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April 24, 2020

The Honorable Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, DC 20426

Re: PJM Interconnection, L.L.C.

Potomac Electric Power Company

Docket No. ER19-1475-002 Settlement Agreement

Dear Secretary Bose:

Pursuant to Rule 602 of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission ("Commission" or "FERC"), 18 C.F.R. § 385.602 (2019), Potomac Electric Power Company ("Pepco") submits for filing on behalf of the Parties¹ in these proceedings an executed Settlement Agreement ("Settlement Agreement" or "Settlement") and related documents that resolve, upon the Commission's approval of this Settlement Agreement without condition or modification unacceptable to the Parties,

¹ The Parties are: Pepco; Southern Maryland Electric Cooperative, Inc.; Maryland Office of People's Counsel; and Office of the People's Counsel of the District of Columbia (each a "Party" and all collectively, the "Parties").



all issues in Docket No. ER19-1475 and all sub-dockets thereto.² The Settlement

Agreement has been executed by all parties to this proceeding.³

I. INFORMATION SUBMITTED WITH THIS FILING

This submission includes, along with this transmittal letter, the following documents in addition to the Tariff Records:

- Explanatory Statement;
- Settlement Agreement;
- Clean Tariff Attachments;
- Marked Tariff Attachments; and
- Certificate of Service.

II. COMMENTS

Pursuant to Rule 602(f) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.602(f)(2019), initial comments on the Settlement Agreement are due May 14, 2020, and reply comments are due May 26, 2020. Pursuant to Rule 602(f)(3),

² Concurrently with the filing of this Settlement Agreement, Pepco is joining with other parties in the filing of a settlement agreement in FERC Docket Nos. ER19-5, *et al.* that settles other issues relating to Pepco's rates. Both settlements are being filed on the same day and apply to overlapping rate periods. The tariff amendments included here incorporate both the agreed changes relating to this Settlement and the settlement of the ER19-5, *et al.* proceeding. Pursuant to Section 3.2 of the Settlement Agreement, the settlement tariff sheets will be formally filed through eTariff in this docket in a compliance filing. The filing of those tariff sheets will also satisfy Pepco's eTariff obligation in the ER19-5, *et al.* Proceeding. Pepco and the parties that are in both dockets are agreeable to this approach.

³ Pursuant to Order No. 714, this filing is being submitting by PJM Interconnection, L.L.C. ("PJM") on behalf of Pepco as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Open Access Transmission Tariff ("OATT").



18 C.F.R. § 385.602(f)(3), any failure to file a comment constitutes a waiver of all objections to the Settlement Agreement.

III. SERVICE

Pursuant to Rules 602(d) and 2010 (18 C.F.R. §§ 385.602(d) and 385.2010 (2019)), Pepco has served, either by paper or electronic service, the Settlement Agreement and all related documents listed above on all parties listed on the official service list compiled by the Secretary in this proceeding and on all other persons required to be served by operation of Rule 602(d).

In addition, 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,⁴ 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 Region⁵ alerting them that this filing has been made by PJM and is available by following such link. If the

⁴ See 18C.F.R §§ 35.2(e) and 385.2010(f)(3).

⁵ PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.



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.⁶

IV. REQUESTED RELIEF

The Parties request that the Settlement be certified to the Commission for its approval, and that the Commission approve the Settlement Agreement without condition or modification. In accordance with Section 3.1 of the Settlement Agreement, the Settlement Agreement will have an effective date of June 1, 2020 upon issuance of an order approving this Settlement Agreement without modification or condition, or if the Commission issues an order conditioning or modifying the Settlement Agreement, sixteen days after such order if no Party gives notice of termination pursuant to Section 3.1 of the Settlement Agreement.

Thank you for your assistance in this matter.

Respectfully submitted,

/s/ Richard L. Roberts

Richard L. Roberts Steptoe & Johnson LLP 1330 Connecticut Avenue, NW Washington, DC 20036 (202) 429-6756 rroberts@steptoe.com

Counsel for Potomac Electric Power Company

cc: Hon. Stephanie Nagel All Parties

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⁶ 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.

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

PJM Interconnection, L.L.C. Potomac Electric Power Company Docket No. ER19-1475-000

EXPLANATORY STATEMENT

The Parties in this proceeding submit this Explanatory Statement in support of the enclosed Settlement Agreement ("Settlement" or "Settlement Agreement") that resolves Docket No. ER19-1475-000 (the "Proceeding"). As set forth in the Settlement Agreement, the Parties are Potomac Electric Power Company ("Pepco"); Southern Maryland Electric Cooperative, Inc. ("SMECO"); Maryland Office of People's Counsel ("MD OPC"); and Office of the People's Counsel of the District of Columbia ("DC OPC") (each a "Party" and all collectively, the "Parties").

I. Background

On March 29, 2019, pursuant to Section 205(d) of the Federal Power Act,² Pepco submitted revisions to the PJM Interconnection, L.L.C. ("PJM") Open Access Transmission Tariff ("OATT"), including a formula rate template and protocols to establish a forward-looking formula rate and "adjust the Company's reconciliation (or "true-up") mechanism to better align incurrence of actual transmission costs with the recovery of those costs through rates." The proposed change in rates was to be accomplished by replacing the current Attachment H-9A and

¹ This Explanatory Statement is provided solely to comply with Rule 602(c)(1)(ii) of the Commission's Rules of Practice and Procedure and is not intended, and does not, alter any of the provisions of the Settlement Agreement or Formula Rate. In the event of any inconsistency between the Explanatory Statement and the Settlement Agreement or Formula Rate, the Settlement Agreement and Formula Rate shall control.

² 16 U.S.C. § 824d(d) (2012).

³ Pepco's Filing, Docket No. ER19-1475-000 (filed March 29, 2019), Transmittal Letter at 1-2.

H-9B of the PJM OATT with the Formula Rate set forth in revised versions of Attachments H-9A (Formula Rate Template) and H-9B (Protocols) of the PJM Tariff ("Formula Rate Tariffs").

On April 19, 2019, SMECO, MD OPC and DC OPC filed protests opposing Pepco's March 29, 2019 Filing. SMECO also filed a Motion to Reject as Deficient.

On May 31, 2019, the Commission issued an order on Pepco's filing in which Pepco's proposed revisions to the PJM OATT were accepted for filing and suspended for a nominal period, to become effective June 1, 2019, subject to refund, and set for hearing and settlement judge procedures. *PJM Interconnection, L.L.C.*, 167 FERC ¶ 61,192 (2019).

On June 5, 2019, the Chief Administrative Law Judge designated Judge Nagel as the Settlement Judge.⁴ Judge Nagel convened multiple settlement conferences through which the Parties sought to settle their disputes. As a result of these efforts, the Parties have reached an agreement on the terms and conditions of a settlement that would resolve all issues in this Proceeding.

II. Items Included in the Settlement Package

Along with this Explanatory Statement, the Settling Parties include the following items representing the complete settlement package:

- 1. Transmittal Letter;
- 2. Settlement Agreement;
- 3. Exhibit A, revised OATT Attachment H-9A (Formula Rate Template);
- 4. Exhibit B, redline/strikeout showing the agreed upon changes to revised OATT Attachment H-9A (Formula Rate Template);

⁴ *PJM Interconnection, L.L.C.*, Order of Chief Judge Designating Settlement Judge, Docket No. ER19-1475-000 (June 5, 2019).

- 5. Exhibit C, OATT Attachment H-9B (Protocols);
- Exhibit D, redline/strikeout showing the agreed upon changes to OATT
 Attachment H-9B (Protocols); and
- 7. Certificate of Service.

III. Summary of the Settlement

The Settlement establishes a forward-looking Formula Rate for Pepco and resolves numerous disputes between the Parties. A summary of the provisions of the Settlement is included below.

The Preamble describes the Parties and the effect of the Settlement on Docket No. ER19-1475 and all sub-dockets thereto.

Section 1.1 provides the definitions applicable to the Settlement.

Section 2.1 identifies the tariff records filed as part of the Settlement, noting that Exhibit A, B, C, and D include changes to the Formula Rates included in the following Attachment H-9A (Formula Rate Template) and Attachment H-9B (Protocols) to PJM's OATT, together with a redline/strikeout version of each of the attachments from the versions currently in PJM's OATT. This section also describes the submission of tariff records through eTariff with the Settlement Agreement. The redline/strikeout version of Attachment H-9A provided in Exhibit B to the Settlement show the changes in the Formula Rate Template. The redline/strikeout version of Attachment H-9B provided in Exhibit D to the Settlement shows the changes in Protocols.

The changes to the Formula Rate Template shown in Exhibits A and B include changes to add transparency and clarity. They also make certain agreed-upon rate changes, for example, to Pepco's calculation of its capital structure, which is to be based on gross long-term debt to calculate the debt ratio, rather than net long-term debt; using 13- month averages rather than year-end balances for certain rate base items; and clarifying which classifications of transmission

Materials and Supplies will be included in rate base and specifying that those Materials and Supplies amounts will be functionalized using the wages and salaries allocator.

The changes to the Protocols included in Exhibits C and D provide additional clarification and transparency regarding the implementation of Pepco forward-looking formula rate. In particular, the Protocols provide that each Annual Update shall include a populated formula rate template reflecting the Projected Annual Transmission Revenue Requirement ("PTRR") and a populated formula rate template reflecting the True-Up Adjustment ("True-Up TRR"). It also provides details as to how the PTRR and True-UP TRR are to be completed, and identifies additional information that Pepco is to provide with the Annual Update, including the identification of any reclassifications, including mapping changes, among FERC accounts between calendar years. The Protocols also provide additional clarity as to how the period from June 2019 to December 2019 is to be treated in order to transition to the true-up mechanism provided in the Settlement.

Section 2.2 explains the relationship of the Settlement with the concurrently-filed settlement in Docket Nos. ER19-5, *et al.* All of the Parties to this Settlement are also parties to the settlement agreement in Docket Nos. ER19-5, *et al.* In order to provide a single version of Pepco's Formula Rate Template for FERC's eTariff system and posting by PJM, Pepco's revised Formula Rate Template incorporates the changes in this proceeding and the Docket Nos. ER19-5, *et al.* proceedings.

Section 2.3 sets forth settlement terms in addition to those reflected in the revised Formula Rate Template and Protocols. Specifically, Pepco confirms that income tax overpayments will be excluded from the prepayment calculations pursuant to the Formula Rate Template. Also, Pepco will identify in a note in Attachment 12 of the Formula Rate Template

the docket number of the proceeding(s) wherein FERC accepted or approved the depreciation and amortization rates reflected in that Attachment 12. Pepco will begin including this information in the note to Attachment 12 in the Annual Update following FERC's next acceptance or approval of depreciation and/or amortization rates for Pepco after the Settlement becomes effective. The section further provides that neither this settlement nor the reference to this note in Schedule 12 shall be deemed as, or cited as evidence of, agreement by any party or participant to this proceeding as to the methodology or underlying study that produced these rates or that these rates will be appropriate in a future proceeding.

Section 2.4 provides that the Settlement resolves all issues set for hearing in Docket No. ER19-1475 and all sub-dockets thereto This Settlement does not foreclose any of the Parties' rights with respect to issues not explicitly addressed in the Settlement, nor shall it be deemed to bind any Party (except in any proceeding to enforce this Settlement or as otherwise expressly provided for in the Settlement), in any future proceeding, and shall not be deemed precedential, or prejudicial to any Party's rights.

Article III and its subparts address procedural aspects of the Settlement. Section 3.1 sets forth that upon Commission approval of the Settlement, the Settlement becomes effective as of June 1, 2020. This section also sets forth what constitutes Commission approval of the Settlement.

Section 3.2 provides that within thirty days after Commission approval of the Settlement, a compliance filing will be made by Pepco in conjunction with PJM to submit the tariff records included in Exhibits A-D of the Settlement to be effective on the June 1, 2020. Additionally, this section provides that Parties shall not oppose or protest a filing made by Pepco in conformity with this Section 3.2.

Section 3.3 states that concurrent with the filing of the Settlement, Pepco will file with the Commission's Chief Administrative Law Judge a motion, pursuant to 18 C.F.R. § 375.307(a)(1)(iv)(2019), to implement the rates set forth in the Settlement pending Commission approval of the Settlement. This section outlines certain details about the filing, including the date by which a ruling will be requested.

Sections 4.1, 4.2, and 4.3 state that the Settlement constitutes a negotiated agreement and shall be inadmissible as evidence in any proceeding except a proceeding to enforce the Settlement; that the settlement discussions among the Parties are privileged and confidential; and that each Party shall cooperate with and not take any action inconsistent with the Settlement. Section 4.1 also states that the Settlement is inadmissible as evidence and does not constitute precedent. Section 4.4 discusses waiver requirements, and Sections 4.6 through 4.11 contain miscellaneous provisions regarding Settlement interpretation, successors and assigns, authorization, and notices. Section 4.12 states that nothing in the Settlement shall be construed as affecting Section 205 or Section 206 filing rights.

Section 4.5 discusses the standard of review to be applied for any proposed modification to the Settlement after it has become effective. Unless the Parties otherwise agree in writing, any modification to the Settlement Agreement proposed by one of the Parties after the Settlement Agreement has become effective in accordance with Section 3.1 shall, as between them, be subject to the "public interest" application of the just and reasonable standard of review set forth in *United Gas Pipe Line Co. v. Mobile Gas Serv. Corp.*, 350 U.S. 332 (1956) and *Federal Power Commission v. Sierra Pacific Power Co.*, 350 U.S. 348 (1956) (the *Mobile-Sierra* doctrine), as clarified in *Morgan Stanley Capital Group, Inc. v. Public Util. Dist. No. 1 of Snohomish County, Washington*, 128 S.Ct. 2733, 171 L. Ed. 2d 607 (2008) and refined in *NRG Power Mktg. v.*

Maine Pub. Utils. Comm'n, 130 S. Ct. 693, 700 (2010). The standard of review for any modifications to the Settlement Agreement requested by a non-Party or initiated by the Commission acting *sua sponte* will be the most stringent standard permissible under applicable law. See NRG Power Mktg. v. Maine Pub. Utils. Comm'n, 130 S. Ct. 693, 700 (2010).

IV. Required Information

In accordance with the Chief Administrative Law Judge's December 15, 2016 Amended Notice to the Public on Information to be Provided with Settlement Agreements and Guidance on the Role of Settlement Judges, the Settling Parties provide the following information:

A. Does the settlement affect other pending cases?

The Settlement by its terms shall have no effect on other cases currently pending before the Commission.⁵

B. Does the settlement involve issues of first impression?

The Settlement does not involve issues of first impression.

C. Does the settlement depart from Commission precedent?

The Settlement does not depart from Commission precedent.

D. Does the settlement seek to impose a standard of review other than the ordinary just and reasonable standard with respect to any changes to the settlement that might be sought by either a third party or the Commission acting *sua sponte*?

Section 4.7 of the Settlement provides that the standard of review for any modifications to the Settlement requested by a non-Party or initiated by the Commission acting *sua sponte* will

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⁵ Note, however, as explained above, that Section 2.2 of the Settlement Agreement provides that Pepco's Formula Rate Template included with the Settlement Agreement as Attachment A incorporates the changes to Pepco's Formula Rate Template resulting from the concurrently-filed settlement in the Docket Nos. ER19-5, *et al.* Proceedings.

be the most stringent standard permissible under applicable law. *See NRG Power Mktg. v. Maine Pub. Utils. Comm'n*, 130 S. Ct. 693, 700 (2010).

V. Conclusion

For the foregoing reasons, the Settlement Agreement is in the public interest, and the Settling Parties respectfully request that the Commission approve it without condition or modification.

Respectfully submitted,

/s/ Richard L. Roberts
Richard L. Roberts
Steptoe & Johnson LLP
1330 Connecticut Avenue, NW
Washington, DC 20036

On Behalf of the Parties

cc: Hon. Stephanie Nagel All Parties

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

PJM Interconnection, L.L.C. Potomac Electric Power Company Docket No. ER19-1475-000

SETTLEMENT AGREEMENT

This Settlement Agreement ("Settlement Agreement") is made pursuant to Rule 602 of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission ("Commission" or "FERC"), 18 C.F.R. § 385.602 (2019), by and among Potomac Electric Power Company; Southern Maryland Electric Cooperative, Inc.; Maryland Office of People's Counsel; and Office of the People's Counsel of the District of Columbia (each a "Party" and all collectively, the "Parties). The Parties enter into this Settlement Agreement to resolve all issues in this proceeding.

ARTICLE I

- 1.1 "Formula Rate Template" means the provisions contained in Attachments H-9A to PJM's OATT.
- 1.2 "Formula Rate Protocols" means the provisions contained in Attachment H-9B to PJM's OATT.
- 1.3 "Pepco" means Potomac Electric Power Company, a utility subsidiary of Pepco Holdings, Inc.
- 1.4 "PJM OATT" means the PJM Open Access Transmission Tariff.
- 1.5 "Settlement Effective Date" means the date this Settlement Agreement becomes effective in accordance with Section 3.1 of the Settlement Agreement.

- 1.6 "Interim Settlement Effective Date" means the date on which FERC's Chief Administrative Law Judge permits the Formula Rate Template and Protocols agreed upon in this Settlement Agreement to be put into effect on an interim basis pursuant to the motion filed in accordance with Section 3.3.
- 1.7 "Annual Update" has the meaning set forth in the Formula Rate Protocols.
- "Business Day" means any day excluding Saturday, Sunday and a holiday observed by FERC.

ARTICLE II

- 2.1 Tariff Changes. Effective as set forth in Article III, the Formula Rate Template included in Exhibit A to this Settlement Agreement and the Formula Rate Protocols included as Exhibit C to this Settlement Agreement shall replace and supersede the Formula Rate Template and Formula Rate Protocols currently included in the PJM OATT. Exhibit B to this Settlement Agreement shows in redline/strikeout the agreed-upon changes to the Formula Rate Template, and Exhibit D to the Settlement Agreement shows in redline/strikeout the agreed-upon changes to the Formula Rate Protocols.
- 2.2 Relationship to Settlement in Docket ER19-5, et al. Proceedings. Concurrent with the filing of this Settlement Agreement, Pepco and parties to the proceedings in FERC Docket Nos. ER19-5, ER19-6, ER19-10, ER19-14, and ER19-18 ("Docket ER19-5, et al. Proceedings") are filing with FERC a settlement of the Docket ER19-5 et al. Proceedings. In order to provide a single version of Pepco's Formula Rate Template for FERC's eTariff system and posting by PJM, the changes to Pepco's Formula Rate Template agreed to in the settlement of the

- Docket ER19-5, *et al.* Proceedings are included in Exhibits A and B to this Settlement Agreement.
- 2.3 Other Settlement Terms. In addition to the agreed upon changes to the Formula Rate Template and the Formula Rate Protocols (that are included in Attachments A and C), the Parties agree to the following additional settlement terms.
 - 2.3.1 Pepco confirms that income tax overpayments will be excluded from the prepayment calculations pursuant to the Formula Rate Template, on tab "9-Rate Base." Any inadvertent errors in such calculations will be corrected.
 - 2.3.2 Pepco will identify in a note in Attachment 12 to the Formula Rate

 Template the docket number of the proceeding(s) wherein FERC accepted or approved the depreciation and amortization rates reflected in that

 Attachment 12. Pepco will begin including this information in the note to Attachment 12 in the Annual Update following FERC's next acceptance or approval of the depreciation and/or amortization rates for Pepco after this Settlement Agreement becomes effective. However, neither this Settlement nor the reference to this note in Schedule 12 shall be deemed as, or cited as evidence of, agreement by any party or participant to this proceeding as to the methodology or underlying study that produced these rates or that these rates will be appropriate in a future proceeding.
- 2.4 Effect of Settlement. This Settlement Agreement resolves all issues set for hearing in Docket No. ER19-1475 and all sub-dockets thereto. This Settlement does not foreclose any of the parties' rights with respect to issues not explicitly addressed in the Settlement, nor shall it be deemed to bind any party (except in any proceeding

to enforce this Settlement or as otherwise expressly provided for in the Settlement), in any future proceeding, and shall not be deemed precedential, or prejudicial to any party's rights.

ARTICLE III

- 3.1 Effectiveness of Settlement Agreement. Upon Commission approval of this Settlement Agreement as set forth in this Section 3.1, the provisions of the Settlement Agreement shall be effective as of June 1, 2020. Commission approval of this Settlement Agreement will occur if (a) the Commission accepts or approves this Settlement Agreement without condition or modification by Final Order, or (b) the Commission accepts or approves this Settlement Agreement with condition(s) or modification(s) by Final Order, if no Party files notice with the Commission within fifteen (15) days of the acceptance or approval of the Settlement Agreement stating that it objects to such condition(s) or modification(s). If any Party files such notice, the Settlement Agreement shall be null and void and of no force or effect, and the Parties shall be deemed to have reserved all of their respective rights and remedies in this proceeding. For purposes of this Settlement Agreement, an order shall be deemed to be a "Final Order" as of the date rehearing is denied by the Commission, or if rehearing is not sought, the date on which the right to seek Commission rehearing expires.
- 3.2 Compliance Filing. Within 30 (thirty) days following Commission approval of the Settlement Agreement as set forth in Section 3.1, Pepco, in conjunction with PJM, shall submit the tariff records included in Exhibits A D to the Commission through eTariff as a compliance filing, to be effective on the Settlement Effective

Date. The Parties shall not oppose or protest a filing made by Pepco in conformity with this Section 3.2.

3.3 Motion for Interim Rates. Concurrently with the filing of this Settlement Agreement, Pepco shall file with the Commission's Chief Administrative Law Judge a motion, pursuant to 18 C.F.R. § 375.307(a)(1)(iv)(2019), to implement the rates set forth in the Settlement Agreement pending Commission approval of the Settlement Agreement ("Motion for Interim Rates"). The Motion for Interim Rates will request an order by April 30, 2020, that will allow the rates set forth in the Settlement Agreement to be used for the computations in the 2020 Annual Updates that are required by the Pepco Protocols to be submitted on an informational basis on or before May 15, 2020. In the event the Commission rejects this Settlement Agreement or a Party timely files a notice described in Section 3.1 objecting to a condition or modification ordered by the Commission, a correction will be applied in the next Annual Update to restore the originally filed rates, refunding or surcharging with interest any amounts that were collected or refunded that were different from the originally filed rate. The Motion for Interim Rates will request a shortened response time for answers to the motion. Pepco shall be authorized to represent that all Parties support granting the Motion for Interim Rates and the shortened response time for answers.

ARTICLE IV

4.1 No Precedent. This Settlement Agreement is submitted pursuant to Rule 602 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.602 (2019), and is inadmissible as evidence in any proceeding except a proceeding involving a claim of breach of, or an effort to enforce, this Settlement Agreement. No element of this

Settlement Agreement constitutes precedent or should be deemed "settled practice" as that term was interpreted in *Public Service Commission of New York v. FERC*, 642 F.2d 1335 (D.C. Cir. 1980). It is further understood and agreed that this Settlement Agreement constitutes a negotiated agreement with multiple elements of consideration and, except as explicitly set forth herein, no Party shall be deemed to have approved, accepted, agreed or consented to any principle or position in this proceeding.

- 4.2 Settlement Discussions. The discussions between and among the Parties that have produced this Settlement Agreement have been conducted with the explicit understanding, pursuant to Rule 602 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.602 (2019), that all offers of settlement and discussions relating thereto shall be privileged and confidential, shall be without prejudice to the position of any Party or participant presenting any such offer or participating in any such discussion, and are not to be used in any manner in connection with this proceeding, any other proceeding, or otherwise, except to the extent necessary to enforce its terms.
- 4.3 Further Assurances. All Parties shall cooperate with, and shall not take any action inconsistent with: (i) the filing of this Settlement Agreement with the Commission, and (ii) efforts to obtain Commission acceptance or approval of this Settlement Agreement without change or condition. No Party shall take any action that is inconsistent with the provisions of this Settlement Agreement.
- **4.4** *Waiver*. No provision of this Settlement Agreement may be waived except through a writing signed by an authorized representative of the waiving Party or Parties.

- Waiver of any particular provision of this Settlement Agreement shall not be deemed to waive any other provision or provisions hereof.
- 4.5 Modifications/Standard of Review. Unless the Parties otherwise agree in writing, any modification to this Settlement Agreement proposed by one of the Parties after the Settlement Agreement has become effective in accordance with Section 3.1 shall, as between them, be subject to the "public interest" application of the just and reasonable standard of review set forth in United Gas Pipe Line Co. v. Mobile Gas Service Corp., 350 U.S. 332 (1956) and Federal Power Commission v. Sierra Pacific Power Co., 350 U.S. 348 (1956) (the Mobile-Sierra doctrine), as clarified in Morgan Stanley Capital Group, Inc. v. Public Utility District No. 1 of Snohomish County, Washington, 554 U.S. 527 (2008) and refined in NRG Power Marketing, LLC v. Maine Public Utilities Commission, 558 U.S. 165, 174-75 (2010). The standard of review for any modifications to this Settlement Agreement requested by a non-Party or initiated by the Commission acting sua sponte will be the most stringent standard permissible under applicable law. See NRG Power Mktg., LLC v. Maine Pub. Utils. Comm'n, 558 U.S. at 174-75.
- **4.6** Successors and Assigns. This Settlement Agreement is binding upon and for the benefit of the Parties and their successors and assigns.
- 4.7 Captions and References to Sections. The captions in this Settlement Agreement are for convenience of reference only and are not a part of this Settlement Agreement and do not in any way limit or amplify the terms and provisions of this Settlement Agreement and shall have no effect on its interpretation. Unless

- otherwise indicated, references to "Sections" in this Settlement Agreement refer to sections in this Settlement Agreement.
- 4.8 Ambiguities Neutrally Construed. This Settlement Agreement is the result of negotiations among, and has been reviewed by, each Party and its respective counsel. Accordingly, this Settlement Agreement shall be deemed to be the product of each Party, and no ambiguity shall be construed in favor of or against any Party based on authorship of this Settlement Agreement.
- 4.9 Authorization. Each person executing this Settlement Agreement on behalf of a Party represents and warrants that he or she is duly authorized and empowered to act on behalf of, and to authorize this Settlement Agreement to be executed on behalf of, the Party that he or she represents.
- 4.10 Notices. All notices, demands, and other communications hereunder shall be in writing and shall be delivered to each Party's "Corporate Official" as found on the Commission's website at http://www.ferc.gov/docs-filing/corp-off.asp or the representative(s) of each Party included on the official service list in Docket No. ER19-1475. Notices will also be provided to the persons on the Commission's official service list in the referenced dockets.
- **4.11** *Counterparts*. This Settlement Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original and all of which together shall be deemed to be one and the same instrument.
- 4.12 Section 205 and 206 Filings. Nothing contained herein shall be construed as affecting in any way the right of Pepco unilaterally to make an application of any type to the Commission to modify prospectively, in whole or in part, their Formula

Rates under Section 205 of the Federal Power Act ("FPA"), or to oppose any filing made or action taken under Section 206 of the FPA. Nothing contained herein shall be construed as affecting in any way the right of the Commission, any Party, or any other entity to unilaterally make an application of any type to the Commission to modify prospectively, in whole or in part, Pepco's Formula Rates under Section 206 of the FPA, or to oppose any filing made under Section 205 of the FPA.

Ву:	Jan Molen	Date: 4/22/2020
SOUT	THERN MARYLAND ELECTRIC	COOPERATIVE, INC.
Ву:		Date:
MAR	YLAND OFFICE OF PEOPLE'S	COUNSEL
Ву:		Date:
OFFI	CE OF THE PEOPLE'S COUNSE	EL OF THE DISTRICT OF COLUMBIA
Ву:		Date:

Ву:	Date:
SOUTHERN MARYLAND ELECTRI	C COOPERATIVE, INC.
By: Mark 1. Malagall	Date: 04/22/2020
MARYLAND OFFICE OF PEOPLE'S	COUNSEL
Ву:	Date:
OFFICE OF THE PEOPLE'S COUNS	EL OF THE DISTRICT OF COLUMBIA
Bv:	Date:

Ву:	Date:
SOUTHERN MARYLA	ND ELECTRIC COOPERATIVE, INC.
Ву:	Date:
MARYLAND OFFICE	OF PEOPLE'S COUNSEL
By: Joseph G. Cleaver Senior Assist	Date: 4-22-20 ant People's Counsel
OFFICE OF THE PEOI	LE'S COUNSEL OF THE DISTRICT OF COLUMBIA
By:	Date:

By:		Date:
SOUT	THERN MARYLAND ELECTRIC	C COOPERATIVE, INC.
By:		Date:
MAR	YLAND OFFICE OF PEOPLE'S	COUNSEL
By:		Date:
OFFI	ICE OF THE PEOPLE'S COUNS	EL OF THE DISTRICT OF COLUMBIA
By:	/s/ Sandra Mattavous-Frye	Date: 4/22/20

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated at Washington, D.C., this 24th day of April, 2020.

/s/ Thomas C. Kirby

Thomas C. Kirby Steptoe & Johnson LLP 1330 Connecticut Avenue, NW Washington, DC 20036

EXHIBIT A Revised OATT Attachment H-9A (Formula Rate Template)

ATTACHMENT H-9A

oto	mac Electric Power Company		
1	Formula Rate Appendix A		
		Notes	FERC Form 1 Page # or Instruction
had	ed cells are input cells		
lloc	rato		
	Wages & Salary Allocation Factor		
1	Transmission Wages Expense		p354.21b
2	Total Wages Expense		p354.28b
3	Less A&G Wages Expense		p354.27b
4	Total		(Line 2 - 3)
5	Wages & Salary Allocator		(Line 1 / 4)
	Disease Allegas Construence		
6	Plant Allocation Factors Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)
6a	Less Merger Costs to Achieve	(Note b)	Attachment 10, line 80, column b
7	Common Plant In Service - Electric		(Line 24 -24a)
8	Total Plant In Service		(Line 6 - 6a + 7)
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)
9a	Less Merger Costs to Achieve		Attachment 10, line 39, column b
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
0a	Less Merger Costs to Achieve	(=)	Attachment 9, line 15, column h
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)
1a	Less Merger Costs to Achieve		Attachment 9, line 15, column i
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)
2a	Less Merger Costs to Achieve		Attachment 9, line 15, column g
13	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)
14	Net Plant		(Line 8 - 13)
15	Transmission Gross Plant		(Line 29 - Line 28)
16	Gross Plant Allocator		(Line 15 / 8)
17	Transmission Net Plant		(Line 39 - Line 28)
18	Net Plant Allocator		(Line 17 / 14)
lan	t Calculations		
	Plant In Service		
19	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)
19a	Less Merger Costs to Achieve		Attachment 9, line 15, column b
20	This line Intentionally Left Blank		

Total Transmission Plant In Service		(Line 19 - 19a)
General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)
Less Merger Costs to Achieve		Attachment 9, line 15, column c
Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, line 14, column d)
Less Merger Costs to Achieve		Attachment 9, line 15, column d
Total General & Common		(Line $23 - 23a + 24 - 24a$)
Wage & Salary Allocation Factor		(Line 5)
General & Common Plant Allocated to Transmission		(Line 25 * 26)
Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)
OTAL Plant In Service		(Line 22 + 27 + 28)
Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Note B)	p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e
•	(1,000 B)	•
Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)
Accumulated General Depreciation		p219.28.c (See Attachment 9, line 14, column f)
Less Merger Costs to Achieve		Attachment 9, line 15, column f
Accumulated Intangible Amortization		(Line $10 - 10a$)
Accumulated Common Amortization - Electric		(Line 11 – 11a)
Common Plant Accumulated Depreciation (Electric Only)		(Line 12 – 12a)
Total Accumulated Depreciation		(Sum Lines 31 – 31a + 32 + 33 + 34)
Wage & Salary Allocation Factor		(Line 5)
General & Common Allocated to Transmission		(Line 35 * 36)
OTAL Accumulated Depreciation		(Line 30b + 37)
OTAL Net Property, Plant & Equipment		(Line 29 - 38)

accumulated Deferred Income Taxes (ADIT)			
	Projected		
Account No. 190 (ADIT)	Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23
Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 46
,	Projected	()	
Account No. 282 (ADIT - Other Property)	Activity	(Note V)	Attachment 1A - ADIT Summary, Line 69
Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 92
Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115
Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a+40b + 40c + 40d + 40e)
Jnamortized Deficient / (Excess) ADIT			
Unamortized Deficient / (Excess) ADIT - (Federal)	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73
Unamortized Deficient / (Excess) ADIT - (Federal)	Projected Activity	` ,	·
Unamortized Deficient / (Excess) ADIT - (State)	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146

13	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission		(Line 40f +42)
Sa Transmis	sion Related CWIP (Current Year 12 Month weighted average balances)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)
o Unamorti	zed Abandoned Transmission Plant		Attachment - 9, line 30, column h
	sion O&M Reserves		
ļ	Total Balance Transmission Related Account -Reserves	Enter Negative	Attachment 5
Prepayme	ents		
	Prepayments	(Note A)	Attachment 9, line 30, column f
	Total Prepayments Allocated to Transmission		(Line 45)
Materials	and Supplies		
	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)
	Wage & Salary Allocation Factor		(Line 5)
	Total Transmission Allocated		(Line 47 * 48)
	Transmission Materials & Supplies	(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)
	Total Materials & Supplies Allocated to Transmission		(Line 49 + 50)
Cash Wo	rking Capital		
	Operation & Maintenance Expense		(Line 85)
	_1/8th Rule		x 1/8
	Total Cash Working Capital Allocated to Transmission		(Line 52 * 53)
Network			
	Outstanding Network Credits	(Note N)	From PJM
	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits	(Note N)	From PJM
	Net Outstanding Credits		(Line 55 - 56)
TOTAL A	Adjustment to Rate Base		(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)
Rate Base			(Line 39 + 58)
И			
Transmis	sion O&M		
	Transmission O&M		Attachment 11A, line 27, column c
	Less extraordinary property loss		Attachment 5
	Plus amortized extraordinary property loss		Attachment 5
	Less Account 565		p321.96.b
	Less Merger Costs to Achieve		Attachment 10, line 1, column x
	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data
	Plus Transmission Lease Payments	(Note A)	p200.3.c
	Transmission O&M		(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)
433 4 3	General & Common Expenses		•
Allocated	General & Common Expenses		25C
Allocated	Common Plant O&M	(Note A)	p356
Allocated		(Note A)	Attachment 11B, line 15, column a
	Common Plant O&M	(Note A)	
ı	Common Plant O&M Total A&G		Attachment 11B, line 15, column a
Allocated	Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926		Attachment 11B, line 15, column a Attachment 5

Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	
Less General Advertising Exp Account 930.1	,	p323.191b	
Less DE Enviro & Low Income and MD Universal Funds		p335.b	
Less EPRI Dues	(Note D)	p352-353	
General & Common Expenses		(Lines 67 + 68) - Sum (68b to 73)	
Wage & Salary Allocation Factor		(Line 5)	
General & Common Expenses Allocated to Transmission		(Line 74 * 75)	
gned A&G			
Regulatory Commission Exp Account 928	(Note G)	p323.189b	
General Advertising Exp Account 930.1	(Note K)	p323.191b	
Subtotal - Transmission Related		(Line 77 + 78)	
Property Insurance Account 924		p323.185b	
General Advertising Exp Account 930.1	(Note F)	p323.191b	
Total		(Line 80 + 81)	
Net Plant Allocation Factor		(Line 18)	
A&G Directly Assigned to Transmission		(Line 82 * 83)	
Total Transmission O&M		(Line 66 + 76 + 79 + 84)	

Depreciation & Amortization	1 Expense		
	Depreciation Expense		
86	Transmission Depreciation Expense		P336.7b&c (See Attachment 5)
86a	Amortization of Abandoned Transmission Plant		Attachment 5
87	General Depreciation		p336.10b&c (See Attachment 5)
87a	Less Merger Costs to Achieve		Attachment 10, line 8, column b
88	Intangible Amortization	(Note A)	p336.1d&e (See Attachment 5)
88a	Less Merger Costs to Achieve		Attachment 10, line 9, column b
89	Total		(Line 87 – 87a + 88 – 88a)
90	Wage & Salary Allocation Factor		(Line 5)
91	General Depreciation Allocated to Transmission		(Line 89 * 90)
92	Common Depreciation - Electric Only	(Note A)	p336.11.b (See Attachment 5)
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d (See Attachment 5)
94	Total	,	(Line 92 + 93)
95	Wage & Salary Allocation Factor		(Line 5)
96	Common Depreciation - Electric Only Allocated to Transmission		(Line 94 * 95)
97	Total Transmission Depreciation & Amortization		(Line 86 + 86a + 91 + 96)
xes Other than Income	Total Transmission Depreciation & Amortization		(Line 00 + 00a + 71 + 70)
98			
99	Taxes Other than Income		Attachment 2
eturn / Capitalization Calc	Total Taxes Other than Income		(Line 98)
eturn / Capitanzation Calci	manons		
100	Long Term Interest		
100	Long Term Interest		p117.62c through 67c
101	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8

	Long Term Interest			"(Line 100 - line 101)"
	Preferred Dividends		enter positive	p118.29c
	Common Stock		·	•
	Proprietary Capital			p112.16c
	Less Preferred Stock		enter negative	(Line 114)
	Less Account 216.1		enter negative	
	Less Account 219		enter negative	1
	Common Stock		(Note Z)	(Sum Lines 104 to 106a)
	Capitalization			
	Long Term Debt			p112.18c through 21c
	Less Loss on Reacquired Debt		enter negative	p111.81c
	Plus Gain on Reacquired Debt		enter positive	p113.61c
	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7
	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8
	Total Long Term Debt		(Note X)	(Sum Lines 108 to 112)
	Preferred Stock		(Note Y)	p112.3c
	Common Stock			(Line 107)
	Total Capitalization			(Sum Lines 113 to 115)
	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108+114+115))
	Preferred %	Preferred Stock		(Line 114 / (108+114+115))
	Common %	Common Stock	(Note Q)	(Line 115 /(108+ 114+115))
	Debt Cost	Total Long Term Debt		(Line 102 / 113)
	Preferred Cost	Preferred Stock		(Line 103 / 114)
	Common Cost	Common Stock	(Note J)	Fixed
	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)
	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)
_	Weighted Cost of Common	Common Stock		(Line 119 * 122)
_	Total Return (R)			(Sum Lines 123 to 125)
	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)

	Income Tax Rates			
128	FIT=Federal Income Tax Rate		(Note I)	
129	SIT=State Income Tax Rate or Composite		(Note I)	
130	P	(percent of federal income tax deductible for state purposes)		Per State Tax Code
131	Т	$T{=}1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		
132a	T/ (1-T)			
132b	Tax Gross-Up Factor	1*1/(1-T)		
	ITC Adjustment		(Note U)	
133	Amortized Investment Tax Credit		enter negative	Attachment 1B - ADIT EOY
134	Tax Gross-Up Factor			(Line 132b)
135	ITC Adjustment Allocated to Transmission			(Line 133 * + 134 * 135)
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense			Attachment 5, Line 136a
136b	Amortization Deficient / (Excess) Deferred Taxes		(Note T)	
136c	(Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes		(Note T)	Attachment 5, Line 136b
	(State) - Transmission Component		(Note T)	Attachment 5, Line 136c
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note T)	Attachment 5, Line 136d
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c +136
136f	Tax Gross-Up Factor			(Line 132b)
136g	Other Income Tax Adjustment			(Line 136e * 136f)
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132a * 127 * (1-(123 / 12
138	Total Income Taxes			(Line 135 + 136g + 137)
ENUE RE(UIREMENT			
	Summary			
139	Net Property, Plant & Equipment			(Line 39)
140	Adjustment to Rate Base			(Line 58)
141	Rate Base			(Line 59)
142	O&M			(Line 85)
143	Depreciation & Amortization			(Line 97)
144	Taxes Other than Income			(Line 99)
145	Investment Return			(Line 127)
146	Income Taxes			(Line 138)
147	Gross Revenue Requirement			(Sum Lines 142 to 146)
	Adjustment to Remove Revenue Requirements Asso	ociated with Excluded Transmission Facilities		
148	Transmission Plant In Service			(Line 19)
149	Excluded Transmission Facilities		(Note M)	Attachment 5
150	Included Transmission Facilities			(Line 148 - 149)
151	Inclusion Ratio			(Line 150 / 148)
152	Gross Revenue Requirement			(Line 147)

153	Adjusted Gross Revenue Requirement	(Line 151 * 152)
	Revenue Credits & Interest on Network Credits	
154	Revenue Credits	Attachment 3
155	Interest on Network Credits (Note N)	PJM Data
156	Net Revenue Requirement	(Line 153 - 154 + 155)
	Net Plant Carrying Charge	
157	Net Revenue Requirement	(Line 156)
158	Net Transmission Plant	(Line 19 - 30)
159	Net Plant Carrying Charge	(Line 157 / 158)
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE	
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)
163	Increased Return and Taxes	Attachment 4
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)
165	Net Transmission Plant	(Line 19 - 30)
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 163 - 86) / 165
168	Net Revenue Requirement	(Line 156)
169	True-up amount	Attachment 6A, line 4, column j
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5
171a	MAPP Abandonment recovery pursuant to ER13-607	Attachment 5
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171 +171a)
	Network Zonal Service Rate	
173	1 CP Peak (Note L)	PJM Data
174	Rate (\$/MW-Year)	(Line 172 / 173)
175	Network Service Rate (\$/MW/Year)	(Line 174)

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant

that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected

to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A.

For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service

CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).

- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- 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 includes taxes in more than one state, it must explain in

Attachment 5 the name of each state and how the blended or composite SIT was developed.

- J The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments

(net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.

O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M.

If they are booked to Acct 565, they are included in on line 64

- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q Pepco capital structure is derived from gross debt.
- R Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months)

effective on the date FERC approves the settlement in ER05-515.

- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).

The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual mont

These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column M for inputs.

- Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
- Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
- Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November Z shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet).
- Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion is derived by applying the wages and salary allocator to the total of line 5 is and specified in a footnote to the AA Form 1, page 227.

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

Rate Year =

Accumulated Deferred Income Taxes (Account No.

	Days in Period						Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D) Note 1	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
	ADIT Subject to Proration							-					-	
2	January	31	-	214	50.00%	-		-	-		-	-	-	
3	February	28	_	214	50.00%	_	-	-	_	_	-	-	-	
4	March	31	_	214	50.00%	_	-	-	_	_	_	-	-	
5	April	30	_	214	50.00%	_	-	-	_	_	-	-	-	
6	May	31	_	214	50.00%	_	-	-	_	_	-	-	-	
7	June	30	185	214	86.45%	_	-	-	_	_	_	-	-	
8	July	31	154	214	71.96%	_	-	-	_	_	_	-	-	
9	August	31	123	214	57.48%	_	-	-	_	_	_	-	-	
10	September	30	93	214	43.46%	_	-	-	_	_	_	-	-	
11	October	31	62	214	28.97%	_	-	-	_	_	_	-	-	
12	November	30	32	214	14.95%	_	-	-	_	_	_	-	-	
13	December	31	1	214	0.47%	_	-	-	_	_	_	-	-	
- 14	Total (Sum of Lines 2 - 13)	365		<u> </u>		_	-		_	-	_	-		
	Beginning Balance - ADIT		Proration										-	
6	Beginning Balance - ADIT	Depreciation A	Adjustment			(Note F)		-					-	
17 Beginning Balance - DTA / (DTL)						(Col. (H), Line 15 + Line 16)			(Col. (M), Line 15 + Line 16)					
18	Ending Balance - ADIT No	ot Subject to Pr	roration										-	
	Ending Balance - ADIT De	•				(Note F)		-					-	

20	Ending Balance - DTA / (DTL)	(Col. (H), Line 18 + Line 19)	(Col. (M), Line 18 + Line 19)	-
21 22	Average Balance as adjusted (non-prorated) Prorated ADIT	([Col. (H), Line 17 + Line 20] / 2) (Col. (H)(, Line 13)	([Col. (M), Line 17 + Line 20] / 2) (Col. (M), Line 13)	-
23	Amount for Attachment H-9A, Line 40a		(Col. (M), Line 21 + Line 22)	-

Accumulated Deferred Income Taxes - Property (Account No. 281) Days in Period Projection - Proration of Deferred Tax Activity (Note A) Actual - Proration of Deferred Tax Activity (Note B) (B) (E) (F) (J) (M) (A) (G) (H) (I) (L) Prorated Projected Difference Preserve Proration Preserved Prorated Prorated Preserve Proration Total Days **Proration Amount** Actual Prorated Days Monthly Activity Projected Balance Projected vs. Actual Balance Days Projected (Actual vs (Actual vs Month Per Future (Column C / Monthly Per Month (Column É x Column (Column G Plus Column H, (Col. K + Col. L + Col. Per Month Monthly Activity Actual Projected) Projected) Test Period Column D) Activity Preceding Balance) (Note C) (Note D) (Note E) M, Preceding Balance) F) 24 ADIT Subject to Proration January 214 50.00% 31 February 26 28 214 50.00% March 27 31 214 50.00% April 28 50.00% 30 214 May 29 50.00% 31 214 June 30 30 86.45% 185 214 July 31 71.96% 31 154 214 August 32 57.48% 31 123 214 September 33 43.46% 30 93 214 October 34 31 62 214 28.97% November 35 14.95% 32 214 December 0.47% Total (Sum of Lines 25 - 36) Beginning Balance - ADIT Not Subject to Proration (Note F) 39 Beginning Balance - ADIT Depreciation Adjustment (Col. (M), Line 38 + Line 39) 2018 Beginning Balance - DTA / (DTL) (Col. (H), Line 38 + Line 39) 2018 Projected 41 Estimated Ending Balance - ADIT Not Subject to Proration Projected (Note F) 42 Ending Balance - ADIT Depreciation Adjustment

43	Ending Balance - DTA / (DTL)	(Col. (H), Line 41 + Line 42)	(Col. (M), Line 41 + Line 42) ([Col. (M), Line 40+ Line 43] /	-
44	Average Balance as adjusted (non-prorated)	([Col. (H), Line 40+ Line 43] / 2)	2)	-
45	Prorated ADIT	(Col. (H), Line 36)	(Col. (M), Line 36)	<u>-</u>
46	Amount for Attachment H- 9A, Line 40b	(Col. (H), Line 44 + Line 45)	(Col. (M), Line 44 + Line 45)	

			Days in Period			Projection	on - Proration of Deferred T	ax Activity (Note A)		Acti	ual - Proration of Defe	rred Tax Activity (Note	B)
(A))	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Mon	ith	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
ADIT Sub Proration													
Januar	у	31	-	214	50.00%	-	-	-	-	_	-	-	-
Februa	ry	28	-	214	50.00%	_	-	-	_	_	-	-	-
March		31	-	214	50.00%	-	-	-	-		-	-	-
April		30	_	214	50.00%	_	-	-	_	_	-	-	-
May		31	-	214	50.00%	_	-	-	-		-	-	-
June		30	185	214	86.45%	_	-	-	_	_	-	-	-
July		31	154	214	71.96%	_	-	-	_	_	-	-	-
August		31	123	214	57.48%	_	-	-	_	_	-	-	-
Septem	nber	30	93	214	43.46%	_	-	-	_	_	-	-	-
Octobe	r	31	62	214	28.97%	-	-	-	_		-	_	-
Novem	her	30	32	214	14.95%	-	-	-	_		-	_	-
Decem	bor	31	1	214	0.47%	-	-	-	_	_	-	_	-
Total (Sur Lines 51 -	m of	365				_	-		_	_	_	_	
	-	- ADIT Not Sub	ect to Proration										-
			ation Adjustment			(Note F)							-
Beginning	g Balance ·	- DTA / (DTL)				(Col. (H), Line 6	1 + Line 62)		(Col. (M), Line	e 61 + Line 62)			-
Estimated Proration	d Ending B	Balance - ADIT I	Not Subject to										-
		DIT Depreciatio	n Adiustment			(Note F)							-
Ending Ba	alance	·	•			(Col. (H), Line 6	4 + Line 65)		(Col. (M), Line	e 64 + Line 65)		-	-
Average I	Balance as	s adjusted				//O-1 // 12 12 13	00 + 15 + 001 / 0		(FO-1-(1A) · · ·	00 - 15- 001 (0)			_
(non-prora Prorated	•					([Col. (H), Line 6 (Col. (H), Line	3 + Line 66] / 2)		(Col. (M),	e 63 + Line 66] / 2)			
Amount						59)			Line 59)			-	
Attachme						(Col. (H), Line 6	7 . 1		(Oal (M) Line	67 + Line 68)			

(A)	(A) (B) (C) (D) (E)					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Not				
	(=)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
ADIT Subject to Proration	to						-					-	
January	31	-	214	50.00%	-	-	-	-		-	-	-	
February	28	-	214	50.00%	-	-	-	-	-	-	-	-	
March	31	_	214	50.00%	_	-	-	_	-	-	-	-	
April	30	_	214	50.00%	_	-	-	_	-	-	-	-	
May	31	-	214	50.00%	_	-	-	_	_	_	_	-	
June	30	185	214	86.45%	_	-	-	_	_	_	_	-	
July	31	154	214	71.96%	_	-	-	_	_	_	_	-	
August	31	123	214	57.48%	_	-	-	_	_	_	_	-	
September	30	93	214	43.46%		-	-			_	_	-	
October	31	62	214	28.97%		-	-			_	_	-	
November	30	32	214	14.95%		-	-			_	_	-	
December	31	1	214	0.47%		-	-			_	_	-	
Total (Sum of	265			0.4770		-		_					
Lines 51 - 62) Beginning Bala	ance - ADIT Not Su	hiect to Proration			-			-	_	-	-	-	
	ance - ADIT Not ou ance - ADIT Depred	-			(Note F)							-	
	ance - DTA / (DTL)				(Col. (H), Line 8	4 + Line 85)		(Col. (M), Line	e 84 + Line 85)		•	-	
	,				,	_							
Estimated End Proration	ling Balance - ADIT	Not Subject to										-	
Ending Balanc	e - ADIT Depreciat	on Adjustment			(Note F)							-	
Ending Balance - DTA / (DTL)	e				(Col. (H), Line 8	7 + Line 88)		(Col. (M), Line	e 87 + Line 88)			-	
Average Balan												_	
(non-prorated)					([Col. (H), Line 8 (Col. (H), Line	36 + Line 89] / 2)		([Col. (M), Lin (Col. (M),	e 86 + Line 89 / 2)			-	
Prorated ADIT Amount for					82)			Line 82)			-		
Attachment H	l -				(Col. (H), Line 9			(0.1.00)	e 90 + Line 91)				

Γ	Accumulated De	eferred Investme	ent Tax Credits (Acco	unt No. 255)									
			Days in Period				n - Proration of Deferred I			1	ual - Proration of Defe		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
93	ADIT Subject to Proration							-					-
94	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
95	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
96	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
97	April	30	-	214	50.00%	-	-	-	-		-	-	-
98	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
99	June	30	185	214	86.45%	_	-	-	-	_	-	-	-
00	July	31	154	214	71.96%	_	-	-	_	_	-	-	-
)1	August	31	123	214	57.48%	_	-	-	_	_	-	-	-
)2	September	30	93	214	43.46%	_	-	-	_	_	_	-	-
)3	October	31	62	214	28.97%	_	-	-	_	_	-	-	-
04	November	30	32	214	14.95%	_	-	-	_	_	-	-	-
05	December	31	1	214	0.47%	_	-	-	_	_	-	-	-
_	Total (Sum of Lines 51 - 62)	365				_	-		_	_	_	_	
	Beginning Balanc	e - ADIT Not Sub	eject to Proration										-
	Beginning Balanc					(Note F)						_	-
09	Beginning Balanc	e - DTA / (DTL)				(Col. (H), Line 10	07 + Line 108)		(Col. (M), Line	e 107 + Line 108)			-
10	Estimated Ending Proration	Balance - ADIT	Not Subject to										-
	Ending Balance -	ADIT Depreciation	on Adjustment			(Note F)							-
	Ending Balance - DTA / (DTL)	·	•			(Col. (H), Line 1	10 + Line 111)		(Col. (M), Line	e 110 + Line 111)		•	-
	Average Balance	as adjusted								ne 109 + Line 112 /			_
	(non-prorated) Prorated ADIT					(Col. (H), Line	09 + Line 112] / 2)		2) (Col. (M),				
14	Amount for					105)			Line 105)			-	
	Attachment H- 9A, Line 40e					(Col. (H), Line 1	13 + Line 114)		(Col. (M), Line	e 113 + Line 114)			

	HC		
- 10	4 11 17 663	1 1 [6]	I n L

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

Rate Year	Projected Activity	Cneck
2 For the Annual I	Indate (Projected) filing see Attachr	ment 1A - ADIT Sumn

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

Notes	
Α	The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
В	The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
С	Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
D	Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
E	Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
F	IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

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

			Gas, Production, Distribution	Only		
			or	Transmission	Plant	Labor
	DIT (Not Subject to		Other			
Prorati	on)	Total	Related	Related	Related	Related
1	ADIT-190					
2	ADIT-281					
3	ADIT-282					
4	ADIT-283					
5	ADITC-255					
6 S u	btotal - Transmission ADI					
Line		Description	Total			
7		ADIT (Required Debt)				

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

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

(A)	(B) Total	, , , , , , , , , , , , , , , , , , , ,	(D) Only	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)		Distribution or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Not Subject to Proration)						
Less: ASC 740 ADIT Adjustments						
excluded from rate base Less: ASC 740 ADIT Adjustments						
related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Not Subject to Proration)						
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator						
Other Allocator						
ADIT - Transmission						

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

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
ADIT-190 (Subject to Proration)		Total	Production, Distribution Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Subject to Proration	2)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments	') 	-	-	-	-	-	
excluded from rate base		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments							
related to unamortized ITC Less: ASC 740 ADIT balances related to							
income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not							
separately removed		-	-	-	-	-	
Total: ADIT-190 (Subject to Proration)		_	_	_	_	_	
Totali 71217 Too (Casjeet to 1 Totali 117)							
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator							
Other Allocator							
ADIT - Transmission		-					
(A)		(B)	(C)	(D)	(E)	(F)	(G)
		Total	Gas, Production,	Only			
		- 3	Distribution	-			
ADIT-190 (Subject to Proration)			, Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)		-	-	-	-	-	
ADIT-190 (Subject to Proration)		-	-	-	-	-	

Instructions for Account 190:

Total - FERC Form 1, Page 234

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	()		Gas, Production,		(-)	(- /	(-)
		Total	Distribution,	Only			
ADIT- 282 (Not Subject to Proration)			Or	Transmission	Plant	Labor	
			Other Related	Related	Related	Related	Justification
Subtotal: ADIT-282 (Not Subject to Proration)	-	_	-	-	-	
Less: ASC 740 ADIT Adjustments excluded							
from rate base Less: ASC 740 ADIT Adjustments related to							
unamortized ITC							
Less: ASC 740 ADIT balances related to							
income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not							
separately removed							
Total: ADIT-282 (Not Subject to Proration)							
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator							
Other Allocator							
ADIT - Transmission							
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas,				
		Total		Only			
ADIT-282 (Subject to Proration)		Total	Production,	Only Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)		Total	Production, Distribution, Or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)		Total	Production, Distribution,	-	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)		Total	Production, Distribution, Or Other	Transmission			Justification
ADIT-282 (Subject to Proration)		Total	Production, Distribution, Or Other	Transmission			Justification
ADIT-282 (Subject to Proration)		Total	Production, Distribution, Or Other	Transmission			Justification
		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration)		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration)		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator		Total	Production, Distribution, Or Other	Transmission			Justification
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator ADIT - Transmission			Production, Distribution, Or Other Related	Transmission Related	Related	Related	
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator		Total	Production, Distribution, Or Other	Transmission			Justification (G)

ADIT-282		Distribution, Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)		_		_	_	
ADIT-282 (Subject to Proration)	-	_	_	_	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	-	-	-	-	-	

Instructions for Account 282:

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

Less: OPEB related ADIT, Above if not separately removed

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

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

	(A)	(B) Total	(C) Gas, Production,	(D) Only	€	(F)	(G)
ADIT- 283 (Not Subject to Proration)			Distribution,	Transmission	Plant	Labor	
			Or Other Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Not Subject to Proration)							
Less: ASC 740 ADIT Adjustments excluded from rate base							
Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not separately removed							
Total: ADIT-283 (Not Subject to Proration)							
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator							
Other Allocator							
ADIT - Transmission							
(A)		(B)	(C)	(D)	(E)	(F)	(G)
		Total	Gas, Production,	Only			
ADIT-283 (Subject to Proration)			Distribution,	Transmission	Plant	Labor	
			Or Other Related	Related	Related	Related	Justification
			11010100	1101000	11010101	110.000	
Subtotal: ADIT-283 (Subject to Proration)		_	-	_	_	_	
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized		-	-	-	-	-	
ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							

Total: ADIT-283 (Subject to Proration)	 -	-	-	-	-	
Wages & Salary Allocator					%	
Gross Plant Allocator				%		
Transmission Allocator			100.0000%			
Other Allocator		0.0000%				
ADIT - Transmission		-	-	-	-	
(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
ADIT-283 (Subject to Proration)	Total	Production, Distribution, Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Not Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	_	-	-	_	_	

Instructions for Account 283:

Investment Tax Credit Amortization

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

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

	(A)	(B)	(C) Gas,	(D)	(E)	(F	F) (G)
		Total	Production,	Only			
ADITC- 255 (Unamortized Investment Tax Credits)			Distribution,	Transmissio	n Plan	t Lal	bor
			Or Other Related	Related	Relate	d Rela	ated Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)							
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)							
Less: Adjustment to rate base							
Total : ADITC 255							
Wages & Salary Allocator						%	
Gross Plant Allocator					%		
Transmission Allocator				100%			
Other Allocator			%				
Investment Tax Credit - Transmission							
	ı		,		<u>'</u>	•	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
		Total	Gas, Production, Distribution,	Only			
Investment Tax Credit Amortization			Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification

Subtotal: (Form No. 1 p. 266 & 267)		-	-	-	-	-	
Wages & Salary Allocator						0.00%	
Gross Plant Allocator					0.00%		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax Credit Amortization - Transmission		-	-	-	-	-	

END

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

	e ADIT (Not Subject to ration)	Total	Gas, Production, Distribution, Or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190					
2	ADIT-281					
3	ADIT-282					
4	ADIT-283					
5	ADITC 255					
6	Subtotal - Transmission ADI	т				
Line 7		Description ADIT (Required Debt)	Total			

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

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

(A)	(B) Total	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, Or Other	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)		Related	Related	Related	Related	Justification
Cubtataly ADIT 400 (Net Cubic et 4)						
Subtotal: ADIT-190 (Not Subject to Proration)						
Less: ASC 740 ADIT Adjustments						
excluded from rate base Less: ASC 740 ADIT Adjustments						
related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets /						
(liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Not Subject to Proration)						
Wages & Salary Allocator					%	
Gross Plant Allocator				%		
Transmission Allocator			%			
Other Allocator		%				
ADIT - Transmission						

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

(A)		(B) Total	Gas, Production Distribution	(D) Only	(E)	(F)	(G)
ADIT-190 (Subject to Proration)			Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Subtotal: ADIT-190 (Subject to Proration	1)	-	-	-	-	-	
Less ASC 740 ADIT Adjustments		_	_	_	_	_	

				•			
Less: ASC 740 ADIT Adjustments							
related to unamortized ITC							
Less: ASC 740 ADIT balances related to							
income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not							
separately removed		-	-	-	-	-	
Total: ADIT-190 (Subject to Proration)		-	ı	-	-	ı	
Wages & Salary Allocator						%	
Gross Plant Allocator					%		
Transmission Allocator				%			_
Other Allocator			%				
ADIT - Transmission		•					

(A)	(В)	(C) Gas,	(D)	(E)	(F)	(G)
	To	otal	Production Distribution	Only			
ADIT-190 (Subject to Proration)			, Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
	<u> </u>						
ADIT-190 (Not Subject to Proration)		-	-	-	-	-	
ADIT-190 (Subject to Proration)		-	-	-	-	-	
Total - FERC Form 1, Page 234		_	_	_	_	_	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) Production or Distribution Only are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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

	(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Total	Production,	Only			
ADIT- 282 (Not Subject to Proration)			Distribution, Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Subtotal: ADIT-282 (Not Subject to Proration)		-	-	-	-	-	
Less ASC 740 ADIT Adjustments excluded							
from rate base							

Less: ASC 740 ADIT Adjustments related to							
unamortized ITC							
Less: ASC 740 ADIT balances related to							
income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not							
separately removed							
Total: ADIT-282 (Not Subject to Proration)							
Totall / IST1 202 (Not out) out to 1 Totalloll /							
Wages & Salary Allocator						%	
Gross Plant Allocator					%	70	
Transmission Allocator				%	/0		
Other Allocator			%	70			
			70				
ADIT - Transmission							
(A)		(B)	(C)	(D)	(E)	(F)	(G)
(* •)		(=)	Gas,		(-/	(•)	(-)
		Total	Production	Only			
ADIT-282 (Subject to Proration)			Distribution	Transmission	Plant	Labor	
			Or Other Related	Related	Related	Related	Justification
			Related	Neiateu	Related	Neiateu	Justinication
Subtotal: ADIT-282 (Subject to Proration)							
Less: ASC 740 ADIT Adjustments excluded							
from rate base							
Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not separately removed							
Total: ADIT-282 (Subject to Proration)							
Total. ADIT-202 (Subject to Fioration)							
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator							
Other Allocator							
ADIT - Transmission							
ADIT - ITALISHISSION							
(A)		(B)	(C)	(D)	(E)	(F)	(G)
		Total	Gas, Production	Only			
ADIT-282		· Otal	Distribution,	Transmission	Plant	Labor	
ADI1 202			Or Other	1141131111331011	rialit	Labul	
			Related	Related	Related	Related	Justification
	1 1						
ADIT-282 (Not Subject to Proration)		_	-	-	-	_	
ADIT-282 (Subject to Proration)		-	_	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)							

Instructions for Account 282:

below)

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

ADIT- 283 (Not Subject to Proration)	(A)		(B) Total	(C) Gas, Production, Distribution,	(D) Only Transmission	(E) Plant	(F) Labor	(G)
				Or Other	Dalatad	Dalatad	Dalatad	lootification
				Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Not Subject to Proration)								
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to income tax								
regulatory assets / (liabilities)								
Less: OPEB related ADIT, Above if not separately removed								
Total: ADIT-283 (Not Subject to Proration)	1							
		-					0/	
Wages & Salary Allocator						0/	%	
Gross Plant Allocator Transmission Allocator					%	%		
Other Allocator		-		%	70			†
ADIT - Transmission				,,				
ADIT Transmission		1						
(A)			(B)	(C)	(D)	(E)	(F)	(G)
			Total	Gas, Production,	Only			
ADIT-283 (Subject to Proration)				Distribution,	Transmission	Plant	Labor	
,				Or Other	Deleted	Doloto d	Dalatad	14:6:4:
				Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)			-	-	-	-	-	
Less ASC 740 ADIT Adjustments excluded from rate base			-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized								
ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)								
Less: OPEB related ADIT, Above if not separately removed			_	_	_	_	_	
Total: ADIT-283 (Subject to Proration)			-	-	-	-	-	
Wages & Salary Allocator				1			%	
Gross Plant Allocator						%	/0	
Transmission Allocator					%	,,,		
Other Allocator				%				
ADIT - Transmission			-	_	-	-	-	
(A)			(B)	(C)	(D)	(E)	(F)	(G)
				Gas,	Only			
ADIT-283 (Subject to Proration)			Total	Production. Distribution. Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration) ADIT-283 (Not Subject to Proration)			-	Distribution. Or Other	Transmission			Justification
· · ·				Distribution. Or Other Related	Transmission			Justification

Instructions for Account 283:

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

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

	(A)	(B)		(C)	(D)	(E)	(F)	(G)	
		Total		Gas, Production,					
ADITC- 255 (Unamortized Investment Tax Credits)				Distribution, or Other	Transmission	Plant	Labor		
				Related	Related	Related	Related	Justification	on
Account No. 255 (Accum. Deferred Investment Tax Credits)									
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)									
Less: Adjustment to rate base									
Total : ADITC 255									
Wages & Salary Allocator							%		
Gross Plant Allocator			1			%	70		
Transmission Allocator					%	70			
Other Allocator				%	70				
Unamortized Investment Tax Credits - Transmission				,,,					
(A)		(B)		(C)	(D)	(E)	(E)	(C)	
(A)		(B)		(C) Gas,	(D)	(E)	(F)	(G)	
		Total	l	Production,					
ADITC-255				Distribution, Or Other	, Transmission	Plant	Labor		
, <u>200</u>				Related	Related	Related	Related	Justification	on
Investment Tax Credit Amortization									
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)					-	_	-	-	
Wages & Salary Allocator								0.00%	
Gross Plant Allocator							0.00%	0.00 /0	
Transmission Allocator						100.00%	5.5576		
Other Allocator					0.00%				
Investment Tax Credit Amortization - Transmission				_		-	_	_	

END

Rate Year =

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess)
Accumulated Deferred
Income Taxes (Account

		Da	ays in Period	t		Deficie		oration of ess) ADIT ote A)	Actua	I - Prorati ADIT	ion of Def Activity (N		xcess)
Line	(A)	Day s Per Mon th	Remainin g Days Per Month	Tota I Day s in Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)	Project ed Monthl y Activity	(G) Prorat	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)	Actual Monthl y Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	(M) Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc
1	Deficient / (Excess) A Subject to Proration	.DIT						-					e)
	Januar												
2	y Februa	31	-	214	50.00%	-	-	-	-	-	-	-	-
3	ry March	28	-	214	50.00%	-	-	-	-	-	-	-	-
4	April	31	-	214	50.00%	-	-	-	-	-	-	-	-
5	' May	30	-	214	50.00%	-	-	-	-	-	-	-	-
6	June	31	-	214	50.00%	-	-	-	-	-	-	-	-
7	July	30	185		86.45%	-	-	-	-	-	-	-	-
8	August	31	154	214	71.96%	-	-	-	-	-	-	-	-
9	Septe	31	123	214	57.48%	-	-	-	-	-	-	-	-
10	mber Octobe	30	93	214	43.46%	-	-	-	-	-	-	-	-
11	r Novem	31	62	214	28.97%	-	-	-	-	-	-	-	-
12	ber Decem	30	32 1	214	14.95%	-	-	-	-	-	-	-	-
13 14	ber Total (Sum of Lines 2 - 13)	365		214	0.47%	-	-		-	-	-	-	
15	Subject to Beginning	(Excess Proration Balance	s) ADIT Not on e -			(Note		-					-
16	Deficient / Adjustmen		<i>)</i> ADH			F)		-					-
17	Beginning Balance - Deficient / (Excess) A	.DIT				(Col. (H), Line 15 + Line 16)		-	(Col. (M) + Line 10), Line 15 6)			-
	Ending Bal												
18	Proration		t Subject to			/N.I. (-					-
19	Ending Bal (Excess) A					(Note F)		-					-
20	Ending Bal - Deficient (Excess) A	/				(Col. (H), Line 18 + Line 19)		-	(Col. (M) + Line 19), Line 18 9)			-

	Average Balance as adjusted (n					([Col. (H), Line 17 + Line		-	(([Col. (M)). Line			-
21	prorated) Prorated Deficient					20] /2) (Col.			(17 + Line (Col. (M),				
22	(Excess) ADIT					(H), Line 13) (Col.				Line 13				
	Deficient / (Excess) A Account 1					(H), Line 21 + Line		-	((Col. (M),	, Line 21			-
23		ncome	ss) Accumul Taxes - Pro			22)				+ Line 22				
			ys in Period	d		Deficie		oration of ess) ADIT		Actual		on of Defi Activity (N		xcess)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M) Preser
Line	Month	Day s Per Mon th	Prorated Days Per Month	Tota I Day s Per Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)	Project ed Monthl y Activity	Prorat ed Project ed Monthl y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)		Actual Monthl y Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
24	Deficient / (Excess) A Subject to Proration	DIT						-						-
25	Januar v	31	_	214	50.00%	_	_	_		_	_	_	_	_
26	Februa ry	28	-	214	50.00%	_	-	_		-	_	-	_	-
27	March	31	_	214	50.00%	_	-	-		-	-	-	-	-
28	April	30	_	214	50.00%	_	-	-		-	-	-	-	-
29	May	31	-	214	50.00%	-	-	-		-	-	-	-	-
30	June	30	185	214	86.45%	_	-	-		-	-	-	-	-
31	July	31	154	214	71.96%	-	-	-		-	-	-	-	_
32	August	31	123	214	57.48%	-	-	-		-	-	-	-	-
33	Septe mber	30	93	214	43.46%	-	-	-		-	-	-	-	-
34	Octobe r	31	62	214	28.97%	-	-	-		-	-	-	-	-
35	Novem ber	30	32	214	14.95%	-	-	-		-	-	-	-	-
36	Decem ber	31	1	214	0.47%	-	-		_	-	-	-	-	-
37	Total (Sum of Lines 25 - 36)	365				-	-		-	-	-	-	-	
38	Subject to I Beginning I	(Excess Proratio Balance	s) ADIT Not on e -			(Note		-						-
39	Deficient / (Adjustment	Excess				(Note F)		-						-
	Adjustment Beginning Balance - Deficient /					(Col. (H), Line 38 + Line		-		(Col. (M),	, Line 38			-
40	(Excess) A	DIT				39)				+ Line 39				
41	Ending Bal (Excess) A Proration		Deficient / t Subject to					-						-

42	Ending Bal (Excess) A					(Note F)		-						-
						(Col. (H),								
	Ending Bal	ance				Line 41 +		-						_
43	- Deficient (Excess) A	/				Line 42)				(Col. (M) + Line 42				
10	(2,0000) / (•				- 21110 12	.,			
	•					([Col. (H),								
	Average Balance as					Line 40 +		-						-
44	adjusted (n prorated)	ion-				Line 43] /2)				([Col. (M) 40 + Line				
	Prorated Deficient					(Col.			((Col.				
	/ (Excess)					(H), Line		-	(M), Line 36				-
45	ADIT					36) (Col.))				
	Deficient /					(H), Line								
	(Excess) A Account 2					44 + Line		-		(Cal. (M)	Line 44			-
46						45)				(Col. (M) + Line 45				
		ncome	ss) Accumul Taxes - Oth											
	Account		ys in Perioc	l		Deficie		oration of ess) ADIT		Actual		on of Defi Activity (N		xcess)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M) Preser
							Prorat							ved
				Tota I	Prorati		ed Project	Prorated Projected			Differe	Preser ve	Preser ve	d Actual
		Day	Prorated	Day s	on Amoun	Project ed	ed Monthl	Balance		Actual	nce	Prorati on	Prorati on	Balanc
Line	Month	S Per	Days Per	Per Futu	t (Colum	Monthl	У	(Col. G Plus Col.		Monthl y	Project ed vs.	(Actual vs	(Actual vs	e (Col. K
		Mon th	Month	re Test	n C / Colum	y Activity	Activity (Colu	H, Precedin		Activity	Actual (Note	Project ed)	Project ed)	+ Col. L +
				Peri od	n D)		mn E x	g Balance)			C)	(Note D)	(Note E)	Col. M, Precedi
							n F)					_ /	_/	ng Balanc
														e)
	ADIT Subject													
47	to Proration							-						-
	Januar													
48	y Februa	31	-	214	50.00%	-	-	-	-		-	-	-	-
49	ry	28	-	214	50.00%	-	-	-	-	-	-	-	-	-
50	March	31	-	214	50.00%	-	-	-			-	-	-	-
51	April	30	-	214	50.00%	-	-	-		-	-	-	-	-
52	May	31	-	214	50.00%	-	-	-	-		-	-	-	-
53	June	30	185	214	86.45%	-	-	-		-	-	-	-	-
54	July	31	154	214	71.96%	-	-	-	_	-	-	-	-	_
55	August	31	123	214	57.48%	-	-	-		-	-	-	_	-
56	Septe mber	30	93	214	43.46%	_	_	_			_	_	_	_
57	Octobe	31	62	214	28.97%	_	_	_			_	_	_	_
	Novem													
58	ber Decem	30	32 1	214	14.95%		-	-		-	-	-	-	-
59	ber Total	31		214	0.47%	-	-			-	-	-	-	
	(Sum of Lines 48 -	365				-	-		-	<u>-</u>	-	-	-	
60	59)													
	Beginning Deficient /		e - s) ADIT Not											
61	Subject to Beginning	Proration	n					-						-
62	Deficient / Adjustment	(Excess	s) ADIT			(Note F)		-						-
	Beginning Balance -	•				(Col.				(Col. (M) + Line 62				
63	Dalance -					(H),		-	•	Lifte 62	· <i>)</i>			-

	Deficient / (Excess) ADIT	Line 61 + Line 62)		
64	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			-
65	Ending Balance - Deficient / (Excess) ADIT Adjustment	(Note		
65	Ending Balance - Deficient /	F)	. (Cal (M) Line 64	-
66	(Excess) ADIT	65)	(Col. (M), Line 64 + Line 65)	
67	Average Balance as adjusted (non- prorated) Prorated	([Col. (H), Line 63 + Line 66] /2)	([Col. (M), Line 63 + Line 66] /2)	-
	Deficient / (Excess)	(Col. (H), Line	(Col. (M), Line 59	-
68	ADIT Deficient / (Excess) ADIT - Account 283	59) (Col. (H), Line 67 + - Line	(Col. (M), Line 67	-
69		68)	+ Line 68)	

		Unamortized Deficient / (Excess Federal (Projected)											
	(A)	(B)	(C)	(D)	(E)								
Line	Deficient / (Excess) Deferred Income Ta	xes	Refere nce		Project ed EOY Balanc e								
	ADIT -		(Col. (H), Line		\$								
70	190		23)		-								
71	ADIT - 282		(Col. (H), Line 46) (Col.		-								
72	ADIT - 283		(H), Line 69)		-								
73	Unamortize Deficient / (Excess) A Federal		(Entered ATT H-9A, 41a)		\$ -								

Unamortiz Federal (A		ficient / (Exc	ess)	ADIT -
(A)	(B)	(C)	~ □ ~	(E)
Deficient / (Excess) Deferred Income Ta		Refere nce		Project ed EOY Balanc e
ADI		(Col.		Φ.
ADI T - 190		(M), Line 23) (Col.		\$ -
ADI T - 282		(M), Line		
1 - 282		46) (Col.		-
ADI T - 283		(M), Line 69)		_
Unamortiz Deficient /		(Entered in		
(Excess) A Federal	ADIT -	ATT H-9A, Line 41a)		\$ -

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)

	Days in Period										
	(A)	(B)	(C)	(D)	(E)						
Line	Month	Day s Per Mon th	Remainin g Days Per Month	Tota I Day s in Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)						

Deficie	tion - Pro ent / (Exce ctivity (No	ess) ADIT
(F)	(G)	(H)
Project ed Monthl y Activity	Prorat ed Project ed Monthl y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)

ADIT Activity (Note B)									
Actual Monthl y Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	(M) Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M Preced ng Balanc e)					

Deficient / (Excess) ADIT Subject to Proration

74





-

	-														
75	Januar y	31	-	214	50.00%	-	-	-		-	-	-	-	-	
76	Februa ry	28	-	214	50.00%	-	-	-		_	-	-	-	-	
77	March	31	-	214	50.00%	-	-	-		-	-	-	-	_	
78	April	30	-	214	50.00%	_	-	_		_	-	-	-	_	
79	May	31	-	214	50.00%	-	-	_		-	-	-	-	-	
80	June	30	185	214	86.45%	-	-	_		-	-	-	-	-	
81	July	31	154	214	71.96%	-	-	-		_	-	-	-	-	
82	August	31	123	214	57.48%	-	-	-		-	-	-	-	-	
83	Septe mber	30	93	214	43.46%	-	-	-		-	-	-	-	-	
84	Octobe r	31	62	214	28.97%	-	-	-		-	-	-	-	-	
85	Novem ber	30	32	214	14.95%	-	-	-		-	-	-	-	-	
86	Decem ber	31	1	214	0.47%	-	-	-	_	-	-	-	-	-	
87	Total (Sum of Lines 75 - 86)	365				-	-			-	-	-	-		
88	Beginning Deficient / Subject to Beginning Deficient /	(Excess) Proratior Balance	ADIT Not 1 -			(Note		-						-	
89	Adjustment					F) (Col.		-						-	
90	Beginning Balance - Deficient / (Excess) A	nning nce - ient /				(H), Line 88 + Line 89)		-		(Col. (M) + Line 89				-	
	Ending Bal														
91	(Excess) A Proration		-			/Nlete		-						-	
92	Ending Bal (Excess) A					(Note F)		-						-	
93	Ending Bal - Deficient (Excess) A	/				(Col. (H), Line 91 + Line 92)		-		(Col. (M) + Line 92				-	
94	Average Balance as adjusted (n prorated) Prorated Deficient					([Col. (H), Line 90 + Line 93] /2) (Col.		-		([Col. (M 90 + Line (Col.				-	
	/ (Excess)					(H), Line		-		(M), Line 86				-	
95	Deficient / (Excess) A				86) (Col. (H), Line 94 +		_	-)						
96	Account 1	3 U				Line 95)				(Col. (M) + Line 95					
	Deficient /	(Exces	s) Accumul	ated		•		_	_						

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

		Da	ys in Period	k	
	(A)	(B)	(C)	(D)	(E)
Line	Month	Day s Per Mon th	Prorated Days Per Month	Tota I Day s Per Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)

Deficie		oration of ess) ADIT ote A)
(F)	(G)	(H)
Project ed Monthl y Activity	Prorat ed Project ed Monthl y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)

Actua	l - Prorati ADIT	on of Defi Activity (N	•	xcess)
(I)	(J)	(K)	(L)	(M)
Actual Monthl y Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi

														ng Balanc e)
97	Deficient / (Excess) A Subject to Proration	.DIT						-				,		-
98	Januar y	31	_	214	50.00%			_		_	_	_	_	_
99	Februa ry	28	_	214	50.00%		-	-		-	-	-	-	-
100	March	31	_	214	50.00%		-	-		-	-	-	-	-
100	April	30					-	-		-	-	-	-	-
	May		-	214	50.00%	-	-	-		-	-	-	-	-
102	June	31	-	214	50.00%	-	-	-		-	-	-	-	-
103	July	30	185	214		-	-	-		-	-	-	-	-
104	August	31	154	214	71.96%	-	-	-		-	-	-	-	-
105	Septe	31	123	214	57.48%	-	-	-		-	-	-	-	-
106	mber Octobe	30	93	214	43.46%	-	-	-		-	-	-	-	-
107	r Novem	31	62	214	28.97%	-	-	-		-	-	-	-	-
108	ber Decem	30	32	214	14.95%	-	-	-		-	-	-	-	-
109	ber Total	31	1	214	0.47%	-	-	-	-	-	-	-	-	_
110	(Sum of Lines 98 - 109)	365				-	-			-	-	-	-	
111	Subject to	(Exces	s) ADIT Not on					-						-
112	Beginning Deficient / (Adjustment	(Exces				(Note F)		-						-
113	Beginning Balance - Deficient / (Excess) A	.DIT				(Col. (H), Line 111 + Line 112)		-		(Col. (M) 111 + Lir				-
	Ending Bal													
114	Proration		ot Subject to					-						-
115	Ending Bal (Excess) A					(Note F)		-						-
	Ending Bal - Deficient					(Col. (H), Line 114 + Line		-		(Col. (M)	. Line			-
116	(Excess) A					115)				114 + Lir				
117	Average Balance as adjusted (n prorated) Prorated					([Col. (H 113 + Li /2)		-		([Col. (M 113 + Lir /2)				-
118	Deficient / (Excess) ADIT					(Col. (H), Line 109)		-		(Col. (M), Line 109)				-
	Deficient / (Excess) A	ADIT -				(Col. (H), Line 117 +			-	.00)				
119	Account 2	82				Line 118)				(Col. (M) 117 + Lir				
119	Deficient / Deferred II (Account I	ncome	ss) Accumul Taxes - Oth 3)	lated er		110)			-	117 + [11	ie 110)			
			ays in Period	d		Deficie	ent / (Exc	oration of ess) ADIT		Actua		ion of Def Activity (N		xcess)
	(A)	(B)	(C)	(D)	(E)		ctivity (N		1	(I)	(J)	(K)	(L)	(M)
Line	Month	Day s Per Mon	Prorated Days Per	Tota I Day	Prorati on Amoun t	Project ed	Prorat ed Project ed	Prorated Projected Balance (Col. G		Actual Monthl y	Differe nce Project ed vs.	Preser ve Prorati on	Preser ve Prorati on	Preser ved Prorate
		th	Month	s Per	(Colum	Monthl	ed Monthl	Plus Col.		Activity	ed vs. Actual	on (Actual	on (Actual	A

ADIT Subject 120 Promotion 121 V Feature 31					Futu re Test Peri od	n C / Colum n D)	y Activity	y Activity (Colu mn E x Colum n F)	H, Precedin g Balance)			(Note C)	vs Project ed) (Note D)	vs Project ed) (Note E)	Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
120															
121 y	120	to							-						-
Februa	121		21		214	50 00%									
123 March 31		Februa						_	-		_	-	_	-	-
124								_	_		_	_	_	-	_
125		April		_			_	-	_		-	_	_	_	_
127		May		_			-	-	_		-	_	_	-	-
August 31 123 214 57.48%	126	June	30	185			_	-	-		-	_	_	_	_
129	127	July	31	154	214	71.96%	-	-	-		-	-	-	-	-
129	128		31	123	214	57.48%	-	-	-		-	-	-	-	-
130	129	mber	30	93	214	43.46%	-	-	-		-	-	-	-	-
131	130	r	31	62	214	28.97%	-	-	-		-	-	-	-	-
132	131	ber	30	32	214	14.95%	-	-	-		-	-	-	-	-
Sum of Lines 121 385 Subject to Proration Subject to Prorated Subje	132	ber	31	1	214	0.47%	-	-			-	-	-	-	
Deficient / (Excess) ADIT Not Subject to Proration Beginning Balance - Deficient / (Excess) ADIT State (Projected) Deficient / (Excess) ADIT Deficient / (Ex	133	(Sum of Lines 121	365				-	-			-	-	-	-	
Subject to Proration Beginning Balance - Deficient / (Excess) ADIT F) -		Beginning	Balanc	e -											
135	134	Subject to Beginning	Proration Balanc	on e -					-						-
H), Line Balance - Deficient /	135			-,					-						-
(Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment (Rote F) (Col. (H), Line - Deficient / (Excess) ADIT Average Balance as ([Col. (H), Line adjusted (non- 136 + Line 139] - 136 + Line 139] Averated Deficient (Col. (M), Line ([Col. (M), Line 136 + Line 139] - 136 + Line 139] (Col. (H), Line 136 + Line 139] - 136 + Line 139] (Col. (Col. (Col. (H), Line 136 + Line 139] - 136 + Line 139] (Col. (Col. (Col. (Col. (H), Line 137 + - Line 138 + Line 138 + Line 138 + Line Line Line Line Line Line Line Line	136	Balance - Deficient / (Excess) A					(H), Line 134 + Line		-		(Col. (M) 134 + Lin	, Line ne 135)			
Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance 137 + - (Col. (M), Line 137 + Line 138) Ending Balance 137 + - (Col. (M), Line 138) Average Balance as ([Col. (H), Line ([Col. (M), Line 138) 137 + Line 138) Average Balance as ([Col. (H), Line ([Col. (M), Line 139] - 136 + Line 139] Ido prorated (Col. (Col. (Col. (Col. (Col. (Excess) Line - Line Line - Ido Deficient / (Excess) Line - Line - Ido Deficient / (Excess) Line - Ido Deficient / (Excess) Line - Ido Line Line - Ido Line Line Line Ido Line Line Id		(Excess) A	ance - DIT No	Deficient / ot Subject to											
(Col. (H), Line Ending Balance		Proration Ending Bal	ance -	Deficient /											
Line 137 + -	138	(Excess) A	DIT Ad	ijustment			(Col.		-						-
Balance as adjusted (non- adjusted (non- prorated) Prorated Deficient (Col. (Col. (H), Line (139] - 136 + Line 139] Deficient (Col. (Col. (H), Line - Line 141 ADIT 132) (Col. (Col. (H), Line - Line 142 Line (Col. (Col. (Col. (H), Line - Line (Col. (Col. (Col. (Col. (Col. (Col. (H), Line - Line (Col. (Col. (Col. (Col. (H), Line (Line (Excess) ADIT - 140 + Line (Col. (M), Line (139	- Deficient	/				Line 137 + Line		-						-
Prorated Deficient Col. Col.	440	Balance as adjusted (r					136 + Li		-		136 + Lin				-
Line Line Line	140	Prorated Deficient /					(Col. (H),				(Col. (M),				_
Line (Excess) ADIT - Account 283 Line 140 + Line (Col. (M), Line 141) Unamortized Deficient / (Excess) ADIT - State (Projected) Unamortized Deficient / (Excess) ADIT - State (Actual)	141	ÀDIT					Line 132) (Col.				Line				
Unamortized Deficient / (Excess) ADIT - State (Projected) Unamortized Deficient / (Excess) ADIT - State (Actual)	142	(Excess) A	ADIT -				Line 140 + Line		-						-
State (Projected) State (Actual)											. IV · LIII)			
		Unamortiz State (Pro	ed Def jected)	ficient / (Exc	ess) Al	DIT -	Unamo State (A	rtized Def Actual)	icient / (Exc	ess	ADIT -				
Line (A) (B) (C) (D) (E) (A) (B) (C) (D) (E)	Line	(A)	(B)	(C)	(D)	(E)			(C)	(D)	(E)				

	Deficient / (Excess) Deferred Income Taxes	Refere nce	EOY Balanc e	Deficient / (Excess) Deferred Income Taxes	Refere nce	Project ed EOY Balanc e
		(Col.			(Col.	
	ADIT -	(H), Line	\$	ADI	(M), Line	\$
143	190	96)	-	T - 190	96)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADI	(M), Line	
144	282	119)	-	T - 282	119)	-
		(Col.			(Col.	
	ADIT -	(H), Line		ADI	(M), Line	
145	283	142)	-	T - 283	142)	-
446	Unamortized Deficient / (Excess) ADIT -	(Entered in ATT H-9A, Line	\$	Unamortized Deficient / (Excess) ADIT -	(Entered in ATT H-9A,	\$
146	State	41b)		State	Line 41b)	-

Instructi ons

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

Rate Projected Year Activity

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

Check

Notes

- This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- This section is used to calculate the actual deficient / (excess) ADIT balances. The В computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
- F IRS normalization adjustment

Federal Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income	(B) Notes	(C) Amortization Fixed	(D) December 31, 2017 ADIT	(E) December 31, 2017	(F) Current	(G) December 31, 2018
	Taxes		Period	Deficient / (Excess)	BOY Balance	Year Amortization	EOY Balance
1	Unprotected Non- Property						
		(Note		\$	\$	\$	\$
2	ADIT - 190	A) (Note	4 Years	-	-	-	-
3	ADIT - 281	A) (Note	4 Years	-	-	-	-
4	ADIT - 282	A) (Note	4 Years	-	-	-	-
5	ADIT - 283	A)	4 Years	-	-	-	-
6	Subtotal - Deficient / (Excess) ADIT			\$ -	<u></u> \$	\$	\$
7	Unprotected Property						
8	ADIT - 190	(Note A)	5 Years	\$	\$	\$	\$ -
9	ADIT - 281	(Note A)	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	5 Years	-	-	-	-
11	ADIT - 283	(Note A)	5 Years	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT			\$	\$ -	\$	\$ -
13	Protected Property						
14	ADIT - 190	(Note A)	ARAM	\$	-	_	_
15	ADIT - 281	(Note A)	ARAM	-	-	_	_
16	ADIT - 282	(Note A)	ARAM	-	-	_	_
17	ADIT - 283	(Note A)	ARAM	_	_	_	-
	Subtotal - Deficient /	,		\$	\$	\$	\$
18	(Excess) ADIT			-	-	-	-
19	Total - Deficient / (Excess) ADIT			\$	\$	\$	\$
10	(LXCC33) ADII						
			Tax Reform Ac	ot of 1986			
	(A)	(B)	(C)	(D) September	(E) September	(F)	(G) Decemb
Line	Deficient / (Excess) Deferred Income	Notes	Amortization Fixed	30, 2018 ADIT	30, 2018	Current	31, 2018
Line	Taxes	140103	Period	Deficient / (Excess)	BOY Balance	Year Amortization	EOY Balance
20	Protected Property			(EX0033)	Balance	Amortization	Dalario
21	ADIT - 190	(Note B)	ARAM	\$	\$	\$ -	\$
22	ADIT - 281	(Note B)	ARAM	-	-	-	_
23	ADIT - 282	(Note B)	ARAM	-	-	-	_
24	ADIT - 283	(Note B)	ARAM	-	-		_
25	Subtotal - Deficient / (Excess) ADIT	-,		\$	\$	\$	\$
۷3				<u>-</u>	<u>-</u>	- -	- -
26	Total - Deficient / (Excess) ADIT			\$ 	\$ 	\$ 	\$

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	December 31, 2017 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
1	Unprotected Non- Property						
2	ADIT - 190			\$ -	\$ -	\$ -	\$ -
3	ADIT - 281			-	-	-	-
4	ADIT - 282			-	-	-	-
5	ADIT - 283			-	-	-	-
6	Subtotal - Deficient / (Excess) ADIT			\$	\$ -	- *	\$
7	Unprotected Property						
8	ADIT - 190			\$	\$ -	\$ -	\$
9	ADIT - 281			-	-	-	-
10	ADIT - 282			-	-	-	-
11	ADIT - 283			-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT			\$	\$	- \$	\$
13	Protected Property						
14	ADIT - 190			\$ -	\$	\$ -	\$
15	ADIT - 281			-	-	-	-
16	ADIT - 282			-	-	-	-
17	ADIT - 283			-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT			\$	\$ -	\$ -	\$
19	Total - Deficient / (Excess) ADIT			\$	\$ -	\$	\$
	Total	Federal De	ficient / (Exces	s) Deferred In	come Taxes		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	Blended Dates BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
27	ADIT - 190			\$ -	\$	\$	\$ -
28	ADIT - 281			_	_	_	_
29	ADIT - 282			_	_	_	_
30	ADIT - 283			-	_	_	-
31	Total - Deficient / (Excess) ADIT			\$	\$ -	\$	\$
32	Tax Gross-Up Factor	ATT H- 9A, Line 132b		1.00	1.00	1.00	1.00
	Regulatory Asset /	. 0 = 2		\$	\$	\$	\$
33	(Liability)			-	-	-	-
	ı	ederal Inco	me Tax Regula	atory Asset / (I	Liability)		
	(A)	(B)	(C)	(D)	(E) Blended	(F)	(G) December
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	Dates BOY Balance	Current Year Amortization	31, 2018 EOY Balance

34 35	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)	\$ -	\$ -	\$ -	\$ -	
36	Total - Transmission Regulatory Asset / (Liability)	\$ -	\$ -	\$ -	\$ -	

	State Deficient / ((Excess)	Deferred	Income '	Taxes
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Maryland (2018 Apportionment Weighting Change)									
	(A)	(B)	(C)	(D)	(E) September	(F)	(G)		
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	30, 2018 BOY Balance	Current Year Amortization	31, 2018 EOY Balance		
37	Unprotected Non- Property								
38	ADIT - 190	(Note C)	4 Years	\$ -	\$ -	\$ -	\$		
39	ADIT - 281	(Note C)	4 Years	-	-	-	-		
40	ADIT - 282	(Note C)	4 Years	-	-	-	-		
41	ADIT - 283	(Note C)	4 Years	-	-	-	-		
42	Subtotal - Deficient / (Excess) ADIT			- -	- -	\$	\$ -		
43	Unprotected Property								
44	ADIT - 190	(Note C) (Note	5 Years	\$ -	\$ -	\$	\$ -		
45	ADIT - 281	Ċ)	5 Years	-	-	-	-		
46	ADIT - 282	(Note C)	5 Years	-	-	-	-		
47	ADIT - 283	(Note C)	5 Years	-	-	-	-		
48	Subtotal - Deficient / (Excess) ADIT			\$	\$ -	\$	\$		
49	Protected Property								
50	ADIT - 190	(Note C) (Note	NA	\$ -	-	-	-		
51	ADIT - 281	C) (Note	NA	-	-	-	-		
52	ADIT - 282	C) (Note	NA	-	-	-	-		
53	ADIT - 283	C)	NA	-	-	-	-		
54	Subtotal - Deficient / (Excess) ADIT			\$	\$	\$ -	\$		
55	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -		

	(A) Deficient / (Excess)	(B)	(C) Amortization	(D)	(E) September 30, 2018	(F)	(G) December 31, 2018
Line	Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
56	Unprotected Non- Property						
57	ADIT - 190	(Note D) (Note	4 Years	\$ -	\$	\$	\$ -
58	ADIT - 281	D) (Note	4 Years	-	-	-	-
59	ADIT - 282	D) (Note	4 Years	-	-	-	-
60	ADIT - 283	D)	4 Years	-	-	-	-

Washington, D.C. (2018 Apportionment Weighting Change)

61	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
62	Unprotected Property						
63	ADIT - 190	(Note D) (Note	5 Years	\$ -	\$	\$ -	\$
64	ADIT - 281	D) (Note	5 Years	-	-	-	-
65	ADIT - 282	D) (Note	5 Years	-	-	-	-
66	ADIT - 283	D)	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$	\$
68	Protected Property						
69	ADIT - 190	(Note D) (Note	NA	\$ -	-	-	-
70	ADIT - 281	D) (Note	NA	-	-	-	-
71	ADIT - 282	D) (Note	NA	-	-	-	-
72	ADIT - 283	D)	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -

	Washington, D.C. (2017 Corporate Rate Change)													
	(A) Deficient / (Excess)	(B)	(C) Amortization	(D)	(E) September 30, 2018	(F)	(G) December 31, 2018							
Line	Deferred Income Taxes	Notes	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance							
75	Unprotected Non- Property													
76	ADIT - 190	(Note E)	4 Years	\$ -	\$ -	\$ -	\$							
77	ADIT - 281	(Note E)	4 Years	-	-	-	-							
78	ADIT - 282	(Note E)	4 Years	-	-	-	-							
79	ADIT - 283	(Note E)	4 Years	-	-	-	-							
80	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -							
81	Unprotected Property													
82	ADIT - 190	(Note E) (Note	5 Years	\$ -	\$ -	\$	\$							
83	ADIT - 281	E) (Note	5 Years	-	-	-	-							
84	ADIT - 282	E) (Note	5 Years	-	-	-	-							
85	ADIT - 283	E)	5 Years	-	-	-	-							
86	Subtotal - Deficient / (Excess) ADIT			\$	\$	\$	\$ -							
87	Protected Property													
88	ADIT - 190	(Note E)	NA	\$ -	-	-	-							
89	ADIT - 281	(Note E)	NA	-	-	-	-							
90	ADIT - 282	(Note E)	NA	-	-	-	-							
91	ADIT - 283	(Note E)	NA	-	-	-	-							
92	Subtotal - Deficient / (Excess) ADIT			\$	\$	\$ -	- \$ -							
93	Total - Deficient / (Excess) ADIT			\$ -	\$ 	\$	\$ -							

Washington, D.C. (2016 Corporate Rate Change)

	(A)	(B)	(C)	(D)	(E)	(F)	(G) December		
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	31, 2018 EOY Balance		
94	Unprotected Non- Property			(EX0000)	Balance	7 (TIOTAZAROTI	<u> </u>		
95	ADIT - 190	(Note F)	4 Years	\$	\$	\$ -	\$ -		
96	ADIT - 281	(Note F)	4 Years	-	-	-	-		
97	ADIT - 282	(Note F)	4 Years	-	-	-	-		
98	ADIT - 283	(Note F)	4 Years	_	_	-	-		
99	Subtotal - Deficient / (Excess) ADIT			\$ -	\$	\$ -	- -		
100	Unprotected Property								
101	ADIT - 190	(Note F)	5 Years	\$	\$	\$ -	\$		
102	ADIT - 281	(Note F)	5 Years	-	-	-	-		
103	ADIT - 282	(Note F)	5 Years	-	-	-	-		
104	ADIT - 283	(Note F)	5 Years	-	-	-	-		
105	Subtotal - Deficient / (Excess) ADIT			- -	\$ -	\$ -	\$		
106	Protected Property								
107	ADIT - 190	(Note F)	NA	\$ -	-	-	-		
108	ADIT - 281	(Note F)	NA	-	-	-	-		
109	ADIT - 282	(Note F)	NA	-	-	-	-		
110	ADIT - 283	(Note F)	NA	-	-	-	-		
111	Subtotal - Deficient / (Excess) ADIT			\$ -	- -	\$ -	\$		
112	Total - Deficient / (Excess) ADIT			\$ 	\$ -	\$ 	\$		
		Wash	nington, D.C. (20	15 Corporate	Rate Change))			
	(A)	(B)	(C)	(D)	(E) September	(F)	(G) December		
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	30, 2018 BOY Balance	Current Year Amortization	31, 2018 EOY Balance		
113	Unprotected Non- Property			(2//3553)		<u>,</u>			
114	ADIT - 190	(Note G)	4 Years	\$	\$	\$ -	\$		
115	ADIT - 281	(Note G)	4 Years	-	-	-	-		
116	ADIT - 282	(Note G)	4 Years	-	-	-	-		
117	ADIT - 283	(Note G)	4 Years	-	-	-	-		
118	Subtotal - Deficient / (Excess) ADIT			- -	\$ -	\$ -	\$		
119	Unprotected Property								
120	ADIT - 190	(Note G)	5 Years	\$ -	\$ -	\$ -	\$ -		
121	ADIT - 281	(Note G)	5 Years	-	-	-	-		
122	ADIT - 282	(Note G)	5 Years	-	-	-	-		
123	ADIT - 283	(Note G)	5 Years	-	-	-	-		
124	Subtotal - Deficient / (Excess) ADIT			- -	\$	\$ -	\$ -		

125	Protected Property						
126	ADIT - 190	(Note G)	NA	\$ -	-	-	-
127	ADIT - 281	(Note G)	NA	-	-	-	-
128	ADIT - 282	(Note G)	NA	_	_	_	_
129	ADIT - 283	(Note G)	NA	_		_	_
130	Subtotal - Deficient / (Excess) ADIT	,		\$	\$	\$	\$
130	, ,						
131	Total - Deficient / (Excess) ADIT			\$ 	\$ 	\$ _ -	\$
		N	laryland (2007 (Corporate Rat	e Change)		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
132	Unprotected Non- Property						
133	ADIT - 190	(Note H)	4 Years	\$ -	\$ -	\$	\$ -
134	ADIT - 281	(Note H)	4 Years	-	-	-	-
135	ADIT - 282	(Note H)	4 Years	-	-	-	-
136	ADIT - 283	(Ńote H)	4 Years	-	-	-	-
137	Subtotal - Deficient / (Excess) ADIT			\$	- \$ -	- \$ -	\$
138	Unprotected Property						
139	ADIT - 190	(Note H)	5 Years	\$	\$ -	\$	\$
140	ADIT - 281	(Note H)	5 Years	_	_	_	_
141	ADIT - 282	(Note H)	5 Years	_	_	_	_
142	ADIT - 283	(Note H)	5 Years	_	-	-	-
143	Subtotal - Deficient / (Excess) ADIT	,		\$	\$	\$	\$
144	Protected Property						
		(Note		\$			
145	ADIT - 190	H) (Note	NA	-	-	-	-
146	ADIT - 281	H) (Note	NA	-	-	-	-
147	ADIT - 282	H) (Note	NA	-	-	-	-
148	ADIT - 283	H)	NA	-	-	-	-
149	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
150	Total - Deficient / (Excess) ADIT			\$	\$	\$ -	\$
	Tota	al State Def	icient / (Excess) Deferred Inc	ome Taxes		
	(A)	(B)	(C)	(D)	(E) December	(F)	(G) December
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	31, 2017 BOY Balance	Current Year Amortization	31, 2018 EOY Balance
1	Unprotected Non- Property						
2	ADIT - 190			\$ -	\$ -	\$	\$
3	ADIT - 281			-	-	-	-
4	ADIT - 282			-	-	-	-

5	ADIT - 283			-	-	-	_
6	Subtotal - Deficient / (Excess) ADIT			\$	- *	- \$	- \$ -
7	Unprotected Property						
8	ADIT - 190			\$ -	\$	\$	\$ -
9	ADIT - 281			-	-	-	-
10	ADIT - 282			-	-	-	-
11	ADIT - 283			-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT			\$	\$	\$	\$ -
13	Protected Property						
14	ADIT - 190			\$	\$	\$	\$ -
15	ADIT - 281			-	-	-	-
16	ADIT - 282			-	-	-	-
17	ADIT - 283			-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT			\$	\$	\$	- *
19	Total - Deficient / (Excess) ADIT			\$	\$	\$ -	\$ -
		Total Sta	te Deficient / (E	xcess) Deferr	ed Income Ta	xes	
	(A)	(B)	(C)	(D)	(E) Blended	(F)	(G) December
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	Dates BOY Balance	Current Year Amortization	31, 2018 EOY Balance
151	ADIT - 190			\$	\$	\$	\$
152	ADIT - 281			-	-	-	-
153	ADIT - 282			-	-	-	-
154	ADIT - 283			-	-	-	-
155	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
		ATT H- 9A,					
156	Tax Gross-Up Factor	Line 132b		1.00	1.00	1.00	1.00
157	Regulatory Asset / (Liability)			\$	\$	\$	\$
157	(Liability)				-	-	-
		State	e Income Tax R	egulatory Ass	et / (Liability)		
	(A)	(B)	(C)	(D)	(E) Blended Dates	(F)	(G) December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
158	Account 182.3 (Other Regulatory Assets)			\$	\$	\$	\$
159	Account 254 (Other Regulatory Liabilities)				_		_
100	Total - Transmission						
160	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
	Pogulatory Access /				Blended Dates		December 31, 2018	
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance	
	Account 182.3 (Other Regulatory			\$	\$	\$	\$	
161	Assets) Account 254 (Other			-	-	-	-	
162	Regulatory Liabilities)			-	-	-	-	
163	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$	\$	\$	

Instructions

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

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- G The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed

if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Potomac Electric
Power Company
Accumulated
Deferred Income
Taxes
Remeasurement
Attachment F –
Deficient /
(Excess) Deferred
Income Taxes
Worksheet

										Tax	x Cu	ıts a	and .	Jobs Act	of 2017							
					1/2017 Rate 0			re		12/31/2017 ADIT - Post Rate Change				12/31/17 Deficient / (Excess) Deferred Income Taxes								
Li ne	Detailed Descripti on	Descript ion	Catego ry	Feder al Gross Timin g Differ ence	Fed eral ADI T @ 35%	St ate AD	FI T on SI T	To tal AD IT	Feder al Gross Timin g Differ ence	Fed eral ADI T @ 21%	St ate AD IT	FI T on SI T	To tal AD IT	Rate Chan ge Defer red Tax Impa ct	Non- Recove rable	FAS 109 Regula tory Asset / Liabilit y Deferr ed Taxes	Total Defic ient / (Exc ess) ADIT Bala nce	Jurisdi ction Allocat or	Electric Transmi ssion	Alloc ator (Note B)	Transmi ssion Allocate d Deficien t / (Excess) ADIT Balance	FER C Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%		(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 - Non- Current (Note A)																					
1	Accrued Payroll Taxes - Manual Other	Accrued Liabilitie s	Non- Propert y		\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	\$		\$	\$ -	Labor	Yes	10.09 0%	\$	190
2	Current Liabilities - General Accrued Liab-	Accrued Liabilitie s Accrued	Non- Propert y Non-		-		-	-		-		-	-	-		-	-	100% DC	No	0.000 %	-	190
3	Required Health	Liabilitie s	Propert y		-		-	-		-		-	-	-		_	-	Labor	Yes	10.09 0%	-	190

	Claims Reserve Accrued																	
4	Liab- General Liability Accrued	Accrued Liabilitie s Accrued	Non- Propert y Non-	-			-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
5	Liab-Auto Liability Accrued Liabilities	Liabilitie s	Propert y	-			-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
6	- Workers Comp - Long- term Accrued	Accrued Liabilitie s	Non- Propert y	-			-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
	Liabilities - Disability	Accrued	Non-															
7	- Long- term	Liabilitie s Accrued	Propert y Non-	-			-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
8	Accrued	Liabilitie s	Propert y	-			-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
0	Liability - PHI Incentive	Accrued Liabilitie	Non- Propert											Lahar	Voo	10.09		400
9	Plan Accrued Liab- Retention	s Accrued Liabilitie	y Non- Propert	-		•	-	-	-	-		-	-	Labor	Yes	0% 10.09	-	190
10		s Accrued Liabilitie	y Non- Propert	-			-	-	-	-		-	-	Labor	Yes	0% 10.09	-	190
11		s Accrued Liabilitie	y Non- Propert	-			-	-	-	-		-	-	Labor 100% Transmi	Yes	0% 100.0	-	190
12	SERP Accrued Liab-Sick	s Accrued	y Non-	-			-	-	-	-		-	-	ssion	Yes	00%	-	190
13	Pay Carryover Accrued	Accrued	Propert y Non-	-			-	-	-	-		-	-	Labor	Yes	10.09	-	190
14	Deferred	Liabilitie s Accrued	Propert y Non-	-			-	-	-	-		-	-	Labor	Yes	10.09 0% 10.09	-	190
15	Credits- General Deferred Credits-	Liabilitie s Accrued	Propert y Non-	-			-	-	-	-		-	-	Labor	Yes	0%	-	190
16	General (Merger	Liabilitie s	Propert y	-			_	-	-	-		-	-	Labor	No	0.000 %	-	190

	Commitm ents) Deferred Credits-																	
17	General (DC PLUG) Accrued Liability -	Accrued Liabilitie s	Non- Propert y	-			-	-	-	-		-	-	100% DC	No	0.000 %	-	190
18	LTIP - Non- Current Payroll	Accrued Liabilitie s Accrued	Non- Propert y Non-	-			-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
19	Taxes 481(a) Provision for	Liabilitie s	Propert y	-			-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
	Uncollecti ble Accounts-	e for Doubtful	Non-													0.000		
20	Spec Billing Provision for	Account s Allowanc	Propert y	-			-	-	-	-		-	-	Labor	No	%	-	190
21	Uncollecti ble Accounts - MD Provision	e for Doubtful Account s	Non- Propert y				-	-	-	-		-	-	100% MD	No	0.000 %	-	190
	for Uncollecti ble Accounts - DC	Allowanc e for Doubtful Account	Non- Propert											100%		0.000		
22	Retail Provision for Uncollecti	s Allowanc	у	-			-	-	-	-		-	-	DC	No	%	-	190
23	ble POR - Pepco DC Provision	Doubtful Account s	Non- Propert y				-	-	-	-		-	-	100% DC	No	0.000 %	-	190
24	for Uncollecti ble POR - Pepco MD	Allowanc e for Doubtful Account s	Non- Propert y	_			-	-	-	-		-	-	100% MD	No	0.000 %	-	190
	Maryland Capital Loss Carryforw	Capital Loss Limitatio	Non- Propert													0.000		
25	ard	n	у	-			-	-	-	-		-	-	Labor	No	%	-	190

	DC Capital	Capital																
26	Loss Carryforw ard Federal Charitabl	Loss Limitatio n Charitabl	Non- Propert y	-	-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
27	e Contributi on Carryforw ard Maryland Charitabl	ion Carryfor ward	Non- Propert y	-	-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
28	on Carryforw ard DC Charitabl	ward Charitabl	Non- Propert y		-	-	-	-	-	-			-	Labor	No	0.000 %	-	190
29	e Contributi on Carryforw ard Acc Liab - Deferred	ion Carryfor ward	Non- Propert y	-	-	-	-	-	-	-			-	Labor	No	0.000 %	-	190
30	Comp LT -Old Plans Acc Liab - Deferred	Compen sation	Non- Propert y	-	-	-	-	-	-	-			-	Labor	Yes	10.09 0%	-	190
31	Comp LT - Active Plans Other Special	Deferred Compen sation	Non- Propert y		-	-	-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
32	Funds- Deferred Comp Accrued Liab-	Deferred Compen sation	Non- Propert y		-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
33	Environm ental Site Exp - Long- Term	Environ mental Expense FAS 106	Non- Propert y		-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
34	Accrued Liab- OPEB	OPEB Adjustm ent	Non- Propert y		-	-	-	_	-	-		_	-	Labor	Yes	10.09 0%	-	190

	FIN 48 Interest Payable-	Interest																
35	MD- NonCurre nt Accrued Charitabl	on			-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
36	e Contributi ons-MD- Current Accrued Charitabl	Merger Commit ment Deferrals	Non- Propert y	-	-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
37	e Contributi ons-DC- Current	Merger Commit ment Deferrals Merger	Non- Propert y		-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
38	Merger Commitm ents Accrued Charitabl	Commit ment Deferrals	Non- Propert y		-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
39	e Contributi ons-MD- Non- Current Accrued Charitabl e	Merger Commit ment Deferrals	Non- Propert y	-	-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
40	Contributi ons-DC- Non- Current	Merger Commit ment Deferrals Other		-	-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
41	Use Tax Payable- DC Other	190 Deferred Taxes Other	Non- Propert y	-	-	-	-	-	-	-		-	-	100% DC	No	0.000 %	-	190
42	Long- Term Liabilities Federal	190 Deferred Taxes	Non- Propert y	-	-	-	-	-	-	-		-	-	Labor	No	0.000 %	-	190
43	State Income Taxes Deductibl e	Other 190 Deferred Taxes Other	Non- Propert y		-	-	-	-	-	-		-	-	Labor	Yes	10.09 0%	-	190
44	Maryland 1/1/2000 Basis	190 Deferred Taxes	Non- Propert y		_	-	-	-	-	-		-	-	Plant	Yes	17.32 0%	-	190

	Carryforw ard Asset Retireme nt Obligation -Electric		Non-												
45	Utility Plant	ry Liabilitie s	Propert y	-		-		-		-	Labor	No	0.000 %	-	190
46	Other Regulator y Liability - General Oth Reg Liab- Asset	Regulato ry Liabilitie s	Non- Propert y			-		-	-	-	Labor	No	0.000 %	-	190
47	Retireme nt Obligation -Electric Reg Liab- Asset	Regulato ry Liabilitie s	Non- Propert y	-		-		-	-	-	Labor	No	0.000	-	190
48	Retireme nt Oblig- Electric- Contra Regulator	Regulato ry Liabilitie s	Non- Propert y	-		-		-	-	-	Labor	No	0.000	-	190
49	y Liability- MD Grid Resilienc y Charge Reg Liab-MD Dynamic	Regulato ry Liabilitie s	Non- Propert y			-		-	-	-	100% MD	No	0.000 %	-	190
50	Pricing/Cr itical Pk Rebate Cr	Regulato ry Liabilitie s	Non- Propert y	-		-		-	-	-	100% MD	No	0.000 %	-	190
51	y Liability - MD - Base Reg Liab-Third	Regulato ry Liabilitie s	Non- Propert y	-		-		-	-	-	100% MD	No	0.000 %	-	190
52	Party Supplier- DC Distributio n	ry	Non- Propert y	_		-		-	_	-	100% DC	No	0.000 %	-	190

	Maryland Net																					
53	Operating Loss Carryforw ard DC Net	State NOL	Non- Propert y		-		-	-		-		-	-	-		-	-	Plant	Yes	17.32 0%	-	190
54	Operating Loss Carryforw ard Federal	State NOL	Non- Propert y		-		-	-		-		-	-	-		-	-	Plant	Yes	17.32 0%	-	190
55	Net Operating Loss Carryforw ard	Federal NOL	Protect ed Propert y		-		-	-		-		-	-	-		-	-	Plant	Yes	17.32 0%	-	190
56	Unamorti zed Investme nt Tax Credits Other Reg Assets -	FAS 109 - Deferred Taxes on ITC	Protect ed Propert y		-		-	-		-		-	-	_		-	-	Plant	Yes	17.32 0%	_	190
57	Income Tax Recov thru Rates FAS 109	FAS109 Non- TCJA	N/A		-		-	-		-		-	-	-			-	N/A	No	17.32 0%	-	190
58	Regulator y Asset Electric	FAS109 Non- TCJA	N/A		-		-	-		-		-	-	-			-	N/A	No	17.32 0%	-	190
59	SFAS109 - Regulator y Liability Electric	FAS109 Non- TCJA	N/A		-		-	-		-		-	-	-			-	N/A	No	17.32 0%	-	190
60	SFAS109 - Regulator y Liability Electric Total	FAS109 TCJA	N/A	<u>-</u>	-	-	-	<u>-</u>		-		-						N/A	No	17.32 0%		190
61	FERC Account 190			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	

FERC
Account
282 Property
(Note A)

	(Note A)																	
	Fixed																	
	Asset																	
	Basis																	
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	x) -	(PowerT	Propert	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			17.32	\$	
62	Protected	ax)	У	-	-	-	-	-	-	-	-	-	-	Plant	Yes	0%	-	282
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	(PowerTa	Property	ected													47.22		
	x) - Non-	(PowerT														17.32		
63	Protected	ax)	У	-	-	-	-	-	-	-	-	-	-	Plant	Yes	0%	-	282
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	Asset																	
	Basis																	
	Differenc	Non-																
	es	Protecte																
	(PowerTa	d	Unprot															
	x) - Non-	Property	ected															
	Protected	(PowerT	Propert													0.000		
64	CIAC													Plant	No	%		282
64	CIAC	ax)	У	-	-	-	-	-	-	-	-	-	-	Flant	NO	/0	-	202
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69	Protected	x)	У	-		-		-	-	-	-	Plant	Yes	0%	-	282
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71	Protected		у	_		-		_	_	_	_	Plant	Yes	0%	_	282
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72	Protected CIAC	(PowerT ax)	Propert								_	Plant	No	%		282
12	DC Fixed	an)	У	_		_		-	_	_	_	i iaiit	NO	70	_	202
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73	Protected	ax)	у	-		-		-	-	-	-	Plant	Yes	0%	-	282
74	DC Fixed	Non-	l Immue t									Disast	V	17.32		000
74	Asset	Protecte	Unprot	-		-		-	-	-	-	Plant	Yes	0%	-	282

	Differences (Non-PowerTax) - Non-Protected DC Fixed Asset Differences (Non-PowerTax)	Property (Non- PowerTa x) Non- Protecte	ected Propert y																		
75) - Non- Protected	d Property (Non- PowerTa x)	ected		-		-	-	-		-	-	-	-	-	-	Plant	No	0.000 %	-	282
76	Basis Differenc es (Non- PowerTax) - Non- Protected Fixed	Protecte d Property (Non- PowerTa	ected		-		-	-	-		-	-	-	-	-	-	Plant	Yes	17.32 0%	-	282
	Asset Basis Differenc es (Non-	Non- Protecte d Property (Non- PowerTa	ected																0.000		
	CIAC Total FERC Account	x)	у	\$	\$	\$	\$	\$	\$ \$	\$	\$	\$	<u>-</u> \$	\$	\$	<u>-</u> \$	Plant	No	%	\$	282
78	FERC Account 283 - Non- Current (Note A)			-		•		-	-	-		-	-	-		-				-	
79	Unamorti zed Loss on Reacquir ed Debt -	Reacquir			\$		\$	\$	\$		\$	\$	\$	\$	\$	\$	Labor		10.09	\$	
	General	ed Debt	У		-		-	-	-		-	-	-	-	-	-	Labor	Yes	0%	-	283

81	Unamorti zed Loss - First Mortgage Bonds	Reacquir ed Debt		-	-	-	-	-	-	-	-	-	-	Labor	Yes	10.09 0%	-	283
82	Prepaym ents - Other Taxes	Marylan d Property Taxes	Non- Propert y	-	-	-	-	-	-	-	-	-	-	Labor	Yes	10.09 0%	-	283
83	Prepaym ents - General	Prepaid Interest	Non- Propert y	-	-	-	-	-	-	-	-	-	-	Labor	Yes	10.09 0%	-	283
84	Prepaym ents - Workmen' s Compens ation DSM - Energy Efficient Products	Prepaym ents	Non- Propert y	-	-	-	-	-	-	-	-	-	-	Labor	Yes	10.09 0%	-	283
85	-	Regulato ry Asset - DSM	Non- Propert y	-	-	-	-	-	-	-	-	-	-	100% MD	No	0.000 %	-	283
86	Regulator y Assets - DSM - Direct Load Control - MD Reg Assets- FERC	Regulato ry Asset - DSM Regulato ry Asset		-	-	-	-	-	-	-	-	-	-	100% MD	No	0.000 %	-	283
87	Formula Rate Adj- Transmis sion Svc	- FERC Formula Rate True-up	Non- Propert y	-	-	-	-	-	-	-	-		-	100% Transmi ssion	Yes	100.0 00%	-	283
00	Regulator y Assets - Asset Retireme nt	Regulato ry	Non- Propert											Laka	Nie	0.000		000
88 89	Obligation Regulator y Assets -		y Non- Propert y	- -	- -	-	- -	-	-	-	-	_	-	Labor 100% DC	No No	% 0.000 %	-	283 283

	DC Recovery - Base	ry Assets															
90	Regulator y Assets - MD Recovery - Base	Regulato ry Assets	Non- Propert y			_	_	-	-	-	-	-	100% MD	No	0.000 %	-	283
91	Regulator y Assets - DC		Non- Propert y				-	-	-	-	-	-	100% DC	No	0.000	-	283
92	Regulator y Assets - MD	Regulato ry Assets	Non- Propert y				-	-	-	-	-	-	100% MD	No	0.000	-	283
93	Regulator y Assets - DC Power Line Undergro unding Reg Assets- Third Party	Regulato ry Assets	Propert y			-	-	-	-	-	-	-	100% DC	No	0.000 %	-	283
94	Supplier Recovery -MD Dist	Regulato ry Assets	Non- Propert y	-			-	-	-	-	-	-	100% MD	No	0.000 %	-	283
95	Regulator y Asset - Wks Comp/LT Disability Accrual	Regulato ry Assets	Non- Propert y				-	-	-	-	-	-	Labor	Yes	10.09 0%	-	283
96	Regulator y Assets- DC Residenti al Aid	Regulato ry Assets	Non- Propert y				-	-	-	-	-	-	100% DC	No	0.000 %	-	283
97	Regulator y Asset- Maryland Meters	Regulato ry Assets	Non- Propert y				-	-	-	-	-	-	100% MD	No	0.000 %	-	283
98	AMI - Recovera ble - DC	Regulato ry Assets	Non- Propert y				-	-	-	-	-	-	100% DC	No	0.000	-	283

99		Pension Plan Contribut ion	Non- Propert y		_		_			_		_	_		_	-		Labor	Yes	10.09 0%		283
10 0	Total FERC Account 283			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	
10 1				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 	\$ -	\$ -	\$ -				\$ 	
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																(Exces s) / Deficie nt ADIT	_				-	

Instructions

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

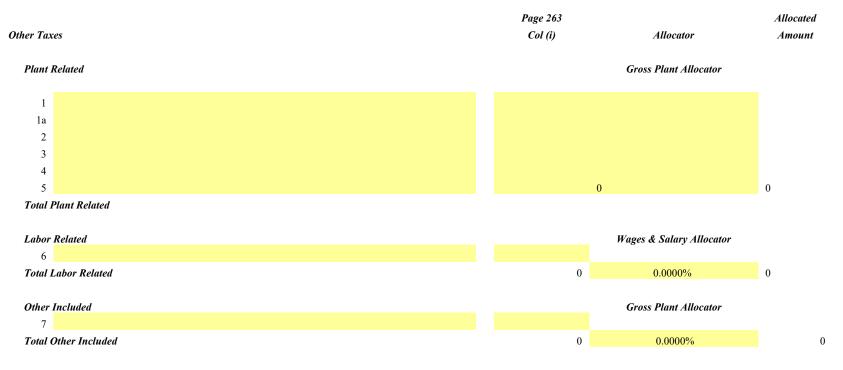
2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).

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

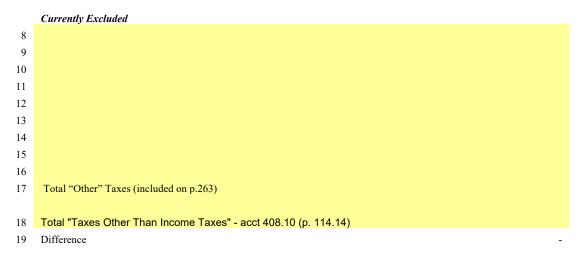
Notes

- Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.
- The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

Attachment 2 - Taxes Other Than Income Worksheet



Total Included



Criteria for Allocation:

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

Allocation of Property taxes to Transmission Function

<u>Plant</u>	<u>DC</u>	<u>Maryland</u>	<u>Virginia</u>	<u>PA</u>	<u>Total</u> (from p. 263)
Transmission					
Distribution					
General					
Total T,D, & General					
Plant ratios by Jurisdiction					
Transmission Ratio					
Distribution ratio					
General Ratio					
check Property Taxes (Direct to					
Jurisdiction)					
<u>Functionalization</u>					
Transmission Property Tax					
Distribution Property tax					
General Property Tax					
Total check					
Allocation of General to Transmission					
General Property Tax					
Trans Labor Ratio					
Trans General					
Total Transmission Property Taxes					
Transmission					
General					
Total Transmission Property Taxes					

Attachment 3 - Revenue Credit Workpaper

			Total Amount	Allocation Factor	Allocation %	Total An Included I	
	Account 454 - Rent from Electric Property						
1	Rent from Electric Property - Transmission Related (Note 3)			Transmission	100%	\$	-
2	Total Rent Revenues	(Sum Lines 1)	-			\$	-
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A			Transmission	100%	\$	-
5	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) Point to Point Service revenues for which the load is not included in the divisor received by Transm (Note 4)	nission Owner		Transmission Transmission	100%		-
6	PJM Transitional Revenue Neutrality (Note 1)			Transmission	100%		_
7	PJM Transitional Market Expansion (Note 1)			Transmission	100%		_
8	Professional Services (Note 3)			Transmission	100%		_
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			Transmission	100%		_
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%		-
11	Affiliate Credits			Wages and Salaries	#DIV/0!	#DIV/0!	
11a	Miscellaneous Credits (Attachment 5)			Various		#VALUE!	
12	Gross Revenue Credits	(Sum Lines 2- 11a)	-			#DIV/0!	
13	Less line 18g		-	Transmission	100%	\$	-
14	Total Revenue Credits		-			#DIV/0!	
	Povenue Adjustment to determine Povenue Credit						

Attachment 5 - Cost Support

Revenue Adjustment to determine Revenue Credit

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.
- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.
18b	Costs associated with revenues in line 18a
18c	Net Revenues (18a - 18b)

18d 50% Share of Net Revenues (18c / 2)
 18e Costs associated with revenues in line 18a 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.

Net Revenue Credit (18d + 18e)

18g Line 18f less line 18a

19

Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

20 Amount offset in line 4 above

21 Total Account 454, 456 and 456.1

22 Note 4: SECA revenues booked in Account 447.

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE

Α	100 Basis Point increase in ROE and Income T	axes		(Line 127 + Line 138)	#DIV/0!
В	100 Basis Point increase in ROE				1.00%
Return (Calculation				
59	Rate Base			(Line 39 + 58)	#DIV/0!
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	0
101	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	0
102	Long Term Interest			"(Line 100 - line 101)"	0
103	Preferred Dividends		enter positive	p118.29c	0
	Common Stock				
104	Proprietary Capital			p112.16c	0
105	Less Preferred Stock		enter negative	(Line 114)	0
106	Less Account 216.1		enter negative	p112.12c	0
107	Common Stock			(Sum Lines 104 to 106a)	0
	Capitalization				
108	Long Term Debt			p112.17c through 21c	0
109	Less Loss on Reacquired Debt		enter negative	p111.81c	0
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7	0
112	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
113	Total Long Term Debt		9	(Sum Lines 108 to 112)	0
114	Preferred Stock			p112.3c	0
115	Common Stock			(Line 107)	0
116	Total Capitalization			(Sum Lines 113 to 115)	0
117	Debt %		Total Long Term Debt	(Line 108 / (108+114+115))	0%
118	Preferred %		Preferred Stock	(Line 114 / (108+114+115))	0%
119	Common %		Common Stock	(Line 115 / (108+114+115))	0%
119	Common 70		Common Stock	(Line 1137 (10011141113))	070
120	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0000
121	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.0100
123	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0000
124	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0000
126	Total Return (R)			(Sum Lines 123 to 125)	0.0000
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	#DIV/0!
	Investment Return = Rate Base * Rate of Return ite Income Taxes			(Line 59 * 126)	#DIV/0!
	In come Too But o				
400	Income Tax Rates		/NI=4= 1 for ATT !! OA>		0.000
128	FIT=Federal Income Tax Rate		(Note I from ATT II OA)		0.00%
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-9A)	Day Otata Tara Ord	0.00%
130	p = percent of federal income tax deductible for stat	• •	1//4 OIT + 51T + 35	Per State Tax Code	0.00%
131	T	T=1 - {[(1 - SIT) * (1 - FIT)]	/ (1 - SII ^ FII * p)} =		0.00%
132a	T/ (1-T)				0.00%
132b	Tax Gross-Up Factor	1*1/(1-T)			1.0000
	ITC Adjustment		(Note U from ATT H-9A)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	0

134	Tax Gross-Up Factor			(Line 132b)	1.0000
135	ITC Adjustment Allocated to Transmission	n		(Line 133 * 134)	#DIV/0!
136a	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Comp Expense	onent of Transmission Depreciation	(Note T from ATT H-9A)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferre Component AmortizationDeficient / (Excess) Deferre	,	(Note T from ATT H-9A)	Attachment 5, Line 136b	0
136c	Component	Taxes (etate) Transmission	(Note T from ATT H-9A)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Item	s - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expens	e / (Benefit)		(Line 136a + 136b + 136c + 136d)	0
136f	Tax Gross-Up Factor			(Line 132b)	1.0000
136g	Other Income Tax Adjustment			(Line 136f * 136g)	0
137	Income Tax Component =	CIT=(T/1-T) * Investment R	eturn * (1-(WCLTD/R)) =	[Line 132a * 127 * (1-(123 / 126))]	#DIV/0!
138	Total Income Taxes			(Line 135 + 136g +137)	#DIV/0!

Potomac Electric Power Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

				Electric	Non-electric	
Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instru	ections	Form 1 Amount	Portion	Portion	Details
Plant Allocation Factors						
		p200.21c (See				
		,				
Accumulated Intangible Amortization	(Note A)	,				
Accumulated Common Amortization - Electric	(Note A)	,				
	(=)	p356 (See				
Accumulated Common Plant Depreciation -		Attachment 9,				
Electric	(Note A)	column d)				
Plant In Service						
		p356 (See				
	OT 4 4 8 D)					
• • • • • • • • • • • • • • • • • • • •	(Notes A & B)	column d)				
		2661 (6				
	(Notes A & I)	1				
	(Notes A & I)	Attachment 1B)				
Materials and Supplies		227 (0 1 (
		(
Undistributed Stores Exp	(Note A)	column e)				
Allocated General & Common Expenses		•				
_	(Note A)	p200.3.c				
•		•				
Common Flam Octivi	(Note A)	p330				
	Electric Plant In Service Common Plant (Electric Only) Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255 Materials and Supplies	Accumulated Common Amortization - Electric (Note A) Accumulated Common Plant Depreciation - Electric (Note A) Plant In Service Common Plant (Electric Only) (Notes A & B) Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255 (Notes A & I) Materials and Supplies Undistributed Stores Exp (Note A) Allocated General & Common Expenses Plus Transmission Lease Payments (Note A)	Accumulated Common Amortization - Electric (Note A) p356 (See Attachment 9, column i) p356 (See Accumulated Common Plant Depreciation - Electric (Note A) column d) Plant In Service p356 (See Attachment 9, column d) Common Plant (Electric Only) (Notes A & B) column d) Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255 (Notes A & I) Attachment 1B) Materials and Supplies p227.6c & 16.c (See Attachment 9, column e) Undistributed Stores Exp (Note A) column e) Allocated General & Common Expenses Plus Transmission Lease Payments (Note A) p200.3.c	Accumulated Intangible Amortization (Note A) column h) p356 (See Attachment 9, column i) p356 (See Attachment 9, column i) p356 (See Accumulated Common Plant Depreciation - Electric (Note A) column d) Plant In Service Plant In Service Passe (See Attachment 9, Common Plant (Electric Only) Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255 (Notes A & B) column d) Accumulated Investment Tax Credit Account No. 255 (Notes A & I) Attachment IB) Materials and Supplies Passe (See Attachment 9, Column d) Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255 (Notes A & I) Attachment IB) Materials and Supplies Passe (Note A) column e) Allocated General & Common Expenses Plus Transmission Lease Payments (Note A) p200.3.c	Accumulated Intangible Amortization (Note A) column h) p356 (See Attachment 9, column i) p356 (See Accumulated Common Amortization - Electric (Note A) column i) p356 (See Accumulated Common Plant Depreciation - Electric (Note A) column d) Plant In Service P356 (See Attachment 9, column d) Plant In Service P356 (See Attachment 9, Common Plant (Electric Only) (Notes A & B) column d) Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255 (Notes A & I) Attachment 1B) Materials and Supplies P227.6c & 16.c (See Attachment 9, column e) Allocated General & Common Expenses Plus Transmission Lease Payments (Note A) p200.3.c	Accumulated Intangible Amortization (Note A) column h) p356 (See Attachment 9, column i) p356 (See Attachment 9, column i) p356 (See Attachment 9, column d) Plant In Service Plant In Service Common Plant (Electric Only) (Notes A & B) column d) Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255 (Notes A & I) Attachment 1B) Materials and Supplies Materials and Supplies P227.6c & 16.c (See Attachment 9, Column d) Attachment 1B) Materials and Supplies P227.6c & 16.c (See Attachment 9, column e) Allocated General & Common Expenses Plus Transmission Lease Payments (Note A) p200.3.c

ransı	mission / Non-transmission Cost Support						
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instr	uctions	Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column c)				
							1
							2
							3
							4
							5

CWIP & Expensed Lease Worksheet

					CWIP In Form	Expensed Lease in	
	Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #s and Instru	ctions	Form 1 Amount	1 Amount	Form 1 Amount	Details
	Plant Allocation Factors						
	Tant Anocation Factors		p207.104g (See				
			Attachment 9A,				
6	Electric Plant in Service	(Note B)	column b)				
	Plant In Service						
			p207.58.g (See				
			Attachment 9,				
19	Transmission Plant In Service	(Note B)	column b)				
			p356 (See				
			Attachment 9,				
24	Common Plant (Electric Only)	(Notes A & B)	column d)				
	Accumulated Depreciation						
	-		p219.25.c (See				
			Attachment 9,				
30	Transmission Accumulated Depreciation	(Note B)	column e)				

EPRI Dues Cost Support

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

Regulatory 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) p323.189b				
	Directly Assigned A&G				
77	Regulatory Commission Exp Account 928 (Note G) p323.189b				

Safety Related Advertising Cost Support

Daice	y Related Advertising Cost Support					
	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
	Directly Assigned A&G					
81	General Advertising Exp Account 930.1	(Note F) p323.191b				

MultiState Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions
State 1
State 2
State 3
State 4
State 5
Details

Income Tax Rates

SIT=State Income Tax Rate or

129
Composite
(Note 1)
0

Education and Out Reach Cost Support

		18 11 11 11	Form 1		0.4	D . II
	Attachment A Line #s, Descriptions, Notes, Fo	rm 1 Page #s and Instructions	Amount	& Outreach	Other	Details
]	Directly Assigned A&G					
78	General Advertising Exp Account 930.1	(Note K) p323.191b	-	0	-	

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes	s, Form 1 Page #s and Instructions	Excluded Transmissio n Facilities	
Adjustment to Remove Revenue Requirements Associate	d with Excluded Transmission Facilities		
149 Excluded Transmission Facilities	(Note M) Attachment 5		General Description of the Facilities
Instructions: 1 Remove all investment below 69 kV or generator in service that are not a result of the RTEP Process	step up transformers included in transmission plant	Enter \$	
 If unable to determine the investment below 69k of 69 kV and higher as well as below 69 kV, the following formula will be used: A Total investment in substation 	V in a substation with investment Example	Or Enter \$	
B Identifiable investment in Transmission (provide workpapers) C Identifiable investment in Distribution (provide workpapers)	1,000,000 500,000 400,000		
D Amount to be excluded (A x (C / (B + C)))	444,444		
			Add more lines if necessary

Prepayments

Prepayments																
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					•	•										Description of the Prepayments
45 Prepayments																
	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	Allocator	Allocation Factor	
Pension Liabilities, if any														#DIV/0!	Labor	
Prepayments - DC ROW	-													0.000%	Excluded	Prepayments related to DC ROW Prepayments related to Transmission Personal Property Tax. See "Prop taxes to function" worksheet for
Prepayments - Transmission Personal Property Tax	-													#DIV/0!	See Description.	total Transmission assessible plant factor (total transmission property taxes/total property taxes).
Other Prepayments- Labor	-													#DIV/0!	Labor	Other Prepayments - Labor
Other Prepayments- Excluded	-													0.00%!	Excluded	Other Prepayments - Excluded
	-													#DIV/0!	Labor	
	-													#DIV/0!	Labor	
																The December beginning year and end of year balances shall tie to Pepco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent
Prepayments Monthly Balance p.111, i.57	-	-	-	-	-	-	-	-	-	-	-	-	-			actual balances on Pepco's books and records
Prepaid Pensions if not included in Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!	Labor	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
Total Monthly Balance Included in Rates	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			Attachment 9, line 17-29, column f

Transmission Related Account Reserves

	Attachment A Line #s, Descriptions, Notes		
	Transmission Related Account Reserves		
44	Reserves	I	l l

		Allocation (Labor	Labor- Related Reserves	Amount	Allocation (Plant	Plant- Related Reserves	ath	l of ir 13 ? ember Ave												December Prior Year	and therefore available to Company.
	#DIV/0!	Allocator) #DIV/0!	Amount	Allocated #DIV/0!	Allocator) #DIV/0!	Amount	jes	ember Ave	November	October	September	August	July	June	May	April	March	February	January	Prior Year	Ì
	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	-		'							-				•		
	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!			'													
	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!																
	#DIV/0!	#DIV/0!	_	#DIV/0!	#DIV/0!																
	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!									١.	١.					_	
	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!																
V/0! #DIV/0!	#DIV/0!	#DIV/0!	ē	#DIV/0!	#DIV/0!						-								-	-	
V/0! #DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!						-								_	-	
V/0! #DIV/0!	#DIV/0!	#DIV/0!	Ē	#DIV/0!	#DIV/0!				•		-								-	-	
V/0! #DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!				-	-	-							-	-	-	
V/0! #DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!						-							-		-	
V/0! #DIV/0!	#DIV/0!	#DIV/0!	Ē	#DIV/0!	#DIV/0!				•		-								-	-	
V/0! #DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-			-			-	-	-	
		ĺ																			Transmission Related
ME? #NAME? #DIV/0!	#NAME?	<u></u>	-	#DIV/0!	=	-			-	-	-	-			-			-	-	-	Account Reserves Monthly Balance
		#DIV/0!			#DIV/0!		ne	n lines above.	will be include	cted account;	scrow or restri	in a trust, er	n set aside by a balance the Formu	ve not beer	hat (1) hav	portion of account that	exclude the als to the a	Rate; and (3) the cost accru	nded reserve the Formula for	overed under tors used in th	Transmission Related Account Reserves Monthly Balance Note: The Formula Rate shall include a credit to rate bas customers through cost accruals to accounts that are reco allocators in Col. (g) and Col. (m) will be the same allocate account, rather than through cost accruals, the amount to

- #DIV/0!	Wages & Salary 100%
1000/	100%
1000/	
- 100%	Transmission
	Gross Plant
- #DIV/0!	Allocator
-	
#DD //OI	—— Attachment 3 - Revenue Credit line 11
	- #DIV/0!

Outsta	nding Network Credits Cost Support	<u> </u>			
	Attachment A. Line the Descriptions Nature Forms 1 Proceedings and Instructions			Ontatan dia - Nataonala Cardita	Description of the Condition
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Outstanding Network Credits	Description of the Credits
	Network Credits			Enter \$	
			From		
55	Outstanding Network Credits	(Note N)	PJM		General Description of the Credits
			From		
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enter as negative)	(Note N)	PJM		
				Add more	e lines if
			_	necessary	7

Extraor	rdinary Property Loss					
				Number		
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	of years	Amortization	w/ interest
		Attachment				
61	Less extraordinary property loss	5				
		Attachment				
62	Plus amortized extraordinary property loss	5			#DIV/0!	#DIV/0!

Interest on Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes,	, Form 1 Page #s and Instr	uctions	Interest on Network Credits	Description of the Interest on the Credits
	Revenue Credits & Interest on Network Cr	edits			
155	Interest on Network Credits	(Note N)	PJM Data		General Description of the Credits
				Enter \$	
					Add more lines if necessary

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

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

P.IM Load Cost Support

rjivi Loa	a Cost Support				
	Attachment A Line #s, Descriptions, Notes, Form 1 Pag	e #s and Instri	ictions	1 CP Peak	Description & PJM Documentation
I	Network Zonal Service Rate				
173	1 CP Peak	(Note L)	PJM Data		

Statements BG/BH (Present and

Proposed Revenues)

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

Abandoned Transmission Plant

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

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions
171a	2013-14 rate period
171a	2014-15 rate period
171a	2015-16 rate period
	Total

Brandywine Fly Ash Landfill Environmental Expenses

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions
tep 9 Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1 \$ - Pepco shall make a ne Pepco shall make a negative adjustment to its transmission revenue requirement in its 2015 Annual Update in the amount of \$2,617,572, to offset the \$2,617,572 of Brandywine fly ash landfill environmental expenses included in Pepco's 2014 Annual Update ("2013 Brandywine Fly Ash Expenses"). Pepco shall not include the 2013 Brandywine Fly Ash Expenses in a future Annual Update while recovery of such expenses is being pursued from a party outside of the PJM Tariff, but once Pepco is no longer pursuing recovery of such expenses outside of the PJM Tariff, Pepco may include such costs in a future Annual Update to the extent such expenses have not been recovered outside of the PJM Tariff, subject to SMECO's right to challenge such inclusion at that time on any grounds permitted pursuant to Attachment H-9, including the Formula Rate Implementation Protocols, as though the costs had been included in the 2014 Annual Update. Any payments to Pepco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Pepco Annual Update.

Depreciation & Amortization - Cost Support

	Attachment A Line #s, Descriptions and Notes	Amounts	Merger Costs	Non Merger Related
86	Transmission Depreciation Expense			
87	General Depreciation			
88	Intangible Amortization			
92	Common Depreciation - Electric Only	-	-	-
93	Common Amortization - Electric Only	_	-	-

PBOP Expense in FERC 926

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 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					

Aajus	tments		Trans	mission		Tax Rate		
			Depre	eciation		from Attachment		Amount
Line	Component Descriptions	Instruction References	-	oense ount		H-9A, Line 131		to Line
	Tax Adjustment for AFUDC							
	Equity Component of Transmission Depreciation	Instr. 1, 2, 3						\$
136b	Expense	below	\$	_	X	0.00%	=	Ψ -
	Amortization of Excess/Deficient							
	Deferred Taxes - Transmission							
	Component							
	Amortization Excess /							
	Deficient Deferred Taxes							
136c	(Federal) - Transmission Component	Instr. 4 below						
1300	Amortization	IIISII. 4 DEIOW						-
	Excess / Deficient							
	Deferred Taxes							
	(State) -							
	Transmission							
136d	Component	Instr. 4 below						-
	Amortization of Other Flow-							
1260	Through Items - Transmission	Instr E balous						
136e	Component	Instr. 5 below						-

nstr. #s	<u>Instructions</u> _
nst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).
nst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
nst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).
nst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - ADIT Amortization, Column F, Line 50 and Line 193 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
nst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.
nst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

Total Other Income Tax Adjustments -Expense / (Benefit)

136f

Attachment 5a - Allocations of Costs to Affiliates

Attachment 5b - Allocations of EBSC Costs to Affiliate

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

(1)

11

Annual Allocation Factor for Expense

Line No.		Attachment H-9A Page, Line, Col.	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	-	
2	Net Transmission Plant - Total	Attach 9, line 16, column i	-	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach H-9A, line 85	#DIV/0!	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	-	
	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G, I & C Depreciation Expense	Attach H-9A, line 86a plus 91 plus line 96	#DIV/0!	
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	#DIV/0!	#DIV/0!
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach H-9A, line 99	#DIV/0!	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	#DIV/0!	#DIV/0!
9	Less Revenue Credits (Enter As Negative)	Attach H-9A, line 154	-	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	-	

Sum of line 4, 6, 8, and 10

(3)

(4)

#DIV/0!

16	Annual Allocation Factor for Return	Sum of line 13 and 15	-
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	-
14	RETURN Return on Rate Base	Attach H-9A, line 145	#DIV/0!
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	-
12	INCOME TAXES Total Income Taxes	Attach H-9A, line 138	#DIV/0!

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.		PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/A mortization Expense	Annual Revenue Requirement	Incentive Return in basis Points		Total Annual Revenue Requirement	Adjustmen	Net Rev Req
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)		(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10	(Note F)	Sum Col. 13 & 14 (Note G)
17a	All revenue requirements excluding projects and adjustments	N/A		#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17b				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17c				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17d				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17e				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17f				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17g				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17h				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17i				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17j				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17k				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
171				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17m				#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!

17n	#DIV	7/0! #DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17o	#DIV	7/0! #DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17p	#DIV	7/0! #DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!
17q	#DIV	7/0! #DIV/0!	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0
17r												
17s 17t												
17u												
17v												
17w												
17x												
17y												
								_	-	_		
10	A TOTAL OF	//DH //01	//DH1//01		WDH 7/01		//DII //O1			WDW 101	//DII //01	#DIV/0
18	Annual Totals -	#DIV/0!	#DIV/0!		#DIV/0!	-	#DIV/0!		-	#DIV/0!	#	#DIV/0!

Note

Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

 Gross plant does not include Unamortized

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

Attachment 6A True-Up Potomac Electric Power Company

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lati Revenue Requirement Projected Reve nue Rate Year being Trued-Up Recei For Rate Year ved^3 t on E F G H I D В Α % of Reve nue Projected Total Recei ved All True-Up Items PJM Project Number Net Revenue Revenue

1

2

3 3a 3b 3c 3d 3e 3f 3g 3h 3i 3j 3k 31 3m 3n 3o 3p 3q 3r 3s3t 3u 3v3w3x

		Requirement ¹	Requirement	(E, Line 2) x (D)	R e q u i r e m e n t 2	t i o n (F	s t m e n	(Expense	+ (H
All revenue requirements excluding projects and	27/4	requirement	requirement	7 ()		,			
adjustments	N/A								

V. D. 1. t. 1.

Notes:

- 1) From Attachment 1, line 15, col. 14 for the projection for the Rate Year.
- 2) From Attachment 1, line 15, col. 14 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.

 Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C.

 Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Attachment 6A
True-Up
Potomac Electric Power Company

Prior Period Adjustments

(a)	(b)	(c)	(d)
Prior Period Adjustments	Amount	Interest	To tal Co l. (b) +
(Note B)	In Dollars	Note B	Co

				1. (c)
5	-	-	-	_
6	TO calculates NITS revenues, net of true-ups, received in	n calendar Year 1 (e.g., 2018)		(C) =
7		(A)	(B)	= (A) - (B) Re ven ues
				Re cei ved (net of true
8		PJM Billed Revenue Received	True-up	ups)
9	Jan-May (Year 1)			-
10	June-Dec (Year 1)			-
11				-
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2	2018) by populating template with Year 1 actuals.		
13	Jan-Dec (Year 1)			-

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

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

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

[A] FERC Monthly Month (Note A) Interest Rate 1 January 2 February 3 March 4 April 5 May 6 June 7 July 8 August 9 September 10 October 11 November 12 December 13 January 14 February 15 March 16 April 17 May

Note A:

Average of lines 1-17 above

18

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

19 Year

	A	В	С	D	Е	F
Project Name		RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 6A, Col. G + Col H		Line 18 above	Col. C x Col E x Col E

#DIV/0!

New Plant Carrying Charge Fixed Charge Rate (FCR) if not a CIAC Formula Line 160 Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation 167 FCR if a CIAC D 161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%. 11

		Details	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)					
13	Useful life of project	Life					
	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"						
14		CIAC (Yes or No)					
15	Input the allowed ROE Incentive	Increased ROE (Basis Points)					
16	From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14	Base FCR					
17	100 basis points	FCR for This Project					
18	Columns A, B or C from Attachment 6	Invest ment	may be weighted average of small projects				
19	Line 18 divided by line 13	Annual Depreciation Exp					
20	From Columns H, I or J from Attachment 6	Month In Service or Month for CWIP					

		Invest Yr	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit												
21	Base FCR	2008		-		_	-	-	-	_	-	_	-	_	-	-	-	_	_	\$ -	s -
22	W Increased ROE	2008	_		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
23	Base FCR	2009	_		-	_	-	_	-	-	-	-	-	_	-	-	-	_	\$ -	\$ -	\$ -
24	W Increased ROE	2009	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
25	Base FCR	2010	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
26	W Increased ROE	2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
27	Base FCR	2011	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	S -
28	W Increased ROE	2011	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
29	Base FCR	2012	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	s -
30	W Increased ROE	2012	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
31	Base FCR	2013	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
32	W Increased ROE	2013	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
																			<u>\$</u>		
33		••••																	\$	\$ -	\$ -

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #			
101	Long Term In Less LTD	0	
112	Capitalization Less LTD	0	
	Calculation of	f the above Securitization Adjustments	

Potomac Electric Power Company Attachment 9 – Rate Base Worksheet

	(Note K)	Gross Plant Ir	Accumula	Accumula	ted Amortization	Net Plant In Service						
Line No	Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a) Attachment H-	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	9A, Line No:	19	23	24	30	31	12	10	11			
		207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g minus 207.98.g for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Year											
2	January											
3	February											
4	March											
5	April											
6	May											
7	June											
8	July											
9	August											
10	September											
11	October											
12	November											
13	December											
	Average of the 13 Monthly Balances											
14	(Attachment 9A) Less Merger Cost to Achieve											
15	(Attachment 10) Average of the											
16	13 Monthly Balances Less Merger Cost to Achieve											
10	Acilieve											

Potomac Electric Power Company Attachment 9 – Rate Base Worksheet

Adjustments to Rate Base

Line No	Month	CWIP CWIP in	PHFU	Materials &	Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
	(a)	Rate Base	Held for Future Use	Supplies	Stores Expense	Prepayments	(g)	(b)	<i>(</i> ;)	<i>(</i> ;)	(1a)	(I)
	Attachment H-	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
	9A, Line No:	43a	28	49 227.8. c + 227.5.c (See Att H-9A	47 (227.16.c * Labor Ratio)	45		43b				
		(NIA C)	214 for end of year,	Note AA) for end of year, records for	for end of year, records	NI-A I	Ni-4 A O E	N. 4 D 9 E	A44 - Ilon 4 1	A44 - 11	A44	A44
	December Prior	(Note C)	records for other months	other months	for other months	Notes J	Notes A & E	Notes B & F	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	Year	-	-		-		-					
18	January	-	-		-		-					
19	February	-	-		-		-					
20	March	-	-		-		-					
21	April	-	-		-		-					
22	May	-	-		-		-					
23	June	-	-		-		-					
24	July	-	-		-		-					
25	August	-	-		-		-					
26	September	-	-		-		-					
27	October	-	-		-		-					
28	November	-	-		-		-					
29	December Average of the 13 Monthly Balances (except ADIT - see Attachment	-	-		-							
30	1)			-	=			-				

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
 - Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base;
- C (ii) the CWIP balance ineligible for inclusion in rate base; and
 - (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J From Attachment 5, line 45 column F for the end of year balance and records for other months.
- K In the true-up calculation, actual monthly balance records are used.

Potomac Electric Power Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

	(Note A)	Gross Plant In Service			Ass	Asset Retirement Obligations				Gross Plant in Service Less Asset Retirement Obligations			
Line No	Month (a) Attachment H-9A, Line No:	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General (l)	Common (m)
		p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1	December Prior Year					-				-	-	-	-
2	January					-				-	-	-	-
3	February					-				-	-	-	-
4	March					-				-	-	-	-
5	April					-				-	-	-	-
6	May					-				-	-	-	-
7	June					-				-	-	-	-
8	July					-				-	-	-	-
9	August					-				-	-	-	-
10	September					-				-	-	-	-
11	October					-				-	-	-	-
12	November					-				-	-	-	-
13	December					-				-	-	-	-
14	Average of the 13 Monthly Balances	-	<u>-</u>	-	-	-	-	-	-	-	-	-	-

Potomac Electric Power Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

		A	Accumulated Depreciation				Asset Re	tirement Obligations		Accumulat	ed Depreciation	Less Asset Retire	ment Obligations
Line No	Month (a) Attachment H- 9A, Line No:	Total Plant in Service (b)	Transmission (c)	General (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General (l)	Common (m)
		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
15	December Prior Year					-				-	-	-	-
16	January					-				-	-	-	-
17	February					-				-	-	-	-
18	March					-				-	-	-	-
19	April					-				-	-	-	-
20	May					-				-	-	-	-
21	June					-				-	-	-	-
22	July					-				-	-	-	-
23	August					-				-	-	-	-
24	September					-				-	-	-	-
25	October					-				-	-	-	-
26	November					-				-	-	-	-
27	December					-				-	-	-	-
28	Average of the 13 Monthly Balances	<u>-</u>	-	-	-	-	-	-	-	-	-	-	

Potomac Electric Power Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

			Accumulated Depreciation & A	Amortization Less Asset Retirement	Obligations		
Line No	Month (a) Attachment H-9A,	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	Line No:	9	30	31	32	12	11
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year					-	-
30	January					-	-
31	February					-	-
32	March					-	-
33	April					-	-
34	May					-	-
35	June					-	-
36	July					-	-
37	August					-	-
38	September					-	-
39	October					-	-
40	November					-	-
41	December					_	-
42	Average of the 13 Monthly Balances					-	

Note:

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

Potomac Electric Power Company Attachment 10 – Merger Costs

 (a)
 (b)
 (c)
 (d)
 (...)
 (x)

 O&M Cost To Achieve

 FERC Account
 Total
 Allocation to Trans.
 Total

1	Transmission O&M			
1 2	A&G			
4	Total			
5	Total			
6	Depreciation & Amortization Expense Cost To Achieve			
7	FERC Account	Total	Allocation to Trans.	
8	General Plant	Total	Affocation to Trans.	
9	Intangible Plant			
11	Total			
	1000			
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible	
	Gross Plant	- 2	8	
12	December Prior Year			
13	January			
14	February			
15	March			
16	April			
17	May			
18	June			
19	July			
20	August			
21	September			
22	October			
23	November			
24	December			
25	Average			
	Accumulated Depreciation	General	Intangible	
26	December Prior Year			
27	January			
28	February			
29	March			
30	April M			
31	May			
32	June July			
33 34	July August			
34 35	August September			
36	October October			
37	November			
38	December			
39	Average			

Potomac Electric Power Company Attachment 10 – Merger Costs

	(a)	(c)	(d)	(e)	()		(x)
	Net Plant = Gross Plant M	inus Accumulated	Depreciation f	rom above			Total
Λ	Dagambar Brian Vacr					¢	

	January	-	-	-	-	\$	-
42	February	-	-	-	-	\$	-
43	March	-	-	-	-	\$	-
44	April	-	-	-	-	\$	-
45	May	-	-	-	-	\$	-
46	June	-	-	-	-	\$	-
47	July	-	-	-	-	\$	-
48	August	-	-	-	-	\$	-
49	September	-	-	-	-	\$	-
50	October	-	-	-	-	\$	-
51	November	-	-	-	-	\$	-
52	December	-	-	-	-	\$	-
53	Average	-	-	-	-		-
	Depreciation (Monthly Change of Accum Depreciation from above)	nulated				Tota	l
54	Depreciation (Monthly Change of Accum	nulated -				Tota	l -
54 55	Depreciation (Monthly Change of Accum Depreciation from above)						l - -
	Depreciation (Monthly Change of Accum Depreciation from above)					\$	- -
55	Depreciation (Monthly Change of Accum Depreciation from above) January February					\$ \$	- - -
55 56	Depreciation (Monthly Change of Accum Depreciation from above) January February March					\$ \$ \$	- - -
555657	Depreciation (Monthly Change of Accum Depreciation from above) January February March April					\$ \$ \$ \$	- - - -
55565758	Depreciation (Monthly Change of Accumplementary January February March April May					\$ \$ \$ \$	- - - -
55 56 57 58 59 60 61	Depreciation (Monthly Change of Accume Depreciation from above) January February March April May June July August					\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - -
55 56 57 58 59 60 61 62	Depreciation (Monthly Change of Accume Depreciation from above) January February March April May June July August September					\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- - - - -
55 56 57 58 59 60 61 62 63	Depreciation (Monthly Change of Accume Depreciation from above) January February March April May June July August September October					\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
55 56 57 58 59 60 61 62 63 64	Depreciation (Monthly Change of Accumple Depreciation from above) January February March April May June July August September October November					\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
55 56 57 58 59 60 61 62 63	Depreciation (Monthly Change of Accume Depreciation from above) January February March April May June July August September October					\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	

Potomac Electric Power Company Attachment 10 – Merger Costs

	(a)	(b)
	Capital Cost To Achieve included in Total Electric Plant in Service	
67	December Prior Year	
68	January	
69	February	
70	March	

- 71 April
- 72 May
- 73 June
- 74 July
- 75 August
- 76 September
- 77 October
- 78 November
- 79 December
- 80 Average

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

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

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

Transmission O&M Total -

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

			(a) 323.181.b to 323.196.b	(b)	(c)	(d)		(e)
		_	Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Direct	ly Assigned
1	Administrative and General Salaries	920.0	\$ -	\$ -			\$	-
2	Office Supplies and Expenses	921.0	-	-				-
3	Administrative Expenses Transferred-Credit	922.0	-	-				-
4	Outside Service Employed	923.0	-	-				-
5	Property Insurance	924.0	-	-				-
6	Injuries and Damages	925.0	-	-				-
7	Employee Pensions and Benefits	926.0	-	-				-
8	Franchise Requirements	927.0	-	-				-
9	Regulatory Commission Expenses	928.0	-	-				-
10	Duplicate Charges-Credit	929.0	-	-				-
11	General Advertising Expenses	930.1	-					-
12	Miscellaneous General Expenses	930.2	-	-				-
13	Rents	931.0	-	-				-
14	Maintenance of General Plant	935	\$ -	\$ -			\$	
15	Administrative & General - Total (Sum of lines 1-14)	_	\$ -	\$ -	\$ -	\$ -	\$	-
16			Allocation Factor	0.00%	0.00%	0.00%)	100.00%
17			Transmission A&G ¹	-	_	-		_
18			Transmission Tree			Total ²	2	\$0

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

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

Potomac Electric Power Company Attachment 12 - Depreciation Rates

(A) (B)

Number Plant Type Applied

Output

Depreciation Rate

Electric Transmission

350.2 - ALLOCABLE	Land and Land Rights
352 - ALLOCABLE	Structures and Improvements
352.1 - DC	Structures and Improvements
352.2 - MD	Structures and Improvements
352.3 - SMECO	Structures and Improvements
353 - ALLOCABLE	Station Equipment
353.1 - DC	Station Equipment

Station Equipment 353.1 - DC 353.2 - MD Station Equipment 353.3 - SMECO Station Equipment 354 - ALLOCABLE Towers and Fixtures Towers and Fixtures 354.1 - DC 354.2 - MD Towers and Fixtures Towers and Fixtures 354.3 - SMECO Poles and Fixtures 355 - ALLOCABLE 355.1 - DC Poles and Fixtures Poles and Fixtures 355.2 - MD 355.3 - SMECO Poles and Fixtures

356 - ALLOCABLEOverhead Conductors and Devices356.1 - DCOverhead Conductors and Devices356.2 - MDOverhead Conductors and Devices356.3 - SMECOOverhead Conductors and Devices

357 - ALLOCABLEUnderground Conduit357.1 - DCUnderground Conduit357.2 - MDUnderground Conduit357.3 - SMECOUnderground Conduit

358 - ALLOCABLEUnderground Conductors and Devices358.1 - DCUnderground Conductors and Devices358.2 - MDUnderground Conductors and Devices358.3 - SMECOUnderground Conductors and Devices

359 - ALLOCABLERoads and Trails359.1 - DCRoads and Trails359.2 - MDRoads and Trails359.3 - SMECORoads and Trails

Electric General

390 - ALLOCABLE	Structures and Improvements
390 - DC	Structures and Improvements
390 - MD	Structures and Improvements
390 - SMECO	Structures and Improvements
391.1 - ALLOCABLE	Office Furniture and Equipment
391.1 - DC	Office Furniture and Equipment
391.1 - MD	Office Furniture and Equipment
391.3 - ALLOCABLE	Office Furniture and Equipment
391.3 - DC	Office Furniture and Equipment
391.3 - MD	Office Furniture and Equipment
393 - DC	Stores Equipment

393 - MD Stores Equipment

Track Share Grown

394 - DC Tools, Shop, Garage Equipment394 - MD Tools, Shop, Garage Equipment

395 - DC Laboratory Equipment Laboratory Equipment 395 - MD 396 - ALLOCABLE Power Operated Equipment 397 - ALLOCABLE Communication Equipment 397 - DC Communication Equipment 397 - MD Communication Equipment 397 - SMECO Communication Equipment 397.1 - ALLOCABLE Communication Equipment 397.1 - MD Communication Equipment 397.3 - DC Communication Equipment

397.3 - MD	Communication Equipment
398 - DC	Miscellaneous Equipment
398 - MD	Miscellaneous Equipment

Electric Intangible

	ě
302	Franchises and Consents
303	Miscellaneous Intangible Plant
303.1	2-year plant
303.2	3-year plant
303.3	4-year plant
303.4	5-year plant
303.5	7-year plant
303.6	10-year plant
303.7	12-year plant
303.8	15-year plant

Depreciation and amortization rates as approved by FERC in Docket

Note: #

EXHIBIT B

Redline/Strikeout Showing Agreed Upon Changed to Revised OATT Attachment H-9A (Formula Rate Template)

ATTACHMENT H-9A

tom	ac Electric Power Company		
F	ormula Rate Appendix A		
r	rimula Rate - Appentix A		
_		Notes	FERC Form 1 Page # or Instruction
de	d cells are input cells		
oca	to		
	Wages & Salary Allocation Factor		
	Transmission Wages Expense		p354.21b
	Total Wages Expense		p354.28b
	Less A&G Wages Expense		p354.27b
	Total		(Line 2 - 3)
	Wages & Salary Allocator		(Line 1 / 4)
	Plant Allocation Factors		
	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)
	Less Merger Costs to Achieve		Attachment 10, line 80, column b
	Common Plant In Service - Electric		(Line 24 <u>-24a</u>)
	Total Plant In Service		(Sum Lines 6 & 7 Line 6 - 6a + 7)
	Accumulated Depreciation (Total Electric Plant) Less Merger Costs to Achieve		p219.29c (See Attachment 9A, line 42, column b) Attachment 10, line 39, column b
	Less Merger Costs to Achieve Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)
	Less Merger Costs to Achieve	(NOIE A)	Attachment 9, line 15, column h
	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)
	Less Merger Costs to Achieve	(1.00011)	Attachment 9, line 15, column i
	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)
	Less Merger Costs to Achieve		Attachment 9, line 15, column g
	Total Accumulated Depreciation		(Sum Lines 9 to 12Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)
	Net Plant		(Line 8 - 13)
	Transmission Gross Plant		(Line 29 - Line 28)
	Gross Plant Allocator		(Line 15 / 8)
	Transmission Net Plant		(Line 39 - Line 28)
	Net Plant Allocator		(Line 17 / 14)
nt	Calculations		
	Plant In Service		
	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)
	Less Merger Costs to Achieve This line Intentionally Intentionally Left Blank For Reconciliation only		Attachment 9, line 15, column b
	remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	y Attachment 6 Enter Negative
	This line Intentionaly Left Blank New Transmission Plant Additions for Currer (weighted by months in service)	nt Calendar Year	Attachment 6
	Total Transmission Plant In Service		(Line $19 - \frac{20 + 2119a}{}$)
	General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)
	Less Merger Costs to Achieve		Attachment 9, line 15, column c
	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, line 14, column d)
	Less Merger Costs to Achieve	, ,	Attachment 9, line 15, column d
	Total General & Common		(Line 23 <u>- 23a</u> + 24 <u>- 24a</u>)
	Wage & Salary Allocation Factor		(Line 5)
	General & Common Plant Allocated to Transmission		(Line 25 * 26)
	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)
	TOTAL Plant In Service		(Line 22 + 27 + 28)
	Accumulated Depreciation		
	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, line 14, column e)
	Less Merger Costs to Achieve		Attachment 9, line 15, column e
	Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)
	Accumulated General Depreciation		p219.28.c (See Attachment 9, line 14, column f)
	Less Merger Costs to Achieve Accumulated Intangible Amortization		Attachment 9, line 15, column f (Line 10 – 10a)
	Accumulated Intangible Amortization Accumulated Common Amortization - Electric		(Line 10 <u>– 10a</u>) (Line 11 <u>– 11a</u>)
	Common Plant Accumulated Depreciation (Electric Only)		(Line 11 – 11a) (Line 12 – 12a)
	Total Accumulated Depreciation		(Sum Lines $31 - 31a + 32 + 33 + 34 \text{ to } 34$)
	Wage & Salary Allocation Factor		(Line 5)
	General & Common Allocated to Transmission		(Line 35 * 36)
	TOTAL Accumulated Depreciation		(Line 30h + 37)

(Line 30<u>b</u> + 37)

TOTAL Accumulated Depreciation

	et Property, Plant & Equipment		(Line 29 - 38)	
ent To Rate Ba	ase			
Accumulated	Deferred Income Taxes (ADIT)			
	ADIT-net of FASB-106-and-109 Account No. 190 (ADIT)	Projected Activity Projected	Enter Positive, Note T(Note V)	Attachment 1A - ADIT Summary, Line 23Attachm
	Accumulated Investment Tax Credit Account No. 255Account No. 281 (ADIT - Accel. Amort)	Activity Enter Negative	(Notes A & I)(Note V) Enter Negative, Note T	Attachment 1A - ADIT Summary, Line 46Attachm 1p266.h
	Net Plant Allocation Factor Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)Enter Negative, Note <u>T</u>	Attachment 1A - ADIT Summary, Line 69Attachm 1(Line 18)
	Account No. 283 (ADIT - Other) Proje	cted Activity	(Note V)	Attachment 1A - ADIT Summary, Line 92Attachm
	-	cted Activity	(Note U)Enter Negative, Note <u>U</u>	Attachment 1A - ADIT Summary, Line 115 Attach
	This Line Intentionally Left Blank Accumulated Deferred Income Taxes Allocated To Transmission			(Line 4 <u>0a+40b + 40c + 40d + 40e</u> 0 * 42) + Line 40
Unamortized 1	Deficient / (Excess) ADIT			
		cted Activity	(Note WW)Enter Negative, Note T	Attachment 1D - ADIT Rate Base Adjustment, Lin 73Attachment 1
			(Note WW)Enter Negative,	Attachment 1D - ADIT Rate Base Adjustment, Lin
	Unamortized Deficient / (Excess) ADIT - (State) Proje Unamortized Deficient / (Excess) ADIT Allocated to Transmission	ected Activity	<u>Note U</u>	146Attachment 1
	Adjusted Accumulated Deferred Income Taxes Allocated To TransmissionAccumulated Deferred	Income		(Line 41a + 41b)
	Taxes Allocated To Transmission			(Line $40f + 42)0 * 42) + Line 40$
Transmission	Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b as Shown on Attachment 6(See Attachm line 30, column b)
	Abandoned Transmission Plant			Attachment 5-9, line 30, column h
1 ransmission	O&M Reserves Total Balance Transmission Related Account 242_Reserves		Enter Negative	Attachment 5
Prepayments	Total Balance Transmission Related Recount 2-12reserves		Enter regulave	readment 5
 	Prepayments		(Note A)	Attachment 5 9, line 30, column f
	Total Prepayments Allocated to Transmission		,	(Line 45)
Materials and				
	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column
	Wage & Salary Allocation Factor			(Line 5)
	Total Transmission Allocated			(Line 47 * 48)
	Transmission Materials & Supplies		(Note AA¥)	p227.8c + p227.5c (See Attachment 9, line 30, colu
	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)
Cash Working	; Capital			
	Operation & Maintenance Expense			(Line 85)
	1/8th Rule			x 1/8
Network Cred	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)
ACCOUNT Cred	Outstanding Network Credits		(Note N)	From PJM
	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits		(Note N)	From PJM
	Net Outstanding Credits		(Note IV)	(Line 55 - 56)
TOTAL Adin	stment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)
Rate Base	sment to take base			(Line 39 + 58)
	O&M			
Transmission	Transmission O&M			p321.112.bAttachment 11A, line 27, column c
Transmission				Attachment 5
Transmission	Less extraordinary property loss			Attachment 5
Transmission	Plus amortized extraordinary property loss			
Transmission	Plus amortized extraordinary property loss Less Account 565			p321.96.b
Transmission	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve		01.44.0	p321.96.b Attachment 10, line 1, column x
Transmission	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		(Note O)	p321.96.b Attachment 10, line 1, column x PJM Data
Transmission	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments		(Note O) (Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M		· · · · · · · · · · · · · · · · · · ·	p321.96.b Attachment 10, line 1, column x PJM Data
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 6061 + 626363a + 64 + 65)
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M		· · · · · · · · · · · · · · · · · · ·	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 6061 + 626363a_+64+65) p356
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60_61 + 62_63 - 63a + 64 + 65) p356 p323.197.bAttachment 11B, line 15, column a
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 6061 + 626363a_+64+65) p356
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3 c (Lines 6061 + 626363a_+64+65) p356 p323.197.bAttachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Merger Costs to Achieve		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.e (Lines 6061 + 62 - 63 - 63a + 64 + 65) p356 p323.197.bAttachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924		(Note A) (Note S)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 6061 + 626363a_+64 + 65) p356 p323.197.bAttachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Merger Costs to Achieve Less Other		(Note A)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.e (Lines 6061 + 62 - 63 - 63a + 64 + 65) p356 p323.197.bAttachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928		(Note A) (Note S)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60_61 + 62_63 - 63a + 64 + 65) p356 p323.197.bAttachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b
Allocated Gen	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Note A) (Note S)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60_61 + 62_63 - 63a + 64 + 65) p356 p323.197.bAttachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b
	Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565 Plus Transmission Lease Payments Transmission O&M eral & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds		(Note A) (Note S) (Note E)	p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60_61 + 62_63 - 63a + 64 + 65) p356 p323.197.bAttachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b

Total

Regulatory Commission Exp Account 928

General Advertising Exp Account 930.1

General Advertising Exp Account 930.1

A&G Directly Assigned to Transmission

Depreciation Expense

Total

Total

Taxes Other than Income

Long Term Interest

Preferred Dividends

Common Stock

Long Term Interest

Long Term Interest

Proprietary Capital

Common Stock

Long Term Debt

Total Long Term Debt

Total Capitalization

Preferred Stock

Common Stock

Debt %

Preferred %

Common %

Debt Cost

Total Return (R)

Common Cost

Weighted Cost of Debt

Weighted Cost of Preferred

Weighted Cost of Common

Investment Return = Rate Base * Rate of Return

Capitalization

Less Preferred Stock

Less Account 216.1

Less Loss on Reacquired Debt

Plus Gain on Reacquired Debt

Less LTD on Securitization Bonds

Less ADIT associated with Gain or Loss

Total Taxes Other than Income

General Depreciation

Intangible Amortization

Transmission Depreciation Expense

Less Merger Costs to Achieve

Wage & Salary Allocation Factor

Common Depreciation - Electric Only

Common Amortization - Electric Only

Total Transmission Depreciation & Amortization

Less LTD Interest on Securitization Bonds

Wage & Salary Allocation Factor

Amortization of Abandoned Transmission Plant

General Depreciation Allocated to Transmission

Common Depreciation - Electric Only Allocated to Transmission

Subtotal - Transmission Related Property Insurance Account 924

Net Plant Allocation Factor

Total Transmission O&M

Depreciation & Amortization Expens

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86a

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<u>87a</u>

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<u>88a</u>

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(Note G)

(Note K)

(Note F)

p323.189b

p323.191b

p323.185b p323.191b

(Line 18)

(Line 77 + 78)

(Line 80 + 81)

(Line 82 * 83)

Attachment 5

(Line 5)

(Line 89 * 90)

(Line 92 + 93)

(Line 94 * 95)

(Line 86 + 86a + 91 + 96)

 $p117.62c\ through\ 67c$

"(Line 100 - line 101)"

(Sum Lines 104 to 106a)

 $p112.18c\ through\ 21c$

Attachment 1B - ADIT EOY, Line 7Attachment 1A

p113.61c

p112.3c

(Line 107)

Attachment 8

(Sum Lines 108 to 112)

(Sum Lines 113 to 115)

(Line 1<u>08+3 / (108+114+</u>11<u>5)6</u>)

(Line 114 / (108+114+115)6)

(Line 115 /<u>(108+ 114+</u>11<u>5)</u>6)

(Line 102 / 113)

(Line 103 / 114)

(Line 117 * 120)

(Line 118 * 121)

(Line 119 * 122)

(Line 59 * 126)

(Sum Lines 123 to 125)

Fixed

Attachment 8

p112.16c

enter positive p118.29c

enter negative (Line 114)

enter negative p112.12c

enter negative p111.81c

(Note ZX)

enter positive

enter negative

enter negative

(Note XV)

(Note YW)

(Note Q)

(Note Q)

(Note J)

(Note P)

Total Long Term Debt

Total Long Term Debt

Total Long Term Debt (WCLTD)

Preferred Stock

Common Stock

Preferred Stock

Common Stock

Preferred Stock

Common Stock

(Line 5)

(Line 98)

(Note A)

(Note A)

(Line 66 + 76 + 79 + 84)

P336.7b&c (See Attachment 5)

p336.10b&c (See Attachment 5)

Attachment 10, line 8, column b

p336.1d&e (See Attachment 5)

Attachment 10, line 9, column b

p336.11.b (See Attachment 5)

p356 or p336.11d_(See Attachment 5)

(Line 87 <u>- 87a</u> + 88 <u>- 88a</u>)

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108 109 110 111



122 123 124

121

Composite Incon	e Taxes			
	Income Tax Rates			
128	FIT=Federal Income Tax Rate		(Note I)	
129	SIT=State Income Tax Rate or Composite		(Note I)	
130	P	(percent of federal income tax deductible for state purposes)		Per State Tax Code
131	T	$T{=}1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		
132 <u>a</u>	T/ (1-T)			
<u>132b</u>	Tax Gross-Up Factor	<u>1*1/(1-T)</u>		
	ITC Adjustment		(Note <u>U</u> I)	Attachment 1B - ADIT EOY p266.8f
133	Amortized Investment Tax Credit		enter negative	(See Attachment 1A)
134	T/(1-T)Tax Gross-Up Factor			(Line 132 <u>b</u>)
135	Net Plant Allocation Factor			(Line 18)
13 <u>56a</u>	ITC Adjustment Allocated to Transmission			(Line 133 * (1+1+34_)* 135)
	Other Income Tax Adjustment			
1261	T. A. T AWWDGD . is G			
<u>136ab</u>	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense			Attachment 5, Line 136ab
136 <u>be</u>	Amortization Deficient / (Excess) Deferred Taxes		(Note T)	
136c d	(Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes		(Note T)	Attachment 5, Line 136be
	(State) - Transmission Component		(Note T)	Attachment 5, Line 136cd
<u>136de</u>	Amortization of Other Flow-Through Items - Transmission Component		(Note T)	Attachment 5, Line 136de
<u>136ef</u>	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136ab + 136be + 136cd +136de)
<u>136fg</u>	1/(1-T)Tax Gross-Up Factor		-	(Line 132b)
136gh	Other Income Tax Adjustment			(Line 136ef * 136fg)
136a	FAS 109 Amortized Tax Expense		(Note T)	Attachment 5
136b	T/(1-T)			(Line 132)
136e	Other Income Tax Adjustment			[(Line 136a * (1 + Line 136b)]
137	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 132 <u>a</u> * 127 * (1-(123 / 126))]
138	Total Income Taxes			(Line 13 <u>56 a + 136e</u> + <u>136gh + 137)</u>
REVENUE REQ	UIREMENT			
	Summary			
139	Net Property, Plant & Equipment			(Line 39)
140	Adjustment to Rate Base			(Line 58)
141	Rate Base			(Line 59)
142	O&M			(Line 85)
143	Depreciation & Amortization			(Line 97)
144	Taxes Other than Income			(Line 99)
145	Investment Return			(Line 127)
146	Income Taxes			(Line 138)
147	Gross Revenue Requirement			(Sum Lines 142 to 146)
140	Adjustment to Remove Revenue Requirements Associate	d with Excluded Transmission Facilities		a: 10
148	Transmission Plant In Service Excluded Transmission Facilities		Olete MO	(Line 19)
149 150	Included Transmission Facilities		(Note M)	Attachment 5
150	Inclusion Ratio			(Line 148 - 149) (Line 150 / 148)
152	Gross Revenue Requirement			(Line 147)
153	Adjusted Gross Revenue Requirement			(Line 151 * 152)
100	Revenue Credits & Interest on Network Credits			(2 151 152)
154	Revenue Credits			Attachment 3
155	Interest on Network Credits		(Note N)	PJM Data
156	Net Revenue Requirement			(Line 153 - 154 + 155)
	Net Plant Carrying Charge			
157	Net Revenue Requirement			(Line 156)
158	Net Transmission Plant			(Line 19 - 30)
159	Net Plant Carrying Charge			(Line 157 / 158)
160	Net Plant Carrying Charge without Depreciation			(Line 157 - 86) / 158
161	Net Plant Carrying Charge without Depreciation, Return	rn, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158
	Net Plant Carrying Charge Calculation per 100 Basis Pol	int increase in ROE		
162	Net Revenue Requirement Less Return and Taxes			(Line 156 - 145 - 146)
163	Increased Return and Taxes			Attachment 4
164	Net Revenue Requirement per 100 Basis Point increase	e in KOE		(Line 162 + 163)
165	Net Plant Coursing Change non 100 Peace Point in press	o in POE		(Line 19 - 30)
166	Net Plant Carrying Charge per 100 Basis Point increase			(Line 164 / 165)
167 168	Net Plant Carrying Charge per 100 Basis Point in ROE Net Revenue Requirement	, without Depreciation		(Line 163 - 86) / 165
168 169	Net Revenue Requirement True-up amount			(Line 156) Attachment 6A, line 4, column j
170	Plus any increased ROE calculated on Attachment 7 ot	her than PJM Sch. 12 projects		Attachment 64, line 4, column 1 Attachment 67, line 18, column 12
170	·	and Facility Credits to Vineland per settlement in ER05-515		Attachment 5
171a	MAPP Abandonment recovery pursuant to ER13-6	, 1		Attachment 5
172	Net Zonal Revenue Requirement			(Line 168 + 169 + 170 + 171 +171a)
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Network Zonal Service Rate

175	Naturally Sarvina Data (\$/MW/Vaar)		(Line 174)	
174	Rate (\$/MW-Year)		(Line 172 / 173)	
173	1 CP Peak	(Note L)	PJM Data	

Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) must be separately detailed on Attachments 9 or 9 Δ -5. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive). All EPRI Annual Membership Dues D All Regulatory Commission Expenses Safety related advertising included in Account 930.1 Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h. The currently effective income tax rate, where 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 includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that te tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%. Education and outreach expenses relating to transmission, for example siting or billing As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515. Μ Amount of transmission plant excluded from rates per Attachment 5. Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155. Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64 Securitization bonds may be included in the capital structure per settlement in ER05-515. ACE capital structure is initially fixed at 50% co ent in ER05-515 subject to more rium provisions in the settlement. Pepco capital structure is derived from gross debt. Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515. See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456. See Attachment 5 — Cost Support, section entitled "Other Income Tax Adjustment" for additional information. See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information. The balances in Accounts 190, 281, 292, and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilitys related to non-ratemaking GAAP adjustments pursuant to ASC 740. The calculation of ADIT in the "Annual True Up" calculation will use the beginning of veer and end of reverbalances. The calculation of ADIT in the annual project on and "Annual True Up" calculations will be performed in accordance with U.S. Department of Treasury Regulation Section 1.167(1) 1(h)(6). Work papers supporting the ADIT calculations will be posted with each "Annual True Up" and or projected net revenue requirement and included in the annual Informational Filing. Potomac Electric Power Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T). <u>U</u> A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce U The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(h)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjust of the projected over-projection of ADIT in the projected revenue requirement will result in an adjustment to the expense of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity. and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity is an increase and actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs. - rate base, must reduce its income tax exp ent 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. These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column M for inputs. For the Annual Update (True-Up) filing, See Attachment 1D - ADIT Rate Base Adjustment, Column M for inputs. Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet). X¥ Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet). Y₩ ton Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c. & d to 21.c. & d in the Form No. 1. The balances for January through November

Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion is derived by applying the wages and salary allocator to the total of line 5 is and specified in a footnote to the

Electric portion only

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Form 1, page 227.

shall represent the actual balances in Pepco's books and records (trial balance or monthly balance sheet)

Potomac Electric Power Company

Accumulated Deferred Income Taxes (ADIT)

Attachment 1A - ADIT Summary

Rate Year =

	Accumulated Deferred Income Taxes (Account No. 190)												
	Days in Period					Projection	on - Proration of Deferr	ed Tax Activity (Note A)	Actual - Proration of Deferred Tax Activity (Note B)				
	<u>(A)</u>	<u>(B)</u>	(CC)	<u>(D)</u>	(E) Proration Amount	<u>(F)</u>	(G) Prorated Projected	(H) Prorated	<u>(1)</u>	(J) Difference	<u>(K)</u>	<u>(L)</u>	(M) Preserved Prorated
<u>4</u>	<u>Month</u>	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	(Column C / Column D) Note 1	Projected Monthly Activity	Monthly Activity (Column E x Column F)	Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
<u>12</u>	ADIT Subject to Proration							<u>-</u>	-				
<u>23</u>	<u>January</u>	31	-	214	<u>50.00%</u>	-	<u> </u>		_	_	-		<u>-</u> _
<u>34</u>	<u>February</u>	28	-	214	<u>50.00%</u>	-	-		_	-	_		
<u>45</u>	<u>March</u>	31	-	214	<u>50.00%</u>	_			_	-	_		
<u>56</u>	<u>April</u>	30	-	214	<u>50.00%</u>	-	-	_	-	-	_		_
<u>67</u>	<u>May</u>	31	-	214	<u>50.00%</u>	-	-	_	-	-	-		-
<u>78</u>	<u>June</u>	30	185	214	<u>86.45%</u>	-		_	-	-	-		<u> </u>
<u>89</u>	<u>July</u>	31	154	214	<u>71.96%</u>	-		_	-	-	-		<u> </u>
<u>910</u>	<u>August</u>	31	123	214	<u>57.48%</u>	-	-		-	-	-		-
<u>104</u>	September	30	93	214	<u>43.46%</u>	-	-		-	-	-		-
<u>112</u>	October	31	62	214	<u>28.97%</u>	-			-	-	-		
<u>123</u>	November	30	32	214	14.95%	-			-	-	-		
<u>134</u>	<u>December</u>	31	1	214	<u>0.47%</u>	-		<u> </u>	_	_	_		
<u>145</u>	Total (Sum of Lines 23 - 134)	<u>365</u>	_	-	-			_		, <u>=</u>	Ξ.		-
<u>156</u>	Beginning Balance - ADIT					(NI-4- II)			-				
<u>167</u>	Beginning Balance - ADIT		<u>Adjustment</u>			(Note F)	450 - 11 - 407)	-	-	450 - 11 - 407)			
<u>178</u>	Beginning Balance - DTA	<u>/ (DTL)</u>				(Col. (H), Line	156 + Line 167)		(Col. (M), Li	ne 1 <u>56</u> + Line 1 <u>67</u>)			
<u>189</u>	Ending Balance - ADIT No	ot Subject to P	<u>roration</u>						_				
<u>1920</u>	Ending Balance - ADIT De	epreciation Adj	ustment			(Note F)			-				
<u>204</u>	Ending Balance - DTA / (DTL)					(Col. (H), Line	189 + Line 1920)		(Col. (M), Li 19 20)	<u>ne 189 + Line</u>			
<u>212</u>	Average Balance as adjust prorated)	sted (non-				([Col. (H) Line	178 + Line 204] / 2)		([Col. (M), L	ine 178 + Line 201]			<u>-</u>
223	Prorated ADIT					(Col. (H)(, Line 134)			(Col. (M), Line 134)				<u>-</u> _
<u> </u>	Amount for					FILE IOT			LINE 104)				
<u>234</u>	Attachment H-9A, Line 40a					(Col. (H), Line	212 + Line 223)		(Col. (M), Li	ne 212 + Line 223)			

	Accumulated Deferred Incor	perty (Account No.	<u>2812)</u>		<u>-</u>	_	_						
		<u>Da</u>	ys in Period			Projection - P	Proration of Deferred Ta	x Activity (Note A)		<u>Actua</u>	I - Proration of Deferr	ed Tax Activity (Note B)
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I-)</u>	(<u>J)</u>	<u>(K)</u>	<u>(L)</u>	<u>(M)</u>
25	<u>Month</u>	<u>Days</u> <u>Per Month</u>	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	<u>Difference</u> <u>Projected vs.</u> <u>Actual</u> (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
25							<u> </u>	<u>,</u>		<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	<u>(</u>	,
<u>246</u>	ADIT Subject to Proration								-				
<u>257</u>	<u>January</u>	31	-	214	<u>50.00%</u>	-			-			-	-
<u>268</u>	<u>February</u>	28	-	214	<u>50.00%</u>	-			-		-	-	-
<u>279</u>	<u>March</u>	31	-	214	<u>50.00%</u>	-			-		-	-	-
2830	<u>April</u>	30	-	214	<u>50.00%</u>	-			-		-	-	-
<u>2931</u>	<u>May</u>	31	-	214	<u>50.00%</u>	-			-		-	-	-
<u>302</u>	<u>June</u>	30	185	214	<u>86.45%</u>	-			-		-	-	-
<u>313</u>	<u>July</u>	31	154	214	<u>71.96%</u>	-			-		-	-	-
<u>324</u>	August	31	123	214	<u>57.48%</u>	-			-		-	-	-
<u>335</u>	September	30	93	214	<u>43.46%</u>	-			-		-	-	-
<u>346</u>	<u>October</u>	31	62	214	<u>28.97%</u>	-			-		-	-	-
<u>357</u>	November	30	32	214	<u>14.95%</u>	-			-		-	-	-
<u>368</u>	<u>December</u>	31	1	214	<u>0.47%</u>	-			-		_	_	
<u>379</u>	Total (Sum of Lines 257 - 368)	<u>365</u>	-	_	-		<u> </u>	-	-	Ξ	Ξ.	=	-
3840	Beginning Balance - ADIT Not	t Subject to Pror	ation_					-	-				=
<u>3941</u>	Beginning Balance - ADIT Dep	preciation Adjus	<u>tment</u>			(Note F)		-	- (Cal (M) 1:	no 2040 i Lina			<u> </u>
<u>4042</u>	Beginning Balance - DTA / (D	TL)				(Col. (H), Line 3840 + Li	ine 3941)		3941) 2018	ne 3840 + Line			
<u>413</u>	Estimated Ending Balance - A	DIT Not Subject	to Proration			2018 Projected		-	Projected				=
<u>424</u>		ciation Adjustme	e <u>nt</u>			(Note F)		-	-				_
<u>435</u>	Ending Balance - DTA / (DTL)					(Col. (H), Line 413 + Lin	<u>ue 424)</u>			ne 413 + Line 424)			=
<u>446</u>	Average Balance as adjusted	(non-prorated)				([Col. (H), Line 402+ Lin	ne 435] / 2)		/ 2)	ine 402+ Line 435]			=
<u>457</u>	Prorated ADIT					(Col. (H), Line 368)			(Col. (M), Line 368)				<u> </u>
<u>468</u>	Amount for Attachment H- 9A, Line 40b					(Col. (H), Line 446 + Lin	<u>ie 457)</u>	<u>-</u>	(Col. (M), Li	ne 446 + Line 4 <u>57)</u>			<u>=</u>

,	Accumulated Deferred Income Taxes - Other (Account No. 2823)						-		-					
			Days in Period			Projection	n - Proration of Deferred T	ax Activity (Note A)		Actu	al - Proration of Defe	rred Tax Activity (Note	<u>B)</u>	
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(1)</u>	<u>(1)</u>	<u>(K)</u>	<u>(L)</u>	<u>(M)</u>	
<u>49</u>	<u>Month</u>	<u>Days</u> <u>Per Month</u>	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
50 47	ADIT Subject to Proration													
<u>5148</u>	<u>January</u>	31	-	214	<u>50.00%</u>	-	_		-	-	-		-	
52 49	<u>February</u>	28	-	214	<u>50.00%</u>	-	_		-	-	-	-		
<u>503</u>	<u>March</u>	31	-	214	<u>50.00%</u>	-	_	_	-	-	-	-	_	
<u>514</u>	<u>April</u>	30	-	214	<u>50.00%</u>	-	_	_	-	-	-	-	_	
<u>525</u>	<u>May</u>	31	-	214	<u>50.00%</u>	-	_		-	-	-	-	_	
<u>536</u>	<u>June</u>	30	185	214	<u>86.45%</u>	-	_		-	-	-	-	-	
<u>547</u>	<u>July</u>	31	154	214	<u>71.96%</u>	-	-		-	-	-	-	-	
<u>558</u>	<u>August</u>	31	123	214	<u>57.48%</u>	-	_		-	-	-	-	-	
<u>569</u>	September	30	93	214	<u>43.46%</u>	-	_		-	-	-	-		
<u>5760</u>	October	31	62	214	<u>28.97%</u>	-	_		-	-	-	-		
<u>5861</u>	November	30	32	214	<u>14.95%</u>	-	-		-	-	-	-	-	
<u>5962</u>	December	<u>31</u>	<u>1</u>	214	0.47%	<u>-</u>			_	_	5	<u>=</u>	<u>-</u>	
<u>603</u>	Total (Sum of Lines 51 - 62)	<u>365</u>	-	-	-	<u> </u>	_	-	<u> </u>	, <u>a</u>	<u>=</u>	Ξ	-	
<u>614</u>	Beginning Balance	e - ADIT Not Sub	ject to Proration					-	-					
<u>625</u>	Beginning Balance		ation Adjustment			(Note F)		-	-			_		
<u>636</u>	Beginning Balance	e - DTA / (DTL)				(Col. (H), Line 61	4 + Line 625)		(Col. (M), Line	614 + Line 625)			-	
<u>647</u>	Estimated Ending Proration	Balance - ADIT N	Not Subject to					-	-					
<u>658</u>	Ending Balance -	ADIT Depreciatio	n Adjustment			(Note F)		-	-					
<u>669</u>	Ending Balance - DTA / (DTL)					(Col. (H), Line 64	7 + Line 658)		(Col. (M), Line	647 + Line 658)				
7670	Average Balance (non-prorated)	as adjusted				([Col. (H), Line 6; (Col. (H), Line	36 + Line 669] / 2)		([Col. (M), Line 2) (Col. (M),	e 636 + Line 669] /			_	
<u>6871</u>	Prorated ADIT Amount for					<u>5962)</u>			<u>Line 5962)</u>			-		
<u>6972</u>	Attachment H- 9A, Line 40c					(Col. (H), Line 67	<u>'6 + Line 689)</u>		(Col. (M), Line	676 + Line 689)		-	-	

	Accumulated De	ferred Income 1	Taxes - Other (Accou	nt No. 283)			-				_		
			Days in Period			Projectio	n - Proration of Deferred T	ax Activity (Note A)		Actu	ial - Proration of Defe	rred Tax Activity (Note	<u>B)</u>
	<u>(A)</u>	<u>(B)</u>	(C)	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>	<u>(L)</u>	<u>(M)</u>
	<u>Month</u>	<u>Days</u> <u>Per Month</u>	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
<u>70</u>	ADIT Subject to Proration								-				
<u>71</u>	<u>January</u>	31		214	<u>50.00%</u>	-	-		-	-	-	-	<u>-</u>
<u>72</u>	<u>February</u>	28	-	214	<u>50.00%</u>	-	-		-	-	-	-	
<u>73</u>	March	31	-	214	50.00%	-	-	-	-	-	-	-	<u> </u>
<u>74</u>	<u>April</u>	30	-	214	<u>50.00%</u>	-	-		-	-	-	-	
<u>75</u>	<u>May</u>	31	-	214	50.00%	-	-		-	-	-	-	
<u>76</u>	<u>June</u>	30	185	214	86.45%	-	-		-	-	-	-	
<u>77</u>	<u>July</u>	31	154	214	71.96%	-	-	_	-	-	-	-	
<u>78</u>	<u>August</u>	31	123	214	<u>57.48%</u>	-	_	_	-	-	-	-	
<u>79</u>	September	30	93	214	<u>43.46%</u>	_	_	_	-	-	-	_	
80	<u>October</u>	31	62	214	28.97%	_	-	_	-	-	-	-	
<u>81</u>	November	30	32	214	<u>14.95%</u>	_	-		-	-	-	-	
<u>82</u>	<u>December</u>	<u>31</u>	<u>1</u>	214	0.47%	Ξ.		<u> </u>	_	_	=	=	
<u>83</u>	Total (Sum of Lines 51 - 62)	365	_	-	_	_=	-		<u> </u>	=	Ξ.	Ξ .	-
84	Beginning Balanc	e - ADIT Not Sul	oject to Proration					-	-				
<u>85</u>	Beginning Balanc	e - ADIT Deprec	iation Adjustment			(Note F)		-	-				
<u>86</u>	Beginning Balanc	e - DTA / (DTL)				(Col. (H), Line 84	4 + Line 85)		(Col. (M), Line	e 84 + Line 85)			
<u>87</u>	Estimated Ending Proration	Balance - ADIT	Not Subject to					-	-				
<u>88</u>	Ending Balance -	ADIT Depreciation	on Adjustment			(Note F)		-	-			_	
<u>89</u>	Ending Balance - DTA / (DTL)					(Col. (H), Line 8	7 + Line 88 <u>)</u>		(Col. (M), Line	e 87 + Line 88)			
90 91	Average Balance (non-prorated) Prorated ADIT Amount for	as adjusted				([Col. (H), Line 8 (Col. (H), Line 82)	6 + Line 89] / 2)		([Col. (M), Lin. (Col. (M), Line 82)	e 86 + Line 89 / 2)			
92	Attachment H- 9A, Line 40d					(Col. (H), Line 90) + Line 91)	-	(Col. (M), Line	e 90 + Line 91)		-	

Potomac Electric Power Company

Accumulated Deferred Income Taxes (ADIT)

Attachment 1A - ADIT Summary

	Accumulated De	ferred Investme	nt Tax Credits (Acco	unt No. 255)					_				
			Days in Period			Projectio	n - Proration of Deferred I	TC Activity (Note A)		Actu	al - Proration of Defe	rred ITC Activity (Note	<u>B)</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(1)</u>	<u>(1)</u>	<u>(K)</u>	<u>(L)</u>	<u>(M)</u>
	<u>Month</u>	<u>Days</u> <u>Per Month</u>	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected Balance (Column G Plus Column H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
<u>93</u>	ADIT Subject to Proration								-				<u> </u>
94	<u>January</u>	31	-	214	<u>50.00%</u>	-	-		-	-	-	-	_
<u>95</u>	<u>February</u>	28	-	214	<u>50.00%</u>	-	-	-	-	-	-	-	
<u>96</u>	<u>March</u>	31	-	214	50.00%	-	_		-	_	-	-	_
<u>97</u>	<u>April</u>	30	-	214	<u>50.00%</u>	-	-		-	_	-	-	_
98	<u>May</u>	31	_	214	<u>50.00%</u>	-	-		-	-	-	-	
99	<u>June</u>	30	185	214	<u>86.45%</u>	-	<u>-</u>		-	-	-	-	
<u>100</u>	<u>July</u>	31	154	214	<u>71.96%</u>	_		_	-	_	_	_	<u>-</u>
<u>101</u>	August	31	123	214	<u>57.48%</u>	-	<u>-</u>		-	-	-	-	
<u>102</u>	September	30	93	214	<u>43.46%</u>	_			4	_	-	-	
<u>103</u>	October	31	62	214	<u>28.97%</u>	2			2	_	_	_	
<u>104</u>	November	30	32	214	<u>14.95%</u>	_			4	_	-	-	
<u>105</u>	<u>December</u>	<u>31</u>	<u>1</u>	214	0.47%	Ξ			_	_			
<u>106</u>	Total (Sum of Lines 51 - 62)	365	_	_	_	_		_	<u> </u>	Ξ.	=	_	-
107	Beginning Balanc	e - ADIT Not Sub	pject to Proration					_	_		_	_	
<u>108</u>	Beginning Balanc	e - ADIT Depreci	ation Adjustment			(Note F)		_	-				
<u>109</u>	Beginning Balanc	e - DTA / (DTL)				(Col. (H), Line 10	07 + Line 108)		(Col. (M), Lin	e 107 + Line 108)			
110 111	Estimated Ending Proration Ending Balance -					(Note F)		-	-				
112	Ending Balance - DTA / (DTL)					(Col. (H), Line 1	10 + Line 111)		(Col. (M), Lin	e 110 + Line 111)			
113 114	Average Balance (non-prorated) Prorated ADIT Amount for Attachment H-	<u>as adjusted</u>					09 + Line 112] / 2)		([Col. (M), Lir 2) (Col. (M), Line 105)	ne 109 + Line 112 /			
<u>115</u>	9A, Line 40e					(Col. (H), Line 1	13 + Line 114)		(Col. (M), Lin	e 113 + Line 114)		-	

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

Rate Year Projected Activity Check

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

Notes	
A	The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
<u>B</u>	The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
<u>C</u>	Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
<u>D</u>	Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column J Column J Colu
<u>E</u>	Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
E	IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.

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

		Gas, Production, Distribution or Other	Only Transmission	Plant	Labor	
Line ADIT (Not Subject to Proration)	Total	Other Related	Related	Related	Related	
<u>Proration</u>	<u> Total</u>	Related	Related	Related	Related	
1 ADIT-190						
2 ADIT-281						
3 ADIT-282						
4 ADIT-283						
<u>5 ADITC-255</u>						
6 Subtotal - Transmission ADIT						
Note: ADIT associated with Gain or Loss on Re	eacquired Debt included in Co	olumn B is excluded from	ADIT-283 balance included in rate b	pase and instead included in	Cost of Debt on Append	lix A, Line 111.
Line	Description	Total				
		Total				
	ADIT (Required Debt)					
Note: ADIT associated with Gain or Loss	on Reacquired Debt inclu	uded in ADIT-283. Colum	n A is excluded from rate base and i	instead included in Cost of Do	ebt on Attachment H-9A.	
Line 111. A deferred tax (liability) should						•
In filling out this attachment, a full and cor	mulata description of sees	h itom and justification fo	r the ellection to Columns D. E and	A cook concrete ADIT item wi	Il ha listed dissimilar	
items with amounts exceeding \$100,000 vices.						will be listed, dissim

(A) ADIT-190 (Not Subject to Proration)		(B) Total	Gas, Production, Gas, Prod Distribution or Or Other Other Related	(D) Only Transmission Related	(E) Plant Related	<u>(F)</u> <u>Labor</u> <u>Related</u>	(G) Justification
	_	_	_		_	_	_
	_	-	-	-	_	_	-
	-		-	_	_	_	_
	_	-	_	_	_	_	_
	_		•		_		
	-	-	-	_	_		_
Subtotal: ADIT-190 (Not Subject to Proration)	_	_	_	_		_	_
Less: ASC 740 ADIT Adjustments	_	_	_	_	_		_
excluded from rate base	_	_	_		_	_	_
Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related							
to income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if							
not separately removed	_	_	_	_	_	_	_
Total: ADIT-190 (Not Subject to Proration)							
	_	-	_	_		_	_
Wages & Salary Allocator	-	_	_	_	_	_	_
Gross Plant Allocator	_	-	_	_	_	_	_
Transmission Allocator	_	-	-	-		_	
Other Allocator	-	-				_	_
ADIT - Transmission	_	_	_	_	_	_	

Potomac Electric Power Company <u>Accumulated Deferred Income Taxes (ADIT)</u> Attachment 1BA - ADIT Worksheet - End of Year

<u>(A)</u>			<u>(B)</u>	<u>(C)</u> Gas,	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
ADIT-190 (Subject to Proration)			<u>Total</u>	Production, Distribution Or Other Other Related	Only Transmission Related	<u>Plant</u> <u>Related</u>	<u>Labor</u> <u>Related</u>	Justification
_	_					_	_	_
_	_	_	_	_	_	_	_	_
-	_	_	_		_		_	_
-	_	_	_	_	_	_	_	_
_	_	-		_	_		_	_
	_	-	_	_	_	_	_	_
-	_	_	_	_	_	_	_	_
Subtotal: ADIT-190 (Subject to Proratio	<u>n)</u>		_	_	=	=	=	_
Less: ASC 740 ADIT Adjustments excluded from rate base			-	_	_	_	_	
Less: ASC 740 ADIT Adjustments	_						_	
related to unamortized ITC Less: ASC 740 ADIT balances related								
to income tax regulatory assets /								
(liabilities) Less: OPEB related ADIT, Above if not								
separately removed		_	_	-	=	_	Ξ	
Total: ADIT-190 (Subject to Proration)								
Total. ADIT-190 (Subject to Profation)		_	<u>-</u>		<u> </u>	=	Ξ	_
- Wages & Salary Allocator	_	-	_	_	_	_	_	_
Gross Plant Allocator		_	_					_
Transmission Allocator	_		_					_
Other Allocator								
ADIT - Transmission								
ADIT - Hallsillission	_							_
(A)			<u>(B)</u>	<u>(C)</u>	(D)	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
				Gas,		-		
			<u>Total</u>	Production, Distribution,O	<u>Only</u>			
ADIT-190 (Subject to Proration)				r Other	<u>Transmission</u>	<u>Plant</u>	Labor	
				Or Other Related	Related	Related	Related	Justification
				- tolutou	- toratou	Totatou	11014104	Subtinoution
ADIT-190 (Not Subject to Proration)	_		_		<u>=</u>	_	_	
ADIT-190 (Subject to Proration)		_	_		_	_	_	_
Total - FERC Form 1, Page 234	_	_	_	_	_	_	_	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), or Production or Distribution Only are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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

	<u>(A)</u>		<u>(B)</u>	(C) <u>Gas,</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
ADIT- 282 (Not Subject to Proration)			<u>Total</u>	Production, Distribution, Or Other	Only Transmission	<u>Plant</u>	Labor	
				Other Related	Related	Related	Related	<u>Justificati</u>
		-		_	_	_	_	-
	<u> </u>			_	-	_	_	-
Subtotal: ADIT-282 (Not Subject to Proratio	n)		_	_	_	_	_	
ess: ASC 740 ADIT Adjustments excluded	,		_				_	_
rom rate base			_	_	_	_	_	_
Less: ASC 740 ADIT Adjustments related to unamortized ITC								
ess: ASC 740 ADIT balances related to								
ncome tax regulatory assets / (liabilities)								
Less: OPEB related ADIT, Above if not separately removed								
Fotal: ADIT-282 (Not Subject to Proration)	_	-		_	_	_	_	_
otal. ADIT-202 (Not Subject to Profation)			-	_	_	_	_	_
Wages & Salary Allocator		+-	_	_	_		_	_
		+-+		_	_		_	_
Gross Plant Allocator	-	+-+	_	_	_	_	_	_
<u>Transmission Allocator</u> Other Allocator	-	-	_	_	_	_	_	_
	 -	-	_	_	_	_	_	_
ADIT - Transmission	_		_	_	_	_	_	_
400				46)	-			
<u>(A)</u>			<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
			<u>Total</u>	Gas. Production,	<u>Only</u>			
ADIT 202 (Cubicat to Drovation)			<u>Total</u>	Production, Distribution, Or		Plant	Labor	
ADIT-282 (Subject to Proration)			<u>Total</u>	Production, Distribution, Or Other	Only Transmission	<u>Plant</u>	<u>Labor</u>	
ADIT-282 (Subject to Proration)			<u>Total</u>	Production, Distribution, Or		Plant Related	<u>Labor</u>	<u>Justificati</u>
ADIT-282 (Subject to Proration)			<u>Total</u>	Production, Distribution, Or Other Or Other	Transmission			Justificati
ADIT-282 (Subject to Proration)			Total	Production, Distribution, Or Other Or Other	Transmission			<u>Justificati</u>
ADIT-282 (Subject to Proration)			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
ADIT-282 (Subject to Proration)			Total	Production, Distribution, Or Other Or Other	Transmission			<u>Justificati</u>
Subtotal: ADIT-282 (Subject to Proration)			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded rom rate base			Total	Production, Distribution, Or Other Or Other	Transmission			Justificat
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded rom rate base Less: ASC 740 ADIT Adjustments related to			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded room rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to ncome tax regulatory assets / (liabilities)			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded rom rate base Less: ASC 740 ADIT Adjustments related to inamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded rom rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to noome tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded room rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC Less: ASC 740 ADIT balances related to			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded rom rate base Less: ASC 740 ADIT Adjustments related to Inamortized ITC Less: ASC 740 ADIT balances related to Income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration)			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to inamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not be reparately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to inamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator			Total	Production, Distribution, Or Other Or Other	Transmission			Justificat
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded rom rate base Less: ASC 740 ADIT Adjustments related to inamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not be parately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati
Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to inamortized ITC Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Subject to Proration) Wages & Salary Allocator Gross Plant Allocator			Total	Production, Distribution, Or Other Or Other	Transmission			Justificati

Gas, Production, **Total Only** Distribution, Or **Transmission ADIT-282** Other <u>Plant</u> <u>Labor</u> Or Other Related Related Related Related <u>Justification</u> ADIT-282 (Not Subject to Proration) ADIT-282 (Subject to Proration) Total - Pg. 277 (Form 1-F filer: see note 7,

- Instructions for Account 282:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Distribution Only are directly assigned to Column C
- $\underline{\textbf{2. ADIT items related only to Transmission are directly assigned to Column } \textbf{D}$
- $\underline{\textbf{3. ADIT items related to Plant and not in Columns C \& D are included in Column E}}$
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

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

	(<u>A</u>)		<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	E €	<u>(F)</u>	<u>(G)</u>
			Total	Gas. Production. Distribution.Or	<u>Only</u>			
ADIT- 283 (Not Subject to Proration)				Other	Transmission	<u>Plant</u>	Labor	
				Or Other Related	Related	Related	Related	Justification
_		_	_	_	_	_	_	_
_	_	_	_	_	_	_	_	_
_		_	_	_		_	_	-
-	_		_	_	_	_	_	_
Subtotal: ADIT-283 (Not Subject to Proration)			_	_	-	_	_	_
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC	_		_	_		_	_	-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)								
Less: OPEB related ADIT, Above if not separately removed			_	_		_	_	_
Total: ADIT-283 (Not Subject to Proration)			_		-	_	_	
	l_		_	_	_	_	_	_
Wages & Salary Allocator		_	_	_	_	_	_	_
Gross Plant Allocator	_	_		_	_	_	_	_
Transmission Allocator	_	_		_	_	_	_	_
Other Allocator		_		_	_	_	_	_
ADIT - Transmission			_	_	_	_	_	_
<u>(A)</u>			<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
			<u>Total</u>	Gas, Production, Distribution, Or	<u>Only</u>			
ADIT-283 (Subject to Proration)				Other	Transmission	<u>Plant</u>	<u>Labor</u>	
				Or Other Related	Related	Related	Related	Justification
		-						
							_	
Cubbatal ADIT 0000 (Oubling to Broad and								
Subtotal: ADIT-2832 (Subject to Proration)		-	_		<u>-</u>	=	_	_
Less: ASC 740 ADIT Adjustments excluded from rate base	_		_	_	Ξ	_	_	_
Less: ASC 740 ADIT Adjustments related to unamortized								

Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)								
Less: OPEB related ADIT, Above if not separately removed	_	_	Ξ		=	_	_	_
Total: ADIT-283 (Subject to Proration)			<u>=</u>	_	<u>-</u>	_	_	_
	_	_	_	_	_	_	_	
Wages & Salary Allocator			_	_	_		<u>%</u>	_
Gross Plant Allocator	_		_	_		<u>%</u>	_	_
Transmission Allocator			_	_	<u>100.0000%</u>	_	_	
Other Allocator	_	_	_	0.0000%	_	_	_	_
ADIT - Transmission	_	_	Ξ		<u>=</u>	=	_	
<u>(A)</u>			<u>(B)</u>	(C) Gas,	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
			<u>Total</u>	Production, Distribution, Or	<u>Only</u>			
ADIT-2832 (Subject to Proration)				Other Or Other Related	Transmission Related	Plant Related	<u>Labor</u> <u>Related</u>	Justification

Instructions for Account 283:

ADIT-2832 (Not Subject to Proration)

ADIT-2832 (Subject to Proration)

Total - Pg. 277 (Form 1-F filer: see note 7, below)

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production or Distribution Only are directly assigned to Column C
- $\underline{\textbf{2. ADIT items related only to Transmission are directly assigned to Column } \textbf{D}$
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

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

ADITC-255

-	=	<u>Item</u>	-	Balance	Amortization
-		_	-	_	_
4	Rate Base Treatment	_	-	_	_
2	Balance to line 41 of Appendix A	Total	-	_	=
_	_	_	_	_	=
3	Amortization	_	_	_	=
4	Amortization to line 133 of Appendix A	Total	-	_	=
-	<u>-</u>	_	-	_	_
5	Total	_	_	_	_
-	<u>=</u>	_	_	_	_
		Form No. 1 balance (p.266) for			
6	Total Form No. 1 (p 266 & 267)	<u>amortization</u>	-	-	_
-	-	_	=	_	=
	D.15				
<u>+</u>	Difference /1	_	-	=	=

/1 Difference must be zero

C(C) Gas, <u>(A)</u> <u>(B)</u> <u>(D)</u> <u>(E)</u> <u>(F)</u> (G) **Total** Production, Only ADITC- 255 (Unamortized Investment Tax Credits) Distribution. **Transmission** <u>Plant</u> **Labor** Or Other Related Related Related <u>Justification</u> Related

			_					_
Account No. 255 (Accum. Deferred Investment Tax								_
Credits)			_	_	_	_	_	
	_			_		_		_
	_						_	_
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)								
ess: Adjustment to rate base								
otal : ADITC 255			_	_	_	_	_	_
	_	_	_	_	_	_	_	_
Wages & Salary Allocator	_		_			_	<u>%</u>	
Gross Plant Allocator	_			_	_	<u>%</u>		_
<u>Transmission Allocator</u>					100%		_	
Other Allocator				%	_			
ADIT - Transmission Unamortized Investment Tax								
Credit - Transmission	_		_	_		_	_	_

<u>(A)</u>	<u>(B)</u> Tota		(C) Gas, Production,	(D) Only	<u>(E)</u>	<u>(F)</u>	(<u>G</u>)
Investment Tax Credit Amortization	1014	•	Distribution, Or Other Related	Transmission Related	Plant Related	<u>Labor</u> <u>Related</u>	<u>Justification</u>
Investment Tax Credit Amortization				_	_		
-		_			_	_	
						_	
						_	
		_				_	
Subtotal: (Form No. 1 p. 266 & 267)		_			<u>-</u>	_	_
Wages & Salary Allocator						_	0.00%
Gross Plant Allocator			_		_	0.00%	_
Transmission Allocator Other Allocator		_		0.00%	100.00%		
Investment Tax Credit Amortization - Transmission		_		0.0076	-	_	_

END

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

		0			
		Gas. Production, Distribution, Or	Only		
Line ADIT (Not Subject to		Other Or Other	Transmission	<u>Plant</u>	Labor
Proration)	<u>Total</u>	Related	Related	Related	Related
1 ADIT-190					
2 ADIT-281					
3 ADIT-282					
4 ADIT-283					
5 ADITC 255				_	_
6 Subtotal - Transmission ADIT					
Note: ADIT associated with Gain or Loss on Reacqu	uired Debt included in Co	olumn B is excluded from Al	DIT-283 balance included in rate bas	e and instead included in C	ost of Debt on Appendix
Line Des	<u>cription</u>	<u>Total</u>			
	Γ (Required Debt)	· · · · · · · · · · · · · · · · · · ·			

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

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

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

Other Allocator	_	ı	%	_	_	_	_
ADIT - Transmission							

Potomac Electric Power Company Accumulated Deferred Income Taxes (ADIT) Attachment 1CB - ADIT Worksheet - Beginning of Year											
(A) (B) (C) (D) (E) (F)	(G)										
<u>Gas.</u>	107										
Total Production Only Distribution,Q											
ADIT-190 (Subject to Proration) r Other Transmission Plant Labor											
<u>Or Other</u> <u>Related</u> <u>Related</u> <u>Related</u> <u>Related</u>	<u>Justification</u>										
	_										
	_										
Subtotal: ADIT-190 (Subject to Proration) Less ASC 740 ADIT Adjustments											
excluded from rate base	_										
Less: ASC 740 ADIT Adjustments related to unamortized ITC											
Less: ASC 740 ADIT balances related											
to income tax regulatory assets / (liabilities)											
Less: OPEB related ADIT, Above if not separately removed											
<u>separatery removed</u>											
Total: ADIT-190 (Subject to Proration)	_										
Wages & Salary Allocator											
Gross Plant Allocator											
Transmission Allocator Other Allocator Other Allocator Other Allocator	_										
Other Allocator											
ADIT - Transmission											
(A) (B) (C) (D) (E) (F)	<u>(G)</u>										
Gas. Total Protein Only											
ADIT-190 (Subject to Proration) Distribution, Q r-Other Transmission Plant Labor											
Or Other	luctification										
Related Related Related Related Related	Justification										
ADIT-190 (Not Subject to Proration)											
ADIT-190 (Subject to Proration)											
Total - FERC Form 1, Page 234											

- Instructions for Account 190:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production or Distribution Only are directly assigned to Column C
- $\underline{\textbf{2. ADIT items related only to Transmission are directly assigned to Column } \underline{\textbf{D}}$
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

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

	<u>(A)</u>	<u>(B)</u>	<u>(C)</u> Gas,	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
		<u>Total</u>	Production,	<u>Only</u>			
ADIT- 282 (Not Subject to Proration)			Distribution, Or Other	Transmission	Plant	<u>Labor</u>	
<u></u>			Or Other				
			Related	Related	Related	Related	Justification
-	_	_	_	_	_	_	_
_			_	_	_	_	-
Subtotal: ADIT-282 (Not Subject to Proration)	_		_	-	-	_
Less ASC 740 ADIT Adjustments excluded							
from rate base Less: ASC 740 ADIT Adjustments related to			_		_	_	
unamortized ITC							
Less: ASC 740 ADIT balances related to							
income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not							
separately removed							
Total: ADIT-282 (Not Subject to Proration)					_		
Wages & Salary Allocator		_	_	_	_	_%	_
Gross Plant Allocator			-	_	%		_
Transmission Allocator		•		%		_	
Other Allocator		_	%				
ADIT - Transmission							
<u>(A)</u>		<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
		Total	<u>Gas,</u> <u>Production</u>	Only			
		<u>10tai</u>	Distribution Or	Only			
ADIT-282 (Subject to Proration)			<u>Other</u>	Transmission	<u>Plant</u>	<u>Labor</u>	
			Or Other Related	Related	Related	Related	Justification
			Kelateu	Kelateu	Relateu	Relateu	Justification
		-	-	_	_	_	
-		-	-	_	_	_	_
Subtotal: ADIT-282 (Subject to Proration)	_	-	_	_	_	_	_
Less: ASC 740 ADIT Adjustments excluded		-		_	_	_	
from rate base			_		_	_	_
Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related to							
income tax regulatory assets / (liabilities)							

_		_		
_	_	_	_	
_	_	_	_	_
_	_	_	_	_
_	_		_	_
_			_	

<u>(A)</u>			<u>(B)</u> Total	(C) Gas, Production	<u>(D)</u> <u>Only</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
<u>ADIT-282</u>				Distribution, Or Other Or Other Related	Transmission Related	<u>Plant</u> <u>Related</u>	<u>Labor</u> <u>Related</u>	<u>Justification</u>
ADIT-282 (Not Subject to Proration)	_	_	Ξ		Ξ	Ξ	=	_
ADIT-282 (Subject to Proration) Total - Pg. 277 (Form 1-F filer: see note 7, below)	_	_	<u>=</u>		<u>-</u>	_		_

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production or Distribution Only are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- $\underline{\textbf{3. ADIT items related to Plant and not in Columns C \& D are included in Column E}$
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

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

	(A)		<u>(B)</u>	<u>(C)</u> Gas,	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
ADIT- 283 (Not Subject to Proration)			<u>Total</u>	Production, Distribution, Or Other	Only Transmission	<u>Plant</u>	<u>Labor</u>	
				Or Other Related	Related	Related	Related	Justification
					_			_
_	_	_	_	_	_			_
_			1	_	_	_	_	_
								_
Subtotal: ADIT-283 (Not Subject to Proration)					_			
Less: ASC 740 ADIT Adjustments excluded from rate base				_	_	_	_	_
Less: ASC 740 ADIT Adjustments related to unamortized ITC								
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)								
Less: OPEB related ADIT, Above if not separately removed								
Total: ADIT-283 (Not Subject to Proration)				_	_		_	_
Wages & Salary Allocator					•		%	
Gross Plant Allocator					_	%		
Transmission Allocator			_	_	<u>%</u>	_	_	_
Other Allocator			_	<u>%</u>	_		_	
ADIT - Transmission	_		_	_	_			_
(A)			(B)	(C)	(D)	(E)	(E)	(G)

		<u>Total</u>	Gas, Production,	Only			
ADIT-283 (Subject to Proration)			Distribution, Or Other Or Other Related	Transmission Related	<u>Plant</u> <u>Related</u>	<u>Labor</u> <u>Related</u>	<u>Justification</u>
			_	_	_	_	_
_			_	_	_	_	_
	_		_	_	_	_	_
Subtotal: ADIT-2832 (Subject to Proration)		_	_	_	_	_	
					_		
Less ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized	_		-	=	=	1	-
ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not separately removed_	_	_ =		_	_	_	
Total: ADIT-283 (Subject to Proration)		_	_	_	_	_	
Wages & Salary Allocator						<u>%</u>	
Gross Plant Allocator	_		_		<u>%</u>	_	_
Transmission Allocator			_	<u>%</u>	_		_
Other Allocator			<u>%</u>	_	_	_	_
ADIT - Transmission			_	<u>-</u>	_	Ξ	
<u>(A)</u>		<u>(B)</u>	<u>(C)</u>	(D)	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
		Total	<u>Gas.</u> <u>Production.</u>	Only			
		10(0)	Distribution.Or				
ADIT-2832 (Subject to Proration)			Other Or Other	<u>Transmission</u>	<u>Plant</u>	<u>Labor</u>	
			Related	Related	Related	Related	<u>Justification</u>
ADIT-2832 (Not Subject to Proration)			_	_	_	_	
				_	_	_	-
ADIT-2832 (Subject to Proration)	-	_ =		=	_	_	_
Total - Pg. 277 (Form 1-F filer: see note 7, below)		_		_	_	_	_

- Instructions for Account 283:

 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production or Distribution Only are directly assigned to Column C
- $\underline{\textbf{2. ADIT items related only to Transmission are directly assigned to Column } \textbf{D}$
- $\underline{\textbf{3. ADIT items related to Plant and not in Columns C \& D are included in Column E}$
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c

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

ADITC-255

=	=	<u>Item</u>	=	Balance	Amortization
-	-	_	=	_	_
1	Rate Base Treatment	=	=	_	_
2	Balance to line 41 of Appendix A	Total	=	=	_
-	-	_	=	_	_
3	Amortization	_	-	_	_
4	Amortization to line 133 of Appendix A	Total	-	=	=
=	-	_	=	_	_
5	Total	_	=	_	_
-	-	_	=	_	_
		Form No. 1 balance (p.266) for			
6	Total Form No. 1 (p 266 & 267)	amortization	_	_	_

<u> </u>		-					_	_	
Z Difference /1		_				_	=	_	
/1 Difference must be zero		•				·		·	
71 Billorende Must be 2010									
	<u>(A)</u>		<u>(B)</u>		(C) Gas,	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
			<u>Total</u>		roduction.				
ADITC- 255 (Unamortized Investment Tax Credits)					istribution, or Other	<u>Transmissio</u>	n <u>Plant</u>	Labor	
					Related	Related	Related	Related	Justification
	_			_	Itolatoa	Ttolatou	Ttolatou	- Ttoracou	-
Account No. 255 (Accum. Deferred Investment Tax Credits)									-
						_			_
	_			_					_
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)				_			_	_	
Less: Adjustment to rate base	-			_			_	_	_
Total : ADITC 255			_				_		_
	_			_		_	_	_	
Wages & Salary Allocator	_					_	_	<u>%</u>	_
Gross Plant Allocator	_	<u> </u>		_		_	<u>%</u>	<u> </u>	_
Transmission Allocator			•			%	_	_	_
Other Allocator	_			%		_		_	_
<u>Unamortized Investment Tax Credits ADIT</u> - Transmission									
						_		1-	
<u>(A)</u>			<u>(B)</u>		<u>(C)</u> Gas,	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
			Total		roduction.				
ADITC-255ADIT-283 (Subject to Proration)Investment Tax					istribution,				
Credit Amortization					Or Other	Transmissio		<u>Labor</u>	
					Related	Related	Related	Related	<u>Justification</u>
Investment Tax Credit Amortization						_			
							_		
			_						
-							_	_	
-			_	-			_	_	
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)							_	=	
Wages & Salary Allocator				-	-	_	 -	_	0.00%
Gross Plant Allocator							_	0.00%	
Transmission Allocator				_			100.00%		_
Other Allocator						0.00%	-	_	
Investment Tax Credit Amortization - Transmission				_		_	_	_	_
						_	-1-	1 -	

END

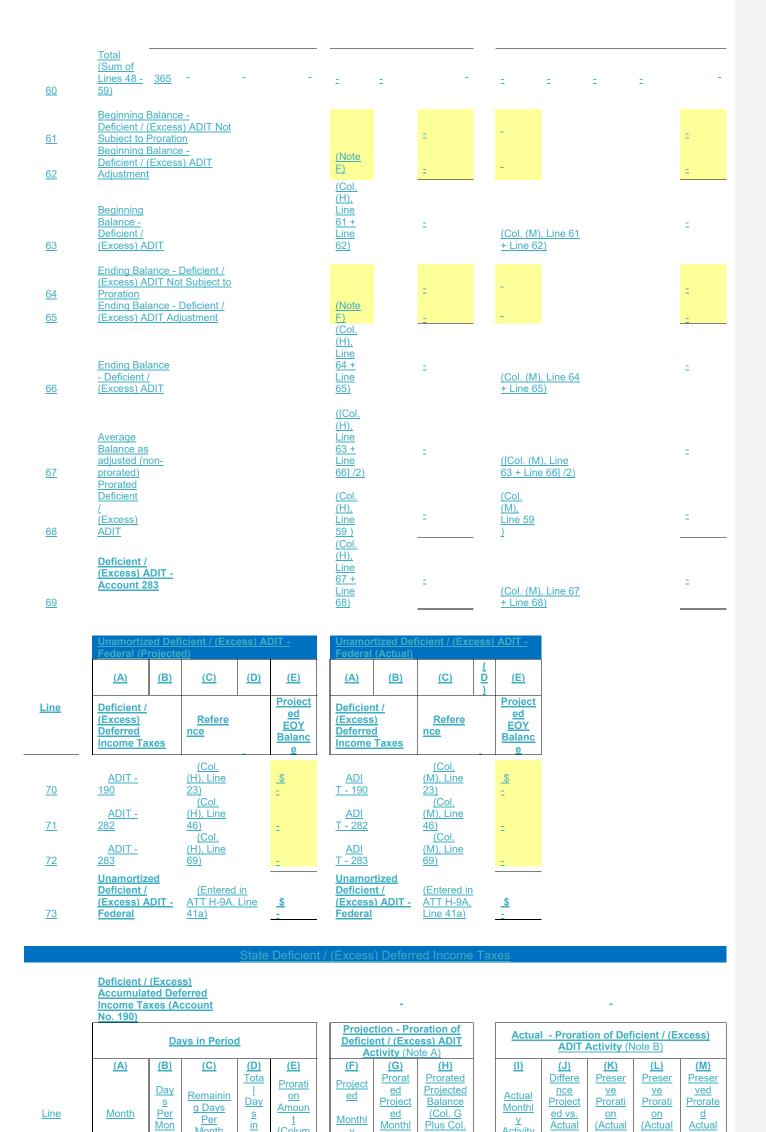
Potomac Electric Power Company Deficient / (Excess) Accumulated Deferred Income Taxes Attachment 1D - ADIT Rate Base Adjustment

Rate Vear

	Year =												
			<u> </u>	- edera	al Deficien	t / (Exces	s) Defe	rred Income	<u>Taxes</u>				
	Deficient / Accumulatincome Ta No. 190)	ted Def	erred				-				-		
		<u>Da</u>	ıys in Period	1		Deficie	ent / (Exc	oration of ess) ADIT	Actua	al - Prorat	ion of Def Activity (N		xcess)
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	(F)	(G)	ote A) (H)	<u>(I)</u>	(J)	(K)	(L)	(M)
Line	<u>Month</u>	Day S Per Mon th	Remainin g Days Per Month	Tota I Day S in Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)	Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser ye Prorati on (Actual ys Project ed) (Note D)	Preser ye Prorati on (Actual ys Project ed) (Note E)	Preser ved Prorate d Actual Balanc e (Col. K + Col. L+ Col. M, Precedi ng Balanc e)
1	Deficient / (Excess) A Subject to Proration	<u>DIT</u>						=	-				Ξ
2	<u>Januar</u>	<u>31</u>		214	50.00%								
<u>2</u> <u>3</u>	Y <u>Februa</u> <u>ry</u>	<u>28</u>	=	214	50.00%	=	-	=	=	=	=	=	-
<u>4</u>	March	<u>31</u>	=	214	50.00%	=	- -	±	=	=	=	=	=
<u>+</u> <u>5</u>	<u>April</u>	30		214	50.00%	=	-	=	=	_	-	=	=
<u>6</u>	<u>May</u>	31		214	50.00%	=	-	=	=	_	_	=	-
<u> </u>	<u>June</u>	30	185	214	86.45%	=	-		5	_	=	=	_
<u> </u>	<u>July</u>	31	<u>154</u>	214	71.96%	=		- T	=		_	_	-
<u>9</u>	<u>August</u>	31	123	214	<u>57.48%</u>	=			=	_	Ξ		=
<u>10</u>	<u>Septe</u> <u>mber</u>	<u>30</u>	<u>93</u>	<u>214</u>	<u>43.46%</u>	=	_	Ξ.	Ξ.	=	Ξ	Ξ.	Ξ.
<u>11</u>	Octobe r	<u>31</u>	<u>62</u>	<u>214</u>	<u>28.97%</u>	Ξ	Ξ	Ξ	Ξ	=	Ξ	Ξ	Ξ.
<u>12</u>	Novem ber	<u>30</u>	<u>32</u>	<u>214</u>	<u>14.95%</u>	Ξ	=	Ξ.	Ξ.	Ξ	Ξ	Ξ	Ξ
<u>13</u>	<u>Decem</u> <u>ber</u>	<u>31</u>	<u>1</u>	214	0.47%	_	<u> </u>	<u>=</u>	=	<u>.</u>	=	=	<u>.</u>
<u>14</u>	Total (Sum of Lines 2 - 13)	<u>365</u>	-	-	-	Ξ	Ξ	-	Ξ	Ξ	Ξ	Ξ	-
<u>15</u>	Beginning Deficient / Subject to Beginning Deficient /	(Excess Proration Balance	s) ADIT Not on e -			(Note		Ξ	-				Ξ
<u>16</u>	Adjustment					F) (Col.		2					2
<u>17</u>	Beginning Balance - Deficient / (Excess) A	<u>DIT</u>				(H), Line 15 + Line 16)		Ξ	(Col. (M + Line 1	<u>), Line 15</u> 6)			Ξ

	Ending Bal												
<u>18</u>	(Excess) A							Ξ	-				Ξ
<u></u> 19	Ending Bal (Excess) A	ance - [Deficient /			(Note F)			_				
<u>19</u>	(LXCess) A	DII Auj	<u>ustilielit</u>			(Col.							
						<u>(H),</u> <u>Line</u>							
	Ending Bal - Deficient	<u>/</u>				<u>18 +</u> <u>Line</u>		Ξ		, Line 18			Ξ
<u>20</u>	(Excess) A	DIT				<u>19)</u>			+ Line 1	<u>9)</u>			
						([Col. (H),							
	<u>Average</u>					Line							
	Balance as adjusted (n					<u>17 +</u> <u>Line</u>		Ξ	([Col. (M				Ξ
<u>21</u>	<u>prorated)</u> <u>Prorated</u>					20] /2)			<u>17 + Lin</u>	<u>e 20] /2)</u>			
	<u>Deficient</u> /					<u>(Col.</u> (H),			(Col. (M),				
<u>22</u>	(Excess) ADIT					<u>Line</u> 13)		Ξ	<u>Line 13</u>				Ξ
_						(Col. (H),			•				
	Deficient / (Excess) A	DIT -				Line 21 +							
22	Account 1	<u>90</u>				<u>Line</u> 22)		Ξ	(Col. (M) + Line 2	, Line 21			Ξ
<u>23</u>						<u>22)</u>			<u>+ Line 2.</u>	<u>2)</u>			
	Deferred I	ncome	s) Accumul Taxes - Pro				_						_
	(Account I	No. 282)			Projec	tion - Pro	oration of		I Book			
		Da	ys in Period	<u>l</u>		Deficie		ess) ADIT	Actua	I - Prorati	Activity (N		xcess)
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(J)</u>	<u>(K)</u>	<u>(L)</u>	(M)
							December						Preser ved
				<u>Tota</u> I	Prorati		Prorat ed	Prorated			Preser ve	Preser ve	Prorate d
		<u>Day</u>	Prorated	<u>Day</u> <u>s</u>	on Amoun	Project ed	Project ed	Projected Balance	Actual	Differe nce	Prorati on	Prorati on	Actual Balanc
Line	<u>Month</u>	<u>s</u> Per	Days Per	Per Futu	t (Colum	Monthl	Monthl Y	(Col. G Plus Col.	Monthl	Project ed vs.	(Actual	(Actual	<u>e</u> (Col. K
		Mon th	Month	re	n C /	<u>y</u>	Activity (Colu	<u>H,</u> Precedin	Y Activity	Actual (Note	<u>vs</u> <u>Project</u>	<u>vs</u> <u>Project</u>	<u>+ Col.</u> L +
				Test Peri	Colum n D)	Activity	mn E x Colum	g Balance)		<u>C)</u>	ed) (Note	<u>ed)</u> (Note	Col. M, Precedi
				<u>od</u>			<u>n F)</u>				<u>D)</u>	<u>E)</u>	ng Balanc
													<u>e)</u>
	Deficient /	DIT											
	(Excess) A Subject to	<u>DII</u>						Ξ	-				Ξ
<u>24</u>	Proration												
<u>25</u>	<u>Januar</u> У	<u>31</u>	Ξ.	<u>214</u>	<u>50.00%</u>	=	Ξ	Ξ.	=	Ξ	5	5	Ξ
<u>26</u>	<u>Februa</u> <u>ry</u>	<u>28</u>	=	214	50.00%	Ξ	_	Ξ.	Ξ	Ξ	<u>.</u>	Ξ.	_
 27	March	31		214	50.00%	=			=	=	-	_	- T
<u>28</u>	<u>April</u>	30	=	214	50.00%								
<u>20</u>	<u>May</u>	<u>31</u>		214	50.00%	=	_	=	=	-	<u>-</u>	1	-
<u>29</u> <u>30</u>	June	30	<u> 185</u>	214	86.45%	=	Ξ	=	=	=	=	1	=
	<u>July</u>					Ξ	Ξ	=	=	Ξ	Ξ	Ξ	Ξ
<u>31</u>	August	31	<u>154</u>	214	<u>71.96%</u>	=	Ξ	Ξ	=	Ξ	Ξ	Ξ	Ξ
<u>32</u>	Septe	<u>31</u>	<u>123</u>	<u>214</u>	57.48%	Ξ	Ξ	Ξ.	Ξ	Ξ	Ξ	Ξ	Ξ
<u>33</u>	mber Octobe	<u>30</u>	<u>93</u>	<u>214</u>	43.46%	Ξ	Ξ	Ξ.	=	Ξ	Ξ	Ξ	Ξ
<u>34</u>	<u>r</u> <u>Novem</u>	<u>31</u>	<u>62</u>	<u>214</u>	<u>28.97%</u>	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ
<u>35</u>	<u>ber</u> <u>Decem</u>	<u>30</u>	<u>32</u>	<u>214</u>	<u>14.95%</u>	Ξ	Ξ	Ξ.	Ξ	Ξ	Ξ	Ξ	Ξ
<u>36</u>	<u>ber</u> Total	<u>31</u>	<u>1</u>	<u>214</u>	0.47%	_	_	Ξ	_	<u> </u>			<u> </u>
	(Sum of Lines 25 -	365	_	_	_	_	_	_	_	_	_	_	_
<u>37</u>	36)	<u>505</u>				Ξ	Ξ		=	Ξ	Ξ	1	
	Beginning I												
<u>38</u>	Deficient / Subject to							Ξ.	-				Ξ

<u>39</u>	Beginning Deficient / Adjustmen	(Excess				(Note F)		=		-				Ξ
40	Beginning Balance - Deficient /	DIT				(Col. (H), Line 38 + Line		Ξ		(Col. (M),				=
<u>40</u>	(Excess) A Ending Bal		Deficient /			<u>39)</u>				+ Line 39	<u>")</u>			
<u>41</u>	(Excess) A Proration	DIT No	t Subject to					Ξ.		-				=
<u>42</u>	Ending Bal (Excess) A	ance - [DIT Adj	<u>Deficient /</u> justment			(Note F) (Col.		_		-				
<u>43</u>	Ending Bal - Deficient (Excess) A	/				(H), Line 41 + Line 42)		Ξ		(Col. (M), + Line 42				Ξ
<u>44</u>	Average Balance as adjusted (n prorated) Prorated					([Col. (H), Line 40 + Line 43] /2)		Ξ		([Col. (M) 40 + Line				Ξ
<u>45</u>	Deficient / (Excess) ADIT					(Col. (H), Line 36)		=	=	(Col. (M), Line 36				=
<u>46</u>	Deficient / (Excess) A Account 2	ADIT -				(Col. (H), Line 44 + Line 45)		Ξ	_	(Col. (M), + Line 45				=
			ss) Accumu											
	Deferred I	No. 283	Taxes - Oth	<u>ier</u>		Droine	-	oration of	1 [-		
		Da	ys in Perio	<u>d</u>		Deficie	ent / (Exceptivity (No	ess) ADIT		<u>Actual</u>	- Prorati ADIT	ion of Def Activity (N	icient / (E lote B)	xcess)
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>		<u>(I)</u>	<u>(J)</u>	<u>(K)</u>	<u>(L)</u>	(M) Preser
<u>Line</u>	(A) Month	Day S Per Mon th	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)	Project ed Monthl Y Activity	Prorat ed Project ed Monthl y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H. Precedin g Balance)		Actual Monthly Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser ye Prorati on (Actual ys Project ed) (Note E)	
<u>Line</u>	Month	Day S Per Mon	Prorated Days Per	Tota ! Day s Per Futu re Test Peri	Prorati on Amoun t (Colum n C / Colum	Project ed Monthl	Prorat ed Project ed Monthl y Activity (Colu mn E x Colum	Prorated Projected Balance (Col. G Plus Col. H, Precedin g		Actual Monthl Y	Differe nce Project ed vs. Actual (Note	Preser ve Prorati on (Actual vs Project ed) (Note	Preser ve Prorati on (Actual vs Project ed) (Note	Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc
Line 47	Month	Day S Per Mon	Prorated Days Per	Tota ! Day s Per Futu re Test Peri	Prorati on Amoun t (Colum n C / Colum	Project ed Monthl	Prorat ed Project ed Monthl y Activity (Colu mn E x Colum	Prorated Projected Balance (Col. G Plus Col. H, Precedin g		Actual Monthl Y	Differe nce Project ed vs. Actual (Note	Preser ve Prorati on (Actual vs Project ed) (Note	Preser ve Prorati on (Actual vs Project ed) (Note	Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc
<u>47</u>	Month ADIT Subject to Proration Januar	Day § Per Mon th	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)		Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
	Month ADIT Subject to Proration	Day S Per Mon	Prorated Days Per	Tota ! Day s Per Futu re Test Peri	Prorati on Amoun t (Colum n C / Colum	Project ed Monthl Y Activity	Prorat ed Project ed Monthl y Activity (Colu mn E x Colum	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)		Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note	Preser ve Prorati on (Actual vs Project ed) (Note	Preser ve Prorati on (Actual vs Project ed) (Note	Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M. Precedi ng Balanc e)
<u>47</u> <u>48</u>	Month ADIT Subject to Proration Januar Y Februa	Day S Per Mon th	Prorated Days Per Month	Tota ! Day s Per Future Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H. Precedin g Balance)		Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
47 48 49	Month ADIT Subject to Proration Januar Y Februa TY	Day § Per Mon th	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D) 50.00%	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)		Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser Ve Prorati on (Actual Vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M. Precedi ng Balanc e)
47 48 49 50	Month ADIT Subject to Proration Januar Y Februa IY March April May	Day s Per Mon th 28 31 28 31	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)		Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser Ve Prorati on (Actual Vs Project ed) (Note E)	Preser Ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
47 48 49 50 51 52 53	Month ADIT Subject to Proration Januar Y Februa ry March April May June	Day s Per Mon th 28 31 28 31 30 31 30	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od 214 214 214 214 214 214	Prorati on Amoun t (Colum n C / Colum n D) 50.00% 50.00% 50.00% 50.00% 86.45%	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H. Precedin g Balance)		Actual Monthly Activity	Differe nce Project ed vs. Actual (Note C)	Preser ve Prorati on (Actual vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	Preser Ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M. Precedi ng Balanc e)
47 48 49 50 51 52 53 54	Month ADIT Subject to Proration Januar Y Februa IY March April May June July	Day \$ Per Mon th	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od 214 214 214 214 214 214 214	Prorati on Amoun t (Colum n C / Colum n D) 50.00% 50.00% 50.00% 50.00% 50.00% 71.96%	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn Ex Colum n F)	Prorated Projected Balance (Col. G Plus Col. H. Precedin g Balance)		Actual Monthly Activity	Differe nce Project ed vs. Actual (Note C)	Preser ye Prorati on (Actual ys Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	Preser Ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
47 48 49 50 51 52 53 54 55	Month ADIT Subject to Proration Januar Y Februa IY March April May June July August Septe	Day S Per Mon th 31 28 31 30 31 30 31 31	Prorated Days Per Month	Tota ! Day s Per Future Test Peri od 214 214 214 214 214 214 214 214 214	Prorati on Amoun t (Colum n C / Colum n D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H. Precedin g Balance)		Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser Ve Prorati on (Actual Vs Project ed) (Note D)	Preser Ve Prorati on (Actual Vs Project ed) (Note E)	Preser Ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
47 48 49 50 51 52 53 54 55 56	Month ADIT Subject to Proration Januar Y Februa IY March April May June July August Septe mber Octobe	Day S Per Mon th 31 28 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 31 30 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od 214 214 214 214 214 214 214 214 214 21	Prorati on Amoun t (Colum n C / Colum n D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.45% 71.96% 57.48% 43.46%	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)		Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser Ve Prorati on (Actual Vs Project ed) (Note D)	Preser Ve Prorati on (Actual Vs Project ed) (Note E)	Preser ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M. Precedi ng Balanc e)
47 48 49 50 51 52 53 54 55	Month ADIT Subject to Proration Januar Y Februa IY March April May June July August Septe mber	Day \$ Per Mon th	Prorated Days Per Month	Tota ! Day s Per Future Test Peri od 214 214 214 214 214 214 214 214 214	Prorati on Amoun t (Colum n C / Colum n D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H. Precedin g Balance)		Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser Ve Prorati on (Actual Vs Project ed) (Note D)	Preser Ve Prorati on (Actual Vs Project ed) (Note E)	Preser Ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
47 48 49 50 51 52 53 54 55 56 57	Month ADIT Subject to Proration Januar Y Februa ry March April May June July August Septe mber Octobe r Novem	Day \$ Per Mon th	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od 214 214 214 214 214 214 214 214 214 21	Prorati on Amoun t (Colum n C / Colum n D) 50.00% 50.00% 50.00% 50.00% 50.00% 51.96% 57.48% 43.46% 28.97%	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H. Precedin g Balance)		Actual Monthly Activity	Differe nce Project ed vs. Actual (Note C)	Preser ye Prorati on (Actual ys Project ed) (Note D)	Preser ye Prorati on (Actual ys Project ed) (Note E)	Preser Ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)



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Activity

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<u>H,</u>

Precedin

Month

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				Test Peri od	Colum n D)		(Column E x Column F)	g Balance)				ed) (Note D)	ed) (Note E)	(Col. K + Col. L + Col. M, Precedi ng Balanc e)
	Deficient / (Excess) A	<u>DIT</u>												
<u>74</u>	Subject to Proration							2	-					2
<u>75</u>	<u>Januar</u> ⊻ Februa	<u>31</u>	Ξ	<u>214</u>	<u>50.00%</u>	=	Ξ	Ξ.	Ξ		Ξ.	Ξ	Ξ.	Ξ.
<u>76</u>	ry	<u>28</u>	Ξ	<u>214</u>	<u>50.00%</u>	Ξ	Ξ	=	Ξ		Ξ	Ξ	=	Ξ
<u>77</u>	<u>March</u> <u>April</u>	<u>31</u>	Ξ	<u>214</u>	<u>50.00%</u>	Ξ	Ξ	Ξ	Ξ		Ξ	Ξ	Ξ	Ξ
<u>78</u>	May	<u>30</u>	Ξ	<u>214</u>	<u>50.00%</u>	Ξ	Ξ	Ξ	Ξ		Ξ	Ξ	Ξ	Ξ
<u>79</u>	<u>June</u>	<u>31</u>	=	214	50.00%	Ξ	Ξ	Ξ	Ξ		Ξ	Ξ	Ξ	Ξ
<u>80</u>	July	<u>30</u>	<u>185</u>	<u>214</u>	86.45%	Ξ	Ξ	=	Ξ		Ξ	Ξ	=	Ξ
<u>81</u>	August	<u>31</u>	<u>154</u>	214	71.96%	Ξ	Ξ	Ξ	Ξ		Ξ	Ξ	=	Ξ
82	Septe	<u>31</u>	<u>123</u>	214	<u>57.48%</u>	Ξ	Ξ	Ξ	Ξ		Ξ	Ξ	=	=
<u>83</u>	<u>mber</u> <u>Octobe</u>	<u>30</u>	<u>93</u>	214	43.46%	=	=	=	Ξ		=	Ξ	=	=
<u>84</u> <u>85</u>	<u>Novem</u>	31 30	<u>62</u> <u>32</u>	214	28.97% 14.95%	Ξ	=	=	Ξ		Ξ	=	=	Ξ
<u>86</u>	<u>ber</u> <u>Decem</u> ber	31	<u>52</u>	214214	0.47%	=	=	=	Ξ		=	=	=	=
<u>50</u>	Total (Sum of	01		214	0.4770									
<u>87</u>	<u>Lines 75 -</u> <u>86)</u>	<u>365</u>	-	-	-	Ξ	Ξ	-	Ξ		Ξ	Ξ	Ξ	-
	Beginning I Deficient / (Excess) ADIT Not					5	_					Ξ.
<u>88</u>	Subject to I Beginning I Deficient / (<u>Balance</u>	<u> </u>			(Note		_						-
<u>89</u>	Adjustment		<u> </u>			F) (Col.		2	-					2
	Beginning					(H), Line								
	Balance - Deficient /					88 + Line		Ξ.	((Col. (M)	, Line 88			Ξ
90	(Excess) A	<u>DIT</u>				<u>89)</u>				Line 89				
	Ending Bal (Excess) A													
<u>91</u>	Proration Ending Bal	ance - [Deficient /			(Note		=						=
<u>92</u>	(Excess) A	DIT Adj	ustment			F) (Col.		2	-					2
						(H), Line								
	Ending Bal	_				91 + Line		Ξ			, Line 91			Ξ
<u>93</u>	(Excess) A	<u>דוט</u>				92)			±	Line 92	<u>?)</u>			
	٨					([Col. (H),								
	Average Balance as					<u>Line</u> 90 +		Ξ.						Ξ
<u>94</u>	adjusted (n	on-				<u>Line</u> 93] /2)				Col. (M) 0 + Line				
	Prorated Deficient					(Col.				Col.				
05	(Excess)					(H), Line		Ξ		<u>M),</u> ine 86				Ξ
<u>95</u>	<u>ADIT</u>					86) (Col. (H),			1					
	Deficient / (Excess) A	DIT -				<u>(ロ).</u> <u>Line</u> 94 +		_						_
<u>96</u>	Account 1	<u>90</u>				<u>Line</u> 95)		1	<u>((</u>	Col. (M) Line 95	Line 94			Ξ
<u></u>	Deficient /	(Exces	s) Accumul	ated		<u> </u>			_					
	Deferred In (Account I		Taxes - Pro	<u>oerty</u>		-	-	-	-		-	-	-	-
		Da	ys in Period	Į.		Deficie	ent / (Exc	oration of ess) ADIT		Actua	- Prorati	on of Defi Activity (N	cient / (E	xcess)
	I					A	ctivity (No	ote A)						

	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>		<u>(1)</u>	<u>(J)</u>	<u>(K)</u>	<u>(L)</u>	(M) Preser
<u>Line</u>	<u>Month</u>	Day <u>s</u> <u>Per</u> <u>Mon</u> <u>th</u>	Prorated Days Per Month	Tota ! Day s Per Futu re Test Peri od	Prorati on Amoun t (Colum n.C./ Colum n.D)	Project ed Monthl Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H. Precedin g Balance)	<u> </u>	Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser Ve Prorati on (Actual Vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
<u>97</u>	Deficient / (Excess) A Subject to Proration	<u>DIT</u>						2	-					Ξ
<u>98</u>	<u>Januar</u>	<u>31</u>		214	50.00%									
<u>90</u>	У <u>Februa</u> ry	28	=	214	50.00%	= =	-	=	=		=	-	-	=
100	March	31	- -	214	50.00%	=	-	-	_		=	_	_	=
<u>101</u>	<u>April</u>	<u>30</u>		<u>214</u>	50.00%	=	_	=	_		=	=	_	=
<u>102</u>	<u>May</u>	<u>31</u>	Ξ.	<u>214</u>	50.00%	Ξ	Ξ	Ξ.	Ξ		Ξ.	Ξ.	Ξ.	=
<u>103</u>	<u>June</u>	<u>30</u>	<u>185</u>	<u>214</u>	86.45%	Ξ	Ξ	Ξ.	=		Ξ	Ξ	Ξ	Ξ.
<u>104</u>	<u>July</u>	<u>31</u>	<u>154</u>	<u>214</u>	71.96%	Ξ	Ξ	Ξ	Ξ		Ξ	Ξ	Ξ	Ξ
<u>105</u>	August Septe	<u>31</u>	<u>123</u>	<u>214</u>	57.48%	Ξ	Ξ	Ξ.	Ξ		Ξ	Ξ	Ξ	Ξ
<u>106</u>	mber Octobe	<u>30</u>	<u>93</u>	<u>214</u>	43.46%	Ξ	Ξ	=	Ξ		Ξ	Ξ	Ξ	=
<u>107</u>	r Novem	<u>31</u>	<u>62</u>	<u>214</u>	28.97%	Ξ	Ξ	=	Ξ		Ξ	Ξ	Ξ	Ξ
<u>108</u>	ber Decem	<u>30</u>	<u>32</u>	<u>214</u>	14.95%	Ξ	Ξ	Ξ	Ξ		Ξ	Ξ	Ξ	=
<u>109</u>	ber Total	<u>31</u>	<u>1</u>	214	0.47%	Ξ	=	=	-		=	=	=	_=
<u>110</u>	(Sum of Lines 98 - 109)	<u>365</u>	-	-	-	Ξ	Ξ	-	Ξ		Ξ	Ξ	Ξ	-
<u>111</u>	Subject to I Beginning I	(Excess Proration Balance	ADIT Not			(Note		Ξ	-					Ξ
<u>112</u>	Deficient / (Adjustment	(Excess	s) ADIT			<u>F)</u>		Ξ.	-					Ξ.
<u>113</u>	Beginning Balance - Deficient / (Excess) A	<u>DIT</u>				(Col. (H), Line 111 + Line 112)		=	<u>((</u>	<u>Col. (M),</u> 11 + Lin	<u>Line</u> le 112)			Ξ
	Ending Bal (Excess) A	ance - [DIT No	Deficient / t Subject to											
<u>114</u>	Proration Ending Bal	ance - I	Deficient /			(Note		=						=
<u>115</u>	(Excess) A	<u>DIT Adj</u>	<u>ustment</u>			F) (Col.		<u> </u>	-					2
<u>116</u>	Ending Ball - Deficient / (Excess) A	<u>/</u>				(H), Line 114 + Line 115)		Ξ		<u>Col. (M),</u> 14 + Lin				Ξ
<u>117</u>	Average Balance as adjusted (n prorated) Prorated Deficient					([Col. (H 113 + Li /2)		=	<u>1</u>	[Col. (M) 13 + Lin 2)				Ξ
<u>118</u>	<u>/</u> (Excess) ADIT					(Col. (H), Line 109) (Col.		=	<u>(I</u> L	Col. M), .ine 09)				=
<u>119</u>	Deficient / (Excess) A Account 2	ADIT -				(H), Line 117 + Line 118)		Ξ	<u>((</u>	Col. (M), 17 + Lin	<u>, Line</u> le 118)			=

Deficient / (Excess) Accumulated
Deferred Income Taxes - Other
(Account No. 283)

	(Account No. 283) Days in Period						-				-		
	(Account No. 283) Days in Period					Deficie		oration of ess) ADIT ote A)	<u>Actua</u>		ion of Def Activity (N		xcess)
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	(D)	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>	<u>(H)</u>	<u>(I)</u>	<u>(1)</u>	<u>(K)</u>	<u>(L)</u>	(M) Preser
<u>Line</u>	<u>Month</u>	Day S Per Mon th	Prorated Days Per Month	Tota Day Per Futu re Test Peri od	Prorati on Amoun t (Colum n C / Colum n D)	Project ed Monthl Y Activity	Prorat ed Project ed Monthl Y Activity (Colu mn E x Colum n F)	Prorated Projected Balance (Col. G Plus Col. H, Precedin g Balance)	Actual Monthl Y Activity	Differe nce Project ed vs. Actual (Note C)	Preser Ve Prorati on (Actual Vs Project ed) (Note D)	Preser ve Prorati on (Actual vs Project ed) (Note E)	ved Prorate d Actual Balanc e (Col. K + Col. L + Col. M, Precedi ng Balanc e)
	ADIT Subject												
<u>120</u>	to Proration							=	-				=
120													
<u>121</u>	<u>Januar</u> ⊻ Februa	<u>31</u>	Ξ	<u>214</u>	<u>50.00%</u>	Ξ	Ξ	Ξ.	=	Ξ	Ξ	Ξ	Ξ
<u>122</u>	ry	<u>28</u>	Ξ	<u>214</u>	<u>50.00%</u>	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ
<u>123</u>	<u>March</u>	<u>31</u>	Ξ	<u>214</u>	<u>50.00%</u>	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ
<u>124</u>	<u>April</u>	<u>30</u>	Ξ	<u>214</u>	<u>50.00%</u>	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ
<u>125</u>	<u>May</u>	<u>31</u>	Ξ	<u>214</u>	<u>50.00%</u>	Ξ	Ξ	=	Ξ	Ξ	Ξ	Ξ	Ξ
<u>126</u>	<u>June</u>	<u>30</u>	<u>185</u>	<u>214</u>	<u>86.45%</u>	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ
<u>127</u>	<u>July</u>	<u>31</u>	<u>154</u>	<u>214</u>	<u>71.96%</u>	Ξ	Ξ	Ξ.	=	Ξ	Ξ	Ξ	Ξ
<u>128</u>	August Septe	<u>31</u>	<u>123</u>	<u>214</u>	<u>57.48%</u>	Ξ	Ξ	=	Ξ	Ξ	Ξ	Ξ	Ξ
<u>129</u>	mber Octobe	<u>30</u>	<u>93</u>	<u>214</u>	<u>43.46%</u>	Ξ	Ξ	=	Ξ	Ξ	Ξ	Ξ	Ξ
<u>130</u>	r Novem	<u>31</u>	<u>62</u>	<u>214</u>	<u>28.97%</u>	Ξ	Ξ	Ξ	Ξ	Ξ	=	Ξ.	=
<u>131</u>	ber Decem	<u>30</u>	<u>32</u>	<u>214</u>	<u>14.95%</u>	Ξ	Ξ	Ξ.	1	Ξ	Ξ	Ξ	=
<u>132</u>	ber Total	<u>31</u>	<u>1</u>	214	0.47%	_	<u>-</u>	<u> </u>		Ξ	<u>-</u>	Ξ	=
<u>133</u>	(Sum of Lines 121 - 132)	<u>365</u>	-	-	-	Ξ	2	-	Ξ	Ξ	Ξ	Ξ	-
	Beginning Deficient /)							
<u>134</u>	Subject to Beginning	Proratio	<u>n</u>					=	-				=
<u>135</u>	Deficient / Adjustment) ADIT			(Note F)		=	-				=
						(Col. (H),							
<u>136</u>	Beginning Balance - Deficient / (Excess) A	<u>DIT</u>				Line 134 + Line 135)		2	(Col. (M) 134 + Lir				Ξ
	Ending Bal (Excess) A		Deficient / Subject to										
<u>137</u>	Proration Ending Bal					(Note		2					2
<u>138</u>	(Excess) A					F) (Col.		<u> </u>	-				=
<u>139</u>	Ending Bal - Deficient (Excess) A	/				(H), Line 137 + Line 138)		=	(Col. (M) 137 + Lir				a
<u>140</u>	Average Balance as adjusted (n prorated) Prorated Deficient					([Col. (H 136 + Li /2)		Ξ	([Col. (M 136 + Lir /2) (Col.) <u>, Line</u> ne 139]			Ξ
<u>141</u>	(Excess) ADIT					(H), Line 132)		=	(M), Line 132)				Ξ

Deficient / (Excess) ADIT -Account 283

(Col. (H), Line <u>140 +</u> Line 141)

(Col. (M), Line 140 + Line 141)

		<u>Unamortized Deficient / (Excess)</u> <u>State (Projected)</u>										
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	<u>(E)</u>							
<u>Line</u>	Deficient / (Excess) Deferred Income Ta	<u>xes</u>	Refere nce		EOY Balanc e							
<u>143</u>	<u>ADIT -</u> 190 <u>ADIT -</u>		(Col. (H), Line 96) (Col. (H), Line		<u>\$</u> :							

<u>119)</u> (Col.

142)

41b)

(H), Line

(Entered in

ATT H-9A, Line

	State (A	ctual)			
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>		(E)
2	Deficien (Excess Deferred Income	<u>)</u>	Refere nce	_	Project ed EOY Balanc e
	<u>ADI</u> <u>T - 190</u> <u>ADI</u>		(Col. (M), Line 96) (Col. (M), Line		<u>\$</u> :
	<u>T - 282</u> <u>ADI</u> <u>T - 283</u>		119) (Col. (M), Line 142)		= =
	Unamor Deficien		(Entered in		

ATT H-9A,

<u>Line 41b)</u>

(Excess) ADIT -

<u>State</u>

<u>146</u>

144

<u>145</u>

142

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

Rate Year

Projected Activity

<u>ADIT -</u>

Unamortized Deficient /

(Excess) ADIT -

282

<u>283</u>

State

Check

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

This section is used to calculate the projected deficient / (excess) ADIT balances. <u>A</u> The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements . Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than

This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in balances not subject to the proration requirement are averaged instead of prorated. normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.

Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents overprojection (amount of projected activity that did not occur).

Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter $\underline{\text{the amount from Column (G) and complete Column (L))}}. \ \ \underline{\text{In other situations, enter}}$

zero.

Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter

zero.
IRS normalization adjustment

Potomac Electric Power Company <u>Deficient / (Excess) Deferred Income Taxes</u> <u>Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet</u>

	<u>Fe</u>	deral Defic	ient / (Excess) [Deferred Incor	<u>ne Taxes</u>		
		<u>Ta</u>	x Cuts and Jobs	Act of 2017			
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	(D) December	(E) December	<u>(F)</u>	(G) December
<u>Line</u>	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	31, 2017 ADIT Deficient / (Excess)	31, 2017 BOY Balance	Current <u>Year</u> Amortization	31, 2018 <u>EOY</u> <u>Balance</u>
<u>1</u>	Unprotected Non- Property						
<u>2</u>	<u>ADIT - 190</u>	(Note A)	4 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>3</u>	<u>ADIT - 281</u>	<u>(Note</u> <u>A)</u> (Note	4 Years	Ξ	Ξ	Ξ	Ξ
<u>4</u>	<u>ADIT - 282</u>	A) (Note	4 Years	Ξ	=	=	Ξ
<u>5</u>	<u>ADIT - 283</u>	<u>(140tc</u> <u>A)</u>	4 Years	5	Ξ.	± .	± .
<u>6</u>	Subtotal - Deficient / (Excess) ADIT			\$	\$	<u>\$</u> =	<u>\$</u> =
<u>7</u>	Unprotected Property						
<u>8</u>	<u>ADIT - 190</u>	(Note A)	5 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>9</u>	<u>ADIT - 281</u>	(Note A)	5 Years	Ξ	=	Ξ	Ξ
<u>10</u>	<u>ADIT - 282</u>	(Note A)	5 Years	Ξ	=	=	Ξ
<u>11</u>	<u>ADIT - 283</u>	(Note A)	5 Years	=	=	=	=
<u>12</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>13</u>	Protected Property						
<u>14</u>	<u>ADIT - 190</u>	(Note A)	ARAM	<u>\$</u> =	Ξ.	Ξ.	=
<u>15</u>	<u>ADIT - 281</u>	(Note A)	ARAM	=	Ξ	=	=
<u>16</u>	<u>ADIT - 282</u>	<u>(Note</u> <u>A)</u> (Note	ARAM	=	=	Ξ	=
<u>17</u>	<u>ADIT - 283</u>	<u>(Note</u> <u>A)</u>	ARAM	=	Ξ	=	=
<u>18</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>19</u>	Total - Deficient / (Excess) ADIT			<u>\$</u>	<u>\$</u>	_\$	<u>\$</u>
			Tax Reform Ac	t of 1986			
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	(D) September	(E)	<u>(F)</u>	(G)
<u>Line</u>	Deficient / (Excess) Deferred Income Taxes	<u>Notes</u>	Amortization Fixed Period	September 30, 2018 ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
20	Protected Property						
<u>21</u>	<u>ADIT - 190</u>	(Note B)	ARAM	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =

ADIT_281			(Note					
24 ADIT_282 B) ARAM : : : : : : : : : : : : : : : : : : :	<u>22</u>	<u>ADIT - 281</u>	<u>B)</u>	ARAM	Ξ.	=	=	Ξ.
Column	<u>23</u>	<u>ADIT - 282</u>	<u>B)</u>	ARAM	=	=	=	Ξ
Total - Deficient / Excess) ADIT	<u>24</u>	<u>ADIT - 283</u>	<u>B)</u>	ARAM	_	5	=	=
Total Federal Deficient / (Excess) Deferred Income Taxes	<u>25</u>	Subtotal - Deficient / (Excess) ADIT						
Ca	<u>26</u>	Total - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> -	<u>\$</u> =	<u>\$</u> =
Ca								
Line		<u>Total</u>	Federal De	<u>eficient / (Exces</u>	<u>s) Deferred In</u>	come Taxes		
Deficient / Excess)		<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	(E) December	<u>(F)</u>	
1	<u>Line</u>	Deferred Income	Notes	Fixed	Deficient /	31, 2017 BOY	Year	31, 2018 EOY
2 ADIT - 1981	1							
### ADIT - 283 Subtotal - Deficient /	<u>2</u>	<u>ADIT - 190</u>						
\$ ADIT - 283	<u>3</u>	<u>ADIT - 281</u>			Ξ	=	=	=
\$ Subtotal - Deficient / S S S S S S S S S	<u>4</u>	<u>ADIT - 282</u>			=	=	=	=
Excessive ADIT	<u>5</u>	<u>ADIT - 283</u>			Ξ	5	5	5
ADIT - 1990	<u>6</u>							
\$ ADIT - 190 9 ADIT - 281 10 ADIT - 282 11 ADIT - 283 12 (Excess) ADIT 13 Protected Property 14 ADIT - 190 15 ADIT - 283 17 ADIT - 283 18 Subtotal - Deficient / (Excess) ADIT 19 Total - Deficient / (Excess) ADIT 19 Total - Deficient / (Excess) Deferred Income Taxes (A) (B) (C) (D) (E) (E) (E) (E) (E) (E) (E) (E) (E) (E	<u>7</u>							
10	<u>8</u>	<u>ADIT - 190</u>						
Subtotal - Deficient /	<u>9</u>	<u>ADIT - 281</u>			=	=	=	Ξ
12	<u>10</u>	<u>ADIT - 282</u>			Ξ	Ξ	Ξ	=
12 (Excess) ADIT	<u>11</u>	<u>ADIT - 283</u>			Ξ	Ξ	Ξ.	5
14	<u>12</u>					\$ =		<u>\$</u> =
14	<u>13</u>	Protected Property						
15	14	ADIT - 190						
16		<u>ADIT - 281</u>						
18	<u>16</u>	<u>ADIT - 282</u>						
19	<u>17</u>	<u>ADIT - 283</u>			Ξ	Ξ.	Ξ.	=
Total Federal Deficient / (Excess) Deferred Income Taxes (A)	<u>18</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u>	<u>\$</u> =	<u>\$</u> =
Line Deficient / (Excess) Deferred Income Taxes Notes Period Period Deficient / (Excess) December 31, 2018	<u>19</u>	Total - Deficient / (Excess) ADIT			<u>\$</u> =		<u>\$</u> =	
Line Deficient / (Excess) Deferred Income Taxes Notes Period Period Deficient / (Excess) December 31, 2018		Total	Federal De	eficient / (Exces	s) <u>De</u> ferred In	come Taxes		_
Line Deficient / (Excess) Deferred Income Taxes Notes Amortization Fixed Period ADIT Deficient / (Excess) BOY Balance Current Year Amortization EOY Balance 27 ADIT - 190 :							(F)	(G)
Line Deferred Income Taxes Notes Fixed Period ADIT Deficient / (Excess) BOY Balance Current Year Amortization EOY Balance 27 ADIT - 190 = = = = = = = = = = = = = = = = = = =			<u>(D)</u>		<u>(D)</u>	Blended	<u>11-7</u>	December
27	<u>Line</u>	Deferred Income	Notes	Fixed	Deficient /	BOY	Year	EOY
28	<u>27</u>	<u>ADIT - 190</u>				<u>\$</u> =		<u>\$</u> =
29 ADIT - 282 30 ADIT - 283 Total - Deficient / (Excess) ADIT Tax Gross-Up ATT H-	<u>28</u>	<u>ADIT - 281</u>						
Total - Deficient /	<u>29</u>	ADIT - 282						
31 (Excess) ADIT	<u>30</u>	<u>ADIT - 283</u>			=	5	E	=
	<u>31</u>	Total - Deficient / (Excess) ADIT			<u>\$</u> -	<u>\$</u> -	<u>\$</u>	<u>\$</u> <u>-</u>
	<u>32</u>				1.00	1.00	1.00	1.00

<u>Line</u> 132b Regulatory Asset / (Liability) \$ <u>33</u> Federal Income Tax Regulatory Asset / (Liability) <u>(A)</u> <u>(B)</u> (C) (G) (D) <u>(E)</u> <u>(F)</u> Blended 31, 2018 <u>Dates</u> Regulatory Assets / <u>Line</u> <u>Notes</u> <u>ADIT</u> Current (Liabilities) **BOY EOY** Deficient / Year Balance **Amortization Balance** (Excess) Account 182.3 (Other Regulatory \$ \$ \$ 34 Assets) Account 254 (Other Regulatory Liabilities) <u>35</u> Total - Transmission Regulatory Asset / \$ \$ \$ \$ <u>36</u> (Liability) Maryland (2018 Apportionment Weighting Change) <u>(A)</u> <u>(B)</u> (C) (D) <u>(F)</u> <u>(G)</u> September December Deficient / (Excess) **Amortization** 31, 2018 30, 2018 ADIT Deficient / **Deferred Income** Notes Current Line Fixed **BOY EOY** Period Year <u>Taxes</u> Balance Balance (Excess) <u>Amortization</u> **Unprotected Non-**<u>37</u> \$ (Note \$ \$ C) (Note <u>38</u> <u>ADIT - 190</u> 4 Years 39 <u>ADIT - 281</u> 4 Years C) (Note <u>40</u> <u>ADIT - 282</u> C) 4 Years (Note <u>41</u> <u>ADIT - 283</u> C) 4 Years <u>\$</u> \$ Subtotal - Deficient / \$ \$ <u>42</u> (Excess) ADIT Unprotected 43 **Property** \$ \$ \$ (Note C) (Note <u>ADIT - 190</u> 5 Years 44 <u>C)</u> 45 <u>ADIT - 281</u> 5 Years (Note 46 <u>ADIT - 282</u> C) 5 Years (Note 47 <u>ADIT - 283</u> C) 5 Years \$ \$ \$ Subtotal - Deficient / \$ 48 (Excess) ADIT Protected Property <u>49</u> (Note C) (Note <u>50</u> <u>ADIT - 190</u> NA <u>51</u> <u>ADIT - 281</u> NA C) (Note <u>52</u> <u>ADIT - 282</u> <u>NA</u> C) (Note <u>ADIT - 283</u> <u>53</u> NA C) Subtotal - Deficient / (Excess) ADIT \$ <u>54</u> Total - Deficient / (Excess) ADIT <u>55</u> Washington, D.C. (2018 Apportionment Weighting Change) <u>(A)</u> <u>(D)</u> <u>(F)</u> <u>(G)</u> (B) (C) <u>Line</u> Notes

	Deficient / (Excess) Deferred Income Taxes		Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
<u>56</u>	Unprotected Non- Property						
<u>57</u>	ADIT - 190	(Note D)	4 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>58</u>	<u>ADIT - 281</u>	(Note D)	4 Years	=	=	=	=
<u>59</u>	<u>ADIT - 282</u>	(Note D)	4 Years	Ξ	Ξ	Ξ.	Ξ
<u>60</u>	<u>ADIT - 283</u>	(Note D)	4 Years	E	Ξ.	5	5
<u>61</u>	<u>Subtotal - Deficient /</u> (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>62</u>	Unprotected Property						
<u>63</u>	<u>ADIT - 190</u>	(Note D)	5 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>64</u>	<u>ADIT - 281</u>	<u>(Note</u> <u>D)</u> (Note	5 Years	Ξ	Ξ	Ξ.	Ξ
<u>65</u>	<u>ADIT - 282</u>	D) (Note	5 Years	=	=	E	=
<u>66</u>	<u>ADIT - 283</u>	D)	5 Years	Ξ.	=	5	2
<u>67</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>68</u>	Protected Property	/NI=4=		.			
<u>69</u>	<u>ADIT - 190</u>	<u>(Note</u> <u>D)</u> (Note	NA	<u>\$</u> =	Ξ	Ξ	Ξ
<u>70</u>	<u>ADIT - 281</u>	D) (Note	NA	=	=	=	Ξ
<u>71</u>	<u>ADIT - 282</u>	D) (Note	<u>NA</u>	=	=	=	=
<u>72</u>	<u>ADIT - 283</u>	<u>D)</u>	NA	Ξ.	=	± .	5
<u>73</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
7.4	Total - Deficient /			\$	\$	\$	<u>\$</u>
<u>74</u>	(Excess) ADIT			<u>-</u>	<u>=</u>	<u>-</u>	<u>=</u>
74		Vashington	D.C. (2017 Co.			<u>:</u>	<u>:</u>
<u>/4</u>	V		D.C. (2017 Co	rporate Rate (- Change)	<u>-</u>	<u>-</u>
<u>/4</u>	(<u>A</u>)	Vashington,	<u>(C)</u>		Change) (E) September	(F)	(G) December
Line	V			rporate Rate (<u></u> Change) (E)	<u>-</u>	_ <u>=</u>
	(A) Deficient / (Excess) Deferred Income	<u>(B)</u>	(C) Amortization Fixed	rporate Rate ((D) ADIT Deficient /	Change) (E) September 30, 2018 BOY	(F) Current Year	(G) December 31, 2018 EOY
<u>Line</u>	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non-	(B) Notes (Note E)	(C) Amortization Fixed	rporate Rate ((D) ADIT Deficient /	Change) (E) September 30, 2018 BOY	(F) Current Year	(G) December 31, 2018 EOY
<u>Line</u>	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property	(Notes (Note E) (Note E)	(C) Amortization Fixed Period	rporate Rate ((D) ADIT Deficient / (Excess)	Change) (E) September 30, 2018 BOY Balance	(F) Current Year Amortization	(G) December 31, 2018 EOY Balance
<u>Line</u> 75 76	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190	(Note E) (Note E) (Note E) (Note E)	Amortization Fixed Period 4 Years	rporate Rate ((D) ADIT Deficient / (Excess)	Change) (E) September 30, 2018 BOY Balance	(F) Current Year Amortization	(G) December 31, 2018 EOY Balance
<u>Line</u>	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281	(Notes (Note E) (Note E) (Note (Note E))	Amortization Fixed Period 4 Years 4 Years	ADIT Deficient / (Excess)	Change) (E) September 30, 2018 BOY Balance	(F) Current Year Amortization	CG) December 31, 2018 EOY Balance
Line	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281 ADIT - 282	(Note E)	Amortization Fixed Period 4 Years 4 Years 4 Years		Change) (E) September 30, 2018 BOY Balance	(F) Current Year Amortization	G) December 31, 2018 EOY Balance
<u>Line</u> 75 76 77 78 79	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient /	(Note E) (Note E) (Note E) (Note E) (Note E)	Amortization Fixed Period 4 Years 4 Years 4 Years	ADIT Deficient / (Excess) \$ = = = = = = = = = = = = = = = = = =	Change) (E) September 30, 2018 BOY Balance	Current Year Amortization	GD December 31, 2018 EOY Balance
Line 75 76 77 78 79	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected	(Note E) (Note E) (Note E) (Note E) (Note E) (Note E)	Amortization Fixed Period 4 Years 4 Years 4 Years	ADIT Deficient / (Excess)	Change) (E) September 30, 2018 BOY Balance	Current Year Amortization	G) December 31, 2018 EOY Balance
75 76 77 78 79 80	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property	(Note E)	Amortization Fixed Period 4 Years 4 Years 4 Years 4 Years	ADIT Deficient / (Excess) \$ = = = = = = = = = = = = = = = = = =	Change) (E) September 30, 2018 BOY Balance	Current Year Amortization	CG) December 31, 2018 EOY Balance
Line 75 76 77 78 79 80 81 82	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190	(Note E)	Amortization Fixed Period 4 Years 4 Years 4 Years 4 Years 5 Years	ADIT Deficient / (Excess) \$ = = = = = = = = = = = = = = = = = =	Change) (E) September 30, 2018 BOY Balance	Current Year Amortization	G) December 31, 2018 EOY Balance
Line 75 76 77 78 79 80 81 82 83	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 190 ADIT - 281	(Note E) (No	Amortization Fixed Period 4 Years 4 Years 4 Years 4 Years 5 Years	ADIT Deficient / (Excess) \$ = = = = = = = = = = = = = = = = = =	Change) (E) September 30, 2018 BOY Balance	Current Year Amortization \$: : : : : : : : : : : : : : : : : :	G) December 31, 2018 EOY Balance \$: : : : : : : : : : : : : : : : : :
T5 76 77 78 79 80 81 82 83 84	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 281 ADIT - 281 ADIT - 282	(Note E)	Amortization Fixed Period 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	ADIT Deficient / (Excess) \$ = = = = = = = = = = = = = = = = = =	Change) (E) September 30, 2018 BOY Balance	Current Year Amortization \$: : : : : : : : : : : : : : : : : :	G) December 31, 2018 EOY Balance \$: : : : : : : : : : : : : : : : : :
Line 75 76 77 78 79 80 81 82 83 84 85	(A) Deficient / (Excess) Deferred Income Taxes Unprotected Non- Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT Unprotected Property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / Operation of the property ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / Operation of the property	(Note E)	Amortization Fixed Period 4 Years 4 Years 4 Years 4 Years 5 Years 5 Years 5 Years	ADIT Deficient / (Excess) \$ = = = = = = = = = = = = = = = = = =	Change) (E) September 30, 2018 BOY Balance	Current Year Amortization	G) December 31, 2018 EOY Balance

		_(Note					
<u>89</u>	<u>ADIT - 281</u>	E) (Note	NA	Ξ	Ξ.	Ξ.	Ξ.
<u>90</u>	ADIT - 282	E) (Note	NA	Ξ	=	=	Ξ
<u>91</u>	<u>ADIT - 283</u>	<u>(Note</u> <u>E)</u>	NA	=	=	5	=
<u>92</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
	Total - Deficient /				<u>\$</u>	\$	<u>\$</u>
<u>93</u>	(Excess) ADIT			<u> </u>			<u>-</u>
		Maabi	ngton, D.C. (20	16 Corporato	Data Changa		
		vvasni	<u>ngton, D.C. (20</u>	To Corporate	Rate Change		
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	(E) September	<u>(F)</u>	(G) December
<u>Line</u>	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	30, 2018 BOY Balance	Current Year Amortization	31, 2018 EOY Balance
94	Unprotected Non- Property						
<u>95</u>	<u>ADIT - 190</u>	(Note F)	4 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>96</u>	<u>ADIT - 281</u>	(Note F)	4 Years	Ξ.	5	Ξ.	Ξ.
<u>97</u>	ADIT - 282	(Note F)	4 Years	Ξ.	Ξ.	Ξ.	Ξ.
<u>98</u>	ADIT - 283	(Note F)	4 Years	5	5	5	=
99	Subtotal - Deficient / (Excess) ADIT			<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>100</u>	Unprotected Property						
<u>101</u>	<u>ADIT - 190</u>	(Note F)	5 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
102	ADIT - 281	(Note F)	5 Years	=	- -	- -	=
103	ADIT - 282	(Note F)	5 Years	=	- -	_	=
104	ADIT - 283	(Note F)	5 Years		-		_
105	Subtotal - Deficient / (Excess) ADIT	<u> </u>	<u>0 10010</u>	<u>\$</u>	<u>-</u> <u>\$</u> -	<u>\$</u>	<u>-</u> _ <u>\$</u> =
106	Protected Property			-	-	-	-
100	Protected Property	(Note		<u>\$</u> =			
<u>107</u>	<u>ADIT - 190</u>	<u>F)</u> (Note	NA	=	Ξ.	Ξ	Ξ
<u>108</u>	ADIT - 281	F) (Note	NA	Ξ	Ξ	Ξ	Ξ
<u>109</u>	<u>ADIT - 282</u>	F) (Note	<u>NA</u>	=	=	=	=
<u>110</u>	<u>ADIT - 283</u>	<u>F)</u>	NA	5	5	2	=
<u>111</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	\$	<u>\$</u> =	<u>\$</u> =
<u>112</u>	Total - Deficient / (Excess) ADIT			<u>\$</u>	<u>\$</u> -	<u>\$</u> -	<u>\$</u>
<u></u>	<u>,=,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>						
		Washi	ngton, D.C. (20	15 Corporate	Rate Change))	
	(A)	(B)		<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
	(A) Deficient / (Excess)	(D)	(C) Amortization	<u>(D)</u>	September 30, 2018	<u>1F1</u>	<u>December</u> 31, 2018
<u>Line</u>	Deferred Income Taxes	<u>Notes</u>	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
113	Unprotected Non- Property						
<u>114</u>	<u>ADIT - 190</u>	(Note G)	4 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>115</u>	<u>ADIT - 281</u>	(Note G)	4 Years	Ξ.	Ξ.	±	Ξ.
116	ADIT - 282	(Note G)	4 Years	5	5	5	=
117	ADIT - 283	(Note G)	4 Years	5	=	=	5
	Subtotal - Deficient /		_	\$	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>118</u>	(Excess) ADIT			<u>-</u>	<u>-</u>	=	<u>-</u>

<u>119</u>	Property						
<u>120</u>	ADIT - 190	(Note G)	5 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
121	ADIT - 281	(Note G)	5 Years	=	=	=	=
<u>122</u>	ADIT - 282	(Note G)	5 Years	=	=	=	=
<u>123</u>	<u>ADIT - 283</u>	(Note G)	5 Years	5	=	=	=
<u>124</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>125</u>	Protected Property						
<u>126</u>	<u>ADIT - 190</u>	(Note G)	<u>NA</u>	<u>\$</u> =	=	=	=
<u>127</u>	<u>ADIT - 281</u>	<u>(Note</u> <u>G)</u> (Note	<u>NA</u>	=	=	=	Ξ
<u>128</u>	<u>ADIT - 282</u>	G) (Note	NA	Ξ.	=	=	=
<u>129</u>	<u>ADIT - 283</u>	<u>G)</u>	<u>NA</u>	=	=	=	Ξ
<u>130</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>131</u>	Total - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u>	<u>\$</u> =
		Ι. Λ	aryland (2007 (Cornorate Pot	e Change)		
	(<u>A</u>)	<u>(B)</u>	(C)	<u>(D)</u>	(E) September	<u>(F)</u>	(G) December
<u>Line</u>	<u>Deficient / (Excess)</u> <u>Deferred Income</u> <u>Taxes</u>	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	30, 2018 BOY Balance	Current Year Amortization	31, 2018 EOY Balance
132	Unprotected Non- Property	(Nlote		•	r.	φ	· ·
<u>133</u>	<u>ADIT - 190</u>	<u>(Note</u> <u>H)</u> (Note	4 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>134</u>	<u>ADIT - 281</u>	H) (Note	4 Years	=	Ξ	=	Ξ
<u>135</u>	<u>ADIT - 282</u>	H) (Note	4 Years	=	=	=	Ξ
<u>136</u>	<u>ADIT - 283</u>	<u>H)</u>	4 Years	5	Ξ	=	=
<u>137</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>138</u>	<u>Unprotected</u> <u>Property</u>	A1.1					
<u>139</u>	<u>ADIT - 190</u>	<u>(Note</u> <u>H)</u> <u>(Note</u>	5 Years	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>140</u>	<u>ADIT - 281</u>	H) (Note	5 Years	=	=	=	=
<u>141</u>	<u>ADIT - 282</u>	H) (Note	5 Years	Ξ.	=	=	=
<u>142</u>	<u>ADIT - 283</u>	<u>H)</u>	5 Years	5	± .	ž.	Ξ.
<u>143</u>	<u>Subtotal - Deficient /</u> (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
144	Protected Property	(Note		Ф			
<u>145</u>	<u>ADIT - 190</u>	<u>(Note</u> <u>H)</u> <u>(Note</u>	<u>NA</u>	<u>\$</u> =	=	=	Ξ
<u>146</u>	<u>ADIT - 281</u>	H) (Note	NA	=	=	=	=
<u>147</u>	<u>ADIT - 282</u>	H) (Note	NA	=	=	=	=
<u>148</u>	<u>ADIT - 283</u>	<u>H)</u>	<u>NA</u>	=	E	E	=
<u>149</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> -	<u>\$</u> =	<u>\$</u> =
<u>150</u>	Total - Deficient / (Excess) ADIT			<u>\$</u> <u>=</u>	<u>\$</u> =	<u>\$</u> =	<u>\$</u> -

Total State Deficient / (Excess) Deferred Income Taxes

Unprotected

	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	(E) December	<u>(F)</u>	(G) December
<u>Line</u>	Deficient / (Excess) Deferred Income Taxes	<u>Notes</u>	Amortization Fixed Period	ADIT Deficient / (Excess)	31, 2017 BOY Balance	Current Year Amortization	31, 2018 EOY Balance
<u>1</u>	Unprotected Non- Property			(LXCC33)	Balance	Amortization	Dalance
<u>2</u>	<u>ADIT - 190</u>			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>3</u>	<u>ADIT - 281</u>			=	=	=	=
<u>4</u>	<u>ADIT - 282</u>			Ξ	Ξ	=	Ξ
<u>5</u>	<u>ADIT - 283</u>			=	=	=	=
<u>6</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>7</u>	Unprotected Property			¢.	Φ.		r.
<u>8</u>	<u>ADIT - 190</u>			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>9</u>	<u>ADIT - 281</u>			=	=	=	Ξ
<u>10</u>	<u>ADIT - 282</u>			=	=	Ξ.	=
<u>11</u>	<u>ADIT - 283</u>			=	=	=	=
<u>12</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>13</u>	Protected Property			¢	¢	¢	¢
<u>14</u>	<u>ADIT - 190</u>			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>15</u>	<u>ADIT - 281</u>			Ξ	=	=	=
<u>16</u>	<u>ADIT - 282</u>			=	Ξ.	=	=
<u>17</u>	<u>ADIT - 283</u>			=	=	=	=
<u>18</u>	Subtotal - Deficient / (Excess) ADIT			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>19</u>	Total - Deficient / (Excess) ADIT			<u>\$</u> <u>-</u>	<u>\$</u> -	<u>\$</u> <u>-</u>	<u>\$</u> <u>-</u>
		T 1 1 01 1	D 5 : //E	- \ D (
			te Deficient / (E				
	(<u>A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	(E) Blended	<u>(F)</u>	(G) December
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	Dates BOY Balance	Current Year Amortization	31, 2018 <u>EOY</u> <u>Balance</u>
<u>151</u>	ADIT - 190			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =
<u>152</u>	ADIT - 281			=	=	=	=
<u>153</u>	<u>ADIT - 282</u>			Ξ	Ξ.	Ξ.	=
<u>154</u>	<u>ADIT - 283</u>			Ξ	Ξ.	=	=
<u>155</u>	Total - Deficient / (Excess) ADIT			<u>\$</u>	<u>\$</u> =	<u>\$</u>	<u>\$</u>
	- 0 II	<u>ATT H-</u> <u>9A,</u>					
<u>156</u>	<u>Tax Gross-Up</u> <u>Factor</u>	Line 132b		1.00	1.00	1.00	1.00
<u>157</u>	Regulatory Asset / (Liability)			<u>\$</u> <u>-</u>	<u>\$</u> <u>-</u>	<u>\$</u> <u>-</u>	<u>\$</u> <u>-</u>
		State	Income Tax R	egulatory Ass	et / (Liability)		
	<u>(A)</u>	<u>(B)</u>	(C)	<u>(D)</u>	<u>(E)</u>	<u>(F)</u>	<u>(G)</u>
<u>Line</u>	Regulatory Assets / (Liabilities)	Notes	_	ADIT Deficient /	Blended Dates	Current Year	December 31, 2018
				(Excess)	Balance	Amortization	Balance

158 159 160	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities) Total - Transmission Regulatory Asset / (Liability)			\$ \$	\$:	S	\$ \$
	Federal and State		Regulatory As	Tax Regulato sset / (Liability) ome Taxes			<u>Deferred</u>
	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>	<u>(D)</u>	(E) Blended	<u>(F)</u>	(G) December
<u>Line</u>	Regulatory Assets / (Liabilities)	<u>Notes</u>		ADIT Deficient / (Excess)	Dates BOY Balance	Current Year Amortization	31, 2018 <u>EOY</u> <u>Balance</u>
<u>161</u> <u>162</u>	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$:	<u>\$</u> -	<u>\$</u> :	\$
<u>163</u>	Total - Transmission Regulatory Asset / (Liability)			<u>\$</u>	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =

<u>Instructions</u>

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

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed

if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Potomac Electric
Power Company
Accumulated
Deferred Income
Taxes
Remeasurement
Attachment F —
Deficient /
(Excess) Deferred
Income Taxes
Worksheet

										Ta	x Cı	ıts a	and .	Jobs Act	of 2017							
					1/2017 Rate (<u>re</u>		1/2017 Rate 0			<u>ost</u>		<u>12/3</u>		ient / (Exc	ess) Deferr	ed Income 1	<u> </u>		
<u>Li</u> ne	Detailed Descripti on	Descript ion	Catego ry	Feder al Gross Timin g Differ ence	Fed eral ADI I @ 35%	St ate AD IT	FI I on SI I	To tal AD IT	Feder al Gross Timin g Differ ence	Fed eral ADI I @ 21%	St ate AD IT	FI T on SI T		Rate Chan ge Defer red Tax Impa ct	Non- Recove rable	FAS 109 Regula tory Asset / Liabilit Y Deferr ed Taxes	Total Defic ient / (Exc ess) ADIT Bala nce	Jurisdi ction Allocat or	Electric Transmi ssion	Alloc ator (Note B)	Transmi ssion Allocate d Deficien t/ (Excess) ADIT Balance	FER C Acco unt
	<u>(A)</u>	(B)	<u>(C)</u>	<u>(D)</u>	(E) = (D) * 35%	<u>(F)</u>	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	<u>(1)</u>	(J) = (l) * 21%	<u>(K)</u>	(<u>L</u>) = (<u>K</u>) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	<u>(O)</u>	<u>(P)</u>	(Q) = (N) - (O) - (P)	<u>(R)</u>	<u>(S)</u>	<u>(T)</u>	(U) = (Q) * (T)	<u>(V)</u>
	FERC Account 190 - Non- Current (Note A)																					
1	Accrued Payroll Taxes - Manual Other	Accrued Liabilitie S	Non-Propert Y Non-	-	<u>\$</u> =	-	<u>\$</u> =	<u>\$</u> -	-	<u>\$</u> =	-	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	-	<u>\$</u> =	<u>\$</u> =	Labor	<u>Yes</u>	10.09 0%	<u>_\$</u> =	<u>190</u>
<u>2</u>	Current Liabilities - General Accrued	Accrued Liabilitie s	Propert Y	-	Ξ	-	Ξ	Ξ	_	Ξ	_	Ξ	Ξ	Ē	-	Ξ	Ξ	100% DC	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>3</u>	Liab- Required Health	Accrued Liabilitie s	Non- Propert Y	_	Ξ	_	Ξ.	Ξ		Ξ	_	Ξ	Ξ	Ξ		Ē	Ξ.	<u>Labor</u>	<u>Yes</u>	10.09 0%	Ξ	<u>190</u>

	<u>Claims</u>																					
	Reserve Accrued																					
	Liab-	Accrued	Non-																			
	General	Liabilitie	Propert																	10.09		
<u>4</u>	<u>Liability</u>	<u>S</u>	<u>V</u>	_	Ξ	-	Ξ	Ξ	_	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Labor</u>	Yes	<u>0%</u>	Ξ	<u>190</u>
	Accrued Liab-Auto	Accrued Liabilitie	Non- Propert																	10.09		
<u>5</u>	<u>Liab-Auto</u>	<u>S</u>	<u>1 10pert</u>		_		_	_		_		_	_	_		Ξ	Ξ	Labor	Yes	0%	Ξ	<u>190</u>
_	Accrued	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_				_	
	Liabilities																					
	- Workers Comp -	Accrued	Non-																			
	Long-	Liabilitie	Propert																	10.09		
<u>6</u>	term	<u>s</u>	<u>y</u>	_	Ξ	_	Ξ	Ξ	_	Ξ	_	Ξ	Ξ	Ξ	_	Ξ	Ξ	Labor	Yes	0%	Ξ	<u>190</u>
	Accrued																					
	<u>Liabilities</u>																					
	<u>Disability</u>	Accrued	Non-																			
	- Long-	Liabilitie	Propert																	10.09		
<u>7</u>	<u>term</u>	<u>s</u>	<u>Y</u>	_	Ξ	_	Ξ	Ξ	_	Ξ	_	Ξ	Ξ	Ξ	_	Ξ.	Ξ	Labor	Yes	<u>0%</u>	Ξ	<u>190</u>
	Accrued	Accrued Liabilitie	Non- Propert																	10.09		
8	Liab-LTIP	<u>S</u>	<u>Y</u>		_		_	2		_		_	_	_		Ξ	Ξ	Labor	Yes	0%	Ξ	190
_	Accrued	_		_	-	_	-	_	_	-	_	_	_	_	-	_	_				_	
	<u>Liability -</u>																					
	PHI Incontivo	Accrued Liabilitie	Non- Propert																	10.09		
9	<u>Incentive</u> <u>Plan</u>	<u>S</u>	Y		_		_	_		_		_	_	_		Ξ	Ξ	Labor	Yes	0%	Ξ	<u>190</u>
_	Accrued	_	_	_	-	_	-	_	-	-	_	-	_	_	-	_	_				_	<u></u>
	<u>Liab-</u>	Accrued	Non-																	40.00		
10	Retention	<u>Liabilitie</u>	Propert															Labor	Yes	10.09 0%		190
10	<u>s</u> Accrued	<u>s</u> Accrued	<u>Y</u> Non-	-	Ξ	-	=	Ξ	-	=	-	Ξ	Ξ	Ξ.	-	Ξ	Ξ	Labor	165	078	Ξ	190
	Severanc	Liabilitie	Propert																	10.09		
<u>11</u>	<u>e</u>	<u>s</u>	<u>Y</u>	_	Ξ	_	Ξ	Ξ	_	Ξ	_	Ξ	Ξ	Ξ	_	Ξ.	Ξ	Labor	Yes	<u>0%</u>	Ξ	<u>190</u>
	<u>Accrued</u>	Accrued Liabilitie	Non- Propert															<u>100%</u> <u>Transmi</u>		100.0		
<u>12</u>	<u>Liab-</u> <u>SERP</u>	<u>S</u>	<u>Y</u>		_		_	_		_		_	_	_		Ξ	Ξ	ssion	Yes	00%	_	<u>190</u>
	Accrued			_	_	_	_	_	_	_	_	_	_	_	_	_	_				_	
	Liab-Sick	Accrued																		10.00		
13	Pay Carryover	<u>Liabilitie</u>	Propert															Labor	Yes	10.09 0%		<u>190</u>
10	Accrued	<u>s</u> <u>Accrued</u>	<u>y</u> <u>Non-</u>	-	Ξ	-	=	Ξ	-	Ξ	-	Ξ	Ξ	Ξ.	-	Ξ	Ξ	Labor	163	070	Ξ	130
	Liab-	Liabilitie	Propert																	10.09		
<u>14</u>	Vacation	<u>s</u>	<u>V</u>	_	Ξ	_	Ξ	Ξ	_	Ξ	_	Ξ	Ξ	Ξ	_	Ξ	Ξ	<u>Labor</u>	Yes	<u>0%</u>	Ξ	<u>190</u>
	Deferred Credits-	Accrued Liabilitie	Non- Propert																	10.09		
<u>15</u>	General	<u>S</u>	<u>Y</u>		_		_	_		_		_	_	_		Ξ	Ξ	Labor	Yes	0%	Ξ	<u>190</u>
	Deferred	_		-	_	_	_	_	_	_	_	_	_	_	_	_	_				_	
	Credits-	Accrued	Non-																	0.000		
16	General (Merger	<u>Liabilitie</u>	Propert							_								<u>Labor</u>	No	<u>0.000</u> <u>%</u>		<u>190</u>
<u>16</u>	(INICI GEI	<u>S</u>	Ā	_	Ξ	_	Ξ	Ξ	_	Ξ.	_	=	Ξ	Ξ	_	Ξ	Ξ	Labul	110	<u>/0</u>	Ξ	130

	Commitments) Deferred																					
<u>17</u>	Credits- General (DC PLUG) Accrued	Accrued Liabilitie S	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	_	Ξ	Ξ	Ξ	-	Ξ	Ξ	100% DC	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>18</u>	Liability - LTIP - Non- Current	Accrued Liabilitie s	Non- Propert Y		į		_	_		_		Ξ	<u> </u>	_		_	<u>.</u>	<u>Labor</u>	<u>Yes</u>	10.09 0%	<u> </u>	190
<u>19</u>	Payroll Taxes 481(a)	Accrued Liabilitie s	Non- Propert		į			_				_	_	_		=	=	Labor	Yes	10.09 0%		<u>190</u>
	Provision for Uncollecti	Allowanc						_					_	_							_	
<u>20</u>	ble Accounts- Spec Billing Provision	e for	Non- Propert Y	_	Ξ	-	=	Ξ	_	Ξ	_	Ξ	Ξ.	=	_	Ξ	=	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ.	<u>190</u>
04	for Uncollecti ble Accounts	Allowanc e for Doubtful Account	Non- Propert															100%	Ma	0.000		400
<u>21</u>	- MD Provision for Uncollecti ble	Allowanc e for	Ā	-	Ξ	-	=	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	=	2	<u>MD</u>	<u>No</u>	<u>%</u>	=	<u>190</u>
<u>22</u>	Accounts - DC Retail Provision	Doubtful Account s	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	=	Ξ	100% DC	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>23</u>	ble POR - Pepco DC	Allowanc e for Doubtful Account s	Non- Propert Y		_		ļ.	_		ı.		_	_	_		-	Ξ.	100% DC	<u>No</u>	0.000 <u>%</u>	Ξ	<u>190</u>
	Provision for Uncollecti	Allowanc e for											_				_				-	
<u>24</u>	ble POR - Pepco MD Maryland Capital	Doubtful Account S Capital	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>100%</u> <u>MD</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>25</u>	Loss Carryforw	Limitatio n	Non- Propert Y	_	=	_	Ξ	Ξ		Ξ.		Ξ	Ξ.	Ξ		=	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>

	DC																					
<u>26</u>	Capital Loss Carryforw ard Federal Charitabl	Capital Loss Limitatio n Charitabl	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	Labor	<u>No</u>	<u>0.000</u> <u>%</u>	±	<u>190</u>
<u>27</u>	Carryforw ard Maryland Charitabl	e Contribut ion Carryfor ward Charitabl	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	Labor	<u>No</u>	<u>0.000</u> <u>%</u>	=	<u>190</u>
<u>28</u>	e Contributi on Carryforw ard DC	e Contribut ion Carryfor ward	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	=	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	=	<u>190</u>
<u>29</u>	Charitabl e Contributi on Carryforw ard Acc Liab	Charitabl e Contribut ion Carryfor ward	Non- Propert Y	_	Ξ	-	Ξ	Ξ	_	Ξ	-	Ξ	Ξ.	Ξ	-	Ξ	=	<u>Labor</u>	<u>No</u>	0.000 <u>%</u>	=	<u>190</u>
<u>30</u>	- Deferred Comp LT -Old Plans Acc Liab - Deferred	Deferred Compen sation	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	=	-	Ξ	Ξ	Labor	Yes	10.09 0%	Ξ.	<u>190</u>
<u>31</u>	Comp LT - Active Plans Other Special	Deferred Compen sation	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Labor</u>	Yes	10.09 0%	Ξ	<u>190</u>
<u>32</u>	Funds- Deferred Comp Accrued Liab- Environm	Deferred Compen sation	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	Labor	<u>No</u>	<u>0.000</u> <u>%</u>	2	<u>190</u>
<u>33</u>	ental Site Exp - Long- Term	Environ mental Expense FAS 106	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	Labor	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ.	<u>190</u>
<u>34</u>	Accrued Liab- OPEB	OPEB Adjustm ent	Non- Propert Y	_	=	_	Ξ	Ξ	_	=	_	Ξ	Ξ	Ξ	_	=	Ξ	<u>Labor</u>	<u>Yes</u>	10.09 0%	Ξ	<u>190</u>

	FIN 48 Interest Payable- MD-	Interest on	Non-																			
<u>35</u>	NonCurre nt Accrued Charitabl	Continge nt Taxes		-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>36</u>	e Contributi ons-MD- Current Accrued	Merger Commit ment Deferrals	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	=	Ξ	Labor	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>37</u>	Charitable Contributions-DC-Current	Merger Commit ment Deferrals	Non- Propert Y		<u>-</u>	_	Ξ	Ξ	_	_	_	Ξ	Ξ	=	_	=	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>38</u>	Merger Commitm ents Accrued	Merger Commit ment Deferrals	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ.	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>39</u>	Charitabl e Contributi ons-MD- Non- Current Accrued Charitabl	Merger Commit ment Deferrals	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	_	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ.	<u>190</u>
<u>40</u>	Contributions-DC-Non-Current	Merger Commit ment Deferrals Other		_	Ξ	_	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>41</u>	Use Tax Payable- DC Other	190 Deferred Taxes Other	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	=	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	100% DC	No	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>42</u>	Long- Term Liabilities Federal State	190 Deferred Taxes	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	=	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>43</u>	Income Taxes Deductibl e	Other 190 Deferred Taxes Other	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	=	Ξ	<u>Labor</u>	<u>Yes</u>	<u>10.09</u> <u>0%</u>	Ē	<u>190</u>
<u>44</u>	Maryland 1/1/2000 Basis	190 Deferred Taxes	Non- Propert Y	_	Ξ		Ξ	Ξ		_	_	=	Ξ	Ξ			Ξ	<u>Plant</u>	<u>Yes</u>	17.32 0%	Ξ	<u>190</u>

	Carryforw ard Asset Retireme nt																					
<u>45</u>	Obligation -Electric Utility Plant	Regulato ry Liabilitie s	Non- Propert ⊻	_	=	_	Ξ	=	_	=	_	Ξ	Ξ.	Ξ	_	Ξ	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>46</u>	Other Regulator y Liability General	Regulato ry Liabilitie s	Non- Propert Y	_	Ξ	_	Ξ	Ξ	-	Ξ	_	Ξ	<u>=</u>	Ξ	_	Ξ.	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
	Oth Reg Liab- Asset Retireme	Regulato	Non-																	0.000		
<u>47</u>	Obligation -Electric Reg Liab- Asset	<u>S</u>	Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>48</u>	Retireme nt Oblig- Electric- Contra	Regulato ry Liabilitie s	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	_	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Labor</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>49</u>	Regulator y Liability- MD Grid Resilienc y Charge	Regulato ry Liabilitie s	Non- Propert Y		_	_	_	Ξ	_	_	_	Ξ	<u>=</u>	Ξ	_	Ξ	Ξ	100% MD	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
	Reg Liab-MD Dynamic Pricing/Cr itical Pk	Regulato ry	Non-																			
<u>50</u>	Rebate Cr Regulator	Liabilitie s Regulato	Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	100% MD	No	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>51</u>	y Liability - MD - Base Reg Liab-Third	ry <u>Liabilitie</u> <u>s</u>	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	_	Ξ	Ξ	Ξ	-	Ξ	Ξ	100% MD	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>190</u>
<u>52</u>	Party Supplier- DC Distributio	Regulato ry Liabilitie s	Non- Propert Y		_		Ξ	Ξ	_	_		Ξ	=	Ξ.		a .	Ξ	_100% _DC	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ.	<u>190</u>

	Maryland																				
<u>53</u>	Net Operating Loss Carryforw ard DC Net	State NOL	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	=	-	Ξ	2	=	-	Ξ	Ξ	<u>Plant</u>	<u>Yes</u>	17.32 0% <u>-</u>	<u>190</u>
<u>54</u>	Operating Loss Carryforw ard Federal Net	State NOL	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Plant</u>	<u>Yes</u>	17.32 0% <u>-</u>	<u>190</u>
<u>55</u>	Operating Loss Carryforw ard Unamorti	Federal NOL FAS	Protect ed Propert Y	-	Ξ	-	=	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Plant</u>	<u>Yes</u>	<u>17.32</u> <u>0%</u> <u>-</u>	<u>190</u>
<u>56</u>	Investme nt Tax Credits Other Reg Assets	109 - Deferred Taxes on ITC	Protect ed Propert Y	-	Ξ	-	=	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	Ξ	Ξ	<u>Plant</u>	<u>Yes</u>	17.32 0% =	<u>190</u>
<u>57</u>	Income Tax Recov thru Rates FAS 109	FAS109 Non- TCJA	<u>N/A</u>	-	Ξ	-	Ξ	<u>.</u>	-	=	-	Ξ	Ξ.	Ξ	-	-	Ξ	<u>N/A</u>	<u>No</u>	17.32 0% <u>-</u>	<u>190</u>
<u>58</u>	Regulator y Asset Electric	FAS109 Non- TCJA	<u>N/A</u>	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	-	=	<u>N/A</u>	<u>No</u>	<u>17.32</u> <u>0%</u> <u>-</u>	<u>190</u>
<u>59</u>	Regulator y Liability Electric	FAS109 Non- TCJA	<u>N/A</u>	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	-	-	Ξ	<u>N/A</u>	No	17.32 0% <u>-</u>	<u>190</u>
<u>60</u>	Electric Total	FAS109 TCJA	<u>N/A</u>	<u> </u>	Ξ	<u>-</u>	<u>-</u>	Ξ		<u> </u>		<u>=</u>	<u>=</u>	<u>=</u>	_		<u>-</u>	N/A	No	17.32 0% <u>-</u>	<u> </u>
<u>61</u>	FERC Account 190			<u>\$</u> =			<u>.\$</u> =														

FERC Account 282 -**Property** (Note A) Fixed <u>Asset</u> <u>Basis</u> <u>Differenc</u> <u>Protecte</u> <u>es</u> **Protect** (PowerTa Property ed <u>x) -</u> <u>(PowerT Propert</u> \$ <u>\$</u> \$ <u>\$</u> \$ 62 Protected ax) <u>Plant</u> Yes 0% 282 _ _ _ Fixed Asset <u>Basis</u> <u>Differenc</u> <u>Protecte</u> <u>Unprot</u> <u>es</u> (PowerTa Property ected 17.32 x) - Non- (PowerT Propert <u>0%</u> <u>-</u> 63 Protected ax) <u>Plant</u> Yes 282 Fixed Asset <u>Basis</u> Differenc Protecte (PowerTa <u>Unprot</u> x) - Non- Property ected 0.000 Protected (PowerT **Propert** 64 CIAC <u>Plant</u> <u>%</u> _ 282 <u>ax)</u> Fixed Asset <u>Basis</u> Non-Protecte Differenc es (PowerTa x FT) -<u>Unprot</u> Property ected 17.32 Non-(PowerT Propert <u>Protected</u> <u>ax</u>) <u>Plant</u> 0% Yes 282 Maryland Fixed <u>Asset</u> <u>Differenc</u> <u>Protecte</u> <u>Unprot</u> (PowerTa Property ected x) - Non- (PowerT 17.32 <u>Propert</u> 0% 66 Protected ax) <u>Plant</u> Yes 282 Maryland Non-<u>Fixed</u> <u>Protecte</u> Asset <u>Unprot</u> Differenc Property <u>ected</u> (PowerT **Propert** 0.000 es <u>%</u> _ 282 Plant

x) - Non- Protected CIAC Maryland Fixed Asset Differenc Non-	
CIAC Maryland Fixed Asset	
Maryland Fixed Asset	
Fixed Asset	
<u>Asset</u>	
Difference Non-	
es Protecte (B. T. Horizontal March 1997)	
(<u>PowerTa d Unprot</u> x FT) - Property ected	
Non- (PowerT Propert 17.32	
68 Protected ax) y	<u>282</u>
<u>Maryland</u>	
Fixed Non-	
Asset Protecte Difference d	
<u>Differenc</u> <u>d</u> <u>es (Non-</u> <u>Property</u> <u>Unprot</u>	
PowerTax (Non- ected	
<u>) - Non-</u> <u>PowerTa</u> <u>Propert</u> <u>17.32</u>	
69 Protected x) y = _ = _ = _ = _ = _ = _ = _ = _ Plant Yes 0% =	<u>282</u>
<u>Maryland</u> Fixed	
Asset Non-	
Differenc Protecte	
es (Non- d	
PowerTax Property Unprot	
<u>) - Non- (Non- ected</u> <u>Protected PowerTa Propert</u> 0.000	
Protected PowerTa Propert 0.000 70 CIAC X) Y _ <td< td=""><td><u>282</u></td></td<>	<u>282</u>
DC Fixed	<u>202</u>
Asset Non-	
<u>Differenc</u> <u>Protecte</u>	
<u>es d Unprot</u> (PowerTa Property ected	
x) - Non- (PowerT Propert	
71 Protected ax) y	<u>282</u>
<u>DC Fixed</u>	
Asset Differenc Non-	
(PowerTa d Unprot	
x) - Non- Property ected	
Protected (PowerT Propert	<u>282</u>
72 <u>CIAC ax) </u>	<u>202</u>
Asset	
<u>Differenc</u> Non-	
es Protecte (PowerTo de la laprot	
(PowerTa d Unprot ected ected ected expression of the second expression expre	
Non- (PowerT Propert 17.32	
73 Protected ax) y	<u>282</u>
DC Fixed Non-	
74 Asset Protecte Unprot	<u>282</u>

	Differenc es (Non-	<u>d</u> Property	ected Propert																	
	PowerTax) - Non-	(Non- PowerTa	<u>Y</u>																	
	Protected DC Fixed Asset	<u>X)</u> <u>Non-</u>																		
	Differenc es (Non- PowerTax		Unprot																	
<u>75</u>) - Non- Protected CIAC	(Non- PowerTa x)	ected Propert Y	_	Ξ.	_	Ξ.	Ξ	_	Ξ.	_		=	Ξ	Ξ	Ξ	<u>Plant</u>	<u>No</u>	<u>0.000</u> <u>%</u> <u>-</u>	<u>282</u>
	Fixed Asset Basis	Non- Protecte																		
	Differenc es (Non- PowerTax	<u>d</u> Property (Non-	Unprot ected																	
<u>76</u>) - Non- Protected Fixed	PowerTa x)	Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	= =	Ξ	Ξ	Ξ	Ξ	<u>Plant</u>	Yes	<u>17.32</u> <u>0%</u> <u>-</u>	<u>282</u>
	Asset Basis Differenc	Non- Protecte																		
	oc (Non	<u>d</u>																		
	es (Non- PowerTax) - Non-	Property (Non-	Unprot ected																	
<u>77</u>	PowerTax) - Non- Protected CIAC Total	Property	<u>ected</u>		<u>-</u>		<u>=</u>	<u> </u>	_	<u>-</u>	_	<u> </u>	<u>=</u>	_	<u> </u>		<u>Plant</u>	No	0.000 <u>%</u>	<u>282</u>
	PowerTax) - Non- Protected CIAC Total FERC Account	Property (Non- PowerTa	ected Propert	<u> </u>	<u>-</u> \$	<u>\$</u>	<u>-</u> <u>\$</u> -	<u>-</u> <u>\$</u>	<u>\$</u>	<u>-</u> _\$ -	<u> </u>	<u> </u>	<u>-</u> <u>-</u> <u>\$</u> <u>-</u>	<u>=</u> <u>\$</u>	<u>-</u> \$	<u></u> <u>\$</u> -	<u>Plant</u>	<u>No</u>	<u>%</u> <u>-</u>	
<u>77</u> <u>78</u>	PowerTax) - Non- Protected CIAC Total FERC Account 282 FERC	Property (Non- PowerTa	ected Propert			\$ -	<u>-</u> <u>\$</u> -	<u>-</u> <u>\$</u>	<u>\$</u>	<u>-</u> <u>\$</u> -	- ** 	<u> </u>	<u>-</u> <u>-</u> <u>\$</u> <u>-</u>	<u>-</u> \$ -	<u>-</u> <u>\$</u> -	<u>=</u> \$ =	<u>Plant</u>	<u>No</u>		
	PowerTax) - Non- Protected CIAC Total FERC Account 282 FERC Account 283 - Non-	Property (Non- PowerTa	ected Propert			<u>\$</u>	<u>\$</u> :	<u>\$</u>	<u>-</u> \$	<u>-</u> \$ -	\$:	\$ 3	<u>-</u> <u>-</u> <u>\$</u> <u>-</u> -	<u>-</u> \$:	<u>-</u> \$ -	<u></u> <u>\$</u> 	<u>Plant</u>	<u>No</u>	<u>%</u> <u>-</u>	
	PowerTax) - Non- Protected CIAC Total FERC Account 282 FERC Account 283 - Non- Current (Note A)	Property (Non- PowerTa	ected Propert			<u>\$</u> :	<u>\$</u> :	<u>\$</u>	<u>\$</u> :	<u>\$</u> :	- \$ -	<u>\$</u> 3	<u>-</u> <u>\$</u> -	<u></u> <u>\$</u> 	<u>-</u> <u>\$</u> -	<u>=</u> <u>\$</u> =	<u>Plant</u>	<u>No</u>	<u>%</u> <u>-</u>	
	PowerTax) - Non- Protected CIAC Total FERC Account 282 FERC Account (Note A) Unamorti zed Loss on	Property (Non- PowerTa	ected Propert Y			\$:	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u> :	<u>\$</u>	<u> </u>	<u>-</u> <u>-</u> <u>\$</u> <u>-</u> :	\$	<u>-</u> <u>\$</u> -	<u>\$</u>	<u>Plant</u>	No	<u>%</u> <u>-</u>	
	PowerTax) - Non- Protected CIAC Total FERC Account 282 FERC Account (Note A) Unamorti zed Loss	Property (Non- PowerTa	ected Propert Y			\$:	<u></u> \$	<u>\$</u> :	<u>\$</u>	<u>\$</u> :	\$ 1.1	\$:	<u>-</u>	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	(\$)	\$	<u>Plant</u>	No	<u>%</u> <u>-</u>	
<u>78</u>	PowerTax) - Non- Protected CIAC Total FERC Account 282 FERC Account (Note A) Unamorti zed Loss on Reacquir ed Debt -	Property (Non-PowerTa x) Reacquir ed Debt	Non-Propert Y		<u>\$</u>	\$:	\$	<u>\$</u>	<u>\$</u> :	-	- \$\frac{1}{1}		-	<u>-</u>	<u>-</u>				<u>\$</u> <u>\$</u> =	

<u>81</u>	Unamorti zed Loss - First Mortgage Bonds	Reacquir ed Debt	Non- Propert Y	_	Ξ	_	Ξ	Ξ	_	Ξ	_	Ξ	Ξ.	Ξ	=	=	Ξ	<u>Labor</u>	<u>Yes</u>	10.09 0%	Ξ.	<u>283</u>
<u>82</u>	Prepaym ents - Other Taxes	Marylan d Property Taxes	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	<u>Labor</u>	Yes	10.09 0%	Ξ.	<u>283</u>
<u>83</u>	Prepaym ents - General	Prepaid Interest	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	=	Ξ	Ξ	<u>Labor</u>	<u>Yes</u>	10.09 0%	=	<u>283</u>
<u>84</u>	Prepaym ents - Workmen' S Compens ation DSM - Energy Efficient	Prepaym ents	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	Ξ	=	Ξ	<u>Labor</u>	Yes	10.09 0%	=	<u>283</u>
<u>85</u>	Products Community - MD	Regulato ry Asset - DSM	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	_100% <u>MD</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ.	<u>283</u>
<u>86</u>	Regulator y Assets - DSM - Direct Load Control - MD Reg Assets- FERC Formula	Regulato ry Asset - DSM Regulato ry Asset - FERC	<u>Non-</u> <u>Propert</u> <u>Y</u>	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	<u>100%</u> <u>MD</u>	<u>No</u>	0.000 <u>%</u>	=	<u>283</u>
<u>87</u>	Rate Adj- Transmis sion Svc	Formula Rate True-up	Non- Propert Y	_	Ξ	-	Ξ	<u>.</u>	-	Ξ	_	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	100% Transmi ssion	<u>Yes</u>	100.0 00%	=	<u>283</u>
88	Regulator y Assets - Asset Retireme nt Obligation Regulator		Propert Y Non- Propert	-	Ξ	-	Ξ	Ξ		Ξ	-	Ξ	Ξ	Ξ	Ξ	=	Ξ	Labor	<u>No</u>	0.000 <u>%</u> 0.000	Ξ	<u>283</u>
89	y Assets -	Regulato	Ā	_	Ξ	_	Ξ	Ξ	_	Ξ	_	Ξ	Ξ	Ξ	Ξ.	Ξ.	Ξ	<u>DC</u>	<u>No</u>	<u>%</u>	Ξ	<u>283</u>

	DC Recovery - Base	<u>ry</u> <u>Assets</u>																				
<u>90</u>	Regulator y Assets - MD Recovery - Base	Regulato ry Assets	Non- Propert	_	=	_	_	Ξ	_	Ξ	_	=	Ξ	Ξ	=	Ξ	Ξ	100% MD	<u>No</u>	<u>0.000</u> <u>%</u>	<u>=</u>	<u>283</u>
<u>91</u>	Regulator y Assets - DC	Regulato ry Assets	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	100% DC	<u>No</u>	<u>0.000</u> <u>%</u>	=	<u>283</u>
<u>92</u>	Regulator y Assets - MD	Regulato ry Assets	Non- Propert Y	-	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	Ξ	=	Ξ	<u>100%</u> <u>MD</u>	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ	<u>283</u>
<u>93</u>	Regulator y Assets - DC Power Line Undergro unding Reg Assets- Third	Regulato ry Assets	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	100% DC	<u>No</u>	0.000 <u>%</u>	Ξ	<u>283</u>
94	Party Supplier Recovery -MD Dist	Regulato ry Assets	Non- Propert Y	_	Ξ	-	Ξ	Ξ.	-	Ξ	_	Ξ	Ξ	Ξ	Ξ	Ξ	=	100% MD	<u>No</u>	0.000 <u>%</u>	Ξ.	<u>283</u>
<u>95</u>	Regulator y Asset - Wks Comp/LT Disability Accrual	Regulato ry Assets	Non- Propert Y	_	Ξ	-	Ξ	Ξ	-	Ξ	_	Ξ	Ξ	=	=	Ξ	=	<u>Labor</u>	<u>Yes</u>	10.09 <u>0%</u>	Ξ.	<u>283</u>
<u>96</u>	Regulator y Assets- DC Residenti al Aid	Regulato ry Assets	Non- Propert Y	-	=	_	Ξ	Ξ	-	Ξ	-	Ξ	Ξ	=	Ξ	Ξ	Ξ	100% DC	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ.	<u>283</u>
<u>97</u>	Regulator y Asset- Maryland Meters	Regulato ry Assets	Non- Propert Y	_	Ξ	-	Ξ	<u> </u>	_	Ξ	-	Ξ	Ξ.	Ξ	=	=	Ξ	100% MD	<u>No</u>	0.000 <u>%</u>	=	<u>283</u>
<u>98</u>	AMI - Recovera ble - DC	Regulato ry Assets	Non- Propert Y	_	Ξ	_	Ξ	Ξ	_	=		Ē	Ξ.	Ξ	E	_	Ξ	100% DC	<u>No</u>	<u>0.000</u> <u>%</u>	Ξ.	<u>283</u>

<u>99</u>	Prepaid Pension Costs Total FERC	Pension Plan Contribut ion	Non- Propert Y				_	<u>=</u>		<u> </u>		_	<u>=</u>	<u>-</u>	<u>-</u>	_	<u> </u>	<u>Labor</u>	<u>Yes</u>	10.09 0%	<u>-</u>	<u>283</u>
<u>10</u> <u>0</u>	Account 283			<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =				<u>\$</u> =	
<u>10</u> <u>1</u>	Grand Total			<u>\$</u>	<u>\$</u> <u>=</u>	<u>\$</u> =	<u>\$</u> <u>=</u>	<u>\$</u> =	<u>\$</u> <u>=</u>	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> =	<u>\$</u> <u>-</u>	<u>\$</u> <u>-</u>				<u>\$</u> -	
																Protect ed Propert Y	Ξ				=	
																Unprote cted Propert	-				-	
																<u>У</u> <u>Non-</u> <u>Propert</u>	Ξ				Ξ	
																Y <u>Total</u> <u>Unprot</u> <u>ected</u>					<u>-</u>	
																Total (Exces s) / Deficie nt ADIT					<u>-</u>	

Instructions

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

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

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

Note

- A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.
- <u>B</u> The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

END

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator	
1 1a 2 3 4 5 Total Plant Related		0	0
Labor Related		Wages & Salary Allocator	
Total Labor Related	0	0.0000%	0
Other Included 7		Gross Plant Allocator	
Total Other Included	0	0.0000%	0

Total Included

Criteria for Allocation

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they will not be included
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary
- Allocator. If the taxes are 100% recovered at retail they will not be included

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

Allocation of Property taxes to Transmission Function

<u>Plant</u>	<u>DC</u>	<u>Maryland</u>	<u>Virginia</u>	<u>PA</u>	Total (from p. 263)
Transmission					
Distribution					
General					
Total T,D, & General					
Plant ratios by Jurisdiction					
Transmission Ratio					
Distribution ratio					
General Ratio					
check Property Taxes (Direct to Jurisdiction) Functionalization					
Transmission Property Tax					
Distribution Property tax					
General Property Tax					
Total check					
Allocation of General to Transmission					
General Property Tax					
Trans Labor Ratio					
Trans General					
Total Transmission Property Taxes					
Transmission					
General					
Total Transmission Property Taxes					

Attachment 3 - Revenue Credit Workpaper

	Attachment 3 - Revenue Credit Workpaper						
			Total Amount	Allocation Factor	Allocation %	Total An Included I	
	Account 454 - Rent from Electric Property						
1	Rent from Electric Property - Transmission Related (Note 3)			Transmission	100%	\$	-
2	Total Rent Revenues (Sum	Lines 1)	-			\$	-
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A			Transmission	100%	\$	-
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)			Transmission	100%		_
_	Point to Point Service revenues for which the load is not included in the divisor received by Transmission 0	Owner					
5 6	(Note 4)			Transmission	100%		-
7	PJM Transitional Revenue Neutrality (Note 1) PJM Transitional Market Expansion (Note 1)			Transmission	100%		-
8	Professional Services (Note 3)			Transmission Transmission	100% 100%		-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)			Transmission	100%		_
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)			Transmission	100%		
11	Affiliate Affiliate Credits			Wages and		#DIV/0!	
11a	Miscellaneous Credits (Attachment 5)			Salaries Various	#DIV/0!	#DIV/U! #VALUE!	
110	wiscenaneous creats (Attachment 5)			vanous		#VALUE!	
11 12	Gross Revenue Credits (Sum 11a)	Lines 2-	-			#DIV/0!	
12 13	Less line 18g		-	Transmission	100%	\$	-
13 14	Total Revenue Credits		-			#DIV/0!	
1415 1516	Revenue Adjustment to determine Revenue Credit Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A. 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						
16 17	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries: (4) licenses of intellectual property						

Attachment 5 -

Cost Support

Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

1718a Revenues included in lines 1-11 which are subject to 50/50 sharing.1718b

Costs associated with revenues in line 18a

1718c Net Revenues (18a - 18b)

1718d 50% Share of Net Revenues (18c / 2)

17-18e Costs associated with revenues in line 18a 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.
 17-18f Net Revenue Credit (18d + 18e)

17187 Net Revenue Credit (18d + 18e)
17189 Line 18f less line 18a

189 Line 18f less line 18a 1819

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.

4920 Amount offset in line 4 above

2021 Total Account 454, 456 and 456.1

Note 4: SECA revenues booked in Account 447.

nt 4—Calculation of 100 Basis Point Increase in ROE

Potum and Toyos with 100 Posis Point increase in POE		

	Return and Taxes with 100 Basis Point increase in ROE				
A	100 Basis Point increase in ROE and Income Taxes			(Line 127 + Line 138)	
₽	100 Basis Point increase in ROE				1.00%
Return Calculation	-	-	-	=	
59	Rate Base			(Line 39 + 58)	-
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	0
101	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	0
102	Long Term Interest			"(Line 100 – line 101)"	0
103	Preferred Dividends		-enter positive	p118.29e	0
	Common Stock				
104	Proprietary Capital			p112.16c	0
105	- Less Preferred Stock		enter negative	(Line 114)	0
106	— Less Account 216.1		enter negative	p112.12e	0
107	Common Stock			(Sum Lines 104 to 106)	θ
	Capitalization				
108	Long Term Debt			p112.17e through 21e	0
109	Less Loss on Reacquired Debt		enter negative	p111.81c	0
110	— Plus Gain on Reacquired Debt		enter positive	p113.61e	θ
111	- Less ADIT associated with Gain or Loss		enter negative	Attachment 1A	θ
112	Less LTD on Securitization Bonds	-	enter negative	Attachment 8	0
113	Total Long Term Debt	=	-	(Sum Lines 108 to 112)	0
114	Preferred Stock			p112.3e	θ
115	Common Stock			(Line 107)	θ
116	Total Capitalization	=	-	(Sum Lines 113 to 115)	0
117	Debt %		Total Long Term Debt	(Line 113 / 116)	0%
118	Preferred %		Preferred Stock	(Line 114 / 116)	0%
119	Common %		Common Stock	(Line 115 / 116)	0%
120	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0000
121	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J. from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.0100
123	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0000
124	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	-	Common Stock	(Line 119 * 122)	0.0000
126	Total Return (R)			(Sum Lines 123 to 125)	0.0000
127	Investment Return = Rate Base * Rate of Return	-	-	(Line 59 * 126)	0
Composite Income Ta	xes				
	Income Tax Rates				
128	FIT=Federal Income Tax Rate				0.00%
129	SIT-State Income Tax Rate or Composite				0.00%
130	p = percent of federal income tax deductible for state purposes			Per State Tax Code	0.00%
131	‡		T)]/(1-SIT*FIT*p)}=		0.00%
132	T/(1-T)				0.00%
	ITC Adjustment				0.00%
133	Amortized Investment Tax Credit		enter negative	p266.8f (Attachment 1A)	_
134	T/(1-T)			(Line 132)	0%
135	Net Plant Allocation Factor	<u>-</u>	-	(Line 18)	0.0000%
136	ITC Adjustment Allocated to Transmission	_	(Note I from Appendix A)	(Line 133 * (1 + 134) * 135)	0
	Other Income Tax Adjustment		(r nom represent A)	(111 (1 11.) 133)	·
136a	FAS 109 Amortized Tax Expense		(Note T)	Attachment 5	
136b			(more 1)	(Line 132)	
	T/(1-T)				
136e	Other Income Tax Adjustment	CITE WAY TO CA	Datum # (1 (IVO) PD DV	{Line 136a * (1 + Line 136b)}	100-27-7-0-
137	Income Tax Component =	CH=(1/1-T) * Investment	Return * (1-(WCLTD/R)) =		#DIV/0!

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

(Line 127 + Line 138) #DIV/0!

Return and Taxes with 100 Basis Point increase in ROE

<u>A</u> 100 Basis Point increase in ROE and Income Taxes

<u>B</u>	100 Basis Point increase in ROE				1.00%
Return C	calculation				
<u>59</u>	Rate Base			(Line 39 + 58)	#DIV/0 <u>!</u>
	Lana Tama Indonesia				
400	Long Term Interest			447.00 11 1.07	
<u>100</u>	Long Term Interest	(NI-4- D)		p117.62c through 67c	<u>!</u>
<u>101</u> <u>102</u>	Less LTD Interest on Securitization Bonds Long Term Interest	(Note P)	<u> </u>	Attachment 8 "(Line 100 - line 101)"	<u>. </u>
103	Preferred Dividends		_enter positive	p118.29c	!
					-
104	Common Stock Proprietory Conite			n112 16a	
<u>104</u>	Proprietary Capital		antar nagativa	p112.16c	2
105	Less Preferred Stock		enter negative	(Line 114)	<u>)</u>
106 107	Less Account 216.1 Common Stock		enter negative	p112.12c (Sum Lines 104 to 106a)	<u> </u>
107	Common Stock			(Guill Lines 104 to 100a)	7
	Capitalization				
<u>108</u>	Long Term Debt			p112.17c through 21c	<u>C</u>
<u>109</u>	Less Loss on Reacquired Debt		enter negative	p111.81c	<u>(</u>
<u>110</u>	Plus Gain on Reacquired Debt		enter positive	<u>p113.61c</u>	<u>(</u>
<u>111</u>	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7	<u>(</u>
112	Less LTD on Securitization Bonds		enter negative	Attachment 8	<u>(</u>
<u>113</u>	Total Long Term Debt	-	-	(Sum Lines 108 to 112)	
<u>114</u>	Preferred Stock			<u>p112.3c</u>	<u>0</u>
<u>115</u>	Common Stock			(Line 107)	<u>C</u>
<u>116</u>	Total Capitalization	-	-	(Sum Lines 113 to 115)	
<u>117</u>	Debt %		Total Long Term Debt	(Line 108 / (108+114+115))	0%
<u>118</u>	Preferred %		Preferred Stock	(Line 114 / (108+114+115))	0%
<u>119</u>	Common %		Common Stock	(Line 115 / (108+114+115))	0%
<u>120</u>	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0000
121	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.0100
<u>123</u>	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0000
124	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0000
126	Total Return (R)	-		(Sum Lines 123 to 125)	0.0000
<u>127</u>	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	#DIV/0!
121	INVOCATION PROTECTION	-	-	<u> </u>	<u></u>
Composi	ite Income Taxes	-	-	-	
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H-9A)		0.00%
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-9A)		0.00%
<u>130</u>	p = percent of federal income tax deductible for stat	e purposes		Per State Tax Code	0.00%
<u>131</u>	<u>T</u>	T=1 - {[(1 - SIT) * (1 - FIT)]	/ (1 - SIT * FIT * p)} =		0.00%
<u>132a</u>	<u>T/ (1-T)</u>				0.00%
<u>132b</u>	Tax Gross-Up Factor	<u>1*1/(1-T)</u>			1.0000
	ITC Adjustment		(Note U from ATT H-9A)		

<u>133</u>	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	<u>0</u>
<u>134</u>	1/(1-T)Tax Gross-Up Factor		(Line 132b)	1.0000
135	Net Plant Allocation Factor		ATT H-9A, Line 18	#DIV/0!
<u>1356a</u>	ITC Adjustment Allocated to Transmission		(Line 133 * 134 <u>* 135)</u>	#DIV/0!
	Other Income Tax Adjustment Tax Adjustment for AFUDC Equity Component of Transmission Depreciation			
<u>136ab</u>	Expense	(Note T from ATT H-9A)	Attachment 5, Line 136ab	<u>0</u>
<u>136be</u>	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136be	<u>0</u>
136cd	AmortizationDeficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-9A)	Attachment 5. Line 136c	<u> </u>
		(Note T from ATT H-9A)	Attachment 5, Line 136d	<u>u</u>
<u>136de</u>	Amortization of Other Flow-Through Items - Transmission Component	(Note I Ifoff ATT H-9A)	(Line 136ab + 136be + 136cd +	<u> </u>
<u>136e</u> f	Other Income Tax Adjustments - Expense / (Benefit)		136de)	<u>0</u>
<u>136fg</u>	1/(1-T)Tax Gross-Up Factor		(Line 132b)	1.0000
<u>136gh</u>	Other Income Tax Adjustment		(Line 136f * 136g)	<u>0</u>
<u>137</u>	Income Tax Component = CIT=(T/1-T) * Investment Ref	turn * (1-(WCLTD/R)) =	[Line 132a * 127 * (1-(123 / 126))]	#DIV/0!
<u>138</u>	Total Income Taxes	_	(Line 13 56a + 136gh +137)	#DIV/0!

Potomac Electric Power Company Attachment 5 - Cost Support

Elect	tric / Non-electric Cost Support						
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instru	etions	Form 1 Amount	Electric Portion	Non-electric Portion	Details
	Plant Allocation Factors	Trage no and insert	ctions	1 or in 1 7 mount	Tortion	1 01 11011	Details
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h) p356 (See				
11	Accumulated Common Amortization - Electric	(Note A)	Attachment 9, column i)				
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column d)				
12	Plant In Service	(Note A)	p356 (See				
24	Common Plant (Electric Only)	(Notes A & B)	Attachment 9, column d)				
41	Accumulated Deferred Income Taxes Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h (See Attachment 1B)				
	Materials and Supplies		227 (0.16				
			p227.6c & 16.c (See Attachment 9,				
47	Undistributed Stores Exp	(Note A)	column e)				
65	Allocated General & Common Expenses Plus Transmission Lease Payments	(Note A)	p200.3.c				
67	Common Plant O&M	(Note A)	p356				
Tran	nsmission / Non-transmission Cost Support						
					Transmission	Non-transmission	
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instru		Form 1 Amount	Related	Related	Details
			p214 (See Attachment 9,				
28	Plant Held for Future Use (Including Land)	(Note C)	column c)				
							1 2
							3
							4
							5
CWI	IP & Expensed Lease Worksheet						
					CWID In France	E	
	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instru	ctions	Form 1 Amount	1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors		p207.104g (See				
			Attachment 9A,				
6	Electric Plant in Service	(Note B)	column b)				
	Plant In Service		p207.58.g (See				
19	Transmission Plant In Service	(Note B)	Attachment 9, column b) p356 (See				
24	Common Plant (Electric Only)	(Notes A & B)	Attachment 9, column d)				
			p219.25.c (See				
	Accumulated Depreciation						
30	Accumulated Depreciation Transmission Accumulated Depreciation	(Note B)	Attachment 9, column e)				
	•	(Note B)	Attachment 9,				
	Transmission Accumulated Depreciation		Attachment 9, column e)	Form 1 Amount	EPRI Dues		Details
30 EPR	Transmission Accumulated Depreciation		Attachment 9, column e)	Form 1 Amount	EPRI Dues		Details

Regulatory Expense Related to Transmission Cost Support Transmission Non-transmission Related Related Allocated General & Common Expenses Less Regulatory Commission Exp Account 928 (Note E) p323.189b Directly Assigned A&G Regulatory Commission Exp Account 928 (Note G) p323.189b Safety Related Advertising Cost Support Directly Assigned A&G General Advertising Exp Account 930.1 (Note F) p323.191b Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Income Tax Rates **Enter Calculation** SIT=State Income Tax Rate or (Note I) Directly Assigned A&G General Advertising Exp Account 930.1 (Note K) p323.191b Excluded Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Attachment 5 General Description of the Facilities 149 Excluded Transmission Facilities (Note M) Instructions:

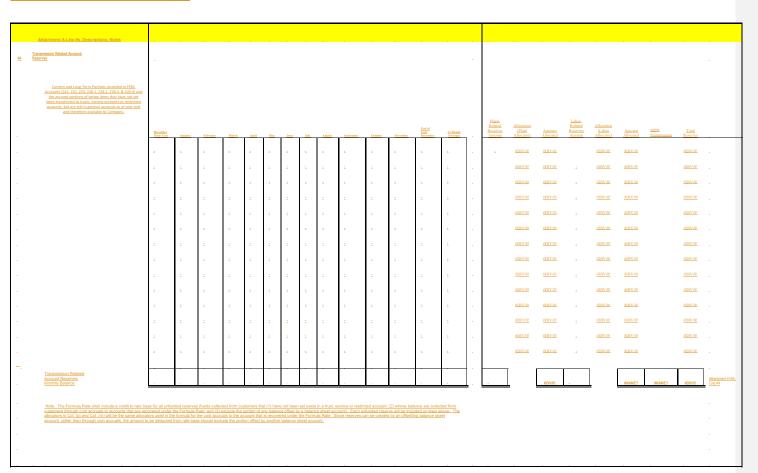
Remove all investment below 69 kV or generator step up transformers included in transmission plant Enter \$ in service that are not a result of the RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used: Or Enter \$ A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers)
C Identifiable investment in Distribution (provide 500,000 400,000 workpapers) D Amount to be excluded (A x (C / (B + C))) 444,444 Add more lines if necessary Attachment A Line#s, Descriptions, Notes, Form 1 Page #s and Instructions
Transmission Related Account 242 Reserves (exclude current year environmental site related reserves) 44 Directly Assignable to Transmission
Labor Related, General plant-related or Common Plant
related Plant Related Other Total Transmission Related Reserves To Line Pension Liabilities, if any, in Account 242 0.000% 0.000%

0.000%

Prepaid Pensions if not included in Prepayments

P	repayments_																	
At	tachment A Line #s. Descriptions. Notes. Fo	orm 1 Page #s			_							_				_		Description of the Prepayments
<u>45</u>	<u>Prepayments</u>	=	-														-	
_		-	December Prior Year	January	February	March	April	May	June	July	August	Sentember	October	November	End of Year December	Allocator	Allocation Factor	-
_	Pension Liabilities, if any	_	_													#DIV/0!	Labor	_
-	Prepayments - DC ROW	-	4													0.000%	Excluded Other	Prepayments related to DC ROW Prepayments related to Transmission Personal
-	Prepayments - Transmission Personal Property Tax	÷	4													#DIV/0!	See Description.	Property Tax. See "Prop taxes to function" worksheet for total Transmission assessible plant factor (total transmission property taxes/total property taxes).
-	Other Prepayments- Labor	-	=													#DIV/0!	Labor	Other Prepayments - Labor
-	Other Prepayments-Excluded	÷	=													0.00%#DIV/0!	LaborExcluded	Other Prepayments - Excluded
-		-	=													#DIV/0!	Labor	-
-		÷	4													#DIV/0!	Labor	-
																		The December beginning year and end of year balances shall the to Peoco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent
-		p.111, I.57		2		=	=	2	=	Ξ.	2		Δ.				-	actual balances on Pepco's books and records
-	Prepaid Pensions if not included in Prepayments	_		ā.		=	ā	ā	ā	±.	ā		4			#DIV/0!	Labor	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
	Total Monthly Balance Included in Rates		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	_		Attachment 9, line 17-29, column f

Transmission Related Account Reserves



Miscellaneous Revenue Credits		-Allocator	Allocation Factor Description
Miscellaneous Revenue Credits		- #DIV/0!	<u>Wages &</u> <u>Salary</u> 100%
-		<u> </u>	Transmission - Gross Plant
-		#DIV/0!	<u>Allocator</u> -
-	-	<u>-</u>	-
- Wages & Salary Allocator	<u>%</u>	#VALUE!	-
- 100% Transmission Gross Plant Allocator	<u>%</u> <u>%</u>	<u>#VALUE!</u> #VALUE!	-
		#DIV/0!#VALUE!	Attachment 3 - Revenue Credit line 11a

Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Outstanding Network Credits	Description of the Credits
	Network Credits			Enter \$	
			From		
55	Outstanding Network Credits	(Note N)	PJM		General Description of the Credits
			From		
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enter as negative)	(Note N)	PJM		
				Add n	nore lines if
				necess	arv

	Extraorun	nary Froperty Loss						
Ī					Number			
		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	of years	Amortization	w/ interest	
			Attachment					
ı	61	Less extraordinary property loss	5					
			Attachment					
	62	Plus amortized extraordinary property loss	5			#DIV/0!	#DIV/0!	

Proposed Revenues)	
Customer Billing Determinants Current Rate Proposed Rate	Current Revenues Proposed Revenues Change in Revenues
Total	

(Note L) PJM Data

Abandoned Transmission Plant

1 CP Peak

Statements BG/BH (Present and

173

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

MAPP Abandonment recovery pursuant to ER13-607

	Attackment & Line #e Descriptions Nates Form 4 Days #e and last metions
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions
171a	2013-14 rate period
171a	2014-15 rate period
171a	2015-16 rate period
	Total

Brandywine Fly Ash Landfill Environmental Expenses Attachment A Line #s, Descriptions, Notes, Form 1 Step 9 Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1 \$

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Rep 9 Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1 \$

- Popco shall make a negative adjustment to its transmission revenue requirement in its 2015 Annual Update in the amount of \$2.817,572 to offset the \$2.817,572 of Brandywine fly ash landfill environmental expenses in cluded in Pepco's 2014 Annual Update ("2013 Brandywine Fly Ash Expenses"). Pepco shall not include the 2013 Brandywine Fly Ash Expenses in a future Annual Update while recovery of such expenses outside of the P.M. Tariff, but once Pepco is no longer pursuing recovery of such expenses outside of the P.M. Tariff, subject to Shift CO's right to challenge such includion; and that time on any grounds permitted pursuant to Attachment H including in the Proposition of the P.M. Tariff, subject to Shift CO's right to challenge such includion; and that time on any grounds permitted pursuant to Attachment H included in any Permula Rate implementation Protocols, as though the costs had been included. Annual Update. Any payments to Pepco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Permula Rate implementation Protocols, as though the costs had been included.

Forecas	sted [Depreciation & Amortization - C	ost Support	_		_	_	_
		Attachment A Line #s, Descripti	ons and Notes	Forecasted Amounts	Merger Costs	Non Merger Related		
-	-	-		-	-	-	-	-
<u>86</u>	-	<u>Transmission Depreciation Expense</u>					_	-
<u>87</u>	_	General Depreciation					_	_
<u>88</u>	_	Intangible Amortization					_	-
<u>92</u>	-	Common Depreciation - Electric Only		-		-	-	-

PBOP Expense in FERC 926

Attachi	nent A Line #s, Desc	criptions, Notes, Form 1 Page #s and Instructions	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					

Other Income Tax Adjustments

				Transmission-			1
				Related FAS 109			4
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	Amortization Expense	Remainder	Details	4
Attach. A Line #s	Form 1 Lines	Form 1 Page #s					
-	Income Taxes – Federal (409.1)	p114.15.c	0	0	0		
-	Income Taxes — Other (400.1)	p114.16.c	θ	0	0		ı
-	Provision for Deferred Income Taxes — Other (410.1)	p114.17.c	0	0	0		ı
-	(Less) Provision for Deferred Income Taxes - Cr. (411.1)	p114.18.c	0	0	0		ı
				0		Total amount taken to Line 136a. See additional details, calculations, and instructions below.	ı
	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount		Tax Rate from Attachment A Line 132	2 Amount to Line 136a	
	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	below	<u>s 0</u>	×	0.00%		
-	Amortization of Excess/Deficient Deferred Taxes - Transmission Component	Instr. 4,5, 7 below					
	— Amortized Excess Deferred Taxes — Amortized Deficient Deferred Taxes	Instr. 4,5, 7 below					
	Amortization of Other Flow Through Items - Transmission Component	Instr. 4,6, 7 below					h
136a	Total Other Income Tax Adjustments to Line 136a				-	0	
Instr. #s	<u>Instructions</u>						
Inst. 1	Transmission Depreciation Expense is the gross exmutative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in lastitudina 2).						
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.						
Inst. 3	"AFUDC Equity" category reflects the non-deductibility of a component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC):						
Inst. 4	FAS 109 amortized tax expense taken directly from the Company's tax accounting records and included in the Form 1 income tax lines noted above.						
Inst. 5	Upon enactment of changes in tax-law, delared taxes are no-measured and adjusted in the Company's book of account, reciping in accessor of deficient occumulated determed taxes.—Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the columber year in which the occessor deficient amount who measured and recorded for financial reporting purposes.—ExcessOptional Defarrats are smortled over the remaining useful file of assets impacted by the fax-file change.						
Inst. 6	Other-Flow-Through-Hems—In the past regulatory agencies required certain federal and slate income fax savings resulting from temporary differences between the amount of taxes computed for intermenting propose and faxes on the amount of a detail current federal income as inability to be immediately. "Bowed through results for certain sacels." The "Bow-Intrough" compares work consistent for the deferred tax balances, based on the expectation and understanding that while tax eximps would be immediately formed through to response incurred when the temporary differences reviews would be recovered from ratiopsysts. The "Amount salors of Other-Flow-Through Rems" represents the framework point or fax expense relating to the reversal of three temporary differences.						
Inst. 7	As required by the Commission's order in ER18-905, this amount will not include amounts that could have been amortized prior to the date on which the application adding this section of the tariff is made effective, absent further Commission order.						

er Income Tax ustments									4	Formatted Table
	_		_	Transmission	_	_	_	_	_	
_			_	<u>Depreciation</u>	_	Tax Rate from	_	_	_	
Component Descriptions		Instruction		Expense		Attachment H-9A, Line		Amount to Line		
<u>Descriptions</u>		References		Amount	-	<u>131</u>		<u>136f</u>		
Tax Adjustment for A	FUDC -	-	-	_	-		-	-		Formatted Table
Equity Component of										
Transmission Depre		Instr. 1, 2, 3						\$		
<u>Expense</u>		below	_	\$ -	<u>X</u>	0.00%	三	Ξ	_	
Amortization of Exce										
Deferred Taxes - Tra	<u>nsmission</u>									
_ <u>Component</u>	,		-	-	-	-	_	_	-	
Amortization Exce										
Deficient Deferred Ta (Federal) - Transmis										
Component	<u> </u>	Instr. 4 below								
Amortization		_ III3ti. 4 Delow	-	-	-	-	-	=	-	
Excess / Deficient										
Deferred Taxes										
(State) -										
Transmission										
Component		Instr. 4 below						Ε		
Amortization of Othe										
Through Items - Trar	smission									
<u>Component</u>		Instr. 5 below	_	_	_	_	_	Ξ	_	
Total Other Income										
Tax Adjustments -								<u>\$</u>		
Expense / (Benefit)	-		-	_	_	_	_	<u> </u>		
	_	_		_				_	4	Formatted Table
#s Instructions		_		_						Formatted: Font: 10 pt
1 Transmission Dep	reciation Expe	nse is the gross cu	mulative	amount based upo	n tax reco	ords of capitalized	<u>d</u>			Formatted: Font: 10 pt
			able to th	ne transmission fun	ction mult	iplied by the Cap	<u>ital</u>			
Recovery-Rate (d	eseribed in Inst	<u>ruction 2):</u>						<u>-</u>		Formatted: Font: 10 pt

_			
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.		Formatted: Font: 10 pt
Inst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized		Formatted: Font: 10 pt
_	equity portion of Allowance for Funds Used During Construction (AFUDC).		Formatted: Font: 10 pt
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the	·	Formatted: Font: 10 pt
	Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such		Formatted: Font: 10 pt
	deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in		Formatted: Font: 10 pt
	the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting		Formatted: Font: 10 pt
	- purposes. See Attachment 1E - ADIT Amortization, Column F, Line 50 and Line 193 for additional information		
^	- <u>and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is</u>		Formatted: Font: 10 pt
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings		Formatted: Font: 10 pt
IIISL 3	resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes	:	Formatted: Font: 10 pt
-	on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain		Formatted: Font: 10 pt
<u> </u>	assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and		Formatted: Font: 10 pt
<u> </u>	- understanding-that-while tax-savings would be immediately-flowed through to ratepayers, the flow-through		Formatted: Font: 10 pt
<u> </u>	expense incurred when the temporary differences reverse would be recovered from ratepayers. The		Formatted: Font: 10 pt
	"Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the		
_	reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse		Formatted: Font: 10 pt
_	beginning October 1, 2018 based on the prescribed periods.		
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense)	•	Formatted: Font: 10 pt
_	increase recoverable tax expense.		Formatted: Font: 10 pt

Potomac Electric Power Company

Attachment 5a - Allocations of Costs to Affiliates

<u>Potomac Electric Power Company</u> <u>Attachment 5b - Allocations of EBSC Costs to Affiliate</u>

			Atte	achment 6 - Estimate and Rec	onciliation Worksheet					
Step	Month	Year	Action							
Exec	Summary									
1	April	Year 2	TO populates the formula with Year 1 data f	From FERC Form 1 data for Yo	ear 1 (e.g., 2004)					
2	April	Year 2	TO estimates all transmission Cap Adds and	CWIP for Year 2 weighted ba	sed on Months expected to	be in service in Year 2 (e	e.g., 2005)			
3.	April	Year 2	TO adds weighted Cap Adds to plant in serv	ice in Formula						
4	May	Year 2	Post results of Step 3 on PJM web site							
5	June	Year 2	Results of Step 3 go into effect for the Rate	Year 1 (e.g., June 1, 2005 - Ma	y 31, 2006)					
6	April	Year 3	TO populates the formula with Year 2 data f	From FERC Form 1 for Year 2	(e.g., 2005)					
7	April	Year 3	Reconciliation - TO calculates Reconciliati	on by removing from Year 2 d	ata - the total Cap Adds pl	aced in service in Year 2 a	ind adding we	ighted average in Year 2 actual	Cap Adds and CWIP in	Reconciliation
			(adjusted to include any Reconciliation amo	unt from prior year)						
8	April	Year 3	TO estimates Cap Adds and CWIP during Y	ear 3 weighted based on Mont	hs expected to be in servic	e in Year 3 (e.g., 2006)				
9	April	Year 3	Reconciliation - TO adds the difference betw	veen the Reconciliation in Step	7 and the forecast in Line	5 with interest to the resu	lt of Step 7 (th	is difference is also added to St	ep 8 in the subsequent y	ear)
10	May	Year 3	Post results of Step 9 on PJM web site							
11	June	Year 3	Results of Step 9 go into effect for the Rate	Year 2 (e.g., June 1, 2006 - Ma	y 31, 2007)					
1	April	Year 2	TO populates the formula with Year 1 data f	From FERC Form 1 data for Yo	ear 1 (e.g., 2004)					
			- Rev Req based on Year 1 data		Must run Appendix A	to get this number (withou	ıt inputs in lin	es 20, 21 or 43a of Appendix A)	
2	April	Year 2	TO estimates all transmission Cap Adds and	CWIP for Year 2 weighted ba	sed on Months expected to	be in service in Year 2 (e	e.g., 2005)			
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Other Plant In Service	MAPP CWI

		(71)	(D)	(C)	(D)	(L)	(1)	Other Plant In	(11)	MAPP In	Other Plant In	Other Plant In	MAPP	MAPP In
		Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Other Plant In Service	Service	MAPP CWIP	Service Amount (D x	Service	Service	CWIP	Service
		Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service	Weighting	Amount (A x E)	Amount (B x E)	Amount (C x E)	E)	(F / 12)	(G / 12)	(H/12)	(I/12)
Jan	-		-	-	-	11.5	_	<u> </u>	-	_	-	-	_	-
Feb	-		-	-	-	10.5	_	<u> </u>	-	_	-	-	_	-
Mar	-		-	-	-	9.5	_	_	-	-	-	-	_	_
Apr	-		-	-	-	8.5	_	_	-	-	-	-	_	_
May	-		-	-	-	7.5	-	-	-	-	-	-	_	_
Jun	-		=	-	-	6.5	-	_	-	-	-	-	_	-
Jul	-		=	-	-	5.5	-	_	-	-	-	-	_	-
Aug	-		=	-	-	4 .5	-	_	-	-	-	-	_	-
Sep	-		-	=	=	3.5	_	-	-	-	-	-	_	-
Oet	-		=	-	-	2.5	-	_	-	-	-	-	_	-
Nov	-		=	-	-	1.5	-	-	-	-	-	-	-	-
Dec	-		-	-	-	0.5	-	-	-	-	-	-	_	-

New Transmission Plant Additions and CWIP (weighted by months in service)

Input to Line 21 of Appendix A Input to Line 43a of Appendix A Month In Service or Month for CWIP

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 results of Step 3 on PJM web site
			- Must run Appendix A to get this number (with inputs on lines 21 and 43a of Attachment A)
			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., 6 April Year 3 2005) Rev Reg based on Prior Year data Must run Appendix A to get this number (without inputs in lines 20, 21 or 43a of Appendix A) Reconciliation TO calculates Reconciliation by removing from Year 2 data the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in 7 April Year 3 Reconciliation (adjusted to include any Reconciliation amount from prior Remove all Cap Adds placed in service in Year 2 For Reconciliation only remove actual New Transmission Plant Additions for Input to Formula Line 20 Year 2 Add weighted Cap Adds actually placed in service in Year (A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) Monthly Additions Monthly Additions Monthly Addition Other Plant In Service Other Plant In Service MAPP CWIP MAPP In Service Other Plant In Service Other Plant In Service MAPP CWIP MAPP In Service | Weighting Amount (A x E) | Amount (B x E) | Amount (C x E) | Amount (D x E) | Other Plant In Service Other Plant In Service MAPP CWIP MAPP In Service (F/12)(G/12)(H / 12)(1/12)Feb 10.5 Mar 9.5 8.5 7.5 5.5 4.5 3.5 Oct 2.5 1.5 Dec New Transmission Plant Additions and CWIP (weighted by months in service) Input to Line 21 of Appendix A Input to Line 43a of Appendix A Must run Appendix A with cap adds in line 21 & Result of Formula for Reconciliation line 20 (Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in) 8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2006) (C) (D) (E)(G) (H) (J) (K) Other Plant In Service Other Plant In Service MAPP CWIP MAPP In Service Other Plant In Service Other Plant In Service MAPP CWIP MAPP In Service Other Plant In Service Other Plant In Service MAPP CWIP MAPP In Service Weighting Amount (A x E) Feb 10.5 -Mar 9.5 -8.5-7.5 -6.5-5.5 -4.5-3.5 -2.5-1.5-0.5-New Transmission Plant Additions and CWIP (weighted by months in service) Input to Line 21 of Appendix A Input to Line 43a of Appendix A Month In Service or Month for CWIP

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

Footnote 1: See Attachment 5 - Cost Support in regards to Brandy Expenses

The Reconciliation in Step 7 The forecast in Prior Year = -Interest on Amount of Refunds or Surcharges
Interest rate pursuant to 35.19a for March of the Current Yr

-Month	¥r	1/12 of Step 9	-Interest rate for		-Interest	Surcharge (Refu
			March of the Current			
			$\frac{\mathbf{Y_r}}{\mathbf{r}}$	Months 4 1		
n	Year 1		- 0.0000%	11.5		
1	Year 1		- 0.0000 %	10.5		
ig	Year 1		- 0.0000%	9.5		
P	Year 1		- 0.0000%	8.5		
ŧ	Year 1		- 0.0000%	7.5		
) V	Year 1		- 0.0000 %	6.5		
c	Year 1		- 0.0000%	5.5		
1	Year 2		- 0.0000%	4.5		
b	Year 2		- 0.0000%	3.5		
II	Year 2		- 0.0000%	2.5		
F	Year 2		- 0.0000%	1.5		
ıy	Year 2		- 0.0000%	0.5		
tal						
			Interest rate from	Amortization over Rate		
		-Balance	above	Year	Balance	
1	Year 2		- 0.0000%	-	-	
	Year 2		- 0.0000%	-	-	
g	Year 2		- 0.0000%	-	-	
₽	Year 2		- 0.0000%	-	-	
ŧ	Year 2		- 0.0000 %	-	-	
v	Year 2		- 0.0000 %	-	-	
2	Year 2		- 0.0000%	-	-	
E	Year 3		- 0.0000%	-	-	
)	Year 3		- 0.0000 %	-	-	
#	Year 3		- 0.0000 %	-	-	
o r	Year 3		- 0.0000%	-	-	
ay	Year 3		- 0.0000 %	_	_	

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest

Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 8)

Revenue Requirement for Year 3

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

S—— Post results of Step 3 on PJM web site
Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2006 - May 31, 2007)

Potomac Electric Power Company

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

	<u>(1)</u>	(2)	<u>(3)</u>	<u>(4)</u>
Line No.		Attachment H-9A Page, Line, Col.	Transmission	Allocator
<u>1</u>	Gross Transmission Plant - Total	Attach 9, line 16, column b	=	
<u>2</u>	Net Transmission Plant - Total	Attach 9, line 16, column i	=	
<u>3</u>	O&M EXPENSE Total O&M Allocated to Transmission	Attach H-9A, line 85	<u>#DIV/0!</u>	
<u>4</u>	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	±	±.
<u>5</u> <u>6</u>	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-9A, line 86a plus 91 plus line 96 (line 5 divided by line 1 col 3)	#DIV/0! #DIV/0!	<u>#DIV/0!</u>
<u>7</u> <u>8</u>	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-9A, line 99 (line 7 divided by line 1 col 3)	#DIV/0! #DIV/0!	<u>#DIV/0!</u>
9	Less Revenue Credits (Enter As Negative)	Attach H-9A, line 154	=	
<u>10</u>	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	=	Ξ.
<u>11</u>	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		<u>#DIV/0!</u>
<u>12</u>	INCOME TAXES Total Income Taxes	Attach H-9A, line 138	<u>#DIV/0!</u>	
<u>13</u>	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	=	Ξ
<u>14</u> <u>15</u>	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-9A, line 145 (line 14 divided by line 2 col 3)	# <u>DIV/0!</u> =	Ξ
<u>16</u>	Annual Allocation Factor for Return	Sum of line 13 and 15	Ξ	=

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

	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>	<u>(8)</u>	<u>(9)</u>	<u>(10)</u>	<u>(11)</u>	<u>(12)</u>	<u>(13)</u>	<u>(14)</u>	<u>(15)</u>
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/A mortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	Adjustmen	Net Rev Req
		_	(Note C)	(Page 1 line <u>11)</u>	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 2, Line 28 /100 * Col. 11 * Col. 6)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 <u>& 14</u> (Note G)
- <u>17a</u>	All revenue requirements excluding projects and adjustments	<u>N/A</u>	_	#DIV/0!	#DIV/0!	#DIV/0!	<u> </u>	# <u>DIV/0!</u>	_	#DIV/0!	<u>-</u>	- <u>-</u>	- #DIV/0!	#DIV/0!	- #DIV/0!
<u>17b</u>	_	_	_	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	<u>-</u>	#DIV/0!	<u></u>	#DIV/0!	Ξ	<u> </u>	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!
<u>17c</u>	_	_	_	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	Ξ.	#DIV/0!	_	<u>#DIV/0!</u>	Ξ	<u>=</u>	#DIV/0!	#DIV/0!	#DIV/0!
<u>17d</u>	-	_	_	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	<u>=</u>	#DIV/0!	_	#DIV/0!	<u> </u>	<u> </u>	#DIV/0!	#DIV/0!	#DIV/0!
<u>17e</u>	-	_	_	<u>#DIV/0!</u>	<u>#DIV/0!</u>	#DIV/0!	<u> </u>	<u>#DIV/0!</u>	_	#DIV/0!	Ξ.	<u>=</u>	#DIV/0!	<u>#DIV/0!</u>	<u>#DIV/0!</u>
<u>17f</u>	-	_	_	<u>#DIV/0!</u>	<u>#DIV/0!</u>	#DIV/0!	<u> </u>	<u>#DIV/0!</u>	_	<u>#DIV/0!</u>	<u>=</u>	<u>=</u>	#DIV/0!	<u>#DIV/0!</u>	<u>#DIV/0!</u>
<u>17g</u>	-	_	_	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	<u> </u>	#DIV/0!	<u>-</u>	#DIV/0!	Ξ	=	#DIV/0!	#DIV/0!	#DIV/0!
<u>17h</u>	-	_	_	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	<u>=</u>	#DIV/0!	<u></u>	#DIV/0!	<u>-</u>	=	#DIV/0!	#DIV/0!	#DIV/0!
<u>17i</u>	-	_	_	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	Ξ.	#DIV/0!	_	<u>#DIV/0!</u>	Ξ	=	#DIV/0!	#DIV/0!	#DIV/0!
<u>17j</u>	-	_	_	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	Ξ.	#DIV/0!	_	<u>#DIV/0!</u>	Ξ	=	#DIV/0!	#DIV/0!	#DIV/0!
<u>17k</u>		_	-	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	=	#DIV/0!	_	<u>#DIV/0!</u>	Ξ	Ξ	#DIV/0!	#DIV/0!	#DIV/0!
<u>171</u>		_	-	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	<u>=</u>	#DIV/0!	_	<u>#DIV/0!</u>	Ξ	Ξ	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!
<u>17m</u>		_	-	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	<u>=</u>	#DIV/0!	_	<u>#DIV/0!</u>	Ξ	Ξ	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!
<u>17n</u>	-	-	-	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	=	#DIV/0!	_	#DIV/0!	Ξ	<u>=</u>	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!
<u>170</u>	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	=	#DIV/0!	=	#DIV/0!	=	=	#DIV/0!	<u>#DIV/0!</u>	#DIV/0!
<u>17p</u>	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	=	#DIV/0!	=	#DIV/0!	=	=	#DIV/0!	#DIV/0!	#DIV/0!
<u>17q</u>	-	-	-	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	=	#DIV/0!	=	<u>#DIV/0!</u>	=	=	#DIV/0!	<u>#DIV/0!</u>	<u>#DIV/0!</u>
17r 17s	-	-	-		- -	-		<u>-</u> -	.	- -	-	<u>-</u>	- -	-	-
<u>17t</u> 17u		-	_		_			_		_	-	_	_	-	-
17v 17w		-	-		-			-	-	-	-	-	_	-	-
$\frac{17\text{w}}{17\text{x}}$		_	-		- -	-		- -	_	-	_	-	_		

<u>18</u>	Annual Totals			<u>_</u>	#DIV/0!	#DIV/0!	_	#DIV/0!		#DIV/0!	=		#DIV/0!	#DIV/0!	#DIV/0!
-		-	-		-	• •		- -	-	- -	-	- -	<u>-</u> -	_	
_	-	-	-		-	-		-	-	-	-	_	_	_	•
<u>17y</u>	-	-	-		-			-	-	-	-	-	-	_	

Note

Lette

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H
- B Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.

 Gross plant does not include Unamortized

 Abandoned Plant.

Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.

- Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant
- F True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year

 The Net Rev Reg is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- H The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
- The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is
- included in Depreciation/Amortization Expense.
- The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals
- <u>J</u> the amount by which the annual revenue requirement is reduced from the ceiling rate
 - Requires approval by FERC of incentive return applicable to
- <u>K</u> the specified project(s)
 - All transmission facilities reflected in the revenue requirement on Attachment
- M H-9A are to be included in this Attachment 6.
- <u>Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements</u>
- N associated with these facilities are calculated on Attachment 11
- When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue
- O requirement in Col (16) and the revenues collected to date will be recovered
 - over the remaining months of the Rate Year.
 - Zonal on line 17a refers to all projects not qualifying for regional recovery"All revenue requirements
 - excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or
- <u>P</u> <u>adjustments.</u>

Attachment 6A True-Up Potomac Electric Power Company

Attachment 6A - Project True-Up

			Revenue Requi	rement Projected	_	Actual Revenue	_	_	_	_
<u>1</u>	Rate Year being Trued-Up		For Ra	ate Year	Revenue Received ³	Requirement	Annual True-Up Calcu	<u>ılation</u>	_	_
<u>2</u>			_	_	_	_	_		_	_
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>	<u>J</u>
	_	_	_	<u>% of</u>	_	_	_	_	_	_
	_	_	Projected	<u>Total</u>	Revenue	<u>Actual</u>	Net	_	Interest	_
	Project Name All True-	PJM Project Number-or	Net Revenue	Revenue	Received	Net Revenue	<u>Under/(Over)</u>	Prior Period	<u>Income</u>	Total True-Up
	Up Items	Zonal	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F)-(E)	Adjustment 5	(Expense) ⁴	(G) + (H) + (I)
	All revenue requirements									
<u>3</u>	excluding projects and adjustments	<u>N/A</u>								
<u>3a</u>	adjustments	IN/A	-	-			-	_	-	<u>-</u>
<u>3b</u>	-	-	-	-	-	-	-	_	-	-
3c	-	_	-	-	-	-	-	-	-	-
<u>3d</u>	-	_	-	-	-	-	-		-	
<u>3e</u>										
<u>3f</u>	_	_	_	_	_	_	_	_	_	_
<u>3g</u>	_	_	_	_	_	_	_	_	_	_
<u>3h</u>	_	_	_	_	_	_	_	_	_	_
<u>3i</u>	-	-	_	_	-	-	_	_	_	_
<u>3j</u>	-	-	-	-	-	-	-	_	-	-
<u>3k</u>	-	-	-	-	-	-	-	_	-	-
<u>31</u>	-	-	-	-	-	-	-	_	-	-
3m	-	-	-	-	-	-	-	-	-	-
3n 30	-	-	-	-	-	-	-	_	-	-
<u>3p</u>	-	-	-	-	-	-	-	_	-	-
<u>3q</u>	-	-	-	-	-	-	-	-	-	-
<u>3r</u>	-	-	-	-	-	-	-	_	-	-
3s	-	_	-	-	-	-	-	-	-	-
<u>3t</u>										
<u>3u</u>	=	=	_	_	_	=	_		-	_
<u>3v</u>	_	-	_	_	_	-	_		_	_
<u>3w</u>	=	-	-	-	-	=	-		-	-
<u>3x</u>	_	_	_	_	_	_	_		_	_
		_	_	_	_	_	_		_	_
4	Total Annual Revenue Requirements (Note A)									
<u>4</u>	requirements (Note A)		Ξ.	=	=	= Monthly Interest Rate	Ξ		=	=
						Interest Income (Evnence)				

Interest Income (Expense)

Notes:

1) From Attachment 1, line 15, col. 14 for the projection for the Rate Year.

- 2) From Attachment 1, line 15, col. 14 for that project based on the actual costs for the Rate Year.
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues.
- Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C.
- Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Potomac Electric Power Company

Attachment 6A

Project True-Up

Potomac Electric Power Company

Prior Period Adjustments

	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>
	Prior Period Adjustments	<u>Amount</u>	<u>Interest</u>	<u>Total</u>
	(Note B)	<u>In Dollars</u>	<u>Interest</u> <u>Note B</u>	<u>Total</u> <u>Col. (b) + Col. (c)</u>
<u>5</u>	<u> </u>	<u> </u>	Ξ.	<u>=</u>
	_	_		

<u>6</u>	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e	.g., 2018)	-			
<u>7</u>		<u>(A)</u>	<u>(B)</u>	(C) = (A) - (B) (C) Revenues Received (net of true-	<u>(D)</u>	(E) = (C)*(D) Revenues Received (net of tru
<u>8</u>		PJM Billed Revenue Received	<u>True-up</u>	ups)Annual (net of true-ups)	Monthly Weight	ups)
9	Jan-May (Year 1)		-	<u> </u>		
<u>10</u> <u>11</u>	June-Dec (Year 1)	_		=		
<u>12</u>	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating	template with Year 1 actuals.	-			
13	Jan-Dec (Year 1)					

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

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

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



18 Average of lines 1-17 above

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

19 20	Year					
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>
	_					_
	_					_
	Project Name	RTO Project Number or	A	17 M	Monthly Interest Date	latanat
	Project Name	Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 6A, Col. G + Col H		Line 18 above	Col. C x Col D x Col E
<u>21</u>	-		Col. G + Col H		Line 18 above	X COI E
21a						-
<u>21b</u>		_				_
<u>21c</u>	_	_				_
<u>21d</u>	-	-				-
21e 21f	-	-				-
211 21g	-	-				-
21h		_				_
21i		_				=
<u>21j</u>	-	_				=
21k	-	-				-
211 21m	-	-				-
21m 21n	-	-				-
<u>210</u>		_				_
21p		_				_
	_	_				_
	-	-				-
	-	-				-
	-	-				-
		_				-
		_				=
	-	-				=
	-	_				-
	-	-				-
	-	-				=
		-				-
	Total		Ξ			_

Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying
Clarge

Fixed Charge Rate (FCR) if not a CIAC

Formula Line

A 160 Net Plant Carrying Charge without Depreciation

B 167 Net Plant Carrying Charge without Depreciation

C Line B less Line A

FORT if a CIAC

D 161 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

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

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

The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.

11		have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.						
		Details	Other Plant In Service	Other Plant In Service	MAPP CWIP	MAPP In Service		
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)						
13	Useful life of project	Life						
	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"							
14		CIAC (Yes or No)						
15	Input the allowed ROE Incentive	Increased ROE (Basis Points)						į.
16 17	From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14 Line 6 times line 15 divided by 100 basis points	Base FCR FCR for This Project						
18	Columns A, B or C from Attachment 6	Invest ment	may be weighted average of small projects					
19	Line 18 divided by line 13	Annual Depreciation Exp						1
20	From Columns H, I or J from Attachment 6	Month In Service or Month for CWIP						1

20	CWI	IF																			
		Invest Yr	Beginning	Depreciation	Ending Re	evenue E	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
21	Base FCR	2008	-	-		-		-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
22	W Increased ROE	2008	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	s -	s -	\$ -
23	Base FCR	2009	-	-		-		-	-	-	-	-	-	-	-	-	-	-	\$ -	S -	\$ -
24	W Increased ROE	2009	-	-		-		-	-	-	-	-	-	-	-	-	-	-	s -	s -	\$ -
25	Base FCR	2010	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	S -	S -	\$ -
26	W Increased ROE	2010	-	-		-		-	-	-	-	-	-	-	-	-	-	-	\$ -	S -	s -
27	Base FCR	2011	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	s -	s -	\$ -
28	W Increased ROE	2011	-	-		-		-	-	-	-	-	-	-	-	-	-	-	\$ -	S -	\$ -
29	Base FCR	2012	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	s -	s -	\$ -
30	W Increased ROE	2012	-	-		-		-	-	-	-	-	-	-	-	-	-	-	\$ -	S -	\$ -
31	Base FCR	2013	-	-		-		-	-	-	-	-	-	-	-	-	-	-	s -	S -	\$ -
32	W Increased ROE	2013	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	\$ -	S -	\$ -
																			<u>\$</u>		
33																			\$	s -	s -

Potomac Electric Power Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Potomac Electric Power Company Attachment 9 – Rate Base Worksheet

Control Cont		(Note K)	Projected Gross Pl	ant In Service		Projected Acco	umulated Deprec	<u>iation</u>	Projected Accu	ımulated Amortization	Projec	ted Net Plant I	n Service
Attachment II- 92A. Line Nici 12 23 24 30 31 12 10 11 11 12 10 11 11	Line No			Intangible					Intangible	Common	Transmission	General & Intangible	Common
9A, Line Note 19 28 24 30 51 12 10 11 Proceedings Pro			<u>(D)</u>	(C)	<u>(u)</u>	<u>(e)</u>	(1)	(2)	(11)	(1)	ш	<u>(K)</u>	<u>(1)</u>
Policy of the planes that are the amounts expected to be included in 207.58g for inout 207.57g, Projected monthly balances that are the amounts expected to be included in 207.58g for end of year, records for included in 207.58g for end of year and records of year, records for included in 207.58g for end of year, records for included in 207.58g for end of year, records for included in 207.58g for end of year, records for end of year, records for other months (Note 1) are expected to be included in 207.58g for end of year, records for other months (Note 1) are expected to be included in 207.58g for end of year, records for end of year, records for other months (Note 1) are expected to be included in 207.58g for end of year, records for other months (Note 1) are expected to be included in 207.58g for end of year, records for other months (Note 1) are expected to be included in 207.58g for end of year, records for other months (Note 1) are expected to be included in 207.58g for end of year, records for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1) are expected to be included in 207.58g for other months (Note 1			<u>19</u>	<u>23</u>	<u>24</u>	<u>30</u>	<u>31</u>	<u>12</u>	<u>10</u>	<u>11</u>			
December Prior Year Year January March April May June July August Ostaber Ostaber Nevember November November Monthly Balances Cate Active Cate Activ			balances that are the amounts expected to be included in 207.58.g for end of year and records	207.98.g for end of year, records	Electric Only, Form No 1, page 356 for end of year, records for	are expected to be included in 219.25.c for end of year and	end of year, records for	No 1, page 356 for end of year, records	of year, records for other	Electric Only, Form No 1, page 356 for end of year, records		Col. (f) -	Col. (g) -
Year January		December Prior	for other months (Note 1)	tor other months	other months	records for other months (Note I)	other months	tor other months	months	tor other months	<u>(e)</u>	<u>Col. (h)</u>	<u>Col. (1)</u>
2 January 3 February 4 Murch 5 April 6 April 6 May 7 June 8 July 9 August 10 September 11 October 12 November 13 Monthly Balances Less Merger Cost to Achieve Cost to Achieve Cost to Achieve Cost to Achieve Cost to Marker Cost	1												
September September	2												
March S	3	February											
Sample S	4												
6	5												
June Suy July Suy Su	<u>6</u>												
Suguest	<u>7</u>												
2 August 10 September 11 October 12 November 13 December	8												
10 September 11 October 12 November 13 December 13 Monthly Balances Less Merger Cost to Achieve 15 (Attachment 10) Average of the 13 Monthly Balances 15 (Attachment 10) Average of the 13 Monthly Balances 13 Monthly Balances 14 (Attachment 10) Average of the 15 (Attachment 10) Average of the 16 (Attachment 10) (Atta	9												
12 November	<u>10</u>												
13 December Average of the 13 Monthly Balances	<u>11</u>	October											
Average of the 13 Monthly Balances 14 (Attachment 9A) Less Merger Cost to Achieve 15 (Attachment 10) Average of the 13 Monthly Balances Less Merger Cost to	<u>12</u>	November											
13 Monthly Balances 14	<u>13</u>												
Less Merger Cost to Achieve 15 (Attachment 10) Average of the 13 Monthly Balances Less Merger Cost to Merger Cost to	1/1	13 Monthly Balances											
15 (Attachment 10) Average of the 13 Monthly Balances Less Merger Cost to	17	Less Merger											
13 Monthly Balances Less Merger Cost to	<u>15</u>	(Attachment 10)											
		13 Monthly Balances Less											
	<u>16</u>	Merger Cost to Achieve											

Potomac Electric Power Company Attachment 9 – Rate Base Worksheet

Adjustments to Rate Base

<u>Line</u> <u>No</u>	<u>Month</u>	<u>CWIP</u> CWIP in	<u>PHFU</u>	_Materials &	<u>Undistributed</u>		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit
	<u>(a)</u>	Rate Base (b)	Held for Future Use (c)	Supplies (d)	Stores Expense (e)	Prepayments (f)	<u>(g)</u>	<u>(h)</u>	<u>(i)</u>	<u>(i)</u>	<u>(k)</u>	<u>(1)</u>
	Attachment H- 9A, Line No:	43a	<u>28</u>	<u>49</u>	<u>47</u>	<u>45</u>		<u>43b</u>		<u></u>	<u> </u>	
	<u> </u>	<u></u>	<u>=-</u>	$\frac{227.8. c + 227.5.c}{\text{(See Att H-9A)}}$	<u></u>	<u></u>		<u></u>				
			214 for end of year,	Note AA¥) for end of year, records for	(227.16.c * Labor Ratio) for end of year, records							
	Dagarahan Drian	(Note C)	records for other months	other months	for other months	Notes J	Notes A & E	Notes B & F	Attachment 1	Attachment 1	Attachment 1	Attachment 1
<u>17</u>	December Prior Year	Ξ	Ξ.	_	=	_	±	_				-
<u>18</u>	<u>January</u>	Ξ	Ξ.	_	=	_	±	_				-
<u>19</u>	<u>February</u>	Ξ	Ξ.	_	=	_	±	_				-
<u>20</u>	March	Ξ.	=	_	=	_	± .	-				-
<u>21</u>	<u>April</u>	Ξ	=	_	=	-	Ξ	_				-
<u>22</u>	May	Ξ	=	_	=	-	Ξ	_				-
<u>23</u>	June	Ξ	=	_	=	-	Ξ	-				-
<u>24</u>	<u>July</u>	Ξ	=	_	=	-	Ξ	_				-
<u>25</u>	August	Ξ.	=	_	=	-	Ξ	_				-
<u>26</u>	September	Ξ	=	-	=	-	Ξ	-				-
<u>27</u>	October	=	=	-	=	-	Ξ	-				-
<u>28</u>	November	=	=	-	=	-	Ξ	-				-
<u>29</u>	December Average of the	Ξ	_	_			Ξ	_	_	-	-	
	13 Monthly Balances											
	(except ADIT - see Attachment											
<u>30</u>	1)		=	<u>=</u>	<u> </u>	_	<u>-</u>	<u> </u>	_	_	_	_

Potomac Electric Power Company Attachment 9 – Rate Base Worksheet

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base;
- <u>C</u> (ii) the CWIP balance ineligible for inclusion in rate base; and
- (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.
- ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the beginning of the year and the end of the year balances. The projection will use line 108 of Attachment 4a to populate the average ADIT balance on line 28 above.
- Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 30 above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.
- H Calculate using 13 month average balance, except ADIT.
- <u>I</u> <u>Projected balances are for the calendar year the revenue under this formula begins to be charged.</u>
- <u>J</u> <u>From Attachment 5, line 45 column F for the end of year balance and records for other months.</u>
- <u>K</u> <u>In the true-up calculation, actual monthly balance records are used.</u>

Potomac Electric Power Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

	(Note A)	<u>P</u>	rojected Gross Plant In S	<u>ervice</u>		Projecte	d Asset Retirement Oblig			Projected-Gross Plant in Service Less Asset Retirement Obligations				
Line No	Month (a) Attachment H-9A, Line No:	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (i)	Transmission (k)	General (1)	Common (m)	
		p207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months	207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	207.57.g. Projected monthly balances that are the amounts expected to be included in 207.57.g for end of year and records for other months	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)	
<u>1</u>	December Prior Year	-	-	_	_	=	-	_	_	=	_	=	Ξ	
<u>2</u>	<u>January</u>	-	-	-	_	=	-	-	_	2	Ξ.	Ξ.	Ξ.	
<u>3</u>	<u>February</u>	-	-	-	_	Ξ.	-	-	_	2	Ξ	Ξ.	Ξ.	
<u>4</u>	March	-	-	-	_	=	-	_	_	2	±	Ξ.	Ξ.	
<u>5</u>	<u>April</u>	-	-	-	_	Ξ.	-	-	_	Ξ.	Ξ	Ξ.	Ξ.	
<u>6</u>	May	-	-	-	-	=	-	-	_	Ξ.	Ξ	=	Ξ.	
<u>7</u>	<u>June</u>	-	-	-	-	=	-	-	_	2	Ξ	Ξ.	Ξ	
<u>8</u>	<u>July</u>	-	-	-	-	=	-	-	_	=	Ξ	Ξ.	=	
9	August	-	-	-	-	=	-	-	_	=	=	=	=	
<u>10</u>	September	-	-	-	-	=	-	-	-	=	=	=	=	
<u>11</u>	October	-	-	-	-	=	-	-	-	=	=	=	=	
<u>12</u>	November	-	-	-	-	Ξ.	-	-	-	=	=	Ξ	=	
<u>13</u>	<u>December</u>	_	_	_	_	Ξ	_	_	_	<u>-</u>	=	<u>-</u>	Ξ	
<u>14</u>	Average of the 13 Monthly Balances	<u>-</u>	<u>- #DIV/0!</u>	<u>=</u>	<u>=</u>	<u> </u>	_	<u>=</u>	<u>=</u>	Ξ	<u>=</u>	_	Ξ	

Potomac Electric Power Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

		Projec	eted-Accumulated Deprecia	ation		Projected Asset Retirement Obligations					Projected Accumulated Depreciation Less Asset Retirement Obligations				
<u>Line</u> <u>No</u>	Month (a) Attachment H- 9A, Line No:	Total Plant in Service (b)	Transmission (c)	General (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General (h)	Common (i)	Total Plant in Service (i)	Transmission (k)	General (l)	Common (m)		
		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months		
<u>15</u>	December Prior Year	_	_					_			<u> </u>	=	=		
<u>16</u>	<u>January</u>	-	_	_	_	Ξ.	_	_	_	Ξ.	Ξ.	Ξ.	Ξ.		
<u>17</u>	<u>February</u>	_	_	_	_	Ξ.	_	_	_	Ξ.	Ξ.	±	Ξ.		
<u>18</u>	March	_	_	_	_	Ξ.	_	_	_	Ξ.	Ξ.	±	Ξ.		
<u>19</u>	<u>April</u>	_	_	_	_	Ξ.	_	_	_	Ξ.	Ξ.	±	<u>-</u>		
<u>20</u>	May	_	_	_	_	Ξ.	_	_	_	Ξ.	Ξ.	±	Ξ.		
<u>21</u>	<u>June</u>	-	_	_	_	Ξ.	_	-	-	Ξ.	Ξ.	±	2		
<u>22</u>	<u>July</u>	-	_	_	_	Ξ.	_	-	-	Ξ.	Ξ.	±	2		
<u>23</u>	<u>August</u>	_	_	_	_	Ξ.	-	_	_	Ξ.	Ξ.	Ξ	±		
<u>24</u>	September	-	-	_	_	±	_	-	-	Ξ.	Ξ.	Ξ.	<u>.</u>		
<u>25</u>	<u>October</u>	_	_	_	_	Ξ.	-	_	_	Ξ.	Ξ.	Ξ	±		
<u>26</u>	November	-	-	_	_	±	_	-	-	Ξ.	Ξ.	Ξ.	<u>.</u>		
<u>27</u>	<u>December</u>	_	_	_	_		_	_	_	=	=	=	<u>.</u>		
<u>28</u>	Average of the 13 Monthly Balances	- # DIV/0!	- # DIV/0!		_	_				_	_				

Potomac Electric Power Company Attachment 9A – Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

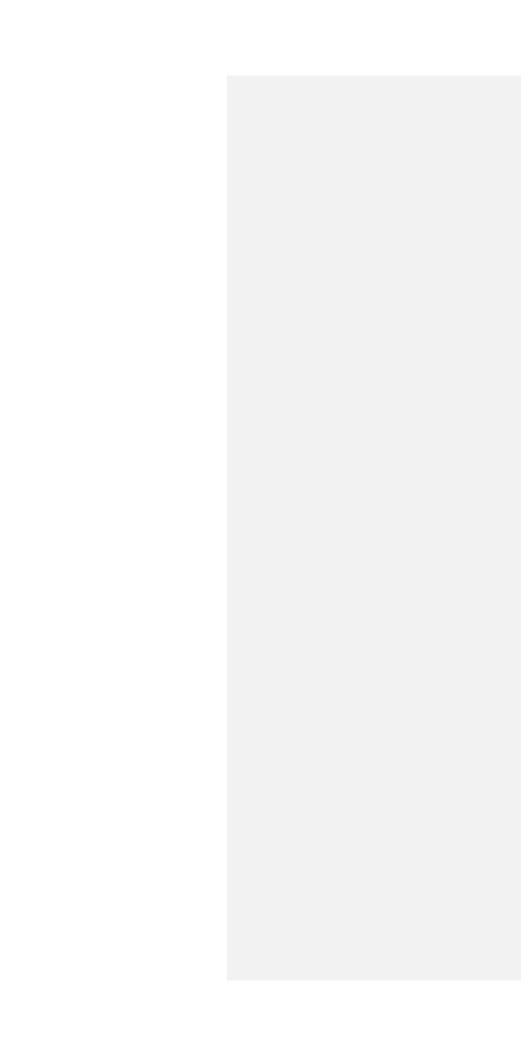
			Projected Accumulated Depreciation & Am	ortization Less Projected Asset Re	etirement Obligations		
Line No	Month (a) Attachment H-9A, Line No:	Total Plant in Service (b) 9	Transmission (c) 30	General Depreciation (d)	Intangible Amortization (e) 32	Common Depreciation (f) 12	Common Amortization (g) 11
	<u>Eme ivo.</u>	2	<u>50</u>	<u>51</u>	<u>52</u>	<u>12</u>	<u></u>
		Col. (b) - Col. (h)	<u>Col. (c) - Col. (i)</u>	<u>Col. (d) - Col. (j)</u>	<u>Col. (e) - Col. (k)</u>	<u>Col. (f) - Col. (l)</u>	<u>Col. (g) - Col. (m)</u>
<u>29</u>	December Prior Year					=	=
<u>30</u>	<u>January</u>					=	=
<u>31</u>	<u>February</u>					=	Ξ
<u>32</u>	March					<u>-</u>	Ξ.
<u>33</u>	<u>April</u>					<u>-</u>	±
<u>34</u>	May					<u>-</u>	Ξ.
<u>35</u>	<u>June</u>					=	Ξ.
<u>36</u>	<u>July</u>					=	Ξ.
<u>37</u>	August					Ξ.	Ξ.
<u>38</u>	September					=	Ξ.
<u>39</u>	<u>October</u>					=	Ξ.
<u>40</u>	November					<u>=</u>	Ξ.
<u>41</u>	<u>December</u>					_	_
<u>42</u>	Average of the 13 Monthly Balances					<u>=</u>	<u> </u>

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

Potomac Electric Power Company <u>Attachment 10 - Merger Costs</u>

	(a)	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>()</u>	<u>(x)</u>
	O&M Cost To Achieve FERC Account	Total	Allocation to Trans.			Total
<u>1</u>	Transmission O&M	10tai	Anocation to Trans.		-	<u>10ta1</u>
2	A&G					
<u>4</u>	Total					
<u>5</u>						
6	Depreciation & Amortization Expense Cost To Achieve					
7	FERC Account	Total	Allocation to Trans.			Total
8	General Plant					
9	Intangible Plant					
<u>11</u>	<u>Total</u>					
	Capital Cost To Achieve included in the General and Intangible Plant	General	Intangible			
	Gross Plant					<u>Total</u>
<u>12</u>	December Prior Year					
<u>13</u>	<u>January</u>					
<u>14</u>	<u>February</u>					
<u>15</u>	<u>March</u>					
<u>16</u>	<u>April</u>					
<u>17</u>	<u>May</u>					
<u>18</u>	<u>June</u>					
<u>19</u>	<u>July</u>					
<u>20</u>	August					
<u>21</u>	<u>September</u>					
<u>22</u>	October					
<u>23</u>	November					
<u>24</u>	<u>December</u>					
<u>25</u>	Average					
	Accumulated Depreciation	General	<u>Intangible</u>			Total
<u>26</u>	December Prior Year					
27	January					
<u>28</u>	February					
<u>29</u>	<u>March</u>					
<u>30</u>	<u>April</u>					
<u>31</u>	<u>May</u>					
<u>32</u>	<u>June</u>					
<u>33</u>	<u>July</u>					
<u>34</u>	August					
<u>35</u>	<u>September</u>					
<u>36</u>	October					
<u>37</u>	November					
<u>38</u>	<u>December</u>					
<u>39</u>	Average					

Potomac Electric Power Company Attachment 10 – Merger Costs



	(a) Net Plant = Gross Plant	(c) t Minus Accumulated D	(d) epreciatio	<u>(e)</u> n from above	<u>()</u>	<u>(x)</u> <u>Total</u>
<u>40</u>	December Prior Year			<u>=</u>	Ξ	\$ -
<u>41</u>	<u>January</u>	<u>-</u> _	Ξ.	Ξ	<u>=</u>	\$ -
<u>42</u>	<u>February</u>	<u>-</u>	Ξ	Ξ	<u>=</u>	\$ -
<u>43</u>	March	_	Ξ	Ξ	Ξ.	\$ -
<u>44</u>	<u>April</u>		Ξ	Ξ	Ξ	\$ -
<u>45</u>	May	_	Ξ	Ξ	Ē	\$ -
<u>46</u>	June	_	Ξ	Ξ	±.	\$ -
<u>47</u>	July	_	Ξ	Ξ	Ξ	\$ -
<u>48</u>	August	_	Ξ	Ξ	Ξ	\$ -
<u>49</u>	September	=	Ξ	Ξ	Ξ	\$ -
<u>50</u>	<u>October</u>	_	Ξ	Ξ	Ξ	\$ -
<u>51</u>	November		Ξ	Ξ	Ξ	\$ -
<u>52</u>	<u>December</u>		Ξ	Ξ	Ξ	\$ -
<u>53</u>	Average	_	Ξ	Ξ	Ξ	
54	Depreciation (Monthly Depreciation from above January	Change of Accumulated	<u>d</u>			<u>Total</u> \$ -
<u>55</u>	<u>February</u>					\$ -
56	March					\$ -
<u>57</u>	<u>April</u>					\$ -
<u>58</u>	<u>May</u>	<u></u>				\$ -
<u>59</u>	<u>June</u>					\$ -
<u>60</u>	<u>July</u>	_				
<u>61</u>	<u>August</u>					\$ -
<u>62</u>	<u>September</u>					\$ -
<u>63</u>	<u>October</u>					\$ -
<u>64</u>	November					
<u>65</u>	<u>December</u>	_				
66	<u>Total</u>					\$ -

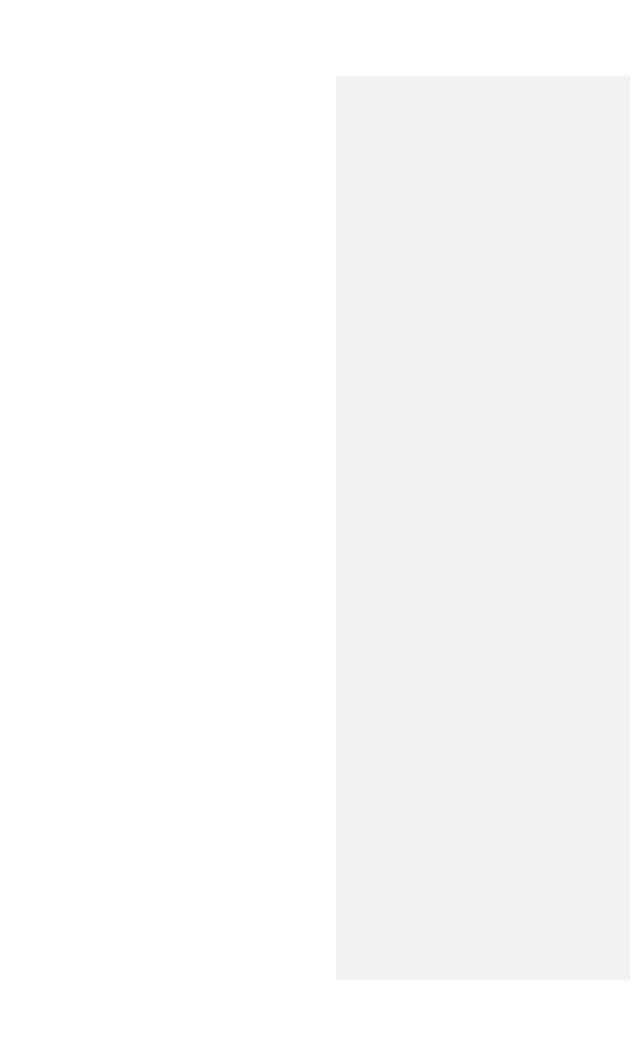
Potomac Electric Power Company
<u>Attachment 10 – Merger Costs</u>

<u>(b)</u> <u>(a)</u> Capital Cost To Achieve included in Total Electric Plant in Service 67 December Prior Year 68 January 69 <u>February</u> 70 March 71 April <u>72</u> <u>May</u> <u>73</u> <u>June</u> <u>74</u> <u>July</u> 75 August <u>76</u> <u>September</u> <u>77</u> October <u>78</u> <u>November</u> 79 December 80 Average

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

			(a) 321.83.b to 321.112.b	<u>(b)</u>	<u>(c)</u>
		-	<u>Total</u>	Non-Recoverable	Directly Assigned
1	Operation, Supervision & Engineering	<u>560.0</u>	\$ -		\$ -
<u>2</u>	Load Dispatch-Reliability	<u>561.1</u>			\$ -
<u>3</u>	Load Dispatch-Monitor & Oper Tran Sys	<u>561.2</u>			\$ -
<u>4</u>	Load Dispatch-Trans Svc & Scheduling	<u>561.3</u>	<u>-</u>		\$ -
<u>5</u>	Scheduling, Sys Control & Dispatch Svc	<u>561.4</u>	<u>-</u>		\$ -
<u>6</u>	Reliability Planning & Standards Devel	<u>561.5</u>			\$ -
<u>7</u>	<u>Transmission Service Studies</u>	<u>561.6</u>			\$ -
8	Generation Interconnection Studies	<u>561.7</u>			\$ -
9	Reliability Planning & Standard Devel	<u>561.8</u>			\$ -
<u>10</u>	Station Expenses	<u>562.0</u>			\$ -
<u>11</u>	Overhead Line Expenses	<u>563.0</u>			\$ -
<u>12</u>	<u>Underground Line Expenses</u>	<u>564.0</u>			\$ -
<u>13</u>	<u>Transmission of Electricity by Others</u>	<u>565.0</u>			\$ -
<u>14</u>	Miscellaneous Transmission Expenses	<u>566.0</u>			\$ -
<u>15</u>	Rents	<u>567.0</u>			\$ -
<u>16</u>	Maintenance, Supervision & Engineering	<u>568.0</u>			\$ -
<u>17</u>	Maintenance of Structures	<u>569.0</u>			\$ -
<u>18</u>	Maintenance of Computer Hardware	<u>569.1</u>	_		\$ -
<u>19</u>	Maintenance of Computer Software	<u>569.2</u>	<u>-</u>		\$ -
<u>20</u>	Maintenance of Communication Equipment	<u>569.3</u>	_		\$ -
<u>21</u>	Maintenance of Misc Regional Transmission Plant	<u>569.4</u>	_		\$ -
<u>22</u>	Maintenance of Station Equipment	<u>570.0</u>			\$ -
<u>23</u>	Maintenance of Overhead Lines	<u>571.0</u>			\$ -
<u>24</u>	Maintenance of Underground Lines	<u>572.0</u>	<u>-</u>		\$ -
<u>25</u>	Maintenance of Misc Transmission Plant	<u>573.0</u>	\$ -		
<u>26</u>	<u>Transmission Expenses - Total (Sum of lines 1-25)</u>	-	\$ -	\$ -	\$ -

<u>Transmission O&M</u> <u>Total</u> ____



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

			(a) 323.181.b to 323.196.b	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>
		_		S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
<u>1</u>	Administrative and General Salaries	920.0	<u>-</u>	\$ -		_	\$ -
<u>2</u>	Office Supplies and Expenses	<u>921.0</u>				_	<u>-</u>
<u>3</u>	Administrative Expenses Transferred-Credit	922.0				_	
<u>4</u>	Outside Service Employed	923.0				_	
<u>5</u>	Property Insurance	924.0	<u>-</u> _		_	_	
<u>6</u>	Injuries and Damages	925.0	<u>-</u> _			_	
<u>7</u>	Employee Pensions and Benefits	<u>926.0</u>	<u>-</u> _			_	<u>-</u>
<u>8</u>	Franchise Requirements	<u>927.0</u>	<u>-</u> _			_	
<u>9</u>	Regulatory Commission Expenses	<u>928.0</u>	<u>-</u> _			_	<u>=</u>
<u>10</u>	<u>Duplicate Charges-Credit</u>	<u>929.0</u>	<u>-</u> _			_	<u>-</u>
<u>11</u>	General Advertising Expenses	930.1	<u>-</u> _	_		_	<u>-</u>
<u>12</u>	Miscellaneous General Expenses	930.2	<u>-</u> _			_	<u>-</u>
<u>13</u>	Rents	<u>931.0</u>	<u>-</u> _			_	<u>-</u>
<u>14</u>	Maintenance of General Plant	935	<u>-</u>	<u> </u>		_	<u>\$</u>
<u>15</u>	Administrative & General - Total (Sum of lines 1-14)	<u></u>	<u>-</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>16</u>			Allocation Factor	0.00%	0.00%	<u>0.00%</u>	100.00%
<u>17</u>			Transmission A&G 1	<u>-</u>		<u>-</u>	<u>-</u>
18						Total ²	<u>\$0</u>

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

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

Potomac Electric Power Company Attachment 12 - Depreciation Rates

(A) (B) (C)

Number Plant Type Depreciation Rate

Electric Transmission

350.2 - ALLOCABLE **Land and Land Rights** 352 - ALLOCABLE Structures and Improvements 352.1 - DC Structures and Improvements <u>352.2 - MD</u> Structures and Improvements Structures and Improvements 353 - ALLOCABLE Station Equipment 353.1 - DC **Station Equipment** <u>353.2 - MD</u> **Station Equipment** <u>353.3 - SMECO</u> Station Equipment 354 - ALLOCABLE Towers and Fixtures <u>354.1 - DC</u> Towers and Fixtures Towers and Fixtures <u>354.2 - MD</u> 354.3 - SMECO Towers and Fixtures 355 - ALLOCABLE Poles and Fixtures <u>355.1 - DC</u> Poles and Fixtures 355.2 - MD Poles and Fixtures Poles and Fixtures 355.3 - SMECO

356 - ALLOCABLEOverhead Conductors and Devices356.1 - DCOverhead Conductors and Devices356.2 - MDOverhead Conductors and Devices356.3 - SMECOOverhead Conductors and Devices357 - ALLOCABLEUnderground Conduit

357 - ALLOCABLEUnderground Conduit357.1 - DCUnderground Conduit357.2 - MDUnderground Conduit357.3 - SMECOUnderground Conduit

358 - ALLOCABLEUnderground Conductors and Devices358.1 - DCUnderground Conductors and Devices358.2 - MDUnderground Conductors and Devices358.3 - SMECOUnderground Conductors and Devices

 359 - ALLOCABLE
 Roads and Trails

 359.1 - DC
 Roads and Trails

 359.2 - MD
 Roads and Trails

 359.3 - SMECO
 Roads and Trails

Electric General

390 - ALLOCABLE Structures and Improvements <u> 390 - DC</u> Structures and Improvements 390 - MD Structures and Improvements 390 - SMECO Structures and Improvements <u>391.1 - ALLOCABLE</u> Office Furniture and Equipment <u>391.1 - DC</u> Office Furniture and Equipment 391.1 - MD Office Furniture and Equipment <u> 391.3 - ALLOCABLE</u> Office Furniture and Equipment 391.3 - DC Office Furniture and Equipment 391.3 - MD Office Furniture and Equipment

 393 - DC
 Stores Equipment

 393 - MD
 Stores Equipment

Tools, Shop, Garage Equipment <u> 394 - DC</u> <u>394 - MD</u> Tools, Shop, Garage Equipment <u> 395 - DC</u> <u>Laboratory Equipment</u> <u>395 - MD</u> **Laboratory Equipment** 396 - ALLOCABLE Power Operated Equipment 397 - ALLOCABLE Communication Equipment <u> 397 - DC</u> **Communication Equipment** <u> 397 - MD</u> Communication Equipment 397 - SMECO Communication Equipment <u> 397.1 - ALLOCABLE</u> Communication Equipment <u>397.1 - MD</u> Communication Equipment 397.3 - DC **Communication Equipment**

<u>397.3 - MD</u>	Communication Equipment
<u> 398 - DC</u>	Miscellaneous Equipment
398 - MD	Miscellaneous Equipment

Electric Intangible

<u>302</u>	Franchises and Consents
<u>303</u>	Miscellaneous Intangible Plant

303.1 2-year plant 303.2 3-year plant 303.3 4-year plant <u>303.4</u> 5-year plant 303.5 7-year plant <u>303.6</u> 10-year plant 303.7 12-year plant 303.8 15-year plant

Depreciation and amortization rates as approved by FERC in Docket $\underline{\underline{\#}}$

Note:

EXHIBIT C OATT Attachment H-9B (Protocols)

ATTACHMENT H-9B

FORMULA RATE IMPLEMENTATION PROTOCOLS

Section 1 Definitions

For purposes of these Protocols:

- a. "interested party" or "interested parties" refers to any customer or entity that is or may become a customer taking transmission service under Potomac Electric Power Company's ("Pepco") Formula Rate, any party to any docket number assigned by the Federal Energy Regulatory Commission ("FERC") for Pepco's Annual Update, any retail regulator or any official consumer advocate in Pepco's PJM transmission rate zone, any state attorney general and any entity with standing under section 206 of the Federal Power Act ("FPA").
- b. "Errors" or "mistakes" refer to calculation error(s) in the formula rate, formula rate input error(s), and errors reported in the FERC Form No. 1.

Section 2 <u>Annual Updates</u>

- a. On an annual basis, Pepco shall calculate its Annual Transmission Revenue Requirements ("ATRR") applicable under Attachment H and the Network Integration Transmission Service and Point-to-Point rates derived therefrom. The ATRR shall be applicable to the rate year from June 1 of a given calendar year through May 31 of the subsequent calendar year (the "Rate Year") and will be submitted as part of Pepco's Annual Update on or before May 15 of each year.
- b. The Annual Update shall include: a) a populated formula rate template reflecting the Projected Annual Transmission Revenue Requirement ("PTRR") which shall be labeled "Attachment H-9A-PTRR" and b) a populated formula rate template reflecting the True-Up Adjustment ("True-Up TRR"), which shall be labeled "Attachment H-9A-True-Up" as further described in Section 6 for the immediately preceding calendar year ("True-Up Year"). The ATRR will incorporate: 1) the PTRR; and 2) the True-Up TRR for the preceding Rate Year.
- c. For each Annual Update, Pepco shall:
 - i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
 - ii) cause notice of such posting to be provided to PJM's membership; and
 - iii) submit such Annual Update with the FERC as an informational filing.
- d. If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.

e. The date on which the last of the events listed in Section 2.b. or 2.c. occurs shall be that year's "Publication Date." Any delay past May 15 of each year of the Publication Date shall result in an equivalent extension of time for the submission of information requests and challenges.

- f. Pepco shall hold an Annual Meeting among interested parties ("Annual Meeting") no later than forty-five (45) days after the Publication Date. Pepco shall e-mail the Service List¹ and cause to be posted on PJM's internet website notification of the time, date, and location of the Annual Meeting at least fourteen (14) days before the Annual Meeting. The Annual Meeting shall provide interested parties an opportunity to seek information and clarification regarding the Annual Update, including input data and cost detail. Pepco shall accommodate interested parties that wish to participate in the Annual Meeting via teleconference or webinar. At the Annual Meeting, Pepco will provide a summary of the year-over-year results of the Annual Update, to accompany further discussion of key drivers of the ATRR. The written narrative summary will include, at a minimum, a comparison of the total operation and maintenance expense, post-retirement benefits other than pensions ("PBOP") expense, depreciation expense, rate base, return on rate base, income taxes, annual peak load, and revenue credits contained in the Annual Update with the corresponding values included in the prior year's Annual Update.
- g. The True-Up TRR submitted as part of each Annual Update:
 - i) shall, as specified in Attachment H, be based upon Pepco's FERC Form No. 1 data or other verifiable data for the most recent calendar year and shall be based upon Pepco's books and records consistent with FERC's accounting policies;
 - shall, as and to the extent specified in the Formula Rate, identify in the Formula Rate Spreadsheets a reconciliation of data that are not available in the FERC Form No. 1;
 - iii) shall include the following:
 - (a.) a fully functioning Excel spreadsheet "Attachment H-9A-True-Up" with formulas intact for that year's True-Up Adjustment TRR;
 - 1. The revenue requirements for the True-Up TRR will use:
 - (a) 13-month average balances for plant in service and accumulated depreciation, and simple average for accumulated deferred income taxes;
 - (b) 13-month average historical balances for non-plant rate base items, including prepayments, materials and supplies, and reserves;
 - (c) Historical calendar year balances for expense items.
- h. The PTRR filed as part of each Annual Update:
 - i.) shall use the same inputs as in the True-Up TRR filed as part of that year's Annual Update, except that:

- (a.) it will use projected 13-month average balances for plant in service and accumulated depreciation, and simple average for accumulated deferred income taxes;
- (b.) the projected revenue requirements calculation will use 13-month average historical balances for non-plant rate base items, including prepayments, materials and supplies, and reserves; the projected revenue requirements calculation of expense items will use historical calendar year balances.
- i. Pepco shall submit with each Annual Update
 - (a.) all workpapers in their native format (e.g., Microsoft excel) fully populated with formulas intact as necessary to permit interested parties to verify that each input is consistent with the requirements of the Formula Rate and to enable any interested party to replicate the calculation of the Annual Update as implemented by Pepco;
 - (b.) supporting documentation and workpapers for the data that are used in the Annual Update that are not otherwise available in the FERC Form No. 1, including all adjustments made to the FERC Form No. 1 data in determining formula inputs;

¹ The Service List is the parties to Docket Nos. ER05-515, EL13-48, EL15-27, and ER19-1475 and interested parties that request to be added to the Service List.

- (c.) notice of any change in accounting from that in effect for the calendar year upon which the preceding Annual Update was based that affects inputs to the Formula Rate or the resulting charges under the Formula Rate ("Accounting Changes"), including:
 - the initial implementation of an accounting standard (such 1. as a new requirement under Generally Accepted Accounting Principles ("GAAP") or changes to GAAP or policy, consistent with what is required to be disclosed under FERC Form No. 1;
 - 2. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
 - reclassifications, including mapping changes, among FERC 3. accounts between calendar years;
 - 4. the correction of errors and prior period adjustments that impact the Annual Update calculation; and
 - 5. the implementation of new estimation methods or policies that change prior estimates.
- (d.) a worksheet identifying transmission plant in service items included in the Annual Update at an amount other than on a historic cost basis (e.g., fair value adjustments) and a narrative explanation of the individual impact of such items to the Annual Update;
- (e.) a worksheet identifying any asset retirement obligations ("ARO") included in the Annual Update, including a citation to the FERC order approving recovery of the ARO; otherwise any such items reported in the FERC Form No. 1 must be deducted from the costs to be recovered in the Annual Update;
- (f.) a worksheet identifying any costs and expenses related to any merger or acquisition of a jurisdictional facility (including, but not limited to, acquisition premiums and goodwill) for which Pepco is subject to a hold harmless commitment that have been included in the Annual Update, including a citation to the FERC order approving the recovery of such costs and expenses; otherwise, any such costs that have been reported in the FERC Form No. 1 must be deducted from the costs to be recovered in the Annual Update, consistent with the hold harmless commitment; and

² Such notice may incorporate by reference applicable disclosure statements filed with the

Securities and Exchange Commission ("SEC") or contained in the FERC Form 1.

- (g.) a worksheet listing all the errors and corrections agreed to by Pepco and any interested parties, or ordered by FERC, related to the previous Rate Year that have been incorporated into the current Annual Update.
- j. The Annual Update shall be subject to challenge and review in accordance with the procedures set forth in this Attachment H-9B.
- k. The Annual Update shall not seek to modify the Formula Rate and shall not be subject to challenge by seeking to modify the Formula Rate (*i.e.*, all such modifications to the Formula Rate including return on equity will require, as applicable, a FPA Section 205 or Section 206 filing).
- 1. Formula Rate inputs for (i) rate of return on equity; (ii) depreciation rates; and (iii) "Post-Employment Benefits other than Pension" pursuant to Statement of Financial Accounting Standards No. 106, Employers' Accounting for PBOP charges shall be stated values to be used in the rate formula until changed pursuant to an FPA Section 205 or 206 filing; provided, however, that notwithstanding the foregoing limitation, any changes in PBOP that do not exceed an impact on the formula output Network Integration Transmission Service Rate for Pepco of \$0.05 per kW per month as compared to the immediately preceding Annual Update may be included in an Annual Update without such a filing. Changes in PBOP expense that exceed this limit are subject to revision pursuant to Section 4.f.

Section 3 Annual Review Procedures

Each Annual Update shall be subject to the following review procedures ("Annual Review Procedures"):

- a. Any interested party shall have up to one hundred fifty (150) days after the Publication Date (unless such period is extended by fifteen (15) days upon the consent of Pepco to a written request for extension from one or more interested party(ies)), to review the calculations ("Review Period") and to notify Pepco in writing of any specific challenges, including challenges related to Accounting Changes, to the application of the Formula Rate ("Preliminary Challenge").
- b. Interested parties shall have up to one hundred twenty (120) days after each annual Publication Date (unless such period is extended with the written consent of Pepco) to serve reasonable information requests on Pepco either individually or jointly with other interested parties. Information requests shall be limited to what is necessary to determine: (i) whether Pepco has properly calculated the Annual Update under review (including any corrections pursuant to Section 5); (ii) whether the costs included in the Annual Update are properly recordable and recorded, and otherwise consistent with Pepco's accounting policies, practices and procedures consistent with the FERC Uniform System of Accounts; (iii) whether Pepco's actual costs and expenditures were reasonable and prudent

(including whether such costs were incurred according to cost control methodologies); (iv) whether the input data used in the Annual Update are accurate and correctly used in the Formula Rate; (v) whether the Formula Rate has been applied according to its terms, including the procedures in these Protocols; (vi) whether Pepco's accounting changes are reasonable and consistent with the Uniform System of Accounts; (vii) the effect of any accounting change on the inputs to the Formula Rate or the resulting charges under the Formula Rate; and (viii) any other information that may reasonably have substantive effect on the calculation of the ATRR pursuant to the Formula Rate. Information requests shall not be directed to ascertaining whether the Formula Rate is just and reasonable.

- c. Pepco shall make a good faith effort to respond in writing to information requests pertaining to the Annual Update within fifteen (15) business days of receipt of such requests. In the event that Pepco serves any of its responses to timely-submitted information requests more than 135 days after the Publication Date, the period for submitting a Preliminary Challenge shall be extended day for day until Pepco completes its responses to such information requests.
- d. Interested parties shall make a good faith effort to raise all issues in a Preliminary Challenge before filing a Formal Challenge. Preliminary and Formal Challenges are limited to whether: (i) Pepco has properly calculated the Annual Update under review (including any corrections pursuant to Section 5); (ii) the costs included in the Annual Update are properly recordable and recorded, and otherwise consistent with Pepco's accounting policies, practices and procedures consistent with the FERC Uniform System of Accounts; (iii) Pepco's actual costs and expenditures were reasonable and prudent (including whether such costs were incurred according to cost control methodologies); (iv) the input data used in the Annual Update are accurate and correctly used in the Formula Rate; (v) the Formula Rate has been applied according to its terms, including the procedures in these Protocols; and (vi) Pepco's Accounting Changes are reasonable and consistent with the Uniform System of Accounts.
- e. Pepco shall provide a written response to the Preliminary Challenge within twenty (20) business days after receipt of the Preliminary Challenge. Pepco shall work with the interested party that submitted the Preliminary Challenge (or its representative) toward a resolution of the challenge. Any unresolved issues shall promptly be referred to Pepco's and the interested party's senior representative(s) for resolution.
- f. Pepco shall not claim that responses to information requests provided pursuant to these Protocols that are not otherwise privileged are subject to any settlement privilege in any subsequent FERC proceeding addressing Pepco's Annual Update. Interested parties may use any information provided under these Protocols in filing Formal Challenges and complaints.

Section 4 Resolution of Challenges

- If Pepco and any interested party(ies) have not resolved any Preliminary a. Challenge to the Annual Update within sixty (60) days after the Review Period, an interested party shall have an additional thirty (30) days (unless such period is extended with the written consent of Pepco to continue efforts to resolve the Preliminary Challenge) to make a Formal Challenge with the FERC, which shall be served on Pepco by electronic service on the date of such filing. However, there shall be no need to make a Formal Challenge or to await conclusion of the time periods in Section 3 if the FERC already has initiated a proceeding to consider the Annual Update. An interested party may not file a Formal Challenge with respect to an Annual Update unless that party has filed a Preliminary Challenge with respect to that Annual Update. Failure to lodge a Formal Challenge regarding any issue as to a given Annual Update only bars pursuit of such issue with respect to that Annual Update, and in no event shall bar pursuit of such issue or the lodging of a Formal Challenge as to such issue as it relates to a subsequent Annual Update. Nor shall the provisions of Section 4(e) be limited by this Section 4(a).
- b. Any response by Pepco to a Formal Challenge must be submitted to the FERC within thirty (30) days of the date of the filing of the Formal Challenge, and shall be served on the filing party(ies) by electronic service on the date of such filing.
- c. In any proceeding initiated by the FERC concerning the Annual Update or in response to any Formal Challenge by any interested party, Pepco shall bear the burden, consistent with Section 205 of the Federal Power Act, that it has correctly applied the terms of the Formula Rate consistent with these Protocols, and that it followed the applicable requirements and procedures of the Formula Rate in that year's Annual Update. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- d. The time period for any entity to make changes to or challenges to an Annual Update shall be governed by the Formula Rate Protocols that were in effect on the Publication Date for the Annual Update (e.g., the time period for any entity to make changes or challenges to Pepco's May 15, 2014 Annual Update is governed by Section 3(d) of the Formula Rate Protocols that were in effect on that date).
- e. Nothing in these Protocols limits interested parties from challenging the inputs to, or the implementation of, the Formula Rate at whatever time errors are discovered.
- f. Pepco may, at its discretion and at a time of its choosing, make a limited, single issue filing, pursuant to Section 205 to modify the stated values in the Formula Rate for amortization and depreciation rates or PBOP expense. All parties reserve the right to contest such filing(s), but the sole issue in any such limited Section 205 proceeding shall be whether such proposed change is just and reasonable, and it shall not address other aspects of the Formula Rate.

g. Except as specifically provided herein and in the Settlement Agreement dated March 20, 2006, in FERC Docket No. ER05-515 (including the moratorium provisions thereof), nothing herein shall be deemed to limit in any way the right of Pepco to file unilaterally, pursuant to Section 205 of the FPA and the regulations thereunder, changes to the Formula Rate or any of its inputs (including, but not limited to, rate of return on equity and Transmission Incentive Mechanisms) or the right of any other party to request such changes pursuant to Section 206 of the FPA and the regulations thereunder.

Section 5 Changes to Annual Updates

- a. Any changes to the data inputs, including but not limited to revisions to Pepco's FERC Form No. 1, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, shall be incorporated into the Formula Rate and the charges produced by the Formula Rate (with interest determined in accordance with 18 C.F.R. § 35.19a) in the Annual Update for the next effective Rate Period. This reconciliation mechanism shall apply in lieu of mid-Rate Year adjustments and any refunds or surcharges. However, actual refunds or surcharges (with interest determined in accordance with 18 C.F.R. § 35.19a) shall be made in the event that the Formula Rate is replaced by a stated rate for Pepco pursuant to a proceeding under section 205 or 206 of the FPA.
- b. Pepco shall notify parties listed on the Service List of amendments filed to their FERC Form No. 1 after the filing of the Annual Update.

Section 6 Calculation of True-up Adjustment

- a. The Attachment H-9A-True-Up shall include the actual transmission revenues received in the previous calendar year ("True-Up Year") compared to the actual net revenue requirement (calculated in accordance with the Formula Rate) for the True-Up Year as determined using the completed FERC Form No. 1 report to determine any excess or shortfall. The excess or shortfall due to the actual revenue received versus the actual net revenue requirement shall constitute the True-Up TRR. The True-Up TRR and related calculations shall be posted at a publicly accessible location on PJM's internet website no later than May 15 following the issuance of the FERC Form No. 1 for the previous year, as set forth in Section 2 of the Protocols.³
- b. Interest on any over or under recovery of the net revenue requirement shall be determined based on the Commission's regulation at 18 C.F.R. § 35.19a as set forth in Attachment 6B to the Formula Rate.

³ In order to transition to the true-up mechanism that is effective June 1, 2020, the May 15, 2020 annual update will true-up the revenues of the last seven months of 2019 to prorated 2019 actual revenue requirement based on 2019 actual costs. For the May 15, 2021 annual update, the True-Up TRR will true-up the 2020 calendar year revenues received to 2020 calendar year actual

revenue requirement based on 2020 actual costs.

EXHIBIT C OATT Attachment H-9B (Protocols)

ATTACHMENT H-9B

FORMULA RATE IMPLEMENTATION PROTOCOLS

Section 1 Definitions

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- a. "interested party" or "interested parties" refers to any customer or entity that is or may become a customer taking transmission service under Potomac Electric Power Company's ("Pepco") Formula Rate, any party to any docket number assigned by the Federal Energy Regulatory Commission ("FERC") for Pepco's Annual Update, any retail regulator or any official consumer advocate in Pepco's PJM transmission rate zone, any state attorney general and any entity with standing under section 206 of the Federal Power Act ("FPA").
- b. "Errors" or "mistakes" refer to calculation error(s) in the formula rate, formula rate input error(s), and errors reported in the FERC Form No. 1.

Section 2 <u>Annual Updates</u>

- a. On an annual basis, Pepco shall calculate its Annual Transmission Revenue Requirements ("ATRR") applicable under Attachment H and the Network Integration Transmission Service and Point-to-Point rates derived therefrom. The ATRR shall be applicable to the rate year from June 1 of a given calendar year through May 31 of the subsequent calendar year (the "Rate Year") and will be submitted as part of Pepco's Annual Update on or before May 15 of each year.
- b. The Annual Update shall include: a) a populated formula rate template reflecting the Projected Annual Transmission Revenue Requirement ("PTRR") which shall be labeled "Attachment H-9A-PTRR" and b) a populated formula rate template reflecting the True-Up Adjustment ("True-Up TRR"), which shall be labeled "Attachment H-9A-True-Up" as further described in Section 6 for the immediately preceding calendar year ("True-Up Year"). The ATRR will incorporate: 1) the PTRR; and 2) the True-Up TRR for the preceding Rate Year.
- c. For each Annual Update, Pepco shall:
 - i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
 - ii) cause notice of such posting to be provided to PJM's membership; and
 - iii) submit such Annual Update with the FERC as an informational filing.
- d. If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.

e. The date on which the last of the events listed in Section 2.b. or 2.c. occurs shall be that year's "Publication Date." Any delay past May 15 of each year of the Publication Date shall result in an equivalent extension of time for the submission of information requests and challenges.

- f. Pepco shall hold an Annual Meeting among interested parties ("Annual Meeting") no later than forty-five (45) days after the Publication Date. Pepco shall e-mail the Service List¹ and cause to be posted on PJM's internet website notification of the time, date, and location of the Annual Meeting at least fourteen (14) days before the Annual Meeting. The Annual Meeting shall provide interested parties an opportunity to seek information and clarification regarding the Annual Update, including input data and cost detail. Pepco shall accommodate interested parties that wish to participate in the Annual Meeting via teleconference or webinar. At the Annual Meeting, Pepco will provide a summary of the year-over-year results of the Annual Update, to accompany further discussion of key drivers of the ATRR. The written narrative summary will include, at a minimum, a comparison of the total operation and maintenance expense, post-retirement benefits other than pensions ("PBOP") expense, depreciation expense, rate base, return on rate base, income taxes, annual peak load, and revenue credits contained in the Annual Update with the corresponding values included in the prior year's Annual Update.
- g. The True-Up TRR submitted as part of each Annual Update:
 - i) shall, as specified in Attachment H, be based upon Pepco's FERC Form No. 1 data or other verifiable data for the most recent calendar year and shall be based upon Pepco's books and records consistent with FERC's accounting policies;
 - shall, as and to the extent specified in the Formula Rate, identify in the Formula Rate Spreadsheets a reconciliation of data that are not available in the FERC Form No. 1;
 - iii) shall include the following:
 - (a.) a fully functioning Excel spreadsheet "Attachment H-9A-True-Up" with formulas intact for that year's True-Up Adjustment TRR;
 - 1. The revenue requirements for the True-Up TRR will use:
 - (a) 13-month average balances for plant in service and accumulated depreciation, and simple average for accumulated deferred income taxes;
 - (b) 13-month average historical balances for non-plant rate base items, including prepayments, materials and supplies, and reserves;
 - (c) Historical calendar year balances for expense items.
- h. The PTRR filed as part of each Annual Update:
 - i.) shall use the same inputs as in the True-Up TRR filed as part of that year's Annual Update, except that:

- (a.) it will use projected 13-month average balances for plant in service and accumulated depreciation, and simple average for accumulated deferred income taxes;
- (b.) the projected revenue requirements calculation will use 13-month average historical balances for non-plant rate base items, including prepayments, materials and supplies, and reserves; the projected revenue requirements calculation of expense items will use historical calendar year balances.
- i. Pepco shall submit with each Annual Update
 - (a.) all workpapers in their native format (e.g., Microsoft excel) fully populated with formulas intact as necessary to permit interested parties to verify that each input is consistent with the requirements of the Formula Rate and to enable any interested party to replicate the calculation of the Annual Update as implemented by Pepco;
 - (b.) supporting documentation and workpapers for the data that are used in the Annual Update that are not otherwise available in the FERC Form No. 1, including all adjustments made to the FERC Form No. 1 data in determining formula inputs;

¹ The Service List is the parties to Docket Nos. ER05-515, EL13-48, EL15-27, and ER19-1475 and interested parties that request to be added to the Service List.

- (c.) notice of any change in accounting from that in effect for the calendar year upon which the preceding Annual Update was based that affects inputs to the Formula Rate or the resulting charges under the Formula Rate ("Accounting Changes"), including:
 - the initial implementation of an accounting standard (such 1. as a new requirement under Generally Accepted Accounting Principles ("GAAP") or changes to GAAP or policy, consistent with what is required to be disclosed under FERC Form No. 1;
 - 2. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
 - reclassifications, including mapping changes, among FERC 3. accounts between calendar years;
 - 4. the correction of errors and prior period adjustments that impact the Annual Update calculation; and
 - 5. the implementation of new estimation methods or policies that change prior estimates.
- (d.) a worksheet identifying transmission plant in service items included in the Annual Update at an amount other than on a historic cost basis (e.g., fair value adjustments) and a narrative explanation of the individual impact of such items to the Annual Update;
- (e.) a worksheet identifying any asset retirement obligations ("ARO") included in the Annual Update, including a citation to the FERC order approving recovery of the ARO; otherwise any such items reported in the FERC Form No. 1 must be deducted from the costs to be recovered in the Annual Update;
- (f.) a worksheet identifying any costs and expenses related to any merger or acquisition of a jurisdictional facility (including, but not limited to, acquisition premiums and goodwill) for which Pepco is subject to a hold harmless commitment that have been included in the Annual Update, including a citation to the FERC order approving the recovery of such costs and expenses; otherwise, any such costs that have been reported in the FERC Form No. 1 must be deducted from the costs to be recovered in the Annual Update, consistent with the hold harmless commitment; and

² Such notice may incorporate by reference applicable disclosure statements filed with the

Securities and Exchange Commission ("SEC") or contained in the FERC Form 1.

- (g.) a worksheet listing all the errors and corrections agreed to by Pepco and any interested parties, or ordered by FERC, related to the previous Rate Year that have been incorporated into the current Annual Update.
- j. The Annual Update shall be subject to challenge and review in accordance with the procedures set forth in this Attachment H-9B.
- k. The Annual Update shall not seek to modify the Formula Rate and shall not be subject to challenge by seeking to modify the Formula Rate (*i.e.*, all such modifications to the Formula Rate including return on equity will require, as applicable, a FPA Section 205 or Section 206 filing).
- 1. Formula Rate inputs for (i) rate of return on equity; (ii) depreciation rates; and (iii) "Post-Employment Benefits other than Pension" pursuant to Statement of Financial Accounting Standards No. 106, Employers' Accounting for PBOP charges shall be stated values to be used in the rate formula until changed pursuant to an FPA Section 205 or 206 filing; provided, however, that notwithstanding the foregoing limitation, any changes in PBOP that do not exceed an impact on the formula output Network Integration Transmission Service Rate for Pepco of \$0.05 per kW per month as compared to the immediately preceding Annual Update may be included in an Annual Update without such a filing. Changes in PBOP expense that exceed this limit are subject to revision pursuant to Section 4.f.

Section 3 Annual Review Procedures

Each Annual Update shall be subject to the following review procedures ("Annual Review Procedures"):

- a. Any interested party shall have up to one hundred fifty (150) days after the Publication Date (unless such period is extended by fifteen (15) days upon the consent of Pepco to a written request for extension from one or more interested party(ies)), to review the calculations ("Review Period") and to notify Pepco in writing of any specific challenges, including challenges related to Accounting Changes, to the application of the Formula Rate ("Preliminary Challenge").
- b. Interested parties shall have up to one hundred twenty (120) days after each annual Publication Date (unless such period is extended with the written consent of Pepco) to serve reasonable information requests on Pepco either individually or jointly with other interested parties. Information requests shall be limited to what is necessary to determine: (i) whether Pepco has properly calculated the Annual Update under review (including any corrections pursuant to Section 5); (ii) whether the costs included in the Annual Update are properly recordable and recorded, and otherwise consistent with Pepco's accounting policies, practices and procedures consistent with the FERC Uniform System of Accounts; (iii) whether Pepco's actual costs and expenditures were reasonable and prudent

(including whether such costs were incurred according to cost control methodologies); (iv) whether the input data used in the Annual Update are accurate and correctly used in the Formula Rate; (v) whether the Formula Rate has been applied according to its terms, including the procedures in these Protocols; (vi) whether Pepco's accounting changes are reasonable and consistent with the Uniform System of Accounts; (vii) the effect of any accounting change on the inputs to the Formula Rate or the resulting charges under the Formula Rate; and (viii) any other information that may reasonably have substantive effect on the calculation of the ATRR pursuant to the Formula Rate. Information requests shall not be directed to ascertaining whether the Formula Rate is just and reasonable.

- c. Pepco shall make a good faith effort to respond in writing to information requests pertaining to the Annual Update within fifteen (15) business days of receipt of such requests. In the event that Pepco serves any of its responses to timely-submitted information requests more than 135 days after the Publication Date, the period for submitting a Preliminary Challenge shall be extended day for day until Pepco completes its responses to such information requests.
- d. Interested parties shall make a good faith effort to raise all issues in a Preliminary Challenge before filing a Formal Challenge. Preliminary and Formal Challenges are limited to whether: (i) Pepco has properly calculated the Annual Update under review (including any corrections pursuant to Section 5); (ii) the costs included in the Annual Update are properly recordable and recorded, and otherwise consistent with Pepco's accounting policies, practices and procedures consistent with the FERC Uniform System of Accounts; (iii) Pepco's actual costs and expenditures were reasonable and prudent (including whether such costs were incurred according to cost control methodologies); (iv) the input data used in the Annual Update are accurate and correctly used in the Formula Rate; (v) the Formula Rate has been applied according to its terms, including the procedures in these Protocols; and (vi) Pepco's Accounting Changes are reasonable and consistent with the Uniform System of Accounts.
- e. Pepco shall provide a written response to the Preliminary Challenge within twenty (20) business days after receipt of the Preliminary Challenge. Pepco shall work with the interested party that submitted the Preliminary Challenge (or its representative) toward a resolution of the challenge. Any unresolved issues shall promptly be referred to Pepco's and the interested party's senior representative(s) for resolution.
- f. Pepco shall not claim that responses to information requests provided pursuant to these Protocols that are not otherwise privileged are subject to any settlement privilege in any subsequent FERC proceeding addressing Pepco's Annual Update. Interested parties may use any information provided under these Protocols in filing Formal Challenges and complaints.

Section 4 Resolution of Challenges

- If Pepco and any interested party(ies) have not resolved any Preliminary a. Challenge to the Annual Update within sixty (60) days after the Review Period, an interested party shall have an additional thirty (30) days (unless such period is extended with the written consent of Pepco to continue efforts to resolve the Preliminary Challenge) to make a Formal Challenge with the FERC, which shall be served on Pepco by electronic service on the date of such filing. However, there shall be no need to make a Formal Challenge or to await conclusion of the time periods in Section 3 if the FERC already has initiated a proceeding to consider the Annual Update. An interested party may not file a Formal Challenge with respect to an Annual Update unless that party has filed a Preliminary Challenge with respect to that Annual Update. Failure to lodge a Formal Challenge regarding any issue as to a given Annual Update only bars pursuit of such issue with respect to that Annual Update, and in no event shall bar pursuit of such issue or the lodging of a Formal Challenge as to such issue as it relates to a subsequent Annual Update. Nor shall the provisions of Section 4(e) be limited by this Section 4(a).
- b. Any response by Pepco to a Formal Challenge must be submitted to the FERC within thirty (30) days of the date of the filing of the Formal Challenge, and shall be served on the filing party(ies) by electronic service on the date of such filing.
- c. In any proceeding initiated by the FERC concerning the Annual Update or in response to any Formal Challenge by any interested party, Pepco shall bear the burden, consistent with Section 205 of the Federal Power Act, that it has correctly applied the terms of the Formula Rate consistent with these Protocols, and that it followed the applicable requirements and procedures of the Formula Rate in that year's Annual Update. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- d. The time period for any entity to make changes to or challenges to an Annual Update shall be governed by the Formula Rate Protocols that were in effect on the Publication Date for the Annual Update (e.g., the time period for any entity to make changes or challenges to Pepco's May 15, 2014 Annual Update is governed by Section 3(d) of the Formula Rate Protocols that were in effect on that date).
- e. Nothing in these Protocols limits interested parties from challenging the inputs to, or the implementation of, the Formula Rate at whatever time errors are discovered.
- f. Pepco may, at its discretion and at a time of its choosing, make a limited, single issue filing, pursuant to Section 205 to modify the stated values in the Formula Rate for amortization and depreciation rates or PBOP expense. All parties reserve the right to contest such filing(s), but the sole issue in any such limited Section 205 proceeding shall be whether such proposed change is just and reasonable, and it shall not address other aspects of the Formula Rate.

g. Except as specifically provided herein and in the Settlement Agreement dated March 20, 2006, in FERC Docket No. ER05-515 (including the moratorium provisions thereof), nothing herein shall be deemed to limit in any way the right of Pepco to file unilaterally, pursuant to Section 205 of the FPA and the regulations thereunder, changes to the Formula Rate or any of its inputs (including, but not limited to, rate of return on equity and Transmission Incentive Mechanisms) or the right of any other party to request such changes pursuant to Section 206 of the FPA and the regulations thereunder.

Section 5 Changes to Annual Updates

- a. Any changes to the data inputs, including but not limited to revisions to Pepco's FERC Form No. 1, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, shall be incorporated into the Formula Rate and the charges produced by the Formula Rate (with interest determined in accordance with 18 C.F.R. § 35.19a) in the Annual Update for the next effective Rate Period. This reconciliation mechanism shall apply in lieu of mid-Rate Year adjustments and any refunds or surcharges. However, actual refunds or surcharges (with interest determined in accordance with 18 C.F.R. § 35.19a) shall be made in the event that the Formula Rate is replaced by a stated rate for Pepco pursuant to a proceeding under section 205 or 206 of the FPA.
- b. Pepco shall notify parties listed on the Service List of amendments filed to their FERC Form No. 1 after the filing of the Annual Update.

Section 6 Calculation of True-up Adjustment

- a. The Attachment H-9A-True-Up shall include the actual transmission revenues received in the previous calendar year ("True-Up Year") compared to the actual net revenue requirement (calculated in accordance with the Formula Rate) for the True-Up Year as determined using the completed FERC Form No. 1 report to determine any excess or shortfall. The excess or shortfall due to the actual revenue received versus the actual net revenue requirement shall constitute the True-Up TRR. The True-Up TRR and related calculations shall be posted at a publicly accessible location on PJM's internet website no later than May 15 following the issuance of the FERC Form No. 1 for the previous year, as set forth in Section 2 of the Protocols.³
- b. Interest on any over or under recovery of the net revenue requirement shall be determined based on the Commission's regulation at 18 C.F.R. § 35.19a as set forth in Attachment 6B to the Formula Rate.

³ In order to transition to the true-up mechanism that is effective June 1, 2020, the May 15, 2020 annual update will true-up the revenues of the last seven months of 2019 to prorated 2019 actual revenue requirement based on 2019 actual costs. For the May 15, 2021 annual update, the True-Up TRR will true-up the 2020 calendar year revenues received to 2020 calendar year actual

revenue requirement based on 2020 actual costs.

EXHIBIT D

Redline/Strikeout Showing Agreed Upon Changes to OATT Attachment H-9B (Protocols)

ATTACHMENT H-9B

FORMULA RATE IMPLEMENTATION PROTOCOLS

Section 1 Definitions

For purposes of these Protocols:

- a. "interested party" or "interested parties" refers to any customer or entity that is or may become a customer taking transmission service under Potomac Electric Power Company's ("Pepco") Formula Rate, any party to any docket number assigned by the Federal Energy Regulatory Commission ("FERC") for Pepco's Annual Update, any retail regulator or any official consumer advocate in Pepco's PJM transmission rate zone, any state attorney general and any entity with standing under section 206 of the Federal Power Act ("FPA").
- b. "Errors" or "mistakes" refer to calculation error(s) in the formula rate, formula rate input error(s), and errors reported in the FERC Form No. 1.

Section 2 Annual Updates

- a. On an annual basis, Pepco shall calculate its The-Annual Transmission Revenue Requirements ("ATRR") applicable under Attachment H and the Network Integration Transmission Service and Point-to-Point rates derived therefrom. The ATRR shall be applicable to services on and after the rate year from June 1 of a given calendar year through May 31 of the subsequent calendar year (the "Rate Year").
- b. Oand will be submitted as part of Pepco's Annual Update on n-or before May 15 of each year, Pepco shall recalculate its Annual Transmission Revenue Requirements, producing the "Annual Update" for the upcoming Rate Year, and
- b. The Annual Update shall include: a) a populated formula rate template reflecting the Projected Annual Transmission Revenue Requirement ("PTRR") which shall be labeled "Attachment H-9A-PTRR" and b) a populated formula rate template reflecting the True-Up Adjustment ("True-Up TRR"), which shall be labeled "Attachment H-9A-True-Up" as further described in Section 6 for the immediately preceding calendar year ("True-Up Year"). The ATRR will incorporate: 1) the PTRR; and 2) the True-Up TRR for the preceding Rate Year.
- c. For each Annual Update, Pepco shall:
 - cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
 - ii) cause notice of such posting to be provided to PJM's membership; and
 - iii) <u>file-submit</u> such Annual Update with the FERC as an informational filing.

- ed. If the date for making the Annual Update posting/filing should fall on a weekend or a holiday recognized by the FERC, then the posting/filing shall be due on the next business day.
- de. The date on which the last of the events listed in Section 2.b. or 2.c. occurs shall be that year's "Publication Date." Any delay past May 15 of each year of the Publication Date shall result in an equivalent extension of time for the submission of information requests and challenges.

- ef. Pepco shall hold an Annual Meeting among interested parties ("Annual Meeting") no later than forty-five (45) days after the Publication Date. Pepco shall e-mail the Service List¹ and cause to be posted on PJM's internet website notification of the time, date, and location of the Annual Meeting at least fourteen (14) days before the Annual Meeting. The Annual Meeting shall provide interested parties an opportunity to seek information and clarification regarding the Annual Transmission Revenue Requirement Update, including input data and cost detail. Pepco shall accommodate interested parties that wish to participate in the Annual Meeting via teleconference or webinar. At the Annual Meeting, Pepco will provide a summary of the year-over-year results of the Annual Update, to accompany further discussion of key drivers of the net zonal requirement ATRR. The written narrative summary will include, at a minimum, a comparison of the total operation and maintenance expense, post-retirement benefits other than pensions ("PBOP") expense, depreciation expense, rate base, return on rate base, income taxes, annual peak load, and revenue credits contained in the Annual Update with the corresponding values included in the prior year's Annual Update.
- gf. The True-Up TRR submitted as part of each Annual Update for the Rate Year:
 - shall, as specified in Attachment H, be based upon Pepco's FERC Form No. 1 data or other verifiable data for the most recent calendar year and shall be based upon Pepco's books and records consistent with FERC's accounting policies;
 - ii) shall, as and to the extent specified in the Formula Rate, identify in Attachment 5 Cost Support of the Formula Rate Spreadsheets a reconciliation of data that are not available in the FERC Form No. 1;
 - iii) shall include the following:
 - (a.) a fully functioning Excel spreadsheet containing the populated template "Attachment H-9A-True-Up" with formulas intact for that year's <u>True-Up Adjustment TRRupdate</u>;
 - 1. The revenue requirements for the True-Up TRR will use:
 - (a) 13-month average balances for plant in service and accumulated depreciation, and simple average for accumulated deferred income taxes;
 - (b) 13-month average historical balances for non-plant rate base items, including prepayments, materials and supplies, and reserves;
 - (c) Historical calendar year balances for expense items.

h. The PTRR filed as part of each Annual Update:

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- i.) shall use the same inputs as in the True-Up TRR filed as part of that year's Annual Update, except that:
 - it will use projected 13-month average balances for plant in service and accumulated depreciation, and simple average for accumulated deferred income taxes;
 - (b.) the projected revenue requirements calculation will use 13-month average historical balances for non-plant rate base items, including prepayments, materials and supplies, and reserves; the projected revenue requirements calculation of expense items will use historical calendar year balances.
- i. Pepco shall submit with each Annual Update
 - (ba.) all workpapers in their native format (e.g., Microsoft excel) fully populated with formulas intact as necessary to permit interested parties to verify that each input is consistent with the requirements of the Formula Rate and to enable any interested party to replicate the calculation of the Formula RateAnnual Update as implemented by Pepco;
 - (eb.) -supporting documentation and workpapers for the data that are used in the Annual Update that are not otherwise available in the FERC Form No. 1, including all adjustments made to the FERC Form No. 1 data in determining formula inputs;

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The Service List is the parties to Docket Nos. ER05-515, EL13-48, and EL15-27, and ER19-1475 and interested parties that request to be added to the Service List.

- (dc.) notice of any change in accounting from that in effect for the calendar year upon which the preceding Annual Update was based that affects inputs to the Formula Rate or the resulting charges under the Formula Rate ("Accounting Changes"),² including:
 - (i)1. the initial implementation of an accounting standard (such as a new requirement under Generally Accepted Accounting Principles ("GAAP") or changes to GAAP or policy, consistent with what is required to be disclosed under FERC Form No. 1;
 - (ii)2. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
 - (iii)3. reclassifications, including mapping changes, among FERC accounts between calendar years;
 - 4. the correction of errors and prior period adjustments that impact the Annual Update calculation; and
 - 5.(iv) the implementation of new estimation methods or policies that change prior estimates.
- (de.) a worksheet identifying transmission plant in service items included in the Annual Update at an amount other than on a historic cost basis (e.g., fair value adjustments) and a narrative explanation of the individual impact of such items to the Annual Update;
- (£c.) a worksheet identifying any asset retirement obligations ("ARO") included in the Annual Update, including a citation to the FERC order approving
- _recovery of the ARO; otherwise any such items reported in the FERC Form No. 1 must be deducted from the costs to be recovered in the Annual Update;
- (gf.) a worksheet identifying any costs and expenses related to any merger or acquisition of a jurisdictional facility (including, but not limited to, acquisition premiums and goodwill) for which Pepco is subject to a hold harmless commitment that have been included in the Annual Update, including a citation to the FERC order approving the recovery of such costs and expenses; otherwise, any such costs that have been reported in the FERC Form No. 1 must be deducted from the costs to be recovered in the Annual Update, consistent with the hold harmless commitment; and

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² Such notice may incorporate by reference applicable disclosure statements filed with the Securities and Exchange Commission ("SEC") or contained in the FERC Form 1.	

- (hg.) a worksheet listing all the errors and corrections agreed to by Pepco and any interested parties, or ordered by FERC, related to the previous Rate Year that have been incorporated into the current Annual Update.
- <u>j.iv</u>) The Annual Update shall be subject to challenge and review in accordance with the procedures set forth in this Attachment H-9B.
- gk. The Annual Update shall not seek to modify the Formula Rate and shall not be subject to challenge by seeking to modify the Formula Rate (*i.e.*, all such modifications to the Formula Rate including return on equity will require, as applicable, a FPA Section 205 or Section 206 filing).
- Ih. Formula Rate inputs for (i) rate of return on equity; (ii) depreciation rates; and (iii) "Post-Employment Benefits other than Pension" pursuant to Statement of Financial Accounting Standards No. 106, Employers' Accounting for PBOP charges shall be stated values to be used in the rate formula until changed pursuant to an FPA Section 205 or 206 filing; provided, however, that notwithstanding the foregoing limitation, any changes in PBOP that do not exceed an impact on the formula output Network Integration Transmission Service Rate for Pepco of \$0.05 per kW per month as compared to the immediately preceding Annual Update may be included in an Annual Update without such a filing. Changes in PBOP expense that exceed this limit are subject to revision pursuant to Section 4.f.

Section 3 Annual Review Procedures

Each Annual Update shall be subject to the following review procedures ("Annual Review Procedures"):

- a. Any interested party shall have up to one hundred fifty (150) days after the Publication Date (unless such period is extended by fifteen (15) days upon the consent of Pepco to a written request for extension from one or more interested party(ies)), to review the calculations ("Review Period") and to notify Pepco in writing of any specific challenges, including challenges related to Accounting Changes, to the application of the Formula Rate ("Preliminary Challenge").
- b. Interested parties shall have up to one hundred twenty (120) days after each annual Publication Date (unless such period is extended with the written consent of Pepco) to serve reasonable information requests on Pepco either individually or jointly with other interested parties. Information requests shall be limited to what is necessary to determine: (i) whether Pepco has properly calculated the Annual Update under review (including any corrections pursuant to Section 5); (ii) whether the costs included in the Annual Update are properly recordable and recorded, and otherwise consistent with Pepco's accounting policies, practices and procedures consistent with the FERC Uniform System of Accounts; (iii) whether Pepco's actual costs and expenditures were reasonable and prudent

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(including whether such costs were incurred according to cost control methodologies); (iv) whether the input data used in the Annual Update are accurate and correctly used in the Formula Rate; (v) whether the Formula Rate has been applied according to its terms, including the procedures in these Protocols; (vi) whether Pepco's accounting changes are reasonable and consistent with the Uniform System of Accounts; (vii) the effect of any accounting change on the inputs to the Formula Rate or the resulting charges under the Formula Rate; and (viii) any other information that may reasonably have substantive effect on the calculation of the net zonal revenue requirement ATRR pursuant to the Formula Rate. Information requests shall not be directed to ascertaining whether the Formula Rate is just and reasonable.

- Pepco shall make a good faith effort to respond in writing to information requests pertaining to the Annual Update within fifteen (15) business days of receipt of such requests. In the event that Pepco serves any of its responses to timely-submitted information requests more than 135 days after the Publication Date, the period for submitting a Preliminary Challenge shall be extended day for day until Pepco completes its responses to such information requests.
- d. Interested parties shall make a good faith effort to raise all issues in a Preliminary Challenge before filing a Formal Challenge. Preliminary and Formal Challenges are limited to whether: (i) Pepco has properly calculated the Annual Update under review (including any corrections pursuant to Section 5); (ii) the costs included in the Annual Update are properly recordable and recorded, and otherwise consistent with Pepco's accounting policies, practices and procedures consistent with the FERC Uniform System of Accounts; (iii) Pepco's actual costs and expenditures were reasonable and prudent (including whether such costs were incurred according to cost control methodologies); (iv) the input data used in the Annual Update are accurate and correctly used in the Formula Rate; (v) the Formula Rate has been applied according to its terms, including the procedures in these Protocols; and (vi) Pepco's Accounting Changes are reasonable and consistent with the Uniform System of Accounts.
- e. Pepco shall provide a written response to the Preliminary Challenge within twenty (20) business days after receipt of the Preliminary Challenge. Pepco shall work with the interested party that submitted the Preliminary Challenge (or its representative) toward a resolution of the challenge. Any unresolved issues shall promptly be referred to Pepco's and the interested party's senior representative(s) for resolution.
- f. Pepco shall not claim that responses to information requests provided pursuant to these Protocols that are not otherwise privileged are subject to any settlement privilege in any subsequent FERC proceeding addressing Pepco's Annual Update. Interested parties may use any information provided under these Protocols in filing Formal Challenges and complaints.

Section 4 Resolution of Challenges

- If Pepco and any interested party(ies) have not resolved any Preliminary Challenge to the Annual Update within sixty (60) days after the Review Period, an interested party shall have an additional thirty (30) days (unless such period is extended with the written consent of Pepco to continue efforts to resolve the Preliminary Challenge) to make a Formal Challenge with the FERC, which shall be served on Pepco by electronic service on the date of such filing. However, there shall be no need to make a Formal Challenge or to await conclusion of the time periods in Section 3 if the FERC already has initiated a proceeding to consider the Annual Update. An interested party may not file a Formal Challenge with respect to an Annual Update unless that party has filed a Preliminary Challenge with respect to that Annual Update. Failure to lodge a Formal Challenge regarding any issue as to a given Annual Update only bars pursuit of such issue with respect to that Annual Update, and in no event shall bar pursuit of such issue or the lodging of a Formal Challenge as to such issue as it relates to a subsequent Annual Update. Nor shall the provisions of Section 4(e) be limited by this Section 4(a).
- b. Any response by Pepco to a Formal Challenge must be submitted to the FERC within thirty (30) days of the date of the filing of the Formal Challenge, and shall be served on the filing party(ies) by electronic service on the date of such filing.
- c. In any proceeding initiated by the FERC concerning the Annual Update or in response to any Formal Challenge by any interested party, Pepco shall bear the burden, consistent with Section 205 of the Federal Power Act, that it has correctly applied the terms of the Formula Rate consistent with these Protocols, and that it followed the applicable requirements and procedures of the Formula Rate in that year's Annual Update. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- d. The time period for any entity to make changes to or challenges to an Annual Update shall be governed by the Formula Rate Protocols that were in effect on the Publication Date for the Annual Update (e.g., the time period for any entity to make changes or challenges to Pepco's May 15, 2014 Annual Update is governed by Section 3(d) of the Formula Rate Protocols that were in effect on that date).
- Nothing in these Protocols limits interested parties from challenging the inputs to, or the implementation of, the Formula Rate at whatever time errors are discovered.
- f. Pepco may, at its discretion and at a time of its choosing, make a limited, single issue filing, pursuant to Section 205 to modify the stated values in the Formula Rate for amortization and depreciation rates or PBOP expense. All parties reserve the right to contest such filing(s), but the sole issue in any such limited Section 205 proceeding shall be whether such proposed change is just and reasonable, and it shall not address other aspects of the Formula Rate.

g. Except as specifically provided herein and in the Settlement Agreement dated March 20, 2006, in FERC Docket No. ER05-515 (including the moratorium provisions thereof), nothing herein shall be deemed to limit in any way the right of Pepco to file unilaterally, pursuant to Section 205 of the FPA and the regulations thereunder, changes to the Formula Rate or any of its inputs (including, but not limited to, rate of return on equity and Transmission Incentive Mechanisms) or the right of any other party to request such changes pursuant to Section 206 of the FPA and the regulations thereunder.

Section 5 Changes to Annual Updates

- a. Any changes to the data inputs, including but not limited to revisions to Pepco's FERC Form No. 1, or as the result of any FERC proceeding to consider the Annual Update, or as a result of the procedures set forth herein, shall be incorporated into the Formula Rate and the charges produced by the Formula Rate (with interest determined in accordance with 18 C.F.R. § 35.19a) in the Annual Update for the next effective Rate Period. This reconciliation mechanism shall apply in lieu of mid-Rate Year adjustments and any refunds or surcharges. However, actual refunds or surcharges (with interest determined in accordance with 18 C.F.R. § 35.19a) shall be made in the event that the Formula Rate is replaced by a stated rate for Pepco pursuant to a proceeding under section 205 or 206 of the FPA.
- b. Pepco shall notify parties listed on the Service List of amendments filed to their FERC Form No. 1 after the filing of the Annual Update.

Section 6 Calculation of True-up Methodology Adjustment

- a. Actual The Attachment H-9A-True-Up shall include the actual transmission revenues received in the previous calendar year ("True-Up Year") shall be compared to the actual net revenue requirement (calculated in accordance with the Formula Rate) for the True-Up Year as determined using the completed FERC Form No. 1 report to determine any excess or shortfall. The excess or shortfall due to the actual revenue received versus the actual net revenue requirement shall constitute the "True-Up AdjustmentTRR." The True-Up AdjustmentTRR and related calculations shall be posted at a publicly accessible location on PJM's internet website no later than May 15 following the issuance of the FERC Form No. 1 for the previous year, as set forth in Section 2 of the Protocols.
- b. Interest on any over or under recovery of the net revenue requirement shall be determined based on the Commission's regulation at 18 C.F.R. § 35.19a as set forth in Attachment 6B to the Formula Rate.

³ In order to transition to the true-up mechanism that is effective June 1, 2020, the May 15, 2020 annual update will true-up the revenues of the last seven months of 2019 to prorated 2019 actual revenue requirement based on 2019 actual costs. For the May 15, 2021 annual update, the True-

Un TRR will true-un the 2	020 calendar vear revenues	received to 2020 calend	ar vear actual	
revenue requirement base	020 calendar year revenues I on 2020 actual costseosts.	received to 2020 carend	ar year actuar	

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing document upon each person designated on the official service list compiled by the Secretary in this proceeding.

Dated at Washington, D.C., this 24th day of April, 2020.

/s/ Thomas C. Kirby

Thomas C. Kirby Steptoe & Johnson LLP 1330 Connecticut Avenue, NW Washington, DC 20036