes. The noted allocation between gas and electric is based on the modified version of the Massachusetts formula as noted in
2824400	ADIT-BIS Project-Common				Attachment 5a. Included the underlying accounts are
2824700	ADIT- Common Accrued IT Expense- Method Change				included in the model.
2826101	ADIT-Utility Plant Diff. Electric 109				Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
					Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No.
2826121	ADIT-ARA/NOL Tax Rate Diff Elec 109				ER05-515
2826201 2826221	ADIT-Utility Plant Diff. Gas 109 ADIT-ARA/NOL Tax Rate Diff Gas 109				Gas-related & accordingly excluded Gas-related & accordingly excluded
2826400	ADIT-RA Rate Stabilization Plan				Excluded because the underlying account(s) are not included in model
2827100	ADIT-Other Property OID				Excluded because the underlying account(s) are not included in model
2827900	ADIT-Pensions				Included because plant in service is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes and associated impact on the book versus tax basis of assets. The amount included is the electric portion as allocated by the application of the modified version of the Massachusetts formula.
2828000	ADIT-PRB 106				Included because plant in service is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes and associated impact on the book versus tax basis of assets. The amount included is the electric portion as allocated by the application of the modified version of the Massachusetts formula.
					Included because plant in service is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes and associated impact on the book versus tax basis of assets. The amount included is the electric portion as allocated by the application of the modified version of the
2828100	ADIT-FAS 112 112				Massachusetts formula. Excluded because the underlying account(s)
2829300	ADIT-Gain on Involuntary Conversion	1			are not included in model
		+			
		4			

Instructions for Account 282:

Total

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

0

- 2. ADIT items related only to Transmission are directly assigned to Column B
- 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
- 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- 5. Since 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

0 0 0

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Page 4 of 4

					Page 4 of 4	
		Α	В	С	D	E
		Gas, Prod	Only			
	ADIT-283	Or Other	Transmission	Plant	Labor	Justification
		Related	Related	Related	Related	for Assignment to Columns A-D
2831103	ADIT-Uranium Enrichment D/D Fun					Excluded because the underlying account(s) are not included in model
2001100	ABT Grandin Elinomicity of an					
						Included because a portion of the grand total electric state deferred income tax balance is
2831111	ADIT-MD State Electric					related to electric plant in service.
283170A	ADIT-Reacq Debt Loss					Included in cost of debt computation
2832100	ADIT-Gas Fuel Costs					Gas-related & accordingly excluded
2832222	ADIT-MD State Gas					Gas-related & accordingly excluded
2833100	ADIT-ISP-Gas-RA					Gas-related & accordingly excluded
2834000	ADIT-Reclass DFD tax Impl AFUDC Elec					Included because plant in service is included in rate base. Related to the impact of certain overheads on the book basis of property versus the absence of such recognition for tax. This amount is directly assigned to the electric line of business.
2834002	ADIT-Reclass DFD tax Impl AFUDC Gas					Gas-related & accordingly excluded
2834004	ADIT-Reclass DFD tax impl AFUDC Common					Included because plant in service is included in rate base. Related to the impact of certain overheads on the book basis of property versus the absence of such recognition for tax. The noted allocation between gas and electric is based on the modified version of the Massachusetts formula as noted in Attachment 5a.
2836111	ADIT-Rev Req. Gross Up Elec 109					Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
2836131	ADIT-Rev Reg. ARA/NOL Rate Dif Elec 109					Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
2836211	ADIT-Rev Req. Gross Up Gas 109					Gas-related and accordingly excluded
2836231	ADIT-Rev Req. ARA/NOL Rate Dif Gas 109					Gas-related and accordingly excluded
2836300	ADIT-POLR RA					Excluded because the underlying account(s) are not included in model
2836666	ADIT-MD State OID					Excluded because the underlying account(s) are not included in model
2837000	ADIT-PRB RA-Elec 106					Excluded because the underlying account(s) are not included in model
2837001	ADIT-PRB RA-Gas 106					Gas-related and accordingly excluded
2837004	ADIT-FAS 112 RA Elec 112					Excluded because the underlying account(s) are not included in model
2837005	ADIT-FAS 112 RA Gas 112					Gas-related and accordingly excluded
2837311	ADIT-ECCA-Gas					Gas-related and accordingly excluded
2837995	ADIT-TVSERP-Gas 106					Gas-related and accordingly excluded
2837996	ADIT-VSERP 2001-Gas 106					Gas-related and accordingly excluded
2837997	ADIT-50-54 VSERP 2002-Gas RA 106					Gas-related and accordingly excluded
2839996	ADIT-Gen Related RA Not in Rate					Excluded because the underlying account(s) are not included in model
2839997	ADIT-Gen Related RA Rate Base					Excluded because the underlying account(s) are not included in model
2839998	ADIT-Stte DFD Tax- Rate Stabiliz Plan					Excluded because the underlying account(s) are not included in model

Subtotal - p277

Less FASB 109 Above if not separately removed

Less FASB 106 Above if not separately removed

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 A
- 2. ADIT items related only to Transmission are directly assigned to Column B
- 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
- 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D

5. Since 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 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-2	55	ltem	Balance	Amortization
1 2	Rate Base Treatment Balance to line 41 of Appendix A	Total	0	
3	Amortization Amortization to line 132 of Appendix A	Total	0	0
5	Total		0	0
6	Total Form No. 1 (p xxx.z)	Form No. 1 balance (p.266)	0	0
7	Difference /1		0	0
8	/1 Difference must be zero			

Attachment 2 - Taxes Other Than Income Worksheet

her Ta	was.		Page 263 <i>Col (i)</i>	Allocator	Allocated Amount
iei ia.	AUS		COI (I)	Allocator	Amount
Plant	Related			Gross Plant Allocator	
1	Real property (State, Municipal or Local)				
2	Personal property				
3	Capital Stock Tax				
4	Gross Premium (insurance) Tax				
5	PURTA				
6	Corp License				
Total	Plant Related		-	#DIV/0!	#DIV/0!
l aho	r Related			Wages & Salary Allocator	
7	Federal FICA			Wages & Jaiary Anocator	
8	Unemployment				
Total	Labor Related		-	#DIV/0!	#DIV/0!
	r Included			Gross Plant Allocator	
9	Miscellaneous				
10	Use & Sales Tax				
Total	Other Included		-	#DIV/0!	#DIV/0!
Γotal	Included				#DIV/0!
	Currently Excluded				
11	Federal Income				
12	Maryland Income				
13	Pennsylvania Income				
14	Franchise				
15	PSC Assessment				
16	Environmental Surcharge				
17	Pole License				
18	Fuel Energy				
19 20	Montgomery County Fuel Energy Universal Service Fund				
20	Olliveisai Selvice Fuliu				
21	Total as reported on p. 263(i)				
	Difference		-		
Criter	ia for Allocation:				
4	Other taxes that are incurred through ownership of plant including transmission plant	vill be allocated ba	sed on the Gross Plant		

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

Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		
1	Rent from Electric Property - Transmission Related (Note 3)		
2	Total Rent Revenues	(Sum Line 1)	-
	Account 456 - Other Electric Revenues (Note 1)		
3	Schedule 1A		
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		
6 7	PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1)		
7 8	Professional Services (Note 3)		
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		_
11	Gross Revenue Credits	(Sum Lines 2-10)	-
12	Less line 17g		-
13	Total Revenue Credits		-
14	Revenue Adjustment to determine Revenue Credit Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a		
	LSE), for which the cost of the service is recovered under this formula, except as specifically provided for		
	elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 172 of Appendix A.		
	pout on the TTZ of Appointment		
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		
10	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 utilize 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	on a characteristics (17 or 2)		
	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.		
40	Amount effect in line 4 chouse		
19	Amount offset in line 4 above		
20	Total Account 454 and 456		-
		FN1 #	-

Difference

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

A 400 Deals Debt to see a six DOE 11 T			
A 100 Basis Point increase in ROE and Income Taxes		(Line 126 + Line 137)	#DIV/0!
B 100 Basis Point increase in ROE			1.00%
Return Calculation			
59 Rate Base		(Line + 58)	#DIV/0!
Long Term Interest			
99 Long Term Interest		p117.62c through 67c	0
101 Long Term Interest		(Line 99)	0
102 Preferred Dividends enter positive		p118.29c	0
Common Stock			
103 Proprietary Capital		p112.16c	0
104 Less Preferred Stock enter negative		(Line 192)	0
105 Less Account 216.1 enter negative		p112.12c	0
106 Common Stock		(Sum Lines 103 to 105)	0
Capitalization			
107 Long Term Debt		p112.18d through 21d	0
108 Less Loss on Reacquired Debt	enter negative	p111.81.c	0
109 Plus Gain on Reacquired Debt	enter positive	p113.61c	0
Less ADIT associated with Gain or Loss	enter negative	Attachment 1	0
Less LTD on Securitization Bonds	enter negative	Attachment 8	0
Total Long Term Debt		(Sum Lines 107 to 111)	0
Preferred Stock		p112.3c	0
114 Common Stock		(Line 106)	0
Total Capitalization		(Sum Lines 112 to 114)	0
116 Debt %	Total Long Term Debt	(Line 112 / 115)	0%
117 Preferred %	Preferred Stock	(Line 113 / 115)	0%
118 Common %	Common Stock	(Line 114 / 115)	0%
119 Debt Cost	Total Long Term Debt	(Line 101 / 112)	0.0000
120 Preferred Cost	Preferred Stock	(Line 102 / 113)	0.0000
121 Common Cost See (Note J) on Append	lix A Common Stock	Appendix A % plus 100 Basis Pts	0.1150
122 Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 116 * 119)	0.0000
123 Weighted Cost of Preferred	Preferred Stock	(Line 117 * 120)	0.0000
124 Weighted Cost of Common	Common Stock	(Line 118 * 121)	0.0000
125 Total Return (R)		(Sum Lines 122 to 124)	0.0000
Investment Return = Rate Base * Rate of Return		(Line 59 * 125)	#DIV/0!
Composite Income Taxes		Note L)	
Income Tax Rates	(/	1016 L)	
127 FIT=Federal Income Tax Rate		0	35.00 0.00%
128 SIT=State Income Tax Rate or Composite		0	7.00 0.00%
p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
	· FIT)] / (1 - SIT * FIT * p)} =	T of otate Tax oode	39.55 <u>0.00</u> %
131 T/ (1-T)	γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ γ		65.43 <u>0.00</u> %
ITC Adjustment			00.40 <u>0.00</u> 70
132 Amortized Investment Tax Credit	enter negative	p266.17f	0
133 T/(1-T)	enter negative	(Line 131)	65.43 0.00%
134 Net Plant Allocation Factor		(Line 18)	#DIV/0!
135 ITC Adjustment Allocated to Transmission	(Note I)	[Line 129 * (1 + Line 130) * Line 131]	#DIV/0!
136 Income Tax Component = CIT=(T/1-T) * Investr	nent Return * (1-(WCLTD/R)) =		#DIV/0!
Total Income Taxes			#DIV/0!

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

		Uniterations		Form d Amount	Florida Bootley	Non-electric Portion	Details
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	instructions		Form 1 Amount	Electric Portion	Portion	Details
P	Plant Allocation Factors						
10	Accumulated Intangible Amortization	(Note A)	p200.21c			0	Amount in Form I is already electric only
11	Accumulated Common Amortization - Electric	(Note A)	p356	0	0	0	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356.1			0	Amount in Form 1 is already electric only.
P	Plant In Service						
24	Common Plant (Electric Only)	(Notes A)	p356				Respondent is both Electric and Gas Utility. Plant generally allocated using the net plant ratio.
A	Accumulated Deferred Income Taxes						
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	0	0	0	Respondent amortizes investment tax credits against income tax expense.
							Therefore zero is reported on this line.
47	Materials and Supplies Undistributed Stores Exp	(Note A)	p227.6c & 16.c		0	0	Respondent is both Electric and Gas Utility. Undistributed stores expense allocated using the net plant ratio.
	Allocated General & Common Expenses						
	·	(NI=6= A)	D000 4 -				
65 67	Plus Transmission Lease Payments Common Plant O&M	(Note A) (Note A)	P200.4.c p356.1	0	0	0	Respondent is both Electric and Gas Utility. Common allocated to gas and electric using the Modified version of the Massachusetts Formula approved by the MD PSC.
D	Depreciation Expense						
87	Intangible Amortization	(Note A)	p336.1.d			0	Amount in Form 1 is already electric only.
91	Common Depreciation - Electric Only	(Note A)	p336.11.b			0	Amount in Form 1 is already electric only.
92	Common Amortization - Electric Only	(Note A)	p356 or p336.11d			0	Amount in Form 1 is already 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				Specific identification based on plant records
							1
							2
							3
							4
/IP & Expensed Lease Worksho	iet						5
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	DI (AII (I E (
	Plant Allocation Factors						

EPRI Dues Cost Support

Plant In Service

Transmission Plant In Service

Common Plant (Electric Only)

Transmission Accumulated Depreciation

Accumulated Depreciation

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instruc	ctions		Form 1 Amount	EPRI Dues	Details
	Allocated General & Common Expenses					
72	Less EPRI Dues	(Note D)	p352-353			EPRI Dues payed by Holding company (Constellation Energy)

p207.58.g

p219.25.c

See Form 1

See Form 1

Electric / non-electric cost support above

Total	Electric Administrative & General Cost Support						
	Attachment A Line #s, Descriptions, Notes,	Form 1 Page #s and Instructions		Form 1 Amount	Merger Costs	Not Merger Related	Details
	Allocated General & Common Expenses						
68	Total A&G	0	n323 197 h		0.00	0.00	See Form 1

Regul	atory Expense Related to Transmission Cost Support						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page	#s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b				
	Directly Assigned A&G						
76	Regulatory Commission Exp Account 928	(Note G)	p323.189b		0	0	Included amount associated with proceedings before FERC.

Sa	ety Related Advertising Cost Support				
			Safety		
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Related	Non-safety Related	Details
	Directly Assigned A&G				
	. •				
8	General Advertising Exp Account 930.1 (Note F) p323.191.b	<u></u>		-	Electric advertising cost in account 930.1 associated with safety

MultiState	Workpaper								
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					State 2	State 3	State 4	State 5	Details
In	ocome Tax Rates			Maryland	Enter State	Enter State	Enter State	Enter State	Enter Calculation
128	SIT=State Income Tax Rate or Composite	(Note I)	0	7.00%	Enter %	Enter %	Enter %	Enter %	Maryland Only

Education ar	nd Out Reach Cost Support						
					Education &		
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Outreach	Other	Details
	Directly Assigned A&G						
77	General Advertising Exp Account 930.1	(Note K)	p323.191.b	-	0	0	
	•			·	·	•	·

Exclude	d Plant Cost Su	pport				
	Adjustment to	Attachment A Line #s, Descriptions, Notes, Form 1 Pour Properties of the Properties			Excluded Transmission Facilities	Description of the Facilities
148		Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
	1	Instructions: Remove all investment below 69 kV or generator step up transformers included are not a result of the RTEP Process	in transmission plant in service that		Enter \$	None
	2	If unable to determine the investment below 69kV in a substation with investment the following formula will be used:	nt of 69 kV and higher as well as below 69 kV, Example		Or Enter \$	
	Α	Total investment in substation	1,000,000			
	В	Identifiable investment in Transmission (provide workpapers)	500,000			
	С	Identifiable investment in Distribution (provide workpapers)	400,000			
	D	Amount to be excluded (A x (C / (B + C)))	444,444			
						Add more lines if necessary

Outst	anding 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				
55	Outstanding Network Credits	(Note N)	From PJM	0	General Description of the Credits
				Enter \$	None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	
				Enter \$	None
					Add more lines if necessary

Transmission Related Account 242 Reserves

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Transmission Related	Details
44	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
	Directly Assignable to Transmission	-	100%	-	
	Labor Related, General plant related or Common Plant related	-	#DIV/0!	#DIV/0!	
	Plant Related	-	#DIV/0!	#DIV/0!	
	Other	-	0.00%	-	
	Total Transmission Related Reserves	-		#DIV/0!	

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 45 Prepayments	Page #s and In	structions	Utility Total Amount	Electric Portion	Non-electric Portion	Description of the Prepayments		
Prepayments except Prepaid Pensions, except Other Taxes	Prepayments except Prepaid Pensions, except Other Taxes 0 #DIV/0! #DIV/0!						- Primarily taxes. B	GE is combination utility.
Prepaid Pensions	-	#DIV/0!	#DIV/0!			-	Pension Asset is reparticipation in CE	ecorded as an intercompany receivable due to BGE's pension plan
Total				#DIV/0!				

Extraordinary Property Loss

Extraordinar	y 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 losses	Attachment 5				
62	Plus amotization of extraordinary property losses	Attachment 5		5	\$ -	\$ -

Outstanding Network Credits Cost Support

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

Abando	oned Plant Calculations	-	-		
	<u>Description</u>	Model Reference	_ <u>Dedicated Facilities</u>	<u>MAPP</u>	Baseline Upgrade b1254
<u>a</u> _	Beginning Balance of Unamortized Transmission Projects	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
<u>b</u> .	Years remaining in Amortization Period	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
<u>c</u> _	Transmission Depreciation Expense Including Amortization of Limited Term Plant ¹	(line a / line b)	#DIV/0!	#DIV/0	#DIV/0
<u>d</u> _	Ending Balance of Unamortized Transmission Projects	(line a - line c)	#DIV/0!	#DIV/0!	#DIV/0
<u>e</u> _	Average Balance of Unamortized Abandoned Transmission Projects ²	(line a + d)/2	#DIV/0!	#DIV/0!	#DIV/0
<u>f</u> _	Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	#DIV/0!	#DIV/0!	#DIV/0
9 .	Rate Base	(Appendix A line 59)	#DIV/0!	#DIV/0!	#DIV/0
<u>h</u> .	Non-Incentive Return and Income Taxes ³	(line f / line g)	#DIV/0!	#DIV/0!	#DIV/0
1- See rov	v 85a, Appendix A. See also amortization included in Attachment 7 revenue requirement	calculation.	-		
2- See rov	v 44a, Appendix A. See also investment included in Attachment 7 revenue requirement c	alculation.	-		
3- Carryin	g charge rate to be used when computing the revenue requirement for all abandonment p	olant facilities (see Attachment 7).			

Interest on Outstanding Network Credits Cost Support

interest on Gatetanang He	twork orealts cost oupport				
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #	s and Instructions		Interest on Network Credits	Description of the Interest on the Credits
##					
154	Interest on Network Credits	(Note N)	PJM Data	0	General Description of the Credits
				Enter \$	None
					Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT paid by Utility

Fac	cility Credits under Section 30.9 of the PJM OATT paid by Utility		
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
	Net Revenue Requirement		
17	'1 Net Zonal Revenue Requirement	_	

PJM Load Cost Support

	and oost outport				
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
	Network Zonal Service Rate				
172	1 CP Peak	(Note L)	PJM Data		PJM Zonal Peak Load per 34.1 of the PJM OATT

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues	
BG&E Zone			#DIV/0!	-	#DIV/0!	#DIV/0!	
				-			
Total				-	#DIV/0!	#DIV/0!	

PBOP Expense in FERC 926

	inse in i Erro 320						
Attach Instruc		Descriptions, Notes, Form 1 Page #s and	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c			ı		

Baltimore Gas and Electric Company Attachment 5a - Allocations of Costs to Affiliates

Constellation Energy (CE, BGE's holding company) allocates only A&G costs to BGE.

Amount Amount Allocated to Allocated to Expense Items BG&E BG&E Electric Gas

A&G

Explanation of the method

CE costs are allocated to all affiliates. The allocation is based on composite ratios computed annually from key financial totals published in the prior year end's financial statements. Specifically, each affiliate's pro rata share of total CE employees, assets, shareholders equity, and gross margin is developed and this percentage is used to allocate CE costs not directly attributable to specific affiliate companies. This approach to expense allocation has been in place since 2002 and was instituted in recognition of independent auditor recommendations documented during an audit of BGE's Cost Allocation Manual, a document filed annually with the Maryland Public Service Commission. This approach to holding company cost allocation has furthermore elicited no comment from financial statement auditors or the audit firm engaged to review our most recently issued Cost Allocation Manual published earlier this year. Costs allocated to BGE are recorded to the appropriate common A&G expense accounts on BGE's books. All common expenses (including allocations of cost from CE) are distributed to the electric and gas lines of business as noted on page 356.1 of the FERC Form 1. Specifically, the ratio to distribute common regulated utility expenses to gas and electric is based on a modified version of the Massachusetts formula and is influenced by each line of business's share of total utility labor, depreciation, amortization, and taxes. BGE has consistently used this approach to distribute common costs to the gas and electric lines of business for the last 20 years with no adverse comment from state or federal regulators during this interval.

Actual calculation of the results of the method for 2006 In 2006, BGE received 30.28% of CE costs not directly charged to specific affiliates. Additionally, in 2006 the regulated electric business received 71% of common utility expenses and gas received a 29% share.

Attachment 6 - Estimate and True-up Worksheet

Step Month Year Action **Exec Summary** TO populates the formula with Year 1 data from FERC Form 1 for Year 1 (e.g., 2004) April Year 2 2 April TO estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2005) TO adds weighted Cap Adds to plant in service in Formula 3 April Year 2 Post results of Step 3 on PJM web site Year 2 May 4 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006) 5 June Year 2 TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g, 2005) 6 April Year 3 TO estimates Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006) April Year 3 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) 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 9 April Year 3 year) 10 May Year 3 Post results of Step 9 on PJM web site Results of Step 9 go into effect for Rate Year 2 (e.g., June 1, 2006 - May 31, 2007) 11 Year 3 June TO populates the formula with Year 1 data from FERC Form 1 for Year 1 (e.g., 2004) 1 April Year 2 Rev Req based on Year 1 data without Cap Adds Must run Appendix A to get this number (without any cap adds in line 21) 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., 2005) 2 April Est. In Service Date Weighting One 12th Jan 11.5 10.5 Feb Mar 9.5 8.5 Apr 7.5 May Jun 6.5 Jul 5.5 Aug 4.5 3.5 Sep 2.5 Oct Nov 1.5 Dec 0.5 Total New Transmission Plant Additions for Year 2 (weighted by months in service) Year 2 TO adds weighted Cap Adds to plant in service in Formula April Input to Formula Line 21 May Post On PJM Web Site Rev Req and Formula with Exhibits Year 2 Must run Appendix A to get this number (with prospective weighted cap adds in line 21)

\$ -

 $6 \qquad \text{April} \qquad \text{Year 3} \qquad \text{TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g, 2005)}$

Rev Req based on Year 1 data without Cap Adds

Must run Appendix A to get this number (without any cap adds in line 21 of Appendix A)

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., 2006)

	Est. In Service Date	Weighting	Amount	One 12th
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 Additions for Year 3 (weighted by months in service) - 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

Remove all Cap Adds placed in service in year 2

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

Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	Actual In Service Date	Weighting	Amount	One 12th
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 Additions for Year 2 (weighted by months in service) - Input to Formula Line 21

Result of Formula for true-up

Must run Appendix A with cap adds from row 99 in line 21 & line 20 filled as per row 85 to get this number

(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)

The true-up in Step 8 The forecast in Prior Year

Interest on Amount of	of Refunds or Surchard	ges				
Interest 35.19a for M	larch Current Yr	0.7000%				
Month	Yr	1/12 of Step 9	Interest 35.19a for		Interest	Refunds Owe
			March Current Yr	Months		
Jun	2005	-	0.7000%	11.5	-	-
Jul	2005	-	0.7000%	10.5	-	-
Aug	2005	-	0.7000%	9.5	-	-
Sep	2005	-	0.7000%	8.5	-	-
Oct	2005	-	0.7000%	7.5	-	-
Nov	2005	-	0.7000%	6.5	-	-
Dec	2005	-	0.7000%	5.5	-	-
Jan	2005	-	0.7000%	4.5	-	-
Feb	2005	-	0.7000%	3.5	-	-
Mar	2005	-	0.7000%	2.5	-	-
Apr	2005	-	0.7000%	1.5	-	-
May	2005	-	0.7000%	0.5	-	-
Total		-				-
		Balance	Interest	Amort	Balance	
Jun	2006	-	0.7000%	-	-	
Jul	2006	-	0.7000%	-	-	
Aug	2006	-	0.7000%	-	-	
Sep	2006	-	0.7000%	-	-	
Oct	2006	-	0.7000%	-	-	
Nov	2006	-	0.7000%	-	-	
Dec	2006	-	0.7000%	-	-	
Jan	2006	-	0.7000%	-	-	
Feb	2006	-	0.7000%	-	-	
Mar	2006	-	0.7000%	-	-	

0.7000%

0.7000%

The difference between the true-up in Step 8 and the forecast in Prior Year with interest Rev Req based on Current Year data with estimated Cap Adds for Year 3 (Step 8) Revenue Requirement for Year 3

2006

2006

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

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

Apr

May

Total with interest

- Post On PJM Web Site Rev Req and Formula with Exhibits

11 June Year 3 Results of Step 9 go into effect for Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation Line B less Line A

FCR if a CIAC

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes #DIV/0!

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.

Per FCR's orders in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest to Finksburg project get an ROE of 1.5%. The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 207.

Details			Conastone 500kV S	Substation Project		Waugh Chapel 500	kV Substation Project	t		Downtown I	Project			Northwest t	o Finksburg						Dedicated	d Facility Project		Dedicated Escility Project - Abandonment Coete	MAPP Project – Abandonment Costs	Racalina Unarada h1254 - Ahandanmant Coete
Schedule 12 Life	(Yes or No)	44			44				44				44							40	Dedicated	u racility Project		Dedicated Facility Project – Abandonment Costs	mAPP Project – Abandonment Costs	Baseline Upgrade b1254 – Abandonment Costs
CIAC	(Yes or No)	No			No				No No				No 100 #DIV/0!							10 No				No	No	No
ROE Incentive (Basis Point FCR W/O Incentive FCR for This Project	s)	100 #DIV/0! #DIV/0!			100 #DIV/0! #DIV/0!				100 #DIV/0! #DIV/0!				#DIV/0!	nay be weighted av	erage of small projects					0				0 see Att. 5, Abandoned Plant Carrying Charge 0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge 0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge 0 see Att. 5, Abandoned Plant Carrying Charge
vestment			may be weighte	d average of small projects		may be weigh	hted average of small pr	rojects	-	may be weighted	average of small pro	ects	- r	nay be weighted av	erage of small projects						-	 may be weighted small projects 		-		
nual Depreciation or lort. Exp.		-			-							\equiv									-	 may be weighted small projects 	d average of	•	-	
Service Month (1-12)		-	may be weighte	d average of small projects		may be weigh	hted average of small pr	rojects	-	may be weighted	average of small pro	ejects														
O Enhancement Enhancement O Enhancement	Invest Yr 2004 2004 2005	Beginning	Depr. or Amort.	Ending Revenu	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Total	Incentive Charged	Revenue Credit	Beginning	Depreciation	ion Ending	Revenue			
nhancement Denhancement Inhancement Denhancement Denhancement Inhancement	2005 2006 2006 2007 2007																									
Enhancement Inhancement	2007 2008 2008				:	-	: :	#DIV/0! #DIV/0!	-	:	-	#DIV/0! #DIV/0!	-	:	-	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!							
Enhancement	2009	-	-	- #DIV/0!	-	-		#DIV/0!	-	-	-	#DIV/0!	-		-	#DIV/0!	#DIV/0!		#DIV/0!							
nhancement Enhancement	2009 2010	-	-	- #DIV/0! - #DIV/0!	-			#DIV/0! #DIV/0!	-	-	-	#DIV/0! #DIV/0!	-	-	-	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!							
Enhancement	2010	-	-	- #DIV/0!				#DIV/0!	-	-	-	#DIV/0!	-	-		#DIV/0!	#DIV/0!	#DIV/0!								
Enhancement	2011	-	-	- #DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!		#DIV/0!							
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NOTES:

To accommodate varying in-service dates for different phases of these projects, it may be necessary to perform the above calculations by vintage.

Lives shown above are illustrative only

The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirements associated with a directly assigned transmission charge.

The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A, (the Gross Revenue Requirement) of BGE's formula rate model.

This same revenue requirement is in unredeted on line 156 of Attachment H-2A, (Revenue Ceditive), such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 ('Net Revenue Requirement).

In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect from the Dedicated Facility Project.

In the event the facilities associated with the directly assigned transmission charge are abandoned:

asset as It perhaps to the directly segred transmission charge. The revenue requirement associated with these abandoment costs any given year is included on line 152 of Attachment H-2A (The Gross Revenue Requirement) of BGE's formula rate model. This same revenue requirement is in turn credited on line 159 of Attachment H-2A (The Gross Revenue Requirement) of BGE's formula rate model. This same revenue requirement is in turn credited on line 159 of Attachment H-2A (Revenue Credits) such that abandoment costs related to the directly assigned transmission charge has no impact on Attachment H-2A, line 161 (That Revenue Requirement). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect associated with abandomment costs related to the directly assigned facility charge, should such abandomment costs ever arise.

Revenue requirements associated with abandoned plant will be billed to the zones that would have borne cost responsibility if the underlying assets had been placed in service, in accordance with existing PJM cost assignment policies.

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	100	Long Term Interest Less LTD Interest on Securitization Bonds	0
	111	Capitalization Less LTD on Securitization Bonds Calculation of the above Securitization Adjustment	0

Page 25

Baltimore Gas and Electric Attachment 9 - Depreciation Rates

Rate (%) 1.25 1.65 1.99 0.48 2.69 2.83 1.65 1.57 1.75 Deprec. Rate (%) 7.11 5.65 7.39 19.84
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Rate (%) 7.11 5.65 7.39
7.11 5.65 7.39
5.65 7.39
7.39
19.84
6.38
4.94
16.03
3.11
6.72
6.92
6.73
10.44
5.08
Deprec.
Rate (%)
2.39
5.82
9.82
29.70
9.89
0.15
5.50
7.32
5.55
5.77
4.98
10.89
5.98
5.25
3.01
4.82
10.37
8.65

Attachment B

Clean Revised Tariff Sheets

	ATTACHMENT H-2A			
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rmula R		Notes	FERC Form 1 Page # or Instruction	2006
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ocators				
V	Nages & Salary Allocation Factor			
1	Transmission Wages Expense		p354.21.b	
2	Total Wages Expense		p354.28b	
3	Less A&G Wages Expense		p354.27b	
4	Total		(Line 2 - 3)	
 5 V	Nages & Salary Allocator		(Line 1 / 4)	#DIV/
	Plant Allocation Factors		,	
6	Electric Plant in Service		p207.104g	
7	Common Plant In Service - Electric	(Note A)	(Line 24)	
8	Total Plant In Service		(Sum Lines 6 & 7)	
9	Accumulated Depreciation (Total Electric Plant)		p219.29c	
10	Accumulated Intangible Amortization	(Note A)	p200.21c	
11	Accumulated Common Amortization - Electric	(Note A)	p356	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356.1	
3	Total Accumulated Depreciation		(Sum Lines 9 to 12)	
4	Net Plant		(Line 8 - 13)	
l5	Transmission Gross Plant		(Line 29 - Line 28)	#DI
6 _(Gross Plant Allocator		(Line 15 / 8)	#DI
7	Transmission Net Plant		(Line 39 - Line 28)	#DI
8 <u>1</u>	Net Plant Allocator		(Line 17 / 14)	#DI
ant Calc	ulations		(Line 17 / 14)	#DI
ant Calc	ulations Plant In Service Transmission Plant In Service			#DI
int Calc F	ulations Plant In Service	For Reconciliation Only	p207.58.g Attachment 6	#DI
nt Calc F 9 0	ulations Plant In Service Transmission Plant In Service	For Reconciliation Only (Note B)	p207.58.g	#DI
9 0	ulations Plant In Service Transmission Plant In Service For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	·	p207.58.g Attachment 6	#DI
9 0 11	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	·	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21)	#DI
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nt Calc F 9 0 1 2 3 4 5 6 7 8 — 9 1	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26)	#D
nt Calc F 9 0 1 2 3 4 5 6 7 8 — 1	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28)	#DI
9 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28)	#DI #DI #DI
9 0 1 1 2 4 5 6 6 7 7 8 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Intangible Amortization	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28)	#DI
9 0 1 1 2 4 5 6 6 7 7 8 9 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) FOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Note B) (Notes A)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28) p219.25.c P219.28c (Line 10) (Line 11)	#D
22 23 24 25 26 27 28 —————————————————————————————————	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Intangible Amortization	(Note B)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28)	#DI
9 0 1 1 2 3 4 4 5 6 6 7 7 8 9 1 1 2 3 4 4 5 3 4 4 5 5 6 6 7 7 8 1 2 3 4 4 6 6 7 7 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) FOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Note B) (Notes A)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28) p219.25.c P219.28c (Line 10) (Line 11)	#DI
9 9 1 1 2 2 3 3 4 4 2 5 5 6 6 2 7 6 0 6 1 1 6 2 2 3 3 4 4 2 5 5 6 6 6 1 1 6 2 2 3 3 4 4 2 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	ulations 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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)	(Note B) (Notes A)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28) p219.25.c P219.28c (Line 10) (Line 11) (Line 12)	#DI #DI
22 23 24 25 26 27 28 — 1 30 31 32 33	ulations 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 Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Accumulated General Depreciation Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Note B) (Notes A)	p207.58.g Attachment 6 Attachment 6 (Line 19 - 20 + 21) P205.5g & p207.99g p356 (Line 23 + 24) (Line 5) (Line 25 * 26) p214 (Line 22 + 27 + 28) p219.25.c P219.28c (Line 10) (Line 11) (Line 12) (Sum Lines 31 to 34)	#DI

TOTAL Net Property, Plant & Equipment

39

#DIV/0!

(Line 29 - 38)

Adjustr	ment To Rate Base			
	Accumulated Deferred Income Taxes			
40	ADIT net of FASB 106 and 109		Attachment 1	#DIV/0!
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h	0
42	Net Plant Allocation Factor		(Line 18)	#DIV/0!
43	Accumulated Deferred Income Taxes Allocated To Transmission		(Line 41 * 42) + Line 40	#DIV/0!
	Transmission O&M Reserves			
44	Current Period Changes in Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	#DIV/0!
	About a constitution Post of			
44a	Abandonment Transmission Projects Unamortized Abandoned Transmission Projects	(Note R)	Attachment 5	#DIV/0!
	Processor			
45	Prepayments	(A) (A)	Au 1 15	//D/1/ //O/
45	Prepayments	(Note A)	Attachment 5	#DIV/0!
46	Total Prepayments Allocated to Transmission		(Line 45)	#DIV/0!
	Materials and Organization			
47	Materials and Supplies Undistributed Stores Exp	(Note A)	p227.6c & 16.c	0
48	Wage & Salary Allocation Factor	(Note A)	(Line 5)	#DIV/0!
49	Total Transmission Allocated		(Line 47 * 48)	#DIV/0!
50	Transmission Materials & Supplies		p227.8c	0
51	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)	#DIV/0!
	Cook Working Conital			
52	Cash Working Capital Operation & Maintenance Expense		/Line 84\	#DIV/0!
53	1/8th Rule		(Line 84) x 1/8	#DIV/0!
54	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)	#DIV/0!
34	Total Cash Working Capital Anocated to Transmission		(LIIIe 32 33)	#514/0:
	Network Credits			
55	Outstanding Network Credits	(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0
57	Net Outstanding Credits	(1.0011)	(Line 55 - 56)	0
51	Net Outstanding Orealis		(Line 33 - 30)	v
58	TOTAL Adjustment to Rate Base		(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
00	TOTAL TAIJUSTION TO TAILO DAGO		(Enterter Programme Text of City)	#B10701
50	Rate Race		(Line + 58)	#DIV/01
59	Rate Base		(Line + 58)	#DIV/0!
	Rate Base		(Line + 58)	#DIV/0!
59 O&M			(Line + 58)	#DIV/0!
O&M	Transmission O&M			
O&M 60	Transmission O&M Transmission O&M		p321.112.b	0
O&M 60 61	Transmission O&M Transmission O&M Less extraordinary property losses		p321.112.b Attachment 5	0
O&M 60 61 62	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses		p321.112.b Attachment 5 Attachment 5	0 0 0
O&M 60 61 62 63	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565	(Note O)	p321.112.b Attachment 5 Attachment 5 p321.96.b	0 0 0
60 61 62 63 64	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565	(Note O)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data	0 0 0 0
0&M 60 61 62 63 64 65	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments	(Note O) (Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c	0 0 0 0
60 61 62 63 64	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565		p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data	0 0 0 0
0&M 60 61 62 63 64 65	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M		p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c	0 0 0 0
60 61 62 63 64 65 66	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses	(Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65)	0 0 0 0 0 0
0&M 60 61 62 63 64 65	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M		p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65)	0 0 0 0
60 61 62 63 64 65 66	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G	(Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b	0 0 0 0 0 0
60 61 62 63 64 65 66	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926	(Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65)	0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G	(Note A)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5)	0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924	(Note A) (Note S)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b	0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	(Note A) (Note S)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b	0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b	0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72	Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353	0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72)	0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	(Note A) (Note S) (Note E)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74)	0 0 0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b	0 0 0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b	0 0 0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directty Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77)	0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0! #DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Account Spanses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77) p323.156b	0 0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0! #DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b p352-353 (Lines 67 + 68) - Sum (69 to 72) (Line 5) (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77) p323.156b p323.191.b	0 0 0 0 0 0 0 0 0 0 0 4DIV/0! 4DIV/0!
60 61 62 63 64 65 66 67 68 68a 69 70 71 72 73 74 75 76 77 78	Transmission O&M Transmission O&M Less extraordinary property losses Plus amotization of extraordinary property losses Less Account 565 Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Rep Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	(Note A) (Note S) (Note E) (Note D)	p321.112.b Attachment 5 Attachment 5 p321.96.b PJM Data P200.4.c (Lines 60 - 61 + 62 - 63 + 64 + 65) p356 p323.197.b (Attachment 5) p323.185.b p323.189.b p323.191.b (Line 73 * 74) p323.189b p323.191.b (Line 76 + 77) p323.156b p323.191.b (Line 79 + 80)	0 0 0 0 0 0 0 0 0 0 0 0 4DIV/0! #DIV/0!

84	Total Transmission O&M			(Line 66 + 75 + 78 + 83)	#DIV/0!
Depre	ciation & Amortization Expense				
	Depreciation Expense				
85	Transmission Depreciation Expense			p336.7b&c	0
85a	Transmission Amortization Expense		(Note R)	Attachment 5	#DIV/0!
86	General Depreciation			P336.10b&c	C
87	Intangible Amortization		(Note A)	P336.1d&e	C
88	Total			(Line 86 + 87)	(
89	Wage & Salary Allocation Factor			Line 5	#DIV/0
90	General Depreciation Allocated to Transmission			(Line 88 * 89)	#DIV/0
91	Common Depreciation - Electric Only		(Note A)	p336.11.b	(
92	Common Amortization - Electric Only		(Note A)	p356 or p336.11d	
93	Total			(Line 91 + 92)	
94	Wage & Salary Allocation Factor			(Line 5)	#DIV/0
95	Common Depreciation - Electric Only Allocated to Tr	ransmission		(Line 93 * 94)	#DIV/0
96	Total Transmission Depreciation & Amortization			(Line 85 + 85a + 90 + 95)	#DIV/0
axes	Other than Income				
97	Taxes Other than Income			Exhibit B	#DIV/0!
98	Total Taxes Other than Income			(Line 97)	#DIV/0!
eturr	n / Capitalization Calculations				
	Long Term Interest				
99	Long Term Interest			p117.62c through 67c	(
00	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	(
01	Long Term Interest			(Line 99)	
02	Preferred Dividends		enter positive	p118.29c	
400	Common Stock			440.40	,
03	Proprietary Capital		and an annual trans	p112.16c	(
04	Less Preferred Stock		enter negative	(Line 192)	
05	Less Account 216.1		enter negative	p112.12c	
106	Common Stock			(Sum Lines 103 to 105)	I
	Capitalization				
07	Long Term Debt			p112.18d through 21d	
80	Less Loss on Reacquired Debt		enter negative	p111.81.c	(
09	Plus Gain on Reacquired Debt		enter positive	p113.61c	_
10	Less ADIT associated with Gain or Loss		enter negative	Attachment 1	
11	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	· ·
12	Total Long Term Debt			(Sum Lines 107 to 111)	
13	Preferred Stock			p112.3c	
14	Common Stock			(Line 106)	
15	Total Capitalization			(Sum Lines 112 to 114)	(
16	Debt %	Total Long Term Debt		(Line 112 / 115)	0%
17	Preferred %	Preferred Stock		(Line 113 / 115)	0%
18	Common %	Common Stock		(Line 114 / 115)	0%
19	Debt Cost	Total Long Term Debt		(Line 101 / 112)	0.000
20	Preferred Cost	Preferred Stock		(Line 102 / 113)	0.000
21	Common Cost	Common Stock	(Note J)	Fixed	0.105
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.000
23	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	0.000
24	Weighted Cost of Common	Common Stock		(Line 117 120) (Line 118 * 121)	0.0000
25	Total Return (R)	23		(Sum Lines 122 to 124)	0.000
26	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!

Comp	osite Income Taxes			
Comp	Income Tax Rates			
127	FIT=Federal Income Tax Rate			0.00%
128	SIT=State Income Tax Rate or Composite	(Note I)		0.00%
129	р	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
130	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%
131	T/ (1-T)			0.00%
	ITC Adjustment	(Note I)		
132	Amortized Investment Tax Credit	enter negative	p266.17f	0
133	T/(1-T)		(Line 131)	0.00%
134	Net Plant Allocation Factor		(Line 18)	#DIV/0!
135	ITC Adjustment Allocated to Transmission	CIT=/T/4 T) * Investment Detrim * /4 //A/CLTD/D)) =	[Line 129 * (1 + Line 130) * Line 131]	#DIV/0! #DIV/0!
136 137	Income Tax Component = Total Income Taxes	CIT=(T/1-T) * Investment Retum * (1-(WCLTD/R)) =	[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
	VUE REQUIREMENT		(Line 135 + 136)	#DIV/0!
KEVEI	Summary			
138	Net Property, Plant & Equipment		(Line 39)	#DIV/0!
139	Adjustment to Rate Base		(Line 58)	#DIV/0!
140	Rate Base		(Line 59)	#DIV/0!
141	O&M		(Line 84)	#DIV/0!
142	Depreciation & Amortization		(Line 96)	#DIV/0!
143	Taxes Other than Income		(Line 98)	#DIV/0!
144	Investment Return		(Line 126)	#DIV/0!
145	Income Taxes		(Line 137)	#DIV/0!
146	Gross Revenue Requirement		(Sum Lines 141 to 145)	#DIV/0!
	Adjustment to Remove Revenue Requirements Associated with	h Excluded Transmission Facilities		
147	Transmission Plant In Service		(Line 19)	0
148	Excluded Transmission Facilities	(Note M)	Attachment 5	0
149	Included Transmission Facilities		(Line 147 - 148)	0
150	Inclusion Ratio		(Line 149 / 147)	#DIV/0!
151	Gross Revenue Requirement		(Line 146)	#DIV/0!
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	#DIV/0!
132	Revenue Credits & Interest on Network Credits		(Line 130 131)	#DIVIO:
153	Revenue Credits		Attachment 3	_
154	Interest on Network Credits	(Note N)	PJM Data	_
155	Net Revenue Requirement	, ,	(Line 152 - 153 + 154)	#DIV/0!
100	Net Plant Carrying Charge		(Line 102 - 100 + 10 1)	#514/0:
156	Net Revenue Requirement		(Line 155)	#DIV/0!
157	Net Transmission Plant and Abandoned Plant		(Line 19 – 30 + 44a)	-
158	Net Plant Carrying Charge		(Line 156 / 157)	#DIV/0!
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	#DIV/0!
160	Net Plant Carrying Charge without Depreciation, Return, no	r Income Taxes	(Line 156 - 85 - 126 - 137) / 157	#DIV/0!
	Net Plant Carrying Charge Calculation per 100 basis point incre	ease in ROE		
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	#DIV/0!
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	#DIV/0!
163	Net Revenue Requirement per 100 basis point increase in F	ROE	(Line 161 + 162)	#DIV/0!
164	Net Transmission Plant and Abandoned Plant		(Line 19 – 30 + 44a)	-
165	Net Plant Carrying Charge per 100 basis point increase in F	OE	(Line 163 / 164)	#DIV/0!
166	Net Plant Carrying Charge per 100 basis point increase in F	OE without Depreciation	(Line 162 - 85) / 164	#DIV/0!
167	Net Revenue Requirement		(Line 155)	#DIV/0!
168	True-up amount		Attachment 6	-
169	Plus any increased ROE calculated on Attachment 7 other t		Attachment 7	-
170	Facility Credits under Section 30.9 of the PJM OATT paid by	y Utility	Attachment 5	
171	Net Zonal Revenue Requirement Network Zonal Service Rate		(Line 167 + 168 + 169+ 170)	#DIV/0! 0
172	1 CP Peak	(Note L)	PJM Data	U
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0!
174	Network Service Rate (\$/MW/Year)	,·	(Line 173)	#DIV/0!
	Hotel Collins Itale (William)		(Eme 110)	#51410:

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 included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service.

 For the true-up, new transmission plant which 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.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
 - "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a
 - $work\ paper\ showing\ the\ name\ of\ each\ state\ and\ how\ the\ blended\ or\ composite\ SIT\ was\ developed.\ Furthermore,\ a\ utility\ that$
 - elected to utilize 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.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- 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 154.
- 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 account 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27, and ER16-456.

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

				Dans 4 of 4
	Only			Page 1 of 4
	Transmission	Plant	Labor	Total
	Related	Related	Related	ADIT
ADIT- 282	0		0 0	
ADIT-283	0		0 0	
ADIT-190	0		0 0	
Subtotal	0		0 0	
Wages & Salary Allocator /1			#DIV/0!	
Gross Plant Allocator		#DIV/0!		
ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!

Note ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 110

Amount

0

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

					Page 2 of 4	
	ADIT-190	A Gas, Prod	B Only	С	Page 2 of 4	Е
	AUT 100	Or Other Related	Transmission Related	Plant Related	Labor Related	Justification for Assignment to Columns A-D
1901600	ADIT-Arbitrage Inc Dr	Neitted	Neiated	related	Related	Excluded because the underlying account(s) are not included in model
						Excluded because the underlying account(s)
1901605 190170A	ADIT-Arbitrage Tax Rate Diff ADIT-Reacq Debt Gain					are not included in model Included in cost of debt computation
1901800	ADIT-CIAC Electric					Included because plant in service is included in rate base. Related to accelerated inclusion of CIAC in income for tax purposes. This amount is directly assigned to the electric line of business.
1901900	ADIT-CIAC Gas					Gas-related & accordingly excluded
1901910	ADIT- ARO Liab- Electric					Excluded because the underlying account(s) are not included in model
1911915	ADIT- ARO Liab- Gas					Gas-related & accordingly excluded
1901920	ADIT- ARO Liab- DCW					Excluded because the underlying account(s) are not included in model
1901920	ADIT - ARO LIAD- DCW ADIT - Gas Fuel Costs					Gas-related & accordingly excluded
1902210	ADIT-Delivery Service Realignment					Gas-related & accordingly excluded
1902220	ADIT- Gas Demand Charges					Gas-related & accordingly excluded
190240A	ADIT-Cap/OH-Gas Invent					Gas-related & accordingly excluded
190270A	ADIT-Cap/OH-Other Elec					Included because plant in service is included in rate base. Related to the impact of certain tax overheads on the tax basis of property versus the absence of such recognition on the books. This amount is directly assigned to the electric line of business.
190280A	ADIT-Cap/OH-Gas					Gas-related & accordingly excluded
190290A	ADIT-Cap/OH-Common					Included because plant in service is included in rate base. Related to the impact of certain tax overheads on the tax basis of property versus the absence of such recognition on the books. The noted allocation between gas and electric is based on the modified version of the Massachusetts formula as noted in Attachment 5a.
1902999	ADIT-Pensions/CEG Allocated Costs					Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. The amount included is the electric portion as allocated by the application of the modified version of the Massachusetts formula.
1903060	ADIT-Charitable Contributions					Excluded because the underlying account(s) are not included in model
1903151	ADIT-DFD ITC Elec 109					Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
1903161	ADIT-Rev.Req.Gross up ITC-Elec 109					Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515
1903251	ADIT-DFD ITC Gas 109					Gas-related & accordingly excluded
1903261	ADIT REP. ITC. Common 109					Gas-related & accordingly excluded
1903451	ADIT-DFD ITC-Common 109 ADIT-Rev.Req.Gross up ITC-Common 109					Immaterial Immaterial
	7.5.1 TOV. NOV. OLOGO UP 11 O-OUIIIIIUII 100					Excluded because the underlying account(s)
1903461						are not included in model
1903461	ADIT-Misc. Contingencies ADIT-LITIGATION RESERVE					

				Included because plant in service is included in rate base. Related to accelerated inclusion of CIAC in income for tax purposes. The noted
				allocation between gas and electric is based on the modified version of the Massachusetts
1904000	ADIT-Contrib In Aid of Constr-Common			formula as noted in Attachment 5a.
1904100	ADIT - Formulary Rates Reserve			Excluded because the underlying account(s)
1904600	ADIT-Clearing Acct Balances-Elec.			are not included in model
1904700	ADIT-Clearing Acct Balances-Gas			Gas-related & accordingly excluded
21905100	ADIT- Uncertain Tax Positions			Excluded because the underlying account(s) are not included in model
1905200	ADIT-Powerdigm Trademark			Immaterial
1905500	ADIT-W/O Billed Uncoll Accts-Electric			Excluded because the underlying account(s) are not included in model
190550A	ADIT-Billed Uncoll Accts-Elec			Excluded because the underlying account(s) are not included in model
1905600	ADIT-W/O Billed Uncoll Accts-Gas			Gas-related and accordingly excluded
190560A	ADIT-Billed Uncoll Accts-Gas			Gas-related and accordingly excluded
1905800	ADIT-W/O Billed Uncoll Accts-Other Util Elec			Excluded because the underlying account(s) are not included in model
1905900	ADIT-W/O Billed Uncoll Accts-Other Util Gas			Gas-related and accordingly excluded
				Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. The amount included is the electric portion as allocated by
190650A	ADIT-Pensions			the application of the modified version of the Massachusetts formula.
				Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. The amount included is the electric portion as allocated by the application of the modified version of the
190650B	ADIT Pensions-Accrued Construction			Massachusetts formula. Excluded because the underlying account(s)
1906660	ADIT-PRB Operations-Elec 106			are not included in model Excluded because the underlying account(s)
1906661	ADIT-PRB Accrued Construction 106			are not included in model
1906662	ADIT-PRB Accrued Jobbing 106			Excluded because the underlying account(s) are not included in model
1906663	ADIT-PRB Accrued OID 106			Excluded because the underlying account(s) are not included in model
1906664	ADIT-PRB Operations-Gas 106			Gas-related & accordingly excluded
1906668	ADIT-FAS 112 Liability-Elec 112			Excluded because the underlying account(s) are not included in model
1906669	ADIT-FAS 112 Liability-Gas 112			Gas-related & accordingly excluded
1906670	ADIT-FAS 112 Liability-OID 112			Excluded because the underlying account(s) are not included in model
1906700	ADIT-FAS 112 Liability-CWIP/RWIP 112			Excluded because the underlying account(s) are not included in model
1907000	ADIT-DCW Partnership			Excluded because the underlying account(s) are not included in model
1907700	ADIT-IBNR Worker's Comp Reserve			Excluded because the underlying account(s) are not included in model
1907800	ADIT-Carefirst IBNR Liability			Excluded because the underlying account(s) are not included in model
1908000	ADIT-RL POLR Fuel Deferral			Excluded because the underlying account(s) are not included in model
1908050	ADIT-RL POLR Residential Fuel Deferral			Excluded because the underlying account(s) are not included in model
1908100	ADIT-RL POLR Hourly NITS Deferral			Excluded because the underlying account(s) are not included in model
	·			Excluded because the underlying account(s)
1908150	ADIT-RL POLR Residential NITS Deferral			are not included in model Excluded because the underlying account(s)
1909151	ADIT- Reg Asset Oil Recovery Fac.			are not included in model Excluded because the underlying account(s)
1909550	ADIT-SPECO Write-Off			are not included in model Excluded because the underlying account(s)
1909999	ADIT-Uranium Enrichment D/D Fund			are not included in model
	•			·

Subtotal - p234	0	0	0	0
Less FASB 109 Above if not separately removed		0	0	
Less FASB 106 Above if not separately removed		0	0	0
Total	0	0	0	0

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column A
- 2. ADIT items related only to Transmission are directly assigned to Column B
- 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C $\,$
- 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- 5. Since 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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Auto-		Attachment 1 - Accumulated Defer	rred Income Taxes (AI	DIT) Worksheet		Dans 2 of 4	
March Marc			Δ.	D	C	Page 3 of 4	_
Peter Pete		ADIT. 282			C	ט	E
Part of the Control o		AU11- 202	,	•	Plant	Labor	Justification
201100 40 1 Prem Proposition							
ACTI Cales France Des. ACTI C							, and the second
201102 ADT Plant Dovella Sec. 201102 ADT Plant Dovella Sec. 201103 ADT Plant Dovella Sec. 201104 ADT Plant Dovella Sec. 201105 ADT Plant Dovella Sec. 201105 ADT Plant Dovella Sec. 201106 ADT Plant Dovella Sec. 201106 ADT Plant Dovella Sec. 201107 ADT Plant Dovella Sec. 201107 ADT Plant Dovella Sec. 201107 ADT Plant Dovella Sec. 201108 ADT Plant Dovella Sec. 201109 ADT Plant Dovella Sec.							Included because plant in service is included
20110 ADT Color Flowing Dise							in rate base. Related to the use of accelerated
2011 ACT Charles Trouble Fac.							
### APT-More Des Cochane CMS Project ### APT-More Des Cochane CMS Pro	2821100	ADIT-Other Property Elec.					
### APT-More Des Cochane CMS Project ### APT-More Des Cochane CMS Pro							
### APT-More Des Cochane CMS Project ### APT-More Des Cochane CMS Pro							
### White Des Tours Bay All J. American From J. American							
20100 ATT Accretion Figs ASC - Seather							
ADTI-Versido Personal Provincia Control Contro							
ADIT Color Des Tales Robe DEF ADIT ADIT Color Des Tales Robe D	2821102	ADIT-Accretion Exp ARO - Electric					
ADIT Color Des Tales Robe DEF ADIT ADIT Color Des Tales Robe D							
ADT Home Day Sethers Also Pages Tipe 201105 ADT Home Day Sethers Also Pages Tipe 201106 ADT Home Day Sethers Also Pages Tipe 201107 ADT Home Day Sethers Also Pages Tipe 201108 ADT Home Day Sethers Also Pages Tipe 201108 ADT Home Day Sethers Also Pages Tipe 201108 ADT Home Day Sethers Tipe 20							
ADIT AREA DE CARRE Exer Trans Ross DET 201200 ADIT AREA NO. Selection Control of Contro							
2017-10 ADT Here Do, Software Arias Paper Base 2017-10 ADT Here Do, Soft							directly assigned to the electric line of
201900 ADT-Perceitage Roy After Exec. 201900 ADT-Perceit	2821105	ADIT-Other Elec Taxes Rate Diff					
221300 ADT-Intern Dev Software Cast Chorae 221400 ADT-Intern Dev Software Aller Project Exc 22							Excluded because the underlying account(s)
2011-100 ADT -Promotogo Rey Alone Elec 2011-100 ADT -Promotogo Software Alone Project-Elec 2011-100 ADT -Promotogo Rey Alone Elec 2011-100 ADT -Promotogo Rey Alone 2011-100 ADT -Prom	2821200	ADIT-ARO MDD-Elec					are not included in model
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2823600 ADIT-Prepaid Insurance Electric 2823700 ADIT-Prepaid Insurance Gas 2823700 ADIT-Prepaid Insurance Gas Gas-related and accordingly excluded Included because plant in service is included in rate base. Related to the use of accelerated depreciation for tax purposes. This amount is directly assigned to the electric line of business.							
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2823810 ADIT-CEG Allocation of Comp Software-Elec depreciation for tax purposes. This amount is directly assigned to the electric line of business.							
2823810 ADIT-CEG Allocation of Comp Software-Elec business.							depreciation for tax purposes. This amount is
	2823010	ADIT CEG Allocation of Comp Software Floa					
ZUZUUZU ADIT-OLG Allucation of Comp Software-Gas		· · · · · · · · · · · · · · · · · · ·					
	2023020	ADIT-OLO Allocation of Comp Sultware-Gas					Sas-related and accordingly excluded

						Included because plant in service is included
						in rate base. Related to the use of
						accelerated depreciation for tax purposes. The noted allocation between gas and
						electric is based on the modified version of
0004400	ADIT OIL D					the Massachusetts formula as noted in
2824100	ADIT-Other Prop.Com					Attachment 5a. Included because common assets are
						included in rate base. Related to the use of
						accelerated depreciation for tax purposes.
						The noted allocation between gas and electric is based on the modified version of
						the Massachusetts formula as noted in
2824110	ADIT-Common CIS Project					Attachment 5a.
2824125	ADIT-Trans Veh Tax Rate Diff					Immaterial Included because common assets are
						included in rate base. Related to the use of accelerated depreciation for tax purposes. The noted allocation between gas and
						electric is based on the modified version of
2824400	ADIT-BIS Project-Common					the Massachusetts formula as noted in Attachment 5a.
						Included the underlying accounts are
2824700	ADIT- Common Accrued IT Expense- Method Change					included in the model. Excluded as per page 8 line 16 of Alan
						Heintz's direct testimony in FERC Case No.
2826101	ADIT-Utility Plant Diff. Electric 109					ER05-515
						Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No.
2826121	ADIT-ARA/NOL Tax Rate Diff Elec 109					ER05-515
2826201	ADIT-Utility Plant Diff. Gas 109					Gas-related & accordingly excluded
2826221	ADIT-ARA/NOL Tax Rate Diff Gas 109					Gas-related & accordingly excluded
2826400	ADIT-RA Rate Stabilization Plan					Excluded because the underlying account(s) are not included in model
						Excluded because the underlying account(s)
2827100	ADIT-Other Property OID					are not included in model Included because plant in service is included
						in rate base. Related to accrual recognition
						of expense for book purposes & deductibility
						of cash fundings for tax purposes and associated impact on the book versus tax
						basis of assets. The amount included is the
						electric portion as allocated by the
2827900	ADIT-Pensions					application of the modified version of the Massachusetts formula.
	7.5					Included because plant in service is included
						in rate base. Related to accrual recognition
						of expense for book purposes & deductibility of cash fundings for tax purposes and
						associated impact on the book versus tax
						basis of assets. The amount included is the
						electric portion as allocated by the application of the modified version of the
2828000	ADIT-PRB 106					Massachusetts formula.
						Included because plant in service is included in rate base. Related to accrual recognition
						of expense for book purposes & deductibility
						of cash fundings for tax purposes and
						associated impact on the book versus tax basis of assets. The amount included is the
						electric portion as allocated by the
2828100	ADIT-FAS 112 112					application of the modified version of the Massachusetts formula.
2020100	NOTE TO THE					Excluded because the underlying account(s)
2829300	ADIT-Gain on Involuntary Conversion					are not included in model
	Subtotal - p275	0	0	0	0	
	Less FASB 109 Above if not separately removed					
	Less FASB 106 Above if not separately removed					
	Total	0	0	0	0	

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 A
- 2. ADIT items related only to Transmission are directly assigned to Column B
- 3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C
- 4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D
- 5. Since 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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Page 4 of 4

В С D Α Only Gas. Prod **ADIT-283** Or Other Transmission Plant Labor Justification Related for Assignment to Columns A-D Related Related Related 2831103 ADIT-Uranium Enrichment D/D Fun are not included in model Included because a portion of the grand total electric state deferred income tax balance is related to electric plant in service. 2831111 ADIT-MD State Electric 283170A ADIT-Reacq Debt Loss Included in cost of debt computation ADIT-Gas Fuel Costs 2832100 Gas-related & accordingly excluded 2832222 ADIT-MD State Gas Gas-related & accordingly excluded Gas-related & accordingly excluded 2833100 ADIT-ISP-Gas-RA Included because plant in service is included in rate base. Related to the impact of certain overheads on the book basis of property versus the absence of such recognition for tax. This amount is directly assigned to the electric lips of business. 2834000 ADIT-Reclass DFD tax Impl AFUDC Elec ine of business. ADIT-Reclass DFD tax Impl AFUDC Gas 2834002 Gas-related & accordingly excluded Included because plant in service is included in rate base. Related to the impact of certain overheads on the book basis of property versus the absence of such recognition for tax. The noted allocation between gas and electric is based on the modified version of the Massachusetts formula as noted in Attachment 2834004 ADIT-Reclass DFD tax impl AFUDC Common Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515 2836111 ADIT-Rev Req. Gross Up Elec 109 Excluded as per page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515 2836131 ADIT-Rev Req. ARA/NOL Rate Dif Elec 109 2836211 ADIT-Rev Req. Gross Up Gas 109 Gas-related and accordingly excluded Gas-related and accordingly excluded 2836231 ADIT-Rev Req. ARA/NOL Rate Dif Gas 109 Excluded because the underlying account(s) are not included in model 2836300 ADIT-POLR RA Excluded because the underlying account(s) are not included in model 2836666 ADIT-MD State OID Excluded because the underlying account(s) are not included in model 2837000 ADIT-PRB RA-Elec 106 ADIT-PRB RA-Gas 2837001 106 Gas-related and accordingly excluded Excluded because the underlying account(s) 2837004 ADIT-FAS 112 RA Elec 112 ADIT-FAS 112 RA Gas 2837005 112 Gas-related and accordingly excluded Gas-related and accordingly excluded 2837311 ADIT-ECCA-Gas 2837995 ADIT-TVSERP-Gas 106 Gas-related and accordingly excluded Gas-related and accordingly excluded

Subtotal - p277 Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed

Total Instructions for Account 283:

/1 Difference must be zero

ADIT-VSERP 2001-Gas

ADIT-50-54 VSERP 2002-Gas RA

ADIT-Gen Related RA Not in Rate

ADIT-Gen Related RA Rate Base

ADIT-Stte DFD Tax- Rate Stabiliz Plan

2837996

2837997

2839996

2839997

2839998

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

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

106

106

3. ADIT items related Plant and not in Columns A & B are directly assigned to Column C

4. ADIT items related to labor and not in Columns A & B are directly assigned to Column D

5. Since 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 1- Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255		ltem	Balance	Amortization
1 2	Rate Base Treatment Balance to line 41 of Appendix A	Total	0	
3	Amortization Amortization to line 132 of Appendix A	Total	0	0
5	Total		0	0
6	Total Form No. 1 (p xxx.z)	Form No. 1 balance (p.266)	0	0
7	Difference /1		0	0

Gas-related and accordingly excluded

Excluded because the underlying account(s) are not included in model

Excluded because the underlying account(s) are not included in model

Excluded because the underlying account(s)

Attachment 2 - Taxes Other Than Income Worksheet

		Page 263		Allocated
ner Ta	xes	Col (i)	Allocator	Amount
Plant	Related		Gross Plant Allocator	
1	Real property (State, Municipal or Local)			
2	Personal property			
3	Capital Stock Tax			
4	Gross Premium (insurance) Tax			
5	PURTA			
6	Corp License			
Total	Plant Related		#DIV/0!	#DIV/0!
	" Poloted		Managa Calami Allagatan	
	r Related Federal FICA		Wages & Salary Allocator	
7				
8	Unemployment			
Total	Labor Related		#DIV/0!	#DIV/0!
Olai	Labor Related	-	#510/0!	#DIV/0!
Otho	r Included		Gross Plant Allocator	
9	Miscellaneous		GIOSS Flant Anocator	
10	Use & Sales Tax			
	oo a calce tax			
Total	Other Included		#DIV/0!	#DIV/0!
Total	Included			#DIV/0!
	Currently Excluded			
11	Federal Income			
12	Maryland Income			
13	Pennsylvania Income			
14	Franchise			
15	PSC Assessment			
16	Environmental Surcharge			
17	Pole License			
18	Fuel Energy			
19	Montgomery County Fuel Energy			
20	Universal Service Fund			
			•	
21	Total as reported on p. 263(i)	-		
	Difference			
Criter	ia for Allocation:			
Α	Other taxes that are incurred through ownership of plant including transmission plant of	will be allocated based on the Gross Plant		
	Allocator. If the taxes are 100% recovered at retail they may not be included			

- Allocator. If the taxes are 100% recovered at retail they may 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 may 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)		
2	Total Rent Revenues	(Sum Line 1)	_
-	Total Notification	(Sum Line 1)	
	Account 456 - Other Electric Revenues (Note 1)		
3	Schedule 1A		
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS gradite from P.IM and P.IMANITS absence point by Transmission Council		
	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		
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)		-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
		(0 11 0 10)	
11	Gross Revenue Credits	(Sum Lines 2-10)	•
12	Less line 17g		-
13	Total Revenue Credits		-
	Revenue Adjustment to determine Revenue Credit		
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 172 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 utilize 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			-
17e	50% Share of Net Revenues (17c/2)		
170	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		-
		FN1 #	-
		D.//	

Difference

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and	Tayon with	100 D	acia Daint	inorooo	in DOE
Retuin and	Taxes with	TUU D	asis ruiiil	IIICIEase	

136

137

Income Tax Component =

Total Income Taxes

	Return and Taxes with 100 basis Point increase in ROE	_			
Α	100 Basis Point increase in ROE and Income Taxe	es		(Line 126 + Line 137)	#DIV/0!
В	100 Basis Point increase in ROE				1.00%
Return	Calculation				
59	Rate Base			(Line + 58)	#DIV/0!
	Long Term Interest				
99	Long Term Interest			p117.62c through 67c	0
101	Long Term Interest			(Line 99)	0
	Preferred Dividends	ontor positivo		,	0
102		enter positive		p118.29c	U
103	Common Stock			p112.16c	0
103	Proprietary Capital Less Preferred Stock	ontor nogativo		(Line 192)	0
105	Less Account 216.1	enter negative enter negative		p112.12c	0
	Common Stock	enter negative		•	0
106				(Sum Lines 103 to 105)	U
407	Capitalization			- 110 10d there we b 01d	0
107	Long Term Debt			p112.18d through 21d	0
108	Less Loss on Reacquired Debt		enter negative	p111.81.c	0
109	Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss		enter positive	p113.61c	0
110 111	Less ADIT associated with Gain of Loss Less LTD on Securitization Bonds		enter negative	Attachment 1 Attachment 8	0
112		-	enter negative		0
113	Total Long Term Debt Preferred Stock			(Sum Lines 107 to 111) p112.3c	0
114	Common Stock			(Line 106)	0
115	Total Capitalization			(Sum Lines 112 to 114)	0
116	Debt %		Total Long Term Debt	(Suit Lines 112 to 114) (Line 112 / 115)	0%
117	Preferred %		Preferred Stock	(Line 113 / 115)	0%
118	Common %		Common Stock	(Line 114 / 115)	0%
119	Debt Cost		Total Long Term Debt	(Line 101 / 112)	0.0000
120	Preferred Cost		Preferred Stock	(Line 102 / 113)	0.0000
121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
	33.11.10.1	(1010 b) 0.11 ppondix.		, , , , , , , , , , , , , , , , , , ,	300
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)	0.0000
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)	0.0000
124	Weighted Cost of Common		Common Stock	(Line 118 * 121)	0.0000
125	Total Return (R)			(Sum Lines 122 to 124)	0.0000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!
Compo	site Income Taxes		(1	Note L)	
	Income Tax Rates			_	
127	FIT=Federal Income Tax Rate			0	0.00%
128	SIT=State Income Tax Rate or Composite			0	0.00%
129	p = percent of federal income tax deductible for sta		// OIT + EIT + \\\	Per State Tax Code	0.00%
130	T	T=1 - {[(1 - SIT) * (1 - FIT)] / ((1 - SII * FII * p)} =		0.00%
131	T/ (1-T)				0.00%
400	ITC Adjustment			000.474	
132	Amortized Investment Tax Credit		enter negative	p266.17f	0
133	T/(1-T)			(Line 131)	0.00%
134	Net Plant Allocation Factor			(Line 18) [Line 129 * (1 + Line 130) *	#DIV/0!
135	ITC Adjustment Allocated to Transmission		(Note I)	Line 131]	#DIV/0!

CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =

#DIV/0!

#DIV/0!

Attachment 5 - Cost Support

nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instruc Plant Allocation Factors p200.21c 10 Accumulated Intangible Amortization (Note A) Amount in Form I is already electric only 0 11 Accumulated Common Amortization - Electric (Note A) p356 0 0 0 12 Accumulated Common Plant Depreciation - Electric (Note A) p356.1 0 Amount in Form 1 is already electric only. Plant In Service Respondent is both Electric and Gas Utility. Plant generally allocated using the net plant ratio. Common Plant (Electric Only) 24 p356 (Notes A) Accumulated Deferred Income Taxes Respondent amortizes investment tax credits against income tax expense. 41 Accumulated Investment Tax Credit Account No. 255 (Notes A & I) p266.h 0 Therefore zero is reported on this line. Materials and Supplies
Undistributed Stores Exp Respondent is both Electric and Gas Utility. Undistributed stores expense allocated using the net plant ratio. 47 (Note A) p227.6c & 16.c 0 0

> P200.4.c p356.1

p336.1.d

p336.11.b

p356 or p336.11d

(Note A)

(Note A)

(Note A)

Allocated General & Common Expenses

Depreciation Expense

87

91

92

Plus Transmission Lease Payments Common Plant O&M

Intangible Amortization

Common Depreciation - Electric Only

Common Amortization - Electric Only

Allocated General & Common Expenses

Less EPRI Dues

72

	ion 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				Specific identification based on plant records
	· · · · · · · · · · · · · · · · · · ·	(12.2)	F =				1
							2
							3
							4
							5
CWIP & Expensed Lease Work	ssheet						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Plant Allocation Factors			Form 1 Amount		Expensed Lease in Form 1 Amount	Details
6		0	p207.104g	Form 1 Amount		Expensed Lease in Form 1 Amount	Details See Form 1
6	Plant Allocation Factors	0	p207.104g	Form 1 Amount	Amount	Form 1 Amount	
6	Plant Allocation Factors Electric Plant in Service	0	p207.104g p207.58.g	Form 1 Amount	Amount	Form 1 Amount	
	Plant Allocation Factors Electric Plant in Service Plant In Service			Form 1 Amount	Amount 0	Form 1 Amount	See Form 1
19	Plant Allocation Factors Electric Plant in Service Plant In Service Transmission Plant In Service	0	p207.58.g	Form 1 Amount	Amount 0 0	Form 1 Amount 0	See Form 1 See Form 1

p352-353

(Note D)

Respondent is both Electric and Gas Utility. Common allocated to gas and electric using the Modified version of the Massachusetts Formula approved by the MD PSC.

Amount in Form 1 is already electric only.

Amount in Form 1 is already electric only.

Amount in Form 1 is already electric only.

EPRI Dues payed by Holding company (Constellation Energy)

0

0

Total Electric Administrative & General Cost Support

	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions		Form 1 Amount	Merger Costs	Not Merger Related	Details
	Allocated General & Common Expenses						
68	Total A&G	0	p323.197.b		0.00	0.00	See Form 1

Regulatory Expense Related to Transmission Cost Support

					Transmission	Non-transmission	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	ind Instructions		Form 1 Amount	Related	Related	Details
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b				
	Directly Assigned A&G						
76	Regulatory Commission Exp Account 928	(Note G)	p323.189b		0	0	Included amount associated with proceedings before FERC.

Safety Related Advertising Cost Support

Oale	ty Related Advertising Cost Support					
				Safety		
	Attachment A Line #s, Descriptions, Notes, Form 1 Page	#s and Instructions	Form 1 Amount	Related	Non-safety Related	Details
	Directly Assigned A&G					
80	General Advertising Exp Account 930.1	(Note F) p323.191.b			-	Electric advertising cost in account 930.1 associated with safety

MultiState Workpaper

	uto trompupor								
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 2	State 3	State 4	State 5	Details
	Income Tax Rates								
	Income Tax Nates			Maryland	Enter State	Enter State	Enter State	Enter State	Enter Calculation
128	SIT=State Income Tax Rate or Composite	(Note I)	0	7.00%	Enter %	Enter %	Enter %	Enter %	Maryland Only

Education and Out Reach Cost Support

					Education &		
							and the second s
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instruction	ons	Form 1 Amount	Outreach	Other	Details
	Directly Assigned A&G						
77	General Advertising Exp Account 930.1	(Note K)	p323.191.b	-	0	0	

Excluded Plant Cost Support

Exclude	ed Plant Cost Si	трроп					
		Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions			Excluded Transmission Facilities	Description of the Facilities
	Adjustment to	Remove Revenue Requirements Associated with Excluded Transmissio					
148		Excluded Transmission Facilities		(Note M)	Attachment 5	0	General Description of the Facilities
	1	Instructions: Remove all investment below 69 kV or generator step up transformers incluare not a result of the RTEP Process	Enter \$	None			
	2	If unable to determine the investment below 69kV in a substation with invest the following formula will be used:	stment of 69 kV and higher as well as Example	s below 69 kV,		Or Enter \$	
	Α	Total investment in substation	1,000,000				
	В	Identifiable investment in Transmission (provide workpapers)	500,000				
	С	Identifiable investment in Distribution (provide workpapers)	400,000				
	D	Amount to be excluded (A x (C / (B + C)))	444,444				
							Add more lines if necessary

Outstanding Network Credits Cost Support

Outst	anding 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				
55	Outstanding Network Credits	(Note N)	From PJM	0	General Description of the Credits
				Enter \$	None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	
				Enter \$	None
					Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Transmission Related	Details
44 Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		Amount	
Directly Assignable to Transmission	-	100%	-	
Labor Related, General plant related or Common Plant related	-	#DIV/0!	#DIV/0!	
Plant Related	-	#DIV/0!	#DIV/0!	
Other Total Transmission Related Reserves	-	0.00%	-	
	-		#DIV/0!	

Prepayment

Attachment A Line #s, Descriptions, Notes, Form 1 P	age #s and In	structions			Utility Total Amount	Electric Portion	Non-electric Portion	Description of the Prepayments
45 Prepayments		Allocator						
Prepayments except Prepaid Pensions, except Other Taxes	0	#DIV/0!	#DIV/0!				- Primarily taxes. B	GE is combination utility.
Prepaid Pensions Total	-	#DIV/0!	#DIV/0!	#DIV/0!		-	Pension Asset is n participation in CE	ecorded as an intercompany receivable due to BGE's pension plan

Extraordinary Property Loss

EXIIAUIU	nary Froperty Loss						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Number of years	Amortization	w/ interest	
61	Less extraordinary property losses	Attachment 5					
62	Plus amotization of extraordinary property losses	Attachment 5		5	\$ -	\$ -	

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				
55	Outstanding Network Credits	(Note N)	From PJM	0	General Description of the Credits
				Enter \$	None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM	0	
				Enter\$	None
					Add more lines if necessary

Aband	oned Plant Calculations						
	<u>Description</u>	Model Reference	<u>Dedicated Facilities</u>	<u>MAPP</u>	Baseline Upgrade b1254		
<u>a</u> .	Beginning Balance of Unamortized Transmission Projects	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)					
<u>b</u> _	Years remaining in Amortization Period	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)					
<u>c</u> _	Transmission Depreciation Expense Including Amortization of Limited Term Plant ¹	(line a / line b)	#DIV/0!	#DIV/0	#DIV/0		
<u>d</u> _	Ending Balance of Unamortized Transmission Projects	(line a - line c)	#DIV/0!	#DIV/0!	#DIV/0		
<u>e</u> _	Average Balance of Unamortized Abandoned Transmission Projects ²	(line a + d)/2	#DIV/0!	#DIV/0!	#DIV/0		
f _	Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	#DIV/0!	#DIV/0!	#DIV/0		
<u>g</u> _	Rate Base	(Appendix A line 59)	#DIV/0!	#DIV/0!	#DIV/0		
<u>h</u> _	Non-Incentive Return and Income Taxes ³	(line f / line g)	#DIV/0!	#DIV/0!	#DIV/0		
1- See ro	1- See row 85a, Appendix A. See also amortization included in Attachment 7 revenue requirement calculation.						
2- See ro	2- See row 44a, Appendix A. See also investment included in Attachment 7 revenue requirement calculation.						
3- Carryir	g charge rate to be used when computing the revenue requirement for all abandonment p	lant facilities (see Attachment 7).					

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT paid by Utility

	acinty creates areas contain one or and rom orter parably camey		
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
	Net Revenue Requirement		
_ 1	171 Net Zonal Revenue Requirement	-	

P.IM Load Cost Support

PJW Load Cost Support				
Attachment A Line #s, Descriptions, Notes, Form 1 Page	#s and Instructions	1 CP Peak	Description & PJM Documentation	
Attachment A Line #3, Descriptions, Notes, 1 onn 11 age	#3 dild ili3ti detion3	1 Of 1 can	Description a 1 oil Documentation	_
Network Zonal Service Rate				
172 1 CP Peak	(Note I.) P.IM Data		P.IM Zonal Peak Load per 34.1 of the P.IM OATT	

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
BG&E Zone			#DIV/0!	-	#DIV/0!	#DIV/0!
				-		
Total				-	#DIV/0!	#DIV/0!

PBOP Expense in FERC 926

Attachr Instruct		Descriptions, Notes, Form 1 Page #s and	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c					

Baltimore Gas and Electric Company Attachment 5a - Allocations of Costs to Affiliates

Constellation Energy (CE, BGE's holding company) allocates only A&G costs to BGE.

Amount Amount Allocated to Allocated to Expense Items BG&E BG&E Electric Gas

A&G

Explanation of the method

CE costs are allocated to all affiliates. The allocation is based on composite ratios computed annually from key financial totals published in the prior year end's financial statements. Specifically, each affiliate's pro rata share of total CE employees, assets, shareholders equity, and gross margin is developed and this percentage is used to allocate CE costs not directly attributable to specific affiliate companies. This approach to expense allocation has been in place since 2002 and was instituted in recognition of independent auditor recommendations documented during an audit of BGE's Cost Allocation Manual, a document filed annually with the Maryland Public Service Commission. This approach to holding company cost allocation has furthermore elicited no comment from financial statement auditors or the audit firm engaged to review our most recently issued Cost Allocation Manual published earlier this year. Costs allocated to BGE are recorded to the appropriate common A&G expense accounts on BGE's books. All common expenses (including allocations of cost from CE) are distributed to the electric and gas lines of business as noted on page 356.1 of the FERC Form 1. Specifically, the ratio to distribute common regulated utility expenses to gas and electric is based on a modified version of the Massachusetts formula and is influenced by each line of business's share of total utility labor, depreciation, amortization, and taxes. BGE has consistently used this approach to distribute common costs to the gas and electric lines of business for the last 20 years with no adverse comment from state or federal regulators during this interval.

Actual calculation of the results of the method for 2006 In 2006, BGE received 30.28% of CE costs not directly charged to specific affiliates. Additionally, in 2006 the regulated electric business received 71% of common utility expenses and gas received a 29% share.

Attachment 6 - Estimate and True-up Worksheet

Step Action Year Month **Exec Summary** TO populates the formula with Year 1 data from FERC Form 1 for Year 1 (e.g., 2004) 1 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., 2005) 2 April Year 2 April TO adds weighted Cap Adds to plant in service in Formula Year 2 3 Post results of Step 3 on PJM web site May Year 2 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2005 - May 31, 2006) TO populates the formula with Year 2 data from FERC Form 1 for Year 2 (e.g, 2005) 6 Year 3 April Year 3 TO estimates Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006) April 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) 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 9 April Year 3 year) Post results of Step 9 on PJM web site 10 May Year 3 Results of Step 9 go into effect for Rate Year 2 (e.g., June 1, 2006 - May 31, 2007) 11 June Year 2 TO populates the formula with Year 1 data from FERC Form 1 for Year 1 (e.g., 2004) 1 April Rev Req based on Year 1 data without Cap Adds Must run Appendix A to get this number (without any cap adds in line 21)

2 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, 2005)

	Est. In Service Date	Weighting	Amount	One 12th
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 Ac	dditions for Year 2 (weighted by months	s in service)		-

3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula
 \$ - Input to Formula Line 21

4 May Year 2 Post On PJM Web Site Rev Req and Formula with Exhibits

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

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)

Rev Req based on Year 1 data without Cap Adds

Must run Appendix A to get this number (without any cap adds in line 21 of Appendix A)

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., 2006)

	Est. In Service Date	Weighting	Amount	One 12th
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 Additions for Year 3 (weighted by months in service) - 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

Remove all Cap Adds placed in service in year 2

For Reconciliation only - remove actual New Transmission Plant Additions for Year 2 Input to Formula Line 20

Add weighted Cap Adds actually placed in service in Year 2

	Actual In Service Date	Weighting	Amount	One 12th
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 Additions for Year 2 (weighted by months in service) - Input to Formula Line 21

Result of Formula for true-up

Must run Appendix A with cap adds from row 99 in line 21 & line 20 filled as per row 85 to get this number

(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)

The true-up in Step 8 The forecast in Prior Year

Interest on Amount of Refunds or Surcha	irges
Interest 35 19a for March Current Yr	

intoroot on 7 tinour	- Control of the Cont	0			
Interest 35.19a for	March Current Yr	0.7000%			
Month	Yr	1/12 of Step 9	Interest 35.19a for		Interest
			March Current Yr	Months	
Jun	2005	-	0.7000%	11.5	-
Jul	2005	-	0.7000%	10.5	-
Aug	2005	-	0.7000%	9.5	-
Sep	2005	-	0.7000%	8.5	-
Oct	2005	-	0.7000%	7.5	-
Nov	2005	-	0.7000%	6.5	-
Dec	2005	-	0.7000%	5.5	-
Jan	2005	-	0.7000%	4.5	-
Feb	2005	-	0.7000%	3.5	-
Mar	2005	-	0.7000%	2.5	-
Apr	2005	-	0.7000%	1.5	-
May	2005	-	0.7000%	0.5	-
Total		-			

		Balance	Interest	Amort	Balance
Jun	2006	-	0.7000%	-	-
Jul	2006	-	0.7000%	-	-
Aug	2006	-	0.7000%	-	-
Sep	2006	-	0.7000%	-	-
Oct	2006	-	0.7000%	-	-
Nov	2006	-	0.7000%	-	-
Dec	2006	-	0.7000%	-	-
Jan	2006	-	0.7000%	-	-
Feb	2006	-	0.7000%	-	-
Mar	2006	-	0.7000%	-	-
Apr	2006	-	0.7000%	-	-
May	2006	-	0.7000%	-	-
Total with interest				_	

The difference between the true-up in Step 8 and the forecast in Prior Year with interest Rev Req based on Current Year data with estimated Cap Adds for Year 3 (Step 8)

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

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

Revenue Requirement for Year 3

- Post On PJM Web Site Rev Req and Formula with Exhibits

11 June Year 3 Results of Step 9 go into effect for Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation Line B less Line A

FCR if a CIAC

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes #DIV/0!

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.

Per FCR's orders in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest to Finksburg project get an ROE of 1.5%. The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 207.

Life	(Yes or No)		Conastone 500kV Sub	station Project	Wa	augh Chapel 500 kV Sub	station Project		Downtown P	roiect				FERC's orders in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest to Finksburg project get an ROE of 11.5%. The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO transmission planning participation adder approved in Ballimone Gas and Electric Co., Docket No. ER07-576, by order issue 7.2. Is Conastone 500kV Substation Project Waugh Chapel 500 kV Substation Project Downtown Project Northwest to Finksburg								
Life	(Yes or No)									•		noral most to	· minoborg					Dedicated Fa	acility Project	Dedicated Facility Project – Abandonment Costs	MAPP Project – Abandonment Costs	Baseline Upgrade b1254 – Abandonment Costs
	(Yes or No)	44 No			44 No			44 No			44 No 100 #DIV/01						10 No			No	No	No
ROE Incentive (Basis Points) FCR W/O Incentive FCR for This Project		100 #DIV/0! #DIV/0!			100 #DIV/0! #DIV/0!			100 #DIV/0! #DIV/0!			#DIV/0!	may be weighted aver	age of small projects				0	_	may be weighted average of	0 see Alt. 5, Abandoned Plant Carrying Charge 0 see Alt. 5, Abandoned Plant Carrying Charge -	0 see Att. 5, Abandoned Plant Carrying Charge 0 see Att. 5, Abandoned Plant Carrying Charge	0 see Alt. 5, Abandoned Plant Carrying Charge 0 see Alt. 5, Abandoned Plant Carrying Charge
Investment Annual Depreciation or			may be weighted a	verage of small projects		may be weighted ave	erage of small projects		may be weighted a	average of small projects	- 1	may be weighted aver	age of small projects					-	small projects may be weighted average of small projects	-	-	
Amort. Exp. In Service Month (1-12)			may be weighted a	verage of small projects		may be weighted ave	erage of small projects		may be weighted a	average of small projects									smail projects			
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NOTES:

To accommodate varying in-service dates for different phases of these projects, it may be necessary to perform the above calculations by vintage.

Lives shown above are illustrative only
The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirements associated with a directly assigned transmission charge.
The revenue requirement associated with his project in any given year is included on line 146 of Attachment H-2A, (the Gross Revenue Requirement) of BGE's formula rate model.
This same revenue requirement is in unroadted on line 150 of Attachment H-2A (Revenue Order) such that his directly assigned transmission charge has no impact on Attachment H-2A, line 155 (Net Revenue Requirement).
In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect from the Dedicated Facility Project.

In the event the facilities associated with the directly assigned transmission charge are abandoned:

In the event the Tacilities associated with the directly assigned transmission charge are abandoned;
The Dedicated Facility Project-Associated with several requirement grids) shown above reflect the revenue requirements associated with the abandonment costs regulatory
asset as it pertains to the directly assigned transmission charge. The revenue requirement associated with these abandonment costs in any given year is included on
line 152 of Attachment H-2A. (The Gross Revenue Requirement of BGE's formula rate model. This same revenue requirement is in turn credited on line 159 of Attachment
H-2A (Thevenue Credits') such that abandonment costs related to this directly assigned transmission charge has no impact on Attachment H-2A. In 1610 (Twit
Revenue Requirement). In this way BGE's wholesate transmission customers are insulted from any revenue requirement effect associated with abandonment costs
related to the directly assigned facility charge, should such abandonment costs ever arise.

Revenue requirements associated with abandoned plant will be billed to the zones that would have borne cost responsibility if the underlying assets had been placed in service, in accordance with existing PJM cost assignment policies.

Attachment 8 - Company Exhibit - Securitization Workpaper

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ine #	100	Long Term Interest Less LTD Interest on Securitization Bonds	0
	100	Less LTD Interest on Securitization Bonds	
	111	Capitalization Less LTD on Securitization Bonds	0
		Calculation of the above Securitization Adjustments	

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Baltimore Gas and Electric Attachment 9 - Depreciation Rates

<u>TRANSMISSION</u>	<u>N PLANT</u>	Deprec.
Account	Account Description	Rate (%)
350.20	LAND RIGHTS	1.25
352.00	STRUCTURES AND IMPROVEMENTS	1.65
353.00	STATION EQUIPMENT	1.99
354.00	TOWERS AND FIXTURES	0.48
355.00	POLES AND FIXTURES	2.69
356.00	OVERHEAD CONDUCTORS AND DEVICES	2.83
357.00	UNDERGROUND CONDUIT	1.65
358.00	UNDERGROUND CONDUCTORS AND DEVICES	1.57
359.00	ROADS AND TRAILS	1.75
GENERAL PLAI	NT - ELECTRIC	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	7.11
391.10	OFFICE FURNITURE	5.65
391.20	OFFICE EQUIPMENT	7.39
391.33	PERSONAL COMPUTERS	19.84
393.00	STORES EQUIPMENT	6.38
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	4.94
395.00	LABORATORY EQUIPMENT	16.03
397.00	COMMUNICATION EQUIPMENT	3.11
397.60	COMMUNICATION EQUIPMENT - SMARTGRID	6.72
397.61	COMMUNICATION EQUIPMENT - IHD DEVICES	6.92
397.62	COMMUNICATION EQUIPMENT - PHASE 3 THERMOSTATS	6.73
397.64	COMMUNICATION EQUIPMENT - DRI	10.44
398.00	MISCELLANEOUS EQUIPMENT	5.08
GENERAL PLAI	NT - COMMON (ELECTRIC & GAS)	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	2.39
391.10	OFFICE FURNITURE	5.82
391.20	OFFICE EQUIPMENT	9.82
391.33	COMPUTER EQUIPMENT - OTHER	29.70
391.36	COMPUTER HARDWARE WITH SMART GRID	9.89
392.50	HYBRID VEHICLES	0.15
393.00	STORES EQUIPMENT	5.50
394.10	PORTABLE TOOLS	7.32
394.20	SHOP AND GARAGE EQUIPMENT	5.55
394.30	CNG FUELING STATIONS	5.77
395.00	LABORATORY EQUIPMENT	4.98
397.10	COMMUNICATION EQUIPMENT - OVERHEAD	10.89
397.20	COMMUNICATION EQUIPMENT - UNDERGROUND	5.98
397.30	COMMUNICATION EQUIPMENT - OTHER	5.25
397.40	COMMUNICATION EQUIPMENT - PORTABLE	3.01
397.50	COMMUNICATION EQUIPMENT - MOBILE	4.82
397.60	COMMUNICATION EQUIPMENT - SMART GRID	10.37
398.00	MISCELLANEOUS EQUIPMENT	8.65