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May 19, 2023

Filed via eTariff

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

Re: Monongahela Power Company

The Potomac Edison Company West Penn Power Company PJM Interconnection, L.L.C.

Docket No. ER21-253-000 and -003, Settlement Compliance Filing

Dear Secretary Bose:

In compliance with the Commission's May 4, 2023 order accepting an uncontested Offer of Settlement and Settlement Agreement ("Settlement Agreement") in the captioned proceeding ("May 4 Order"), 1 Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company (collectively, the "South FirstEnergy Operating Companies" or the "SFCs") hereby submit PJM Open Access Transmission Tariff ("Tariff") records in eTariff format with a revised effective date of January 1, 2023, as directed by the Commission.²

On January 18, 2023, PJM Interconnection, L.L.C. ("PJM"), on behalf of the SFCs, filed the Settlement Agreement resolving all contested issues in this proceeding concerning the SFCs' proposal to replace its stated transmission rate with a formula rate. Concurrently with the filing of the Settlement Agreement, PJM, on behalf of the SFCs, filed a Motion to Implement Interim Settlement Rates and Revenue Requirements ("Motion for Interim Rates") to provide customers certain benefits of the Settlement Agreement pending the Commission's review. On January 25, 2023, the Acting Chief Administrative Law Judge granted the Motion for Interim Rates, effective January 1, 2023. Subsequently, in the May 4 Order, the Commission accepted the Settlement Agreement, effective January 1, 2021. The Commission also directed the SFCs to

Monongahela Power Co., 183 FERC ¶ 61,087 (2023).

Pursuant to Order No. 714, this filing is being submitted by PJM on behalf of the SFCs 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 Tariff. Thus, the SFCs have requested that PJM submit this filing in the eTariff system as part of PJM's electronic Intra PJM Tariff.

³ *Monongahela Power Co.*, 182 FERC ¶ 63,006 (2023).

Hon. Kimberly D. Bose May 19, 2023 Page 2

make a compliance filing in eTariff format, within 30 days, to establish an effective date of January 1, 2023, for the Tariff records implementing the Settlement Agreement.⁴ Accordingly, the SFCs hereby submit Tariff records reflecting the terms of the Settlement Agreement, with an effective date of January 1, 2023. The Tariff records submitted in this compliance filing do not change the Tariff records submitted with the Settlement Agreement as filed on January 18, 2023, other than to revise the effective date and to use a priority code "greater than 600 to ensure that the South FirstEnergy Operating Companies Settlement Tariff records take priority over the Tariff records filed to apply on an interim basis," as ordered by the Commission.⁵

PJM, on behalf of the SFCs, submits the following materials with this transmittal letter:

- 1. <u>Attachment A</u>: Clean PJM Tariff sheets containing the Tariff provisions approved by the May 4 Order.
- 2. <u>Attachment B</u>: Redlined PJM Tariff sheets showing the changes approved by the May 4 Order.

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,⁶ PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: https://www.pjm.com/library/filing-order with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region⁷ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: http://www.ferc.gov/docs-filing/elibrary.asp in accordance with the Commission's regulations and Order No. 714.

The SFCs respectfully request that the Commission accept this compliance filing. To the extent necessary, the SFCs request waiver of any applicable Commission regulations not fully

⁴ *Monongahela Power Co.*, 183 FERC ¶ 61,087, at P 5.

⁵ *Id.* at P 5, n.8.

⁶ See 18 C.F.R. §§ 35.2(e) and 385.2010(f)(3).

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

Hon. Kimberly D. Bose May 19, 2023 Page 3

satisfied by this filing. Thank you for your attention to this matter. Please direct any questions to the undersigned.

Respectfully submitted,

P. Nikhil Rao Senior Corporate Counsel FirstEnergy Service Co. 76 South Main Street Akron, OH 44308 (330) 384-2422 pnrao@firstenergycorp.com /s/ James C. Beh
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Counsel for South FirstEnergy Operating Companies

Attachments

CERTIFICATE OF SERVICE

I hereby certify that the foregoing document has been served upon each person designated on the official service list compiled by the Secretary of the Federal Energy Regulatory Commission in this proceeding.

Dated at Washington, D.C., this 19th day of May, 2023.

/s/ Patricia Wingfield
Patricia Wingfield
Jones Day
51 Louisiana Avenue, NW
Washington, DC 20001
Phone: (202) 879-3939
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Attachment A Clean Tariff Sheets

ATTACHMENT H-11A

Other Supporting Facilities Charges and Formula Rate —
Monongahela Power Company, The Potomac Edison Company, and
West Penn Power Company

("South FirstEnergy Operating Companies" or "SFC")

Service Below 115 kV in the Allegheny Power Zone (Other Supporting Facilities Charges)

for Network Integration Transmission Service

As provided in Attachment H-11, service utilizing facilities at voltages below 138 kV owned by one of the South FirstEnergy Operating Companies to transmit energy to and from a customer within the Allegheny Power Zone will be provided at the rates set forth below ("Other Supporting Facilities Charges").

Customer/Interconnection	South FirstEnergy Operating	Rate
Point/Customer Facility	Company	
WM Renewable Energy, LLC (Arden	West Penn Power Company	\$2,592.00/mo.
Landfill 25kV)		
All Dams Generation, LLC (Allegheny	West Penn Power Company	\$4,320.00/mo.
River Lock and Dam No. 5)		
Harrison Rural Electrification	Monongahela Power Company	\$13,047.00/mo.
Association, Inc. (Barnetts Run,		
Chiefton, Dola, Oral Lake, Crystal		
Lake, Buckhannon, Milford Rd.)		
Thurmont Municipal Light Company	The Potomac Edison Company	\$11,529.18/mo.
(Main Street, Moser Road (Primary) and		
Moser Road (Back-Up)		
C • A A A 1471 X • A A B A	D 7 L CEC	
Service At or Above 115 kV in the Alleg	neny Power Zone by SFC	
See attached formula rate.		

	Formula Rate - Non-Levelized	SFC Summary				Attachment H-11A Summary Page 1 of 1 For the 12 months ended 12/31/2021
Line No.	(1)	(2)	(3)	(4)	(5)	
1	Net Revenue Requirement with incentive projects - MP Net Revenue Requirement with incentive projects - PE	Attachment H-11A, Page 1, Line10, Col. 5 Attachment H-11A, Page 1, Line10, Col. 5			Total	
3 4	Net Revenue Requirement with incentive projects - TE TOTAL NET REVENUE REQUIREMENT TOTAL NET REVENUE REQUIREMENT	Attachment H-11A, Page 1, Line10, Col. 5			\$0.00	
	DIVISOR				Total	
5 6	1 Coincident Peak (CP) (MW) Average 12 CPs (MW)			(Note A) (Note B)		
7	Annual Rate (\$/MW/Yr)	(line 4 / line 5)	Total #DIV/0!			
			Peak Rate Total		Off-Peak Rate Total	
8	Point-to-Point Rate (\$/MW/Year)	(line 4 / line 6)	#DIV/0!		#DIV/0!	
9 10	Point-to-Point Rate (\$/MW/Month) Point-to-Point Rate (\$/MW/Week)	(line 8/12) (line 8/52)	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!	
11	Point-to-Point Rate (\$\shim\text{WW/Day})	(line 10/5; line 10/7)	#DIV/0!		#DIV/0!	
12	Point-to-Point Rate (\$/MWh)	(line 8/4,160; line 8/8,760)	#DIV/0!		#DIV/0!	
Notes						

A sprovided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes CP for the AP Zone.

B Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve-month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.

Attachment H-11A, Attachment 1 - Summary Page 1 of 1 For the 12 months ended 12/31/2021

Schedule 1A Rate Calculation Summary

Total

1	Transmission expenses included in OATT	Ancillary Services (Attachment H-11A, Page 4, Line 7)
2	Revenue Credits for Sched 1A - Note A	Attachment 1, Line 2

\$ 3 Net Schedule 1A Expenses (Line 1 - Line 2) Attachment 1, Line 3 Attachment 1, Line 4 Annual MWh in AP Zone - Note B #DIV/0! Schedule 1A rate \$/MWh (Line 3/ Line 4) Attachment 1, Line 5

Note:

Α Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A В Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

	Transmission Enhancement Charge (TEC) Summary					
Line No.	(1) (2) Project Name RTEP Project Number	(3) Net Revenue Requirement with True-up (Note A)				

Attachment H-11A, Attachment 11 - Summary Page 1 of 1 For the 12 months ended 12/31/2021

Note A Net Revenue Requirement with True-up is sourced from Attachment 11, Col. 15. PJM to bill each project utilizing the respective Net revenue requirement with true-up on Col. 3

Attachment H-11A, Attachment 16 - Summary Page 1 of 1

			For the 12 months ended 12/31/2021
	Abandoned Plant Summary		
	(1)	(2)	(3)
Line			
No.	Project Name (A)	RTEP Project Number	Revenue Requirement (A)
1.00			
1.01			
1.02			
1.03			
1.04			
1.05			
1.06			
1.07			
1.08			
1.09			
1.10			
Note A	(A) Revenue Requirement is sourced from Attachment 16 Col. R. PJM to bill each project utilizing the respective Revenue	ue Requirement reflected on Col. 3	

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data				Attachment H-11A page 1 of 5 For the 12 months ended 12/31/2021
			MON POWER				
Line No. 1	(1) GROSS REVENUE REQUIREMENT [page 3, Line 38, col 5]	(2)	(3)		(4)	(5) Allocated Amount	
2 3 4 5 6 7 8	REVENUE CREDITS Account No. 451 Account No. 454 Account No. 456 Section 30.9 credits Other Revenue credits TEC Revenue TOTAL REVENUE CREDITS (sum Lines 2-7)	(Note S) (page 4, Line 38) (page 4, Line 39) (page 4, Line 40) (page 4, Line 41) (page 4, Line 41) (page 4, Line 42) Attachment 11, Page 2, Line 3, Col. 13	Total - - - - - -	A TP TP TP TP DA DA	0.00000 0.00000 0.00000 1.00000 1.00000 1.00000	- - - - -	
9 10	True-up Adjustment with Interest NET REVENUE REQUIREMENT	(Attachment 13, Line 47) enter negative (Line 1 - Line 8 + Line 9)				- -	

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized

RATE BASE (sum Lines 18, 28, 29, & 34)

Rate Formula Template Utilizing FERC Form 1 Data

Line	(1)	(2) Source	MON POWER (3) Company Total	Allocator	(4)	(5) Transmission (Col 3 times Col 4)
No.	RATE BASE:					
1 2 3 4 5 6	GROSS PLANT IN SERVICE Production Transmission Distribution General & Intangible Common TOTAL GROSS PLANT (sum Lines 1-5)	Attachment 3, Line 14, Col. 1 (Notes T&V) Attachment 3, Line 14, Col. 3 (Notes T&V) Attachment 3, Line 14, Col. 4 (Notes T&V) Attachment 3, Line 14, Col. 5 & 6 (Notes T&V) Attachment 3, Line 14, Col. 7 (Notes T&V)	- - - - -	NA TP NA W/S CE GP=	0.00000 1.00000 1.00000 0.000%	- - - -
7 8 9 10 11 12	ACCUMULATED DEPRECIATION Production Transmission Distribution General & Intangible Common TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)	Attachment 4, Line 14, Col. 1 (Notes T&V) Attachment 4, Line 14, Col. 3 (Notes T&V) Attachment 4, Line 14, Col. 4 (Notes T&V) Attachment 4, Line 14, Col. 5 & 6 (Notes T&V) Attachment 4, Line 14, Col. 7 (Notes T&V)	- - - - - -	NA TP NA W/S CE	0.00000 1.00000 1.00000	-
13 14 15 16 17 18	NET PLANT IN SERVICE Production Transmission Distribution General & Intangible Common TOTAL NET PLANT (sum Lines 13-17)	(Line 1- Line 7) (Line 2- Line 8) (Line 3 - Line 9) (Line 4 - Line 10) (Line 5 - Line 11)				- - - -
19 20 21 22 23 24 25 26 27 28	ADJUSTMENTS TO RATE BASE Account No. 281 (enter negative) Account No. 282 (enter negative) Account No. 283 (enter negative) Account No. 190 Account No. 255 (enter negative) Unfunded Reserves [This line left intentionally blank CWIP Unamortized Regulatory asset TOTAL ADJUSTMENTS (sum Lines 19-27)	Attachment 5, Line 1, Col. 1 (Notes C, F) Attachment 5, Line 1, Col. 2 (Notes C, F) Attachment 5, Line 1, Col. 3 (Notes C, F) Attachment 5, Line 1, Col. 4 (Notes C, F) Attachment 5, Line 1, Col. 5 (Notes C, F) Attachment 14, Line 18, Col. P (Notes C & V) Attachment 17, Line 3, Col P 216.b (Notes V&W) Attachment 19, Line 2, Col. Y (Note V)	- - - - - - - - -	NA DA DA DA DA DA DA	1.00000 1.00000 1.00000 1.00000 1.00000 1.00000 1.00000	:
29	LAND HELD FOR FUTURE USE	Attachment 14, Line 4, Col.P (Note G)	-	TP	0.00000	-
30 31 32 33 34	WORKING CAPITAL (Note H) CWC Materials & Supplies (Note G) Prepayments (Account 165) TOTAL WORKING CAPITAL (sum Lines 31 - 33)	Attachment 14, Line 3, Col.P) (Note V) Attachment 14, Line 2, Col.P) (Notes B &V)	:	DA TE DA	1.00000 0.00000 1.00000	:

			_						ļ	Attac	chment H -11A page 4 of 5
	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data							For the 12 months ende	
		SUBBODTING CALCULATIONS AND NOTES	MON POWER								,
Line No. 1 2 3 4 5	(1) TRANSMISSION PLANT INCLUDED IN ISO RATES Total transmission plant (page 2, Line 2, obumn 3) Less transmission plant excluded from ISO rates (Note L) Less transmission plant included in OATT Ancillary Services (Note M) Transmission plant included in ISO rates (Line 1 less Lines 2 & 3) Percentage of transmission plant included in ISO Rates (Line 4 divided by Line 1)	(2)	(3)	(4)	-	(5)	TP=	(6)			
	TRANSMISSION EXPENSES										7
6 7 8 9 10	Total transmission expenses (Attachment 20, Line 26, Col C) Less transmission expenses included in OATT Ancillary Services (Attachment 20, Line 2 plus Li Included transmission expenses (Line 6 less Line 7) Percentage of transmission pant included in ISO Rates (Line 8 divided by Line 6) Percentage of transmission plant included in ISO Rates (Line 5) Percentage of transmission expenses included in ISO Rates (Line 9 times Line 10)	ne 3 and Line 4, Col. C) (Note K)		1			TP TE=	0.00000 0.00000 0.00000			
	WAGES & SALARY ALLOCATOR (W&S)	Form Reference		TP	Proration (Note Z)	Allocation					,
12 13 14 15 16	Production Transmission Distribution Other Total (sum Lines 12-15)	Form 1 Reference 354.20.b 354.21.b 354.23.b 354.24, 354.25, 354.26.b	•	0.00 0.00 0.00 0.00 0.00	Proration (Note 2.)	Allocation		(Note Z) W&S Allocator (\$ / Allocation) 1.00000	= WS		
	COMMON PLANT ALLOCATOR (CE) (Note N)					0/71		Was all			,
17 18 19 20	Electric Gas Water Total (sum Lines 17 - 19)	200.3.c 201.3.d 201.3.e	s			% Electric (Line 17 / Line 20) 1.00000	*	W&S Allocator (Line 16, col. 6) 1.00000	-	CE	1.00000
	ANNUAL ALLOCATION FACTOR CALCULATION (Note A)										1
21 22 23 24	Annual Allocation Factor for Income taxes and Return (ROE) Annual Allocation Factor for Income Taxes Annual Allocation Factor for Return on Rate Base Total Annual Allocation Factor for Income Taxes and Return (ROE)	Page 3, Line 33, Col. 5 / Page 2, Line 14, Col. 5 Page 3, Line 34, Col. 5 / Page 2, Line 14, Col. 5 Line 22 + Line 23					,	#DIV/0! #DIV/0! #DIV/0!			
25 26 27 28	Annual Allocation Factor for Income taxes and Return (scaled basis points adder) Annual Allocation Factor for Lecturn on Rate Base Total Annual Allocation Factor for Return on Rate Base Total Annual Allocation Factor for Income Taxes and Return (scaled basis points adder)	Attach 2a Line 33 / Page 2, Line 14, Col. 5 Attach 2a Line 22 / Page 2, Line 14, Col. 5 Line 26 + Line 27						#DIV/0! #DIV/0! #DIV/0!			
29	Additional Annual Allocation Factor for Income Taxes and Return	Line 28 - Line 24		-			t .	#DIV/0!			
	RETURN (R)							\$			
30	Preferred Dividends (118.29c) (positive number)							-			
31 32 33 34	Long Term Debt (112.18-21.c) (Attachment 8, Line 14, Col. 9) (Note BB) Preferred Stock (112.3d) (Attachment 8, Line 14, Col. 3) (Note BB) Common Stock Attachment 8, Line 14, Col. 8) (Note BB) Total (sum Lines 31-33)		\$ - -	% 0% 0% 0%		Cost (Note O) #DIV/0! 0.0000 0.1045	1	Weighted #DIV/0! 0.0000 0.0000 #DIV/0!	=WCLTD =R		
35 36 37	REVENUE CREDITS (Note AA) ACCOUNT 447 (SALES FOR RESALE) a. Bundled Non-RQ Sales for Resale (311.x.h) b. Bundled Sales for Resale Total of (a)-(b)		FERC Form No. 1, 310-311	(Note P)							
38	ACCOUNT 451 (MISCELLANEOUS SERVICE REVENUE) (Note R)		FERC Form No. 1, 300.17.b								
39	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note Q)		FERC Form No. 1,300.19.b								
40	ACCOUNT 456 (OTHER ELECTRIC REVENUE) (Note U)		FERC Form No. 1,330.x.n								
40 a 40 b	Firm Point-to-Point Other										
41	SECTION 30.9 CREDITS										
42	OTHER REVENUE CREDITS										

 42a
 Labor Related Revenues
 W&S
 1.00000

 42b
 Plant Related Revenues
 GP
 0.00000

 42c
 Transmission Related Revenues
 TP
 0.00000

 42d
 Other
 DA
 1.00000

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized Rate Formula Template Utilizing FERC Form 1 Data

MON POWER

General Note: References to pages in this formulary rate are indicated as: (page#, Line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, Line, column)

Note Letter

S

Letter									
A	Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.								
В	Prepayments shall exclude prepayments of income taxes.								
C	Transmission-related only	Transmission-related only							
D				aking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other					
		During Construction. Balance shall not include permanent differences in the in	come tax a	allowance calculations (other than Equity AFUDC) unless and until specific Commission					
_	approval is obtained to include such differences in a separate 205 proceeding.								
E				nd adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such					
_	excess or deficient deferred taxes attributed to the transmission function will be base								
F				latory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced					
	by prior flow throughs and excluded if the utility chose to utilize amortization of tax	credits against taxable income as discussed in Note K. Account 281 is not allo	cated.						
G	Identified in Form 1 as being only transmission related.								
H				Gallocated to transmission at page 3, Line 9, column 5 minus amortization of regulatory					
			g capital all	lowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input					
	does not exceed the one-eighth cap. In no case shall the calculation include service of		C	The second of th					
1	Formula Template since they are recovered elsewhere.	sessments charged in the current year. Taxes related to income are excluded.	Gross recei	ipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate					
T		T is the State income toy rate, and n = "the percentage of federal income toy do	duatible fo	or state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of					
J				book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the					
	Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, L		unci man o	took lax credits to Account No. 233 and reduce face base, must reduce its income tax expense by the amount of the					
		FIT =	0.00%						
		SIT=		(State Income Tax Rate or Composite SIT)					
		n =		(percent of federal income tax deductible for state purposes)					
K	Removes dollar amount of transmission expenses included in the OATT ancillary se	ervices rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to	generation	on step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up					
	facilities are those facilities at a generator substation on which there is no through-flo								
L	Removes transmission plant determined by Commission order to be state-jurisdiction	nal according to the seven-factor test (until Form 1 balances are adjusted to ref	lect applica	ation of seven-factor test).					
M	Removes dollar amount of transmission plant included in the development of OATT	ancillary services rates and generation step-up facilities, which are deemed in	cluded in C	DATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator					
	substation on which there is no through-flow when the generator is shut down.								
N	Enter dollar amounts								
O	Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred div								
				eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000.					
P	Page 4. Line 37 must equal zero since all short-term power sales must be unbundled		uses are to l	be included in the divisor.					
Q	Includes income related only to transmission facilities, such as pole attachments, ren	tals and special use.							

Calculate using a 13-month average balance. Includes only CWIP authorized by the Commission for inclusion in rate base.

Template. The revenue on Line 7 is supported by its own reference.

Excludes revenues unrelated to transmission services.

per settlement agreement section 2.23 requires inclusion.

- Χ Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
- Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
- To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred
- The SFCs shall utilize a W/S allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula rate template AA in the same manner as the underlying associated plant assets or expenses that generate the credits.

The revenues credited on page 1, Lines 2-6 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula

Plant in Service, Accumulated Depreciation, and Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects, unless provisions

Calculates using a 13-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 56%

Actual equity capitalization:

0.0% Equity Cap Not Triggered

Attachment H-11A, Attachment 1 page 1 of 1
For the 12 months ended 12/31/2021

Schedule 1A Rate Calculation

1	\$ -	Attachment H-11A, Page 4, Line 7
2		Revenue Credits for Sched 1A - Note A
3	\$ -	Net Schedule 1A Expenses (Line 1 - Line 2)
4		Annual MWh in AP Zone - Note B
5	#DIV/0!	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A

B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

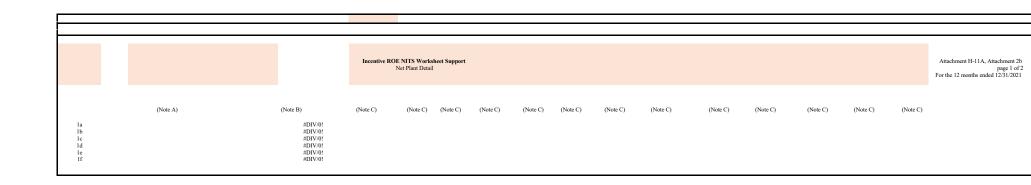
ROE Calculation

Return Calcu	ulation		Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
	Common Stock			
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	0
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5 6	Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7	0
7	Common Stock		Attachment 8, Line 14, Col. 8	0
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	0
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	0
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	0
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	0.0000%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	0.0000%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	#DIV/0!
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5	0.1045
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	#DIV/0!
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0000
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	#DIV/0!
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!
Income Taxe	es e			
	Income Tax Rates			
23	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Attachment H-11A, page 3, Line 30, Col. 3	0.00%
24	CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Calculated	#DIV/0!
25	1 / (1 - T)		Attachment H-11A, page 3, Line 32, Col. 3	
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 33, Col. 3	- -
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 34, Col. 3	-
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 35, Col. 3	-
29	Income Tax Calculation		(line 22 * line 24)	#DIV/0!
30	ITC adjustment		Attachment H-11A, page 3, Line 37, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 38, Col. 5	-
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5	-
33	Total Income Taxes		Sum lines 29 to 32	#DIV/0!
Return and 1	Taxes			
34	Return and Income taxes with ROE		(Line 22 + Line 33)	#DIV/0!
35	Return with ROE		Attachment H-11A, Page 3, Line 41, Col. 5	#DIV/0!
36	Income Tax with ROE		Attachment H-11A, Page 3, Line 40, Col. 5	#DIV/0!
			•	

Incentive ROE Calculation

Return Calc	ulation		Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
	Common Stock			
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	0
4 5	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5 6	Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7	0
7	Common Stock		Attachment 8, Line 14, Col. 8	0
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	0
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	0
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	Ü
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	0.0000%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	0.0000%
45	D.U.O.	T	AU 1	//Div //Ol
15 16	Debt Cost Preferred Cost	Total Long-Term Debt Preferred Stock	Attachment H-11A, page 4, Line 31, Col. 5 Attachment H-11A, page 4, Line 32, Col. 5	#DIV/0! 0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 32, Col. 5 Attachment H-11A, page 4, Line 33, Col. 5 plus 100 bps (Note A)	0.1145
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	#DIV/0!
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20 21	Weighted Cost of Common Rate of Return on Rate Base (ROR)	Common Stock	(Line 14 * Line 17) (Sum Lines 18 to 20)	0.0000 #DIV/0!
2.	rate of retain of rate base (norty		(Guill Ellies 10 to 20)	<i></i> 21470 .
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!
Income Taxe	es			
	Income Tax Rates			
23	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Attachment H-11A, page 3, Line 30, Col. 3	0.00%
24	CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Calculated	#DIV/0!
25	1 / (1 - T)		Attachment H-11A, page 3, Line 32, Col. 3	-
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 33, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 34, Col. 3	-
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 35, Col. 3	- ((D)) ((0)
29 30	Income Tax Calculation ITC adjustment		(line 22 * line 24) Attachment H-11A, page 3, Line 37, Col. 5	#DIV/0!
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5	-
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5	_
33	Total Income Taxes		Sum lines 29 to 32	#DIV/0!
Incremental	Return and Taxes			
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	#DIV/0!
35	Return with incentive adder		Line 22	#DIV/0!

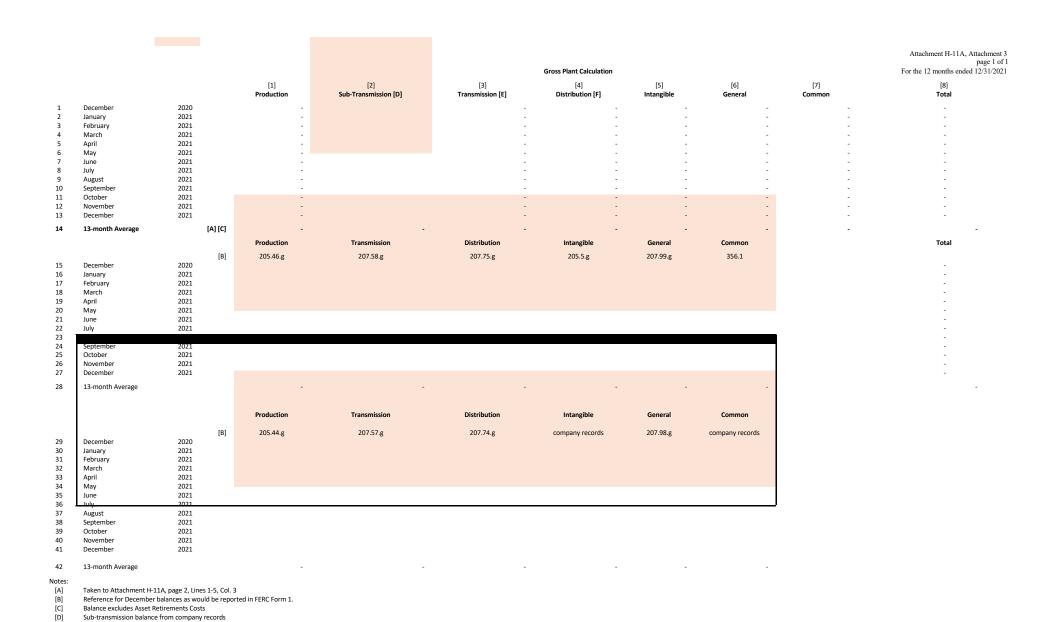
36	Income Tax with incentive adder	Line 33	#DIV/0!
37	Incremental Return and incomes taxes for increase in ROE	Line 34 minus Attachment 2 Line 34	#DIV/0!
38	Rate Base	Line 1	#DIV/0!
39	Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 37 / Line 38	#DIV/0!
Notes:			
[A]	Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will	be utilized to calculate additional revenue requirement only in the instance the	ere exists Commission approved ROE incentive projects.



2 NOTE

Utilize only in the instance there exists Commission approved ROE incentive projects
Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[C] Company records

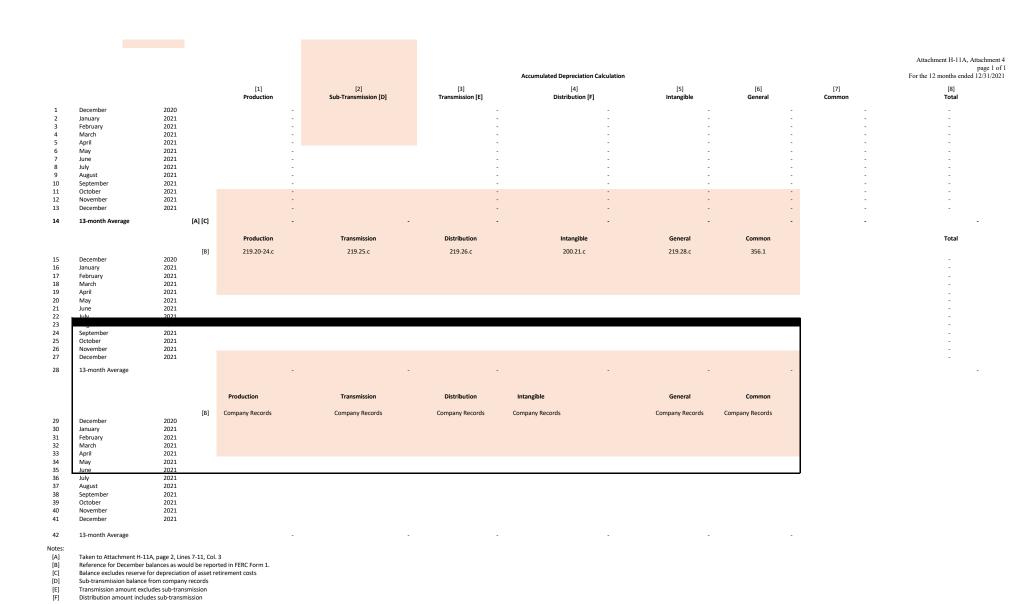


[E]

[F]

Transmission amount excludes sub-transmission

Distribution amount includes sub-transmission



Attachment H-11A, Attachment 5 page 1 of 1 For the 12 months ended 12/31/2021

	D	42/24/2024	(4)	[1] Acct. No. 281 (enter negative)	[2] ADIT Transr Acct. No. 282 (enter negative) [B]	[3] mission Total (including Plant Acct. No. 283 (enter negative) [C]	[4] & Labor Related Transmissic Acct. No. 190 [D]	[5] on ADITs and applicable transm Acct. No. 255 (enter negative) [E]	ission adjustments fro	m notes below)	[6 To
1	December 31	12/31/2021	[A]	-	-	-	-	-			
								ated Transmission ADITs (prior	to adjustments from r	otes below)	
2	December 31	12/31/2021	[G]	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255			Tot
		,									
Notes [A]		h adiustments for F	AS143. FAS:	106. FAS109. CIACs and nor	malization to populate Att	achment H-11A, page 2, Lines	19-23, col. 3 for accounts 2	81, 282, 283, 190, and 255, res	pectively		
[B]	FERC Account No. 28	-				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , , , , , , , , , , , , , , , ,	, ,		
1-3		,			FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
3				12/31/2021	IAS 143 AILO	175 100	173 103	CIAC	<u>other. [11]</u>	-	
[C]	FERC Account No. 28	3 is adjusted for the	following it	tems.							
					FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
4 [D]	FERC Account No. 19) is adjusted for the	following it	12/31/2021						-	
[D]	TENC ACCOUNT NO. 15	o is adjusted for the	TOHOWING II	ems.	545443 480	545.405	545.400	CIAC	Out to full	No Programme (e)	
5				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
[E]			utility that	elected to utilize amortizat	tion of tax credits against ta	axable income, rather than bo	ook tax credits to Account No	o. 255 and reduce rate base, m	ust reduce its income t	ax expense by the amount of the A	mortized
[F]	Investment Tax Credi		O for DTD	R & Attachment 5C, page 2	cal O for ATPP						
[G]	Sourced from Attachi				, coi. O IOI ATIM						
[H]	Include any additiona	l adjustments to AD	IT items as	may be recognized in the f	uture to be proper for PTR	R/ATRR calculation purposes.					

Attachment H-11A, Attachment 5a page 1 of 6 For the 12 months ended 12/31/2021

End Plant & Labor Related Total Transmission Transmission Allocated to Ending Ending Transmission (col. 2 + col. 3) (Note F) (page 1, Col. K) (Note E) ADIT- 282 From Account Subtotal Below ADIT-283 From Account Subtotal Below ADIT-190 From Account Subtotal Below **ADIT-281 From Account Subtotal Below** ADIT-255 From Account Subtotal Below Total (sum rows 1-5) Summary of Transmission ADIT (Prior to adjusted items) Line В С D Е End Plant & **End Plant End Labor** Plant & Labor **Gross Plant** Wages & Salary Labor Related Related Related Subtotal Allocator Allocator ADIT (Col. A * Col. D) + (Col. B * Col. Col. A + Col. B (Note C) (Note D) E) (Note A) (Note B) ADIT- 282 From Account Total Below ADIT-283 From Account Total Below 100.00% 100.00% 0.00% 2 0.00% ADIT-190 From Account Total Below 0.00% 100.00% ADIT-281 From Account Total Below 0.00% 100.00% ADIT-255 From Account Total Below 0.00% 100.00% 6 Subtotal Notes From column F (beginning on page 2) From column G (beginning on page 2) Refers to Attachment H-11A, page 2, line 6, col. 4 Refers to Attachment H-11A, page 4, line 16, col.6 В С D

2

Line

Total Transmission Ending taken to Attachment 5, line 2 From column E (beginning on page 2) by account

Summary of Transmission ADIT (Prior to adjusted items)

	А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 2 of 6 For the 12 months ended 12/31/2021
ADIT-190		End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 190:

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

				_	_	_		
	Α	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 3 of 6
								For the 12 months ended 12/31/2021
ADIT- 282		End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	_							

Instructions for Account 282:

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

								Attachment H-11A, Attachment 5a
	A	В	С	D	E	F	G	page 4 of 6
								For the 12 months ended 12/31/2021
ADIT-283		End of Year	Retail	Gas, Prod	Only			
		Balance p277.19.k		Or Other 1 Related	Fransmission Related	Plant Related	Labor Related	JUSTIFICATION
		p						

Instructions for Account 283:

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

	_	_		_	_	_	
A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a
							page 5 of 6
							For the 12 months ended 12/31/2021
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 281:

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

А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 6 of 6 For the 12 months ended 12/31/2021
ADIT-255	End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 255:

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

Attachment H-11A, Attachment 5b page 1 of 1 For the 12 months ended 12/31/2021

		Α	В	С	D	E	F	G	Н	1
<u>Line</u>						2021 Quarterly Activ	ity and Balances			
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1 0	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity 0	Ending Q4
2	PTRR	Beginning 190 (including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2 0		Pro-rated Q3		Pro-rated Q4	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1 0	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity 0	Ending Q4 0
4	PTRR	Beginning 282 (including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2 0		Pro-rated Q3		Pro-rated Q4 0	
5	PTRR	Beginning 283 Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity 0	Ending Q4
6	PTRR	Beginning 283 Including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2 0		Pro-rated Q3		Pro-rated Q4	
					2021 I	PTRR				
			J	K	L	М	N	0	P	
					Page 1, row 2,4,6				Line 7= J-N-O	
			Attachment 5-ADIT Summary, Line Estimated Ending Balance (Before	2 Page 1, B+D+F+H	Column A+B+D+F+H Prorated Ending	J-L Attachmi Prorated - Estimated End (Before	ent 5-ADIT Summary, Lines Sum of end ADIT	s 3, 4, and 5 M-N	Lines 8-9= -J+N+O Ending ADIT Balance Included in	
Line		Account	Adjustments)	Projected Activity	Balance	Adjustments)	Adjustments	Normalization	Formula Rate	
7	PTRR	Total Account 190	-	0	0	-	-			
8	PTRR	Total Account 282	-	0	0	-	-		-	
9	PTRR	Total Account 283	-	0	0	-	-		-	
10	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-		-	

Notes:

1. Attachment 5b will only be populated within the PTRR



Attachment H-11A, Attachment 5c

page 1 of 2 For the 12 months ended 12/31/2021

		A	В	C		D	E		F	G		Н		I	
<u>Line</u>							2021 Quarte	rly Act	tivity and Balances						
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1		Q2 Activity	Ending Q2		Q3 Activity	Ending Q3		Q4 Activity		Ending Q4	
1 2	PTRR ATRR				0			0			0				0
3	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1	0		Pro-rated Q2			Pro-rated Q3			Pro-rated Q4	0		
4	ATRR	0		0		0			0				0		
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1		Q2 Activity	Ending Q2		Q3 Activity	Ending Q3		Q4 Activity		Ending Q4	
5	PTRR ATRR				0			0			0			_	0
0	AINN				U			U			U				U
7	PTRR	Beginning 282 (including adjustments)	Pro-rated Q1	•		Pro-rated Q2			Pro-rated Q3			Pro-rated Q4	•		
8	ATRR	0		0		0			0				0		
		Beginning 283 Including adjustments)	Q1 Activity	Ending Q1		Q2 Activity	Ending Q2		Q3 Activity	Ending Q3		Q4 Activity		Ending Q4	
9	PTRR	beginning 200 meratang adjustments)	QI Activity	Litting Q1	0	Q2 Activity	Lilding Q2	0	Q5 Activity	Lituing Q3	0	Q4 Activity		Litating Q4	0
10	ATRR				0			0			0				0
		Beginning 283 Including adjustments)	Pro-rated Q1			Pro-rated Q2			Pro-rated Q3			Pro-rated Q4			
11 12	PTRR ATRR	0		0		0			0				0		
12	AIKK	U		U		U			U				U		

					2021	PTRR					
<u>Line</u>		Account	A Estimated Ending Balance (Before Adjustments)	B Page 1, B+D+F+H Projected Activity	C Page 1, row 3,7,11 Column A+B+D+F+H Prorated Ending Balance	D A-C Prorated - Estimated End (Before Adjustments)	E Sum of end ADIT Adjustments	F D-E Normalization	G Line 1= A-E-F Lines 2-3= -A+E+F Ending ADIT Balance Included in Formula Rate		
1	PTRR	Total Account 190		0	0	-			-		
2	PTRR	Total Account 282		0	0	-			-		
3	PTRR	Total Account 283		0	0	-			-		
4	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-		
					2021	ATRR					
		Account	H Attachment 5 - ADIT Summary, Line 2 Actual Ending Balance (Before Adjustments)	I Page 1, B+D+F+H Actual Activity	J Page 1, row 4,8,12 column A+B+D+F+H Prorated Ending Balance	K H-J Prorated - Actual End (Before Adjustments)	L D-K Prorated Activity Not Projected	M Attachment 5-ADIT Summary, Lines 3, 4, and 5 Sum of end ADIT Adjustments	N E-M ADIT Adjustments not projected	0 K+L-M-N Normalization	P Line 5= H-M-O H+M+O Ending ADIT Balance Included in Fo Rate
5	ATRR	Total Account 190	-	0	0	÷	-	-	-	÷	-
6	ATRR	Total Account 282	-	0	0	-	-	-	-	-	-
7	ATRR	Total Account 283	-	0	0	-	-	-	-	-	-
8	ATRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-	-	-

Notes:

1. Attachment 5c will only be populated within the ATRR

Attachment H -11A, Attachment 6 page 1 of 1 For the 12 months ended 12/31/2021

1	Calculation of PBOP Expenses		
2 3 4 5	Total FirstEnergy PBOP expenses Labor dollars (FirstEnergy) cost per labor dollar (line 3 / line 4)	<u>Amount</u> -\$15,646,300 \$2,161,999,525 -\$0.0072	Source FirstEnergy 2019 Actuarial Study FirstEnergy 2019 Actual: Company Records
6 7	labor (labor not capitalized) current year, transmission only PBOP Expense for current year (line 5 * line 6)	\$0	MON POWER Labor: Company Records
8 9 10	PBOP expense in Account 926 for current year, total company W&S Labor Allocator Allocated Transmission PBOP (line 8 * line 9)	100.000%	MON POWER Account 926: Company Records
11	PBOP Adjustment for Attachment H-11A, page 3, line 6 (line 7 - line 10)	-	
12	Lines 3-4 cannot change absent a Section 205 or 206 filling approved or accepted by FE	ERC in a separate pro	ceeding

			Attachment H-11A, Attachment 7 page 1 of 1
			For the 12 months ended 12/31/2021
	Taxes Other than Income Calculation		
		[A]	12/31/2021
1	Payroll Taxes		
la lb		263.i 263.i	
lc		263.i	
1d		263.i	
Lz	Payroll Taxes Total		
2	Highway and Vehicle Taxes		
la l		263.i	
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
la		263.i 263.i	
Bb Bc		263.i 263.i	
3d		263.i	
3z	Property Taxes		
4	Gross Receipts and Taxes Non-Functionalized to Transmission		
la .	Gross Receipts	263.i	
lb		203.1	
	Taxes Non-Functionalized to Transmission [B]		
4c		263.i	
4d 4z	Gross Receipts and Taxes Non-Functionalized to Transmission		
	-		
5 5a	Other Taxes	263.i	
5b		263.i	
ic		263.i	
5d			
ōΖ	Other Taxes		-
Z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$0.
lotes:			
[A] [B]	Reference for December balances as would be reported in FERC Form 1. Includes items that are not functionalized to transmission		

				[1] Proprietary	[2] AGC Investment	[3] Preferred Stock	[4] Account 216.1	Capital Structure Calculation [5] Account 216.1	[6] Account 219	[7] Goodwill	[8] Common Stock	[9] Long Term Debt
				Capital	Equity Adj [B]			Renaissance Adj [C]				
			[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)	112.18-21.c
1	December	2020										
2	January	2021										
3	February March	2021 2021										
5	April	2021										
6	May	2021										
7	June	2021										
8	July	2021										
9	August	2021										
10	September	2021										
11	October	2021										
12	November	2021										
13	December	2021										
14	13-month Averag	ge		-		-	-		-			

Attachment H -11A, Attachment 8 page 1 of 1 For the 12 months ended 12/31/2021

Reference for December balances as would be reported in FERC Form 1.

AGC's capital structure adjustment per FERC Decket No. ER84-504-000

Renaissance is usued securitized belt in 2007and the proceeds were distributed up to Mon Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Attachment H-11A, Attachment 10 page 1 of 1 For the 12 months ended 12/31/2021

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
					Net		Average Net			Weighted
					Amount	Months	Outstanding	Weighted	Effective	Debt Cost
			ORIGINAL	Net Proceeds	Outstanding	Outstanding	in Year*	Outstanding	Cost Rate	at $t = N$
t=N	Issue Date	Maturity Date	ISSUANCE	At Issuance	at t=N	at t=N	z*	Ratios	(Table 2, Col.kk)	(h) * (i)
			(table 2, col. cc)	(table 2, col.gg)			((col e. * col. F)/12)	(col. g/col. g total)		

Long Term Debt Cost 12/31/2021

at Year Ended:

First Mortgage Bonds:

- (2)
- (3)
- (4)
- (5)

*

t = time

The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.

The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.

<u>TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:</u>

YEAR ENDED	12/31/2021											
		(aa)	(bb)	(cc)	(dd) (Discount)	(ee)	(ff) Loss/Gain on	(gg)	(hh) Net	(ii)	(jj)	(kk) Effective Cost Rate*
Long Term Debt		Issue	Maturity	Amount	Premium	Issuance	Reacquired	Net	Proceeds	Coupon	Annual	(Yield to Maturity
<u>Issuances</u>	Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	Proceeds (col. cc + col. dd -	Ratio ((col. gg/ col.	Rate	Interest	at Issuance, $t = 0$)
								col. ee - col. ff)	cc) *100)		(col. cc *col.ii)	

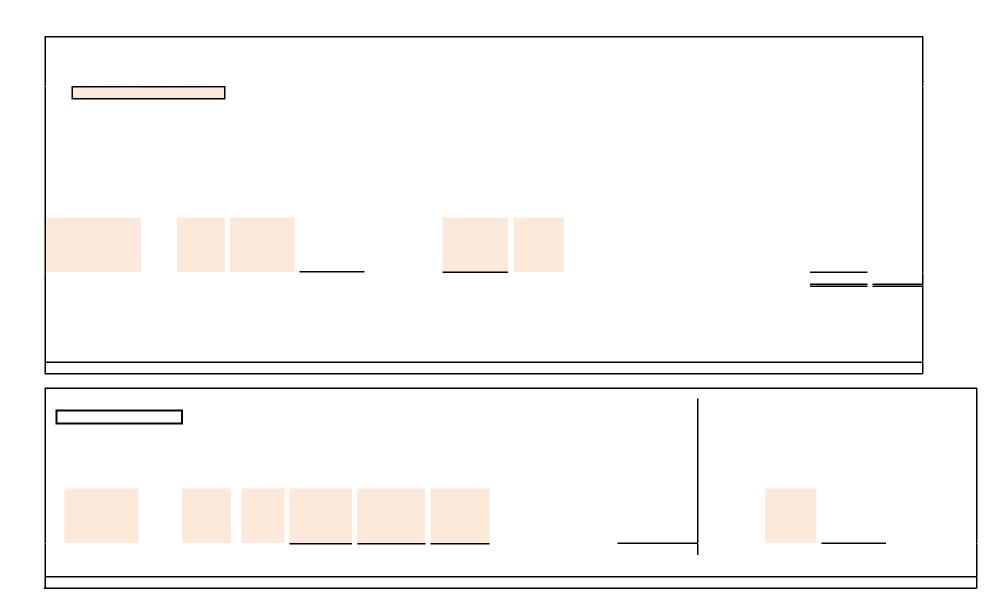
- (1)
- (2)
- (3)
- (4)
- (5)

^{*} z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

^{**} This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C_0 equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows ($C_{t=1}$, $C_{t=2}$, etc.).



Attachment H-11A, Attachment 11 page 1 of 2 For the 12 months ended 12/31/2021

Transmission Enhancement Charge (TEC) Worksheet

To be completed in conjunction with Attachment H-11A

	(1)	(2)	(3)	(4)
Line No.		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)		
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)		
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line9, col. 5		
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)		
5	GENERAL, INTANGIBLE, AND COMMON (G,I, & C) DEPR Total G, I, & C depreciation expense Annual allocation factor for G, I, & C depreciation expense	Attach. H-11A, p. 3, lines 11 &13, col. 5 (line 5 divided by line 1, col. 3)		
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-11A, p. 3, line 22, col. 5		
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)		
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8		
	INCOME TAXES			
10	Total Income Taxes	Attach. H-11A, p. 3, line33, col. 5		
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)		
	RETURN			
12	Return on Rate Base	Attach. H-11A, p. 3, line 34, col. 5		
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)		
14	Annual Allocation Factor for Return	Sum of line 11 and 13		

Attachment H-11A, Attachment 11

															2 of 2
									EC) Workshee achment H-11A			For t	ne 12 month	s ended 12/31/	2021
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	(1)	(2)	(3)	(4)	(3)	(0)	(1)	(8)	(2)	(10)	ROE Basis Pts		Total	(14)	(13)
		RTEP		Annual Allocation	Annual		Annual Allocation	Annual	Project	Annual	Adder for	Additional Incentive Annual Allocation	Annual Revenue		Net Revenue Requirement
Line No.	Project Name	Project Number	Project Gross Plant	Factor for Expense	Expense Charge	Project Net Plant		Return Charge	Depreciation Expense	Revenue Requirement	Incentive Projects	Factor for Return (Note F)	Require ment	True-up Adjustment	with True-up
									-			Page 2 Col. 6 *(Attachment H-11A,	(Sum		
1			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 4, line 29 *(Page 2, Col. 11/100))	Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)

- 3 Transmission Enhancement Credit taken to Attachment H-11A Page 1, Line7, Col. 3
- 4 Additional Incentive Revenue taken to Attachment H-11A, Page 3, Line37, Col. 3

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
- C Project Gross Plant is the total capital investments required to maintain the project in-service. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 10.
- F Enter Commission approved project specific ROE incentive basis points adder which is a scaled factor against a 100 to derive the approved percentage adder
- G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative
- H Based on a 13-month average

													Attachment I	I-11A, Attachn		
													For the 12 mo	pa nths ended 12/2	ge 1 of 2 31/2021	
						TE C V	W 11 + C									
							Vorksheet Sup let Plant Detail									
Line No.	Project Name	RTEP Project I Number	Project Gross Plant (Note A)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)

NOTE:

[[]A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average. [D] Company records

Attachment H-11A, Attachment 11a page 2 of 2 For the 12 months ended 12/31/2021

							TEC W	orksheet Suppo	ort					
Accumulated Depreciation (Note B)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)	Project Net Plant (Note B & C)

NOTE

Attachment H-11A, Attachment 12 page 1 of 1

								roru	ne 12 months ende	su 12/31/2021
		To be o	completed aft	ter Attachment	TEC - True-t		ated using actual d	ata		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			Actual							
Line		RTEP Project	Revenues for Attachment	Projected Annual Revenue	% of Total Revenue	Revenue	Actual Annual Revenue	True-up Adjustment Principal	Applicable Interest Rate on	Total True-up Adjustment with Interest
No.	Project Name	Number	11	-	Requirement	Received	Requirement	Over/(Under)	Over/(Under)	Over/(Under)
			Attachment 13b line 26,	Projected Attachment 11 p 2 of 2, col.	Col d, line 2 /	Col c, line 1 *	Actual Attachment 11		Col. H line 2x / Col. H line 3*	
1	[A] Actual RTEP Credit Revenues for true-	up	col E	15	col. d, line 3	Ćol e	p 2 of 2, col. 15	Col. f - Col. g	Col. J line 4	Col. h + Col. i
2a	Project 1			-	-	-	-	-		
2b	Project2				-	-		-		
	Project 3				_	_		_		

4 Total Interest (Sourced from Attachment 13a, line 46)

NOTE

3

Subtotal

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1

	Reconciliation Revenue Requirement For Year 20XX Available June 15, 20XX (b)		20XX Revenue Requirement Collected by PJM Based on Forecast filed on Oct 31, 20XX		True-up Adjustment - Over (Under) Recovery
	Note [b]		Note [b]		
(i)	\$0	-	\$0	=	\$0

1 2 3	Month Jan-21	20-Months Average Interest Rate (a)	Monthly	True-Up Adj.	Interest	Compounding
2	Ian-21					
			•	0.0833	-	-
	Feb-21	•	•	0.1667	-	-
	Mar-21	•	· _	0.2500	-	-
	Apr-21	•		0.3333	-	-
	May-21			0.4167	-	-
	Jun-21			0.5000	-	-
	Jul-21		· -	0.5833	-	_
	Aug-21			0.6667	_	_
,	Sep-21			0.7500	_	_
)	Oct-21		-	0.8333		
ĺ		•	•		-	-
2	Nov-21	•	•	0.9167	-	-
	Dec-21	•	· <u>-</u>	1.0000	-	-
		Vess 1 Tour	Ha Adicatorat - Interest	1 0000		
		Year i True-	-Up Adjustment + Interest	1.0000		
ļ	Jan-22			1.0000	-	-
	Feb-22			1.0000	-	-
	Mar-22			1.0000		-
,	Apr-22		-	1.0000	-	_
3	May-22			1.0000	_	_
)	Jun-22			1.0000		
)	Jul-22		-	1.0000		
ı		•	•		-	-
	Aug-22	•	•	1.0000	-	-
2	Sep-22	•	· -	1.0000	-	-
3	Oct-22	•		1.0000	-	-
ŀ	Nov-22	•		1.0000	-	-
5	Dec-22	•	· <u>-</u>	1.0000	-	-
5		Year 2 True-	-Up Adjustment + Interest	1.0000		
7			Principle Amortization	0.08333		
			Interest Amortization		(Found using Excel	Solver/Goal Seek/or equivalent) N
			Year 3 Monthly Amortization	0.0833		
	Jan-23			0.9167		
		•	•		-	-
	Feb-23	•	•	0.8333	-	-
	Mar-23	•	· _	0.7500	-	-
	Apr-23	•		0.6667	-	-
	May-23		-	0.5833	-	-
	Jun-23		- <u>-</u>	0.5000	-	-
	Jul-23		·	0.4167	-	-
	Aug-23			0.3333	-	-
	Sep-23		-	0.2500		-
	Oct-23		-	0.1667	_	_
	Nov-23			0.0833	_	_
	Dec-23		-	0.0833	-	
	50-25	-	· -		-	=
		Year 3 True-	-Up Adjustment + Interest	-		
			Total Amount Refunded/Surcharged	1.0000		
			True-Up Before Interest	1.0000		
			Interest Refunded/Surcharged	-		
į.						
ı						
	Base Over (Under) Recovery			\$0		

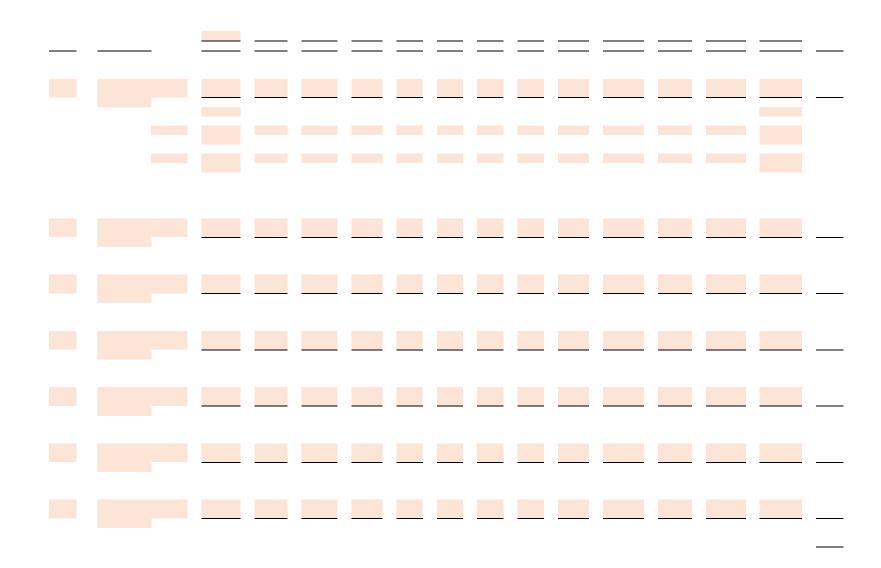
Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a and published on the FERC website. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.

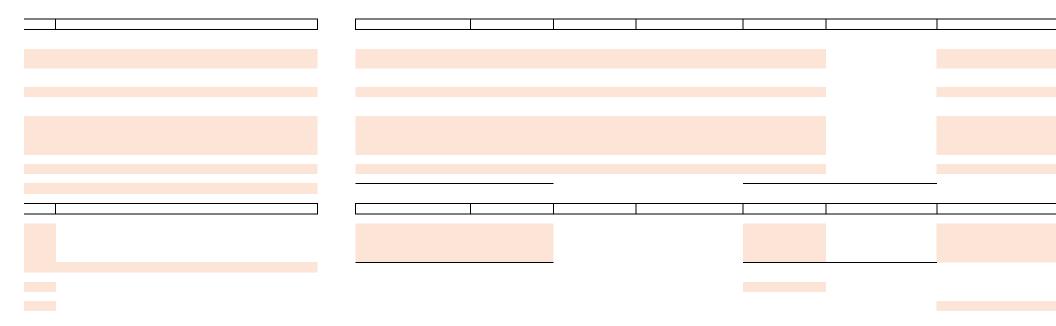
The ATRR is used to compare against the billed revenue in the true-up calculation. This calculation excludes prior year true-up amounts. [a]

The goal is to determine the value to input in Col. (D), Line 28 such that the value in Col. (D), line 41 becomes zero. For example, using Excel's Goal Seek function, the goal would be to set Excel cell G64 to 0 by changing only Excel cell G48.

							_	Attachment H-11A, Attachment 13b page 1 of 1 For the 12 months ended 12/31/2021
								For the 12 months effect 12/31/2021
	(A)	(B) PJM Bill		(C)		(D)		(E)
Line	Month	NITS Charge Code (A)	-	True-up (B)	-	Other (C)	=	Total
1	January	-						-
2	February	-						-
3	March	-						-
4	April	-						-
5	May	-						-
6 7	June July						-	<u> </u>
8	August							- -
9	September	-						-
10	October	-	İ					-
11	November	· <u> </u>					_	
12	December	-					_	-
13	Total	-		-		-		-
		PJM Bill						
	Month	TEC Charge Code (A)	-	True-up (B)	-	Other (C)	=	Total
14	January	-						-
15	February	-						-
16	March	-						-
17	April	-						-
18	May	-						-
19 20	June July	-					_	
20	•	<u>-</u> -						
22	August September	- -						- -
23	October	- -						-
24	November	-						-
25	December	-						-
26	Total	-		-		-		-

- (A) Amounts represent a subset of the total PJM bill for the entire AP Zone
- (B) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period. The total without trueup for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.
- (C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.





Abandoned Plant

1.00	
1.01	
1.02	
1.03	
1.04	
1.05	
1.06 1.07	
1.07	
1.08	
1.09	
1.10	
2 Total	

- (A) Only projects approved by the commission will be included
- (B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year
- (C) Enter the year of amortization starting with 1 for the year the amortization begins and increment by 1 for every subsequent year until the amortization period ends
- (D) Average calculated as [Sum of Columns (B) through (N)] ÷ 13
- (E) Column O * Attachment H-11A, page 4, line 34, col. 6
- (F) Column P * Attachment H-11A, page 3, line24, col 3
- (G) Column A + Column P + Column Q (H) Revenue Requirement will not be billed until the year the amortization begins. Once a project is fully amortized, it will be removed from this attachment and will have no revenue requirement

Attachment H-11A, Attachment 17 page 1 of 1
For the 12 months ended 12/31/2021

			_		_	Con	st ruction W	/o rk in Pro g	gress							
L n.	(A) Project ID	(B)	(C) 2020 December 31	(D) 2021 January 31	(E) 2021 Februar y 28/29	(F) 2021 March 31	(G) 2021 April 30	(H) 2021 May 31	(I) 2021 June 30	(J) 2021 July 31	(K) 2021 August 31	(L) 2021 September 30	(M) 2021 October 31	(N) 2021 November 30	(O) 2021 December 31	(P) Averag
1	Construction Wor				•		•									(-)
2a 2b	[Placeholder 1] [Placeholder 2]															
3	Total CWIP in Rat	e Base	-		-	-	-	-			-			-		-

- (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

Attachment H-11A, Attachment 18
page 1 of 1
For the 12 months ended 12/31/2021

Federal Income Tax Rate

Nominal Federal Income Tax Rate
(ontered on Attachment H-11A, page 5 of 5, NoteJ)

State Income Tax Rate

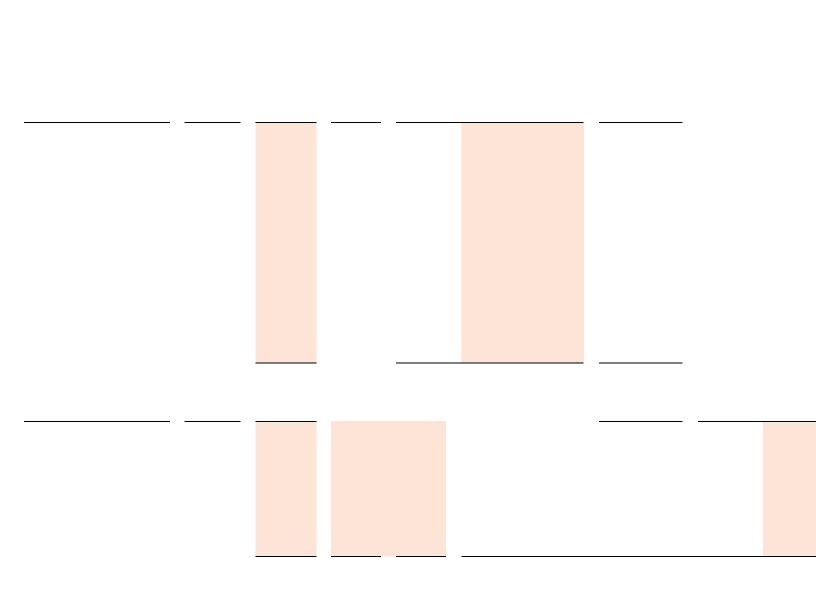
Combined Rate
(entered on Attachment H-11A, page 5 of 5, NoteJ)

Nominal State Income Tax Rate
Times Apportionment Percentage
Combined State Income Tax Rate

Attachment H-11A, Attachment 19 page 1 of 1 For the 12 months ended 12/31/2021

	Regulatory Assets																								
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
Line No.	Regulatory Asset Name (A)	Amortization Account	Source (B)	Amortization Amount (C)	Amortization Period (months)	Year (D)	Beginning of Amortization Period	Cumulative Months Amortized by end of year	Months Remaining at year beginning	Monthly Amort. Expense	Yearly Amort. Expense (E)	2020 Dec31	2021 Jan 31	2021 Feb 28/29	2021 Mar 31	2021 Apr 30	2021 May 31	June 30	2021 July 31	August 31	2021 Sept 30	2021 Oct 31	2021 Nov 30	2021 Dec 31	Average (F)
1.00																									
1.01																									
1.02																									
1.03																									
1.04																									
1.05																									
1.06																									
1.07										-															
1.08										=															•
1.09																									
1.10																									
2	Total										-														

- (A) Only Regulatory Assets approved by the commission will be included
- (B) Regulatory asset references to be noted based on FERC Page. Row. Col.#
- (C) Amortization Amount to be entered at year 0. For all future years, the beginning amount will be the ending balance from the previous year
- (D) Enter the year of amortization starting with 0 and increment by 1 for every subsequent year until the amortization period ends
- (E) Total Yearly amortization expense from Col. (K) line 2 will be taken to Attachment H-11A, page 3, line8, Col.3 will be 0
 (F) Average calculated as [Sum of Columns (L) through (X)] ÷ 13. Total from Col (Y) line 2 will be taken to Attachment H-11A, page 2, line 27, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 2, line 8, Col.3 will be 0



							Attachment H-11A page 1 of 5
	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data				For the 12 months ended 12/31/2021
			POTOMAC EDISON				
Line No.	(1)	(2)	(3)		(4)	(5) Allocated Amount	
1	GROSS REVENUE REQUIREMENT [page 3, Line38, col 5]						
	REVENUE CREDITS	(Note S)	Total	A	llocator		
2	Account No. 451	(page 4, Line 38)	-	TP	0.00000	-	
3	Account No. 454	(page 4, Line 39)	-	TP	0.00000	-	
4	Account No. 456	(page 4, Line 40)	-	TP	0.00000	-	
5	Section 30.9 credits	(page 4, Line 41)	-	TP	1.00000	-	
6	Other Revenue Credits	(page 4, Line 42)		DA	0.00000		
7 8	TEC Revenue TOTAL REVENUE CREDITS (sum Lines 2-7)	Attachment 11, Page 2, Line 3, Col. 13		DA	1.00000		
9 10	True-up Adjustment with Interest NET REVENUE REQUIREMENT	(Attachment 13, Line 47) enter negative (Line 1 - Line 8 + Line 9)				-	

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			
			POTOMAC EDISON			
	(1)	(2)	(3)		(4)	(5) Transmission
Line		Source	Company Total		Allocator	(Col 3 times Col 4)
No.	RATE BASE:					
	GROSS PLANT IN SERVICE Production	Attachment 3, Line 14, Col. 1 (Notes T&V)		NA		
2	Transmission	Attachment 3, Line 14, Col. 1 (Notes T&V)		TP	0.00000	_
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes T&V)		NA	0.00000	
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes T&V)	-	W/S	1.00000	-
5	Common	Attachment 3, Line 14, Col. 7 (Notes T&V)		CE	1.00000	<u> </u>
6	TOTAL GROSS PLANT (sum Lines 1-5)		-	GP=	0.000%	
	ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes T& TV)	-	NA		
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes T& V)	-	TP	0.00000	-
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes T&V)	=	NA		
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes T&V)	-	W/S	1.00000	-
11	Common	Attachment 4, Line 14, Col. 7 (Notes T&V)	-	CE	1.00000	-
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)		-			
	NET PLANT IN SERVICE					
13	Production	(Line 1- Line 7)	_			
14	Transmission	(Line 2- Line 8)	-			-
15	Distribution	(Line 3 - Line 9)	-			
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Common	(Line 5 - Line 11)	-			-
18	TOTAL NET PLANT (sum Lines 13-17)		-			-
	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA		
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	-	DA	1.00000	-
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	-	DA	1.00000	=
22 23	Account No. 190 Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 4 (Notes C, F) Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA DA	1.00000 1.00000	-
23	Unfunded Reserves	Attachment 14, Line 18, Col. 6 (Notes C, F)	-	DA DA	1.00000	-
25	[This line left intentionally blank]	Attachment 14, Emers, col. 6 (Notes C &V)		DA	1.00000	
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes V&W)	<u>-</u>	DA	1.00000	-
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. Y (Note V)		DA	1.00000	
28	TOTAL ADJUSTMENTS (sum Lines 19-27)		-			-
29	LAND HELD FOR FUTURE USE	Attachment 14, Line4, Col.P) (Note G)	-	TP	0.00000	-
30	WORKING CAPITAL (Note H)				•	
31	CWC			DA	1.00000	-
32	Materials & Supplies (Note G)	Attachment 14, Line 3, Col. 2) (Note V)	-	TE	0.00000	-
33	Prepayments (Account 165)	Attachment 14, Line2, Col.P) (Notes B &V)	-	DA	1.00000	-
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)					

35 RATE BASE (sum Lines 18, 28, 29, & 34)

Formula Rate - Non-Levelized

Rate Formula Template

Utilizing FERC Form 1 Data

			POTOMAC EDISON			
	(1)	(2)	(3)		(4)	(5)
Line						Transmission
No.		Source	Company Total	Allocator		(Col 3 times Col 4)
	O&M and A&G					
1	Transmission O&M Expense	Attachment 20, Line 26, Col. G		DA	1.00000	-
2	Less Sub-Transmission O&M	(Company records, Note Y)		DA	1.00000	-
3	A&G Expense	Attachment 20, Line 41, Col. J	-	DA	1.00000	-
4	Sub-Transmission A&G reduction percent	Line 2/ Attachment 20, Line 26, Col C	#DIV/0!			
5	Less Sub-Transmission A&G	Line 4 * Page 4, Line 16, Col. 6 * (Attachment 20, Line 41, Col C minus Attachment 20, Line 41, Col D)	#DIV/0!	DA	1.00000	#DIV/0!
6	PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)	#DI V/0:	DA	1.00000	#DIV/0:
7	Common	FERC Form No. 1, Page 356.1		CE	1.00000	-
8	Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K	_	DA	1.00000	_
9	TOTAL O&M and A&G (sum Lines 1,3,6,7,8 less Lines 2,5)	Attachment 17, Elite 2, Col. K	#DIV/0!	DA .	1.00000	#DIV/0!
9	TOTAL Own and A&G (sum Lines 1,3,6,7,8 less Lines 2,5)		#DIV/0!			#DIV/0!
	DEPRECIATION AND AMORTIZATION EXPENSE					
10	Transmission	FERC Form No. 1, 336.7.b (Note T)		TP	0.0000	_
11	General & Intangible	FERC Form No. 1, 336.1.f & 336.10.f (Note T)		W/S	1.00000	-
12	Sub-Transmission	(Company records, Note Y)		DA	1.00000	
13	Common	FERC Form No. 1, 336.11.b (Note T)		CE	1.00000	_
14	TOTAL DEPRECIATION (sum Lines 10, 11, 13 less 12)	TERC Form (v. 1, 550/110 (rote 1)		CD.	1.55500	
14	TOTAL DEFRECIATION (suin Lines 10, 11, 13 less 12)		-			-
	TAXES OTHER THAN INCOME TAXES (Note I)					
	LABOR RELATED					
15	Payroll	Attachment 7, Line 1z	-	W/S	1.00000	-
16	Highway and vehicle	Attachment 7, Line 2z		W/S	1.00000	
17	PLANT RELATED					
18	Property	Attachment 7, Line 3z	-	GP	0.00000	-
19	Gross Receipts and Taxes Non-Functionalized to Transmission	Attachment 7, Line 4z	-	NA		-
20	Other	Attachment 7, Line 5z	-	GP	0.00000	-
21	Payments in lieu of taxes	Attachment 7, Line 6z	-	GP	0.00000	-
22	TOTAL OTHER TAXES (sum Lines 15 - 21)		-			-
	INCOME TAXES	(Note J)				
23	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%			
24	CIT=(T/(1-T))*(1-(WCLTD/R))=		#DIV/0!			
	where WCLTD=(page 4, Line 31) and R= (page 4, Line 34)					
	and FIT, SIT & p are as given in footnote K.					
25	1 / (1 - T) (from Line 23)					
26	Amortized Investment Tax Credit (266.8.f) (enter negative)					
27	Tax Effect of Permanent Differences and AFUDC Equity -	(Notes C & D)				
28	(Excess)/Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)	-			
29	Income Tax Calculation = Line 24 * Line 34		#DIV/0!	NA		#DIV/0!
30	ITC adjustment (Line 25 * Line 26)		-	GP	0.00000	-
31	Permanent Differences and AFUDC Equity Tax Adjustment (Line 25 * Line 27)		-	DA	1.00000	-
32	(Excess)/Deficient Deferred Income Tax Adjustment (Line 25 * Line 28)		-	DA	1.00000	-
33	Total Income Taxes	sum Lines 29 through 32	#DIV/0!			#DIV/0!
		D. D. C. OT. SOAD. OD. C. AT. SA. I				
34	RETURN	Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col. 6)	#DIV/0!	NA		#DIV/0!
٠.		*/				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
35	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 9, 14, 22, 33, 34)	#DIV/0!			#DIV/0!
			-		_	-
36	Plus any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note X)	#DIV/0!			#DIV/0!
37	Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note X)	#DIV/0!			#DIV/0!
38	GROSS REV. REQUIREMENT	(sum Lines 35, 36, 37)	#DIV/0!			#DIV/0!
	· ·					

POTOMAC EDISON

 40 a
 Firm Point-to-Point

 40 b
 Other

 41
 SECTION 30.9 CREDITS

 42
 OTHER REVENUE CREDITS

 42a
 Labor Related Revenues

 42b
 Plant Related Revenues

 42c
 Transmission Related Revenues

 42d
 Other

W&S GP TP DA 1.00000 0.00000 0.00000 1.00000

))) 0

Attachment H -11A

For the 12 months ended 12/31/2021

Utilizing FERC Form 1 Data POTOMAC EDISON

Formula Rate - Non-Levelized Rate Formula Template

General Note: References to pages in this formulary rate are indicated as: (page#, Line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, Line, column) Note Letter Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental Α income tax and return В Prepayments shall exclude prepayments of income taxes. Transmission-related only C Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more D other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction, Balance shall not include permanent differences in the income tax allowance calculations (other than Equity AFUDC) unless and until specific Commission approval is obtained to include such differences in a separate 205 proceeding. Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. The balances in accounts 190 281, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated. Identified in Form 1 as being only transmission related. As agreed to as part of the settlement of Docket No. ER21-253 and ER21-265, Cash Working Capital is a challengeable input that is capped at one-eighth of O&M and A&G allocated to transmission at page 3, Line 9, column 5 minus amortization of regulatory assets (page 3, Line 8, col. 5) unless supported by a fully-developed and reliable lead/lag study. Interested parties will not challenge the input for the cash working capital allowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input does not exceed the one-eighth cap. In no case shall the calculation include service company depreciation expense in the cash working capital base. Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template since they are recovered elsewhere. The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, Line 32). 0.00% 0.00% (State Income Tax Rate or Composite SIT) SIT= (percent of federal income tax deductible for state purposes) Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down. Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test). Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down. Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). No change in ROE may be made absent a filing

- M
- 0
- with FERC under Section 205 or Section 206 of the Federal Power Act. The ROE consists of a base ROE of 9.95% and a 50 basis point adder for participation in an RTO as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000.
- Page 4, Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- Excludes revenues unrelated to transmission services.
- The revenues credited on page 1, Lines 2-6 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 7 is supported by its own reference.
- Plant in Service, Accumulated Depreciation, and Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. FERC account 405 Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC.
- On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects, unless provisions per settlement agreement section 2.23 requires inclusion.
- Calculate using a 13-month average balance.
- Includes only CWIP authorized by the Commission for inclusion in rate base.
- Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
- Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
- To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred
- The SFCs shall utilize a W/S allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula AArate template in the same manner as the underlying associated plant assets or expenses that generate the credits.
- Calculates using a 13-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 56%

Actual equity capitalization:

Equity Cap Not Triggered

Attachment H-11A, Attachment 1 page 1 of 1
For the 12 months ended 12/31/2021

Schedule 1A Rate Calculation

1	\$ -	Attachment H-11A, Page 4, Line 7
2		Revenue Credits for Sched 1A - Note A
3	\$ -	Net Schedule 1A Expenses (Line 1 - Line 2)
4		Annual MWh in AP Zone - Note B
5	#DIV/0!	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A

B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
3 4 5 6 7	Common Stock Proprietary Capital Less Preferred Stock Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill Common Stock		Attachment 8, Line 14, Col. 1 Attachment 8, Line 14, Col. 3 Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7 Attachment 8, Line 14, Col. 8	0 0 0 0
8 9 10 11 12 13	Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common %	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 3 Attachment H-11A, page 4, Line 32, Col. 3 Attachment H-11A, page 4, Line 33, Col. 3 Attachment H-11A, page 4, Line 34, Col. 3 Attachment H-11A, page 4, Line 31, Col. 4 Attachment H-11A, page 4, Line 32, Col. 4 Attachment H-11A, page 4, Line 33, Col. 4	0 0 0 0 0.0000% 0.0000%
15 16 17	Debt Cost Preferred Cost Common Cost	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 5 Attachment H-11A, page 4, Line 32, Col. 5 Attachment H-11A, page 4, Line 33, Col. 5	#DIV/0! 0.0000 0.1045
18 19 20 21	vveignted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR) Investment Return = Rate Base * Rate of Return	Preferred Stock Common Stock	(Line 12 * Line 15) (Line 13 * Line 16) (Line 14 * Line 17) (Sum Lines 18 to 20) (Line 1 * Line 21)	#DIV/0! 0.0000 0.0000 #DIV/0!
Income Ta			(Line i Line 21)	#DIV/0!
23 24	Income Tax Rates T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Attachment H-11A, page 3, Line 30, Col. 3 Calculated	0.00% #DIV/0!
25 26	1 / (1 - T) Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 32, Col. 3 Attachment H-11A, page 3, Line 33, Col. 3	-
29 30 31 32 33	Income Tax Calculation ITC adjustment Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment Total Income Taxes		Attachment H-11A, page 3, Line 33, Col. 3 (line 22 * line 24) Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5 Attachment H-11A, page 3, Line 39, Col. 5 Sum lines 29 to 32	#DIV/0! - - - - #DIV/0!
34 35 36	Return and Income taxes with ROE Return with ROE Income Tax with ROE		(Line 22 + Line 33) Attachment H-11A, Page 3, Line 41, Col. 5 Attachment H-11A, Page 3, Line 40, Col. 5	#DIV/0! #DIV/0! #DIV/0!
Notes:	Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Co	I. 5	-	

Incentive ROE Calculation

Return Calculation

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	
3 4 5 6 7	Common Stock Proprietary Capital Less Preferred Stock Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill Common Stock		Attachment 8, Line 14, Col. 1 Attachment 8, Line 14, Col. 3 Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7 Attachment 8, Line 14, Col. 8	
8 9 10 11	Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization		Attachment H-11A, page 4, Line 31, Col. 3 Attachment H-11A, page 4, Line 32, Col. 3 Attachment H-11A, page 4, Line 33, Col. 3 Attachment H-11A, page 4, Line 34, Col. 3	
12 13 14	Debt % Preferred % Common %	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 4 Attachment H-11A, page 4, Line 32, Col. 4 Attachment H-11A, page 4, Line 33, Col. 4	0.0000% 0.0000% 0.0000%
15 16 17	Debt Cost Preferred Cost Common Cost	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 5 Attachment H-11A, page 4, Line 32, Col. 5 Attachment H-11A, page 4, Line 33, Col. 5 plus 100 pps (Note A)	#DIV/0! 0.0000 0.114:
18 19 20 21	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	Total Long-Term Debt (WCLTD) Preferred Stock Common Stock	(Line 12 * Line 15) (Line 13 * Line 16) (Line 14 * Line 17) (Sum Lines 18 to 20)	#DIV/0! 0.0000 0.0000 # DIV/0!
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!
23 24	Income Tax Rates T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Attachment H-11A, page 3, Line 30, Col. 3 Calculated	0.00% #DIV/0!
25 26	1 / (1 - T) Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 32, Col. 3 Attachment H-11A, page 3, Line 33, Col. 3	
20 29 30 31 32	(Excess)/Delicient Deferred income Taxes Income Tax Calculation ITC adjustment Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 33, Col. 3 (line 22 * line 24) Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5 Attachment H-11A, page 3, Line 39, Col. 5	#DIV/0
33	Total Income Taxes		Sum lines 29 to 32	#DIV/0
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	#DIV/0
35 36	Return with incentive adder		Line 22	#DIV/0
37 38 39	Incremental Return and incomes taxes for increase in ROE Rate Base Incremental Return and incomes taxes for increase in ROE divided by rai	te hase	Line 34 minus Attachment 2 Line 34 Line 1 Line 37 / Line 38	#DIV/0 #DIV/0 #DIV/0

Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be utilized to calculate additional revenue requirement only in the instance there exists Commission approved ROE incentive projects.

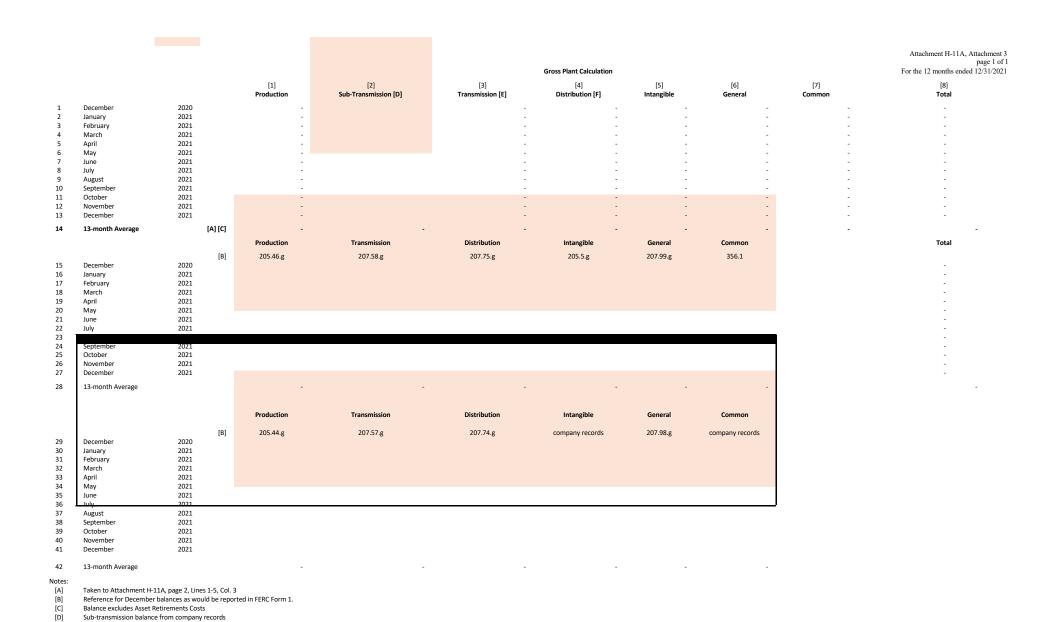
	Incentive ROE NITS Worksheet Support Net Plant Detail													Attachment H-11A, Attachment 2b page 1 of 2 For the 12 months ended 12/31/2021		
Line No.	Project Name RTEP Project Number (Note A)	Project Gross Plant (Note B)	Dec-20 (Note C)	Jan-21 (Note C)	Feb-21 (Note C)	Mar-21 (Note C)	Apr-21 (Note C)	May-21 (Note C)	Jun-21 (Note C)	Jul-21 (Note C)	Aug-21 (Note C)	Sep-21 (Note C)	Oct-21 (Note C)	Nov-21 (Note C)	Dec-21 (Note C)	
la Ib Ic Id Ie If		#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!														

2 NOTE Subtotal

Utilize only in the instance there exists Commission approved ROE incentive projects

Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[C] Company records



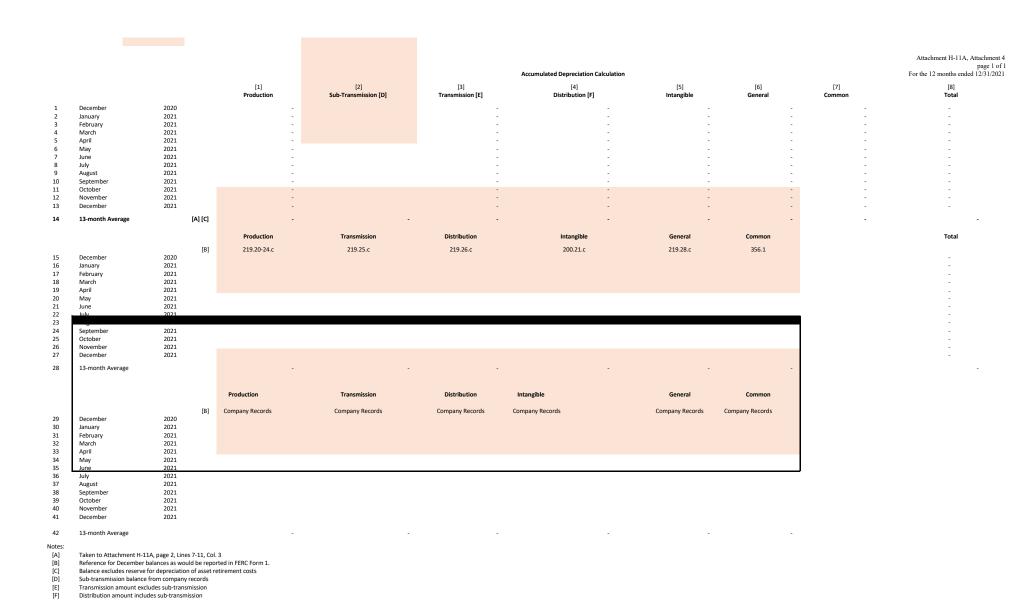
Sub-transmission balance from company records

Transmission amount excludes sub-transmission

Distribution amount includes sub-transmission

[E]

[F]



Attachment H-11A, Attachment 5 page 1 of 1 For the 12 months ended 12/31/2021

				[1] Acct. No. 281 (enter negative)	[2] ADIT Transr Acct. No. 282 (enter negative) [B]	[3] mission Total (including Plant a Acct. No. 283 (enter negative) [C]	[4] & Labor Related Transmission Acct. No. 190 [D]	[5] ADITs and applicable transm Acct. No. 255 (enter negative) [E]	ission adjustments fror	n notes below)	[6] Total
1	December 31	12/31/2021	[A]	-	- [5]	- [6]	-	- [2]			-
2	December 31	12/31/2021	[G]	Acct. No. 281	ADIT To Acct. No. 282	tal Transmission-related only, Acct. No. 283	including Plant & Labor Relat Acct. No. 190	red Transmission ADITs (prior Acct. No. 255	to adjustments from no	otes below)	Total -
Notes [A]		adjustments for F	AS143, FAS	106, FAS109, CIACs and no	rmalization to populate Att	achment H-11A, page 2, Lines	19-23, col. 3 for accounts 28:	1, 282, 283, 190, and 255, res	pectively		
[B]	FERC Account No. 282	is adjusted for the	following it	tems.							
3				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
[C]	FERC Account No. 283	is adjusted for the	following i		FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
4 [D]	FERC Account No. 190	is adjusted for the	following i	12/31/2021 tems.						-	
5				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
[E]	See Attachment H-11/ Investment Tax Credit		utility that	elected to utilize amortiza	tion of tax credits against ta	axable income, rather than bo	ok tax credits to Account No.	255 and reduce rate base, mu	ust reduce its income to	ax expense by the amount of the A	mortized
[F] [G] [H]	Sourced from Attachm Sourced from Attachm	nent 5b, page 1, col nent 5a, page 1, Lin	es 1-5, col.			R/ATRR calculation purposes.					

Attachment H-11A, Attachment 5a page 1 of 6 For the 12 months ended 12/31/2021

1 2 3 4 5	ADIT- 282 From Account Subtotal Below ADIT-283 From Account Subtotal Below ADIT-290 From Account Subtotal Below ADIT-251 From Account Subtotal Below ADIT-255 From Account Subtotal Below Total (sum rows 1-5)	Transmission Ending (Note F)	3 End Plant & Labor Related Allocated to Transmission (page 1, Col. K)	Total Transmission Ending (col. 2 + col. 3) (Note E)				
Line		A End Plant Related (Note A)	B End Labor Related	Summary of C Plant & Labor Subtotal	Transmission A D Gross Plant Allocator (Note C)	DIT (Prior to adjuste E Wages & Salary Allocator (Note D)	F End Plant & Labor Related ADIT (Col. A * Col. D) + (Col. B * Col.	
1 2 3 4 5 6 Notes A B C D E	ADIT-282 From Account Total Below ADIT-283 From Account Total Below ADIT-291 From Account Total Below ADIT-281 From Account Total Below ADIT-255 From Account Total Below Subtotal From column F (beginning on page 2) From column G (beginning on page 2) Refers to Attachment H-11A, page 2, line 6, col. 4 Refers to Attachment H-11A, page 4, line 16, col. 6 Total Transmission Ending taken to Attachment 5, line 2			- - - - - -	0.00% 0.00% 0.00% 0.00% 0.00%	100.00% 100.00% 100.00% 100.00% 100.00%	-/ - - - - -	

Summary of Transmission ADIT (Prior to adjusted items)

	А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 2 of 6 For the 12 months ended 12/31/2021
ADIT-190		End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 190:

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

А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a
ADIT- 282	End of Ye Balance p275.9.l	e Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	page 3 of 6 For the 12 months ended 12/31/2021 JUSTIFICATION

Instructions for Account 282:

Subtotal

- 1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 3. ADIT items related only to Transmission are directly assigned to Column E.
 4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
 5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
 6. 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.

	A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 4 of 6 For the 12 months ended 12/31/2021
ADIT-283		End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 283:

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

- 6. 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.

	_	_	_	_	_	_	
A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a
							page 5 of 6
							For the 12 months ended 12/31/2021
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 281:

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

A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 6 of 6 For the 12 months ended 12/31/2021
ADIT-255	End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 255:

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

Attachment H-11A, Attachment 5b page 1 of 1 For the 12 months ended 12/31/2021

		Α	В	С	D	E	F	G	Н	1
<u>Line</u>						2021 Quarterly	Activity and Balances			
1	PTRR	Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
2	PTRR	Beginning 190 (including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2)	Pro-rated Q3	0	Pro-rated Q4 0	
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
4	PTRR	Beginning 282 (including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2)	Pro-rated Q3	0	Pro-rated Q4 0	
5	PTRR	Beginning 283 Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
6	PTRR	Beginning 283 Including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2)	Pro-rated Q3	0	Pro-rated Q4 0	
					20	21 PTRR				
			J Attachment 5-ADIT Summary, L	K	L Page 1, row 2,4,6 Column A+B+D+F+H	М	N nment 5-ADIT Summary, Li	O nes 3. 4. and 5 M-N	P Line 7= J-N-O Lines 8-9= -J+N+O	
			Estimated Ending Balance (Before		Prorated Ending	Prorated - Estimated End (Before			Ending ADIT Balance Included in	
Line		Account	Adjustments)	Projected Activity	Balance	Adjustments)	Adjustments	Normalization	Formula Rate	
7	PTRR	Total Account 190	-	C) ()	-	-		
8	PTRR	Total Account 282	-	C) ()	-	-		
9	PTRR	Total Account 283	-	C) ()	-	-		
10	PTRR	Total ADIT Subject to Normalization	-		-		-	-		

Notes:

1. Attachment 5b will only be populated within the PTRR



Attachment H-11A, Attachment 5c

page 1 of 2 For the 12 months ended 12/31/2021

		A	В	С		D	E	F	G		н		1	
<u>Line</u>							2021 Quarterly A	Activity and Balances						
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1		Q2 Activity	Ending Q2	Q3 Activity	Ending Q3		Q4 Activity		Ending Q4	
1 2	PTRR ATRR				0		0			0				0
		2	2					2						
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1	0		Pro-rated Q2		Pro-rated Q3		Pr	o-rated Q4	0		
4	ATRR	0		0		0		0				0		
		Post of a pop (to be the control of	04.4.11.11	5.1504		02.4.41.11	5.1.00	02.4.11.11	5.402		04.4.11.11		F . P 04	
5	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	0	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	0	Q4 Activity		Ending Q4	0
6	ATRR				0		0			0				0
		Beginning 282 (including adjustments)	Pro-rated Q1			Pro-rated Q2		Pro-rated Q3		Dr	o-rated Q4			
7	PTRR	Deginning 202 (including adjustments)	Fio-lateu QI	0		0		0			o-rateu Q4	0		
8	ATRR	0		0		0		0				0		
		Beginning 283 Including adjustments)	Q1 Activity	Ending Q1		Q2 Activity	Ending Q2	Q3 Activity	Ending Q3		Q4 Activity		Ending Q4	
9	PTRR	beginning 200 meraumg aujustments)	Q27ictivity	Litaning at 2	0	QL / tetricy	0	Q37 tearity	Linuing Qo	0	Q17ictivity		L	0
10	ATRR				0		0			0				0
		Beginning 283 Including adjustments)	Pro-rated Q1			Pro-rated Q2		Pro-rated Q3		Pr	o-rated Q4			
11	PTRR	0	ratea QI	0		0		0			o	0		
12	ATRR	0		0		0		0				0		

Attachment H -11A, Attach
pag
For the 12 months ended 12/

					2021	PTRR					
<u>Line</u>		Account	A Estimated Ending Balance (Before Adjustments)	B Page 1, B+D+F+H Projected Activity	C Page 1, row 3,7,11 Column A+B+D+F+H Prorated Ending Balance	D A-C Prorated - Estimated End (Before Adjustments)	E Sum of end ADIT Adjustments	F D-E Normalization	G Line 1= A-E-F Lines 2-3= -A+E+F Ending ADIT Balance Included in Formula Rate	_	
1	PTRR	Total Account 190		0	0	-			-		
2	PTRR	Total Account 282		0	0	=			-		
3	PTRR	Total Account 283		0	0	-			-		
4	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-		
					2021	. ATRR					
		Account	H Attachment 5 - ADIT Summary, Line 2 Actual Ending Balance (Before Adjustments)	I Page 1, B+D+F+H Actual Activity	J Page 1, row 4,8,12 column A+B+D+F+H Prorated Ending Balance	K H-J Prorated - Actual End (Before Adjustments)	L D-K Prorated Activity Not Projected	M Attachment 5-ADIT Summary, Lines 3, 4, and 5 Sum of end ADIT Adjustments	N E-M ADIT Adjustments not projected	O K+L-M-N Normalization	P Line 5= H-M-O H+M+O Ending ADIT Balance Included in Fo Rate
5	ATRR	Total Account 190	-	0	0	-	-	-	-	-	
6	ATRR	Total Account 282	-	0	0	-	-	-	-	-	
7	ATRR	Total Account 283	-	0	0	-	-	-	-	-	
8	ATRR	Total ADIT Subject to Normalization	-	=	-	-	-	-	-	-	-

Notes:

^{1.} Attachment 5c will only be populated within the ATRR

Attachment H -11A, Attachment 6 page 1 of 1 For the 12 months ended 12/31/2021

1	Calculation of PBOP Expenses		
2 3 4 5 6 7	Total FirstEnergy PBOP expenses Labor dollars (FirstEnergy) cost per labor dollar (line 3 / line 4) labor (labor not capitalized) current year, transmission only PBOP Expense for current year (line 5 * line 6)	Amount -\$15,646,300 \$2,161,999,525 -\$0.0072	Source FirstEnergy 2019 Actuarial Study FirstEnergy 2019 Actual: Company Records POTOMAC EDISON Labor: Company Records
8 9 10 11	PBOP expense in Account 926 for current year, total company W&S Labor Allocator Allocated Transmission PBOP (line 8 * line 9) PBOP Adjustment for Attachment H-11A, page 3, line 6 (line 7 - line 10)	100.000%	POTOMAC EDISON Account 926: Company Records

Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

			Attachment H-11A, Attachmen page 1 For the 12 months ended 12/31/2
	Taxes Other than Income Calculation		
	a	[A]	12/31/2021
1 1a	Payroll Taxes	263.i	
1b		263.i	
1c		263.i	
1d		263.i	
1z	Payroll Taxes Total		-
2	Highway and Vehicle Taxes		
2a	The state of the s	263.i	
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a	Property races	263.i	
3b		263.i	
3с		263.i	
3d		263.i	
3z	Property Taxes		-
4	Gross Receipts and Taxes Non-Functionalized to Transmission		
	Gross Receipts		
4a 4b		263.i	
40	Taxes Non-Functionalized to Transmission [B]		
4c	Takes from Fairestonianzou to Transmission [5]	263.i	
4d			
4z	Gross Receipts and Taxes Non-Functionalized to Transmission		-
5	Other Taxes		
5a		263.i	
5b		263.i	
5c		263.i	
5d	2 11 -		
5z	Other Taxes		-
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		,
Notes: [A]	Reference for December balances as would be reported in FERC Form 1.		

								Capital Structure Calculation				
				[1] Proprietary Capital	[2] AGC Investment Equity Adj [B]	[3] Preferred Stock	[4] Account 216.1	[5] Account 216.1 Renaissance Adj [C]	[6] Account 219	[7] Goodwill	[8] Common Stock	[9] Long Term Debt
1 2 3 4	December January February March	2020 2021 2021 2021	[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7) - - -	112.18-21.c
5 6 7 8 9	April May June July August	2021 2021 2021 2021 2021									: : :	
10 11 12 13	September October November December	2021 2021 2021 2021									:	
14	13-month Avera	ige		-								-

Attachment H -11A, Attachment 8 page 1 of 1 For the 12 months ended 12/31/2021

Reference for December balances as would be reported in FERC Form 1.

AGC's capital structure adjustment per FERC Docket No. ER84-504-000

Renaissance is usued securitized bethir 12007and the proceeds were distributed up to Potomac Edison in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Attachment H-11A, Attachment 10 page 1 of 1 For the 12 months ended 12/31/2021

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
					Net		Average Net			Weighted
					Amount	Months	Outstanding	Weighted	Effective	Debt Cost
			ORIGINAL	Net Proceeds	Outstanding	Outstanding	in Year*	Outstanding	Cost Rate	at $t = N$
t=N	Issue Date	Maturity Date	ISSUANCE	At Issuance	at t=N	at t=N	z*	Ratios	(Table 2, Col.kk)	(h) * (i)
			(table 2, col. cc)	(table 2, col.gg)			((col e. * col. F)/12)	(col. g/col. g total)		

Long Term Debt Cost 12/31/2021

at Year Ended:

First Mortgage Bonds:

- (2)
- (3)
- (4)
- (5)

*

t = time

The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.

The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.

<u>TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:</u>

YEAR ENDED	12/31/2021											
		(aa)	(bb)	(cc)	(dd) (Discount)	(ee)	(ff) Loss/Gain on	(gg)	(hh) Net	(ii)	(jj)	(kk) Effective Cost Rate*
Long Term Debt	Affiliate	Issue Date	Maturity Date	Amount	Premium at Issuance	Issuance Expense	Reacquired Debt	Net Proceeds	Proceeds Ratio	Coupon Rate	Annual Interest	(Yield to Maturity at Issuance, t = 0)
<u>Issuances</u>	Allillate	Date	Date	Issued	at issuance	Expense	Deot	(col. cc + col. dd - col. ee - col. ff)	((col. gg/ col. cc) *100)	Rate	(col. cc *col.ii)	at issuance, t = 0)

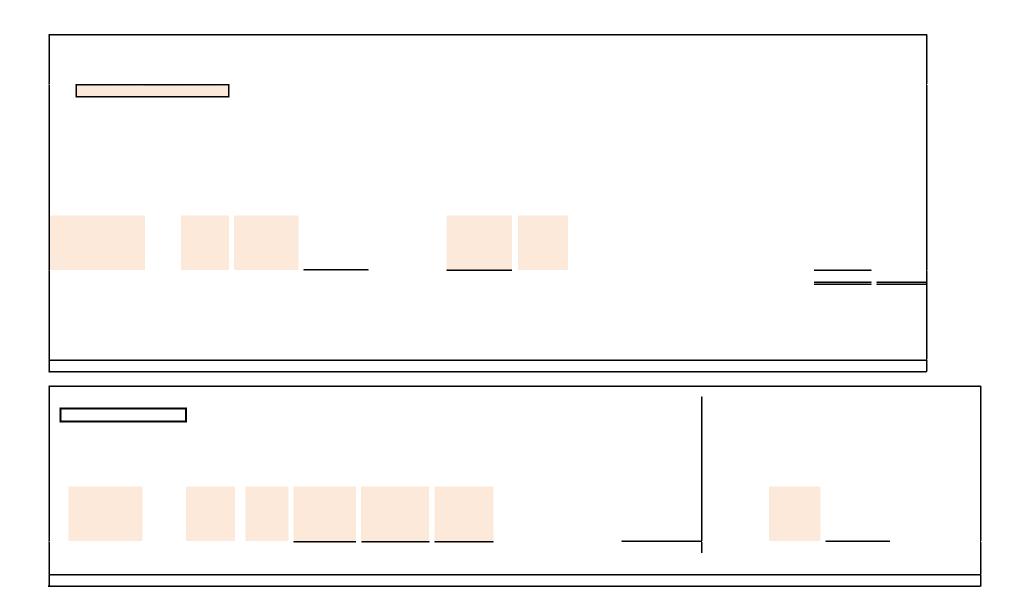
- (1)
- (2)
- (3) (4)
- (5)

^{*} z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

^{**} This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C_0 equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows ($C_{t=1}$, $C_{t=2}$, etc.).



Attachment H-11A, Attachment 11

															2 of 2
									EC) Workshee achment H-11			For t	he 12 montl	s ended 12/31/	2021
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		RTEP		Annual Allocation	Annual		Annual Allocation	Annual	Project	Annual	ROE Basis Pts Adder for	Additional Incentive Annual Allocation	Total Annual Revenue		Net Revenue Requirement
		Project	Project	Factor for		Project	Factor for	Return	Depreciation		Incentive		Require	True-up	with True-up
Line No.	Project Name	Number	Gross Plant	Expense	Charge	Net Plant	Return	Charge	Expense	Requirement	Projects	` ′	ment	Adjustment	
1			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 2 Col. 6 *(Attachment H-11A, Page 4, line 29 *(Page 2, Col. 11/100))	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)
1			(Note C & II)	ille 9)	Col. 4)	11)	ille 14	Coi. /)	(Note E)	0, & 9)	(Note I')	2, Col. 11/100))	12)	(Note d)	& 14)

- 3 Transmission Enhancement Credit taken to Attachment H-11A Page 1, Line7, Col. 3
- 4 Additional Incentive Revenue taken to Attachment H-11A, Page 3, Line37, Col. 3

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service. D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 10.
- F Enter Commission approved project specific ROE incentive basis points adder which is a scaled factor against a 100 to derive the approved percentage adder G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative
- H Based on a 13-month average

													Attachment H	I-11A, Attachm		
													For the 12 mo	pa nths ended 12/3	ge 1 of 2 31/2021	
							Vorksheet Sup let Plant Detail									
Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)

NOTE:

[[]A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average. [D] Company records

Attachment H-11A, Attachment 11a page 2 of 2 For the 12 months ended 12/31/2021

	TEC Worksheet Support Net Plant Detail													
Accumulated Depreciation (Note B)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)	Project Net Plant (Note B & C)

NOTE

								For th	ne 12 months ende	ed 12/31/2021
		To be comple	leted afte	er Attachment	TEC - True-u		ted using actual d	ata		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Ac	ctual							
Line No.	Project Name	RTEP f Project Attack		Projected Annual Revenue Requirement	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
		13b l	chment line 26,	Projected Attachment 11 p 2 of 2, col. 15	Col d, line 2 / col. d, line 3	Col c, line 1 *	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. H line 2x / Col. H line 3* Col. J line 4	Col. h + Col. i
1 [A]	Actual RTEP Credit Revenues for true-up year		0							
2a	Project 1			-	-	-	-	-		
2b	Project 2 Project 3				- -	- -		- -		

NOTE

3

4

Subtotal

Total Interest (Sourced from Attachment 13a, line46)

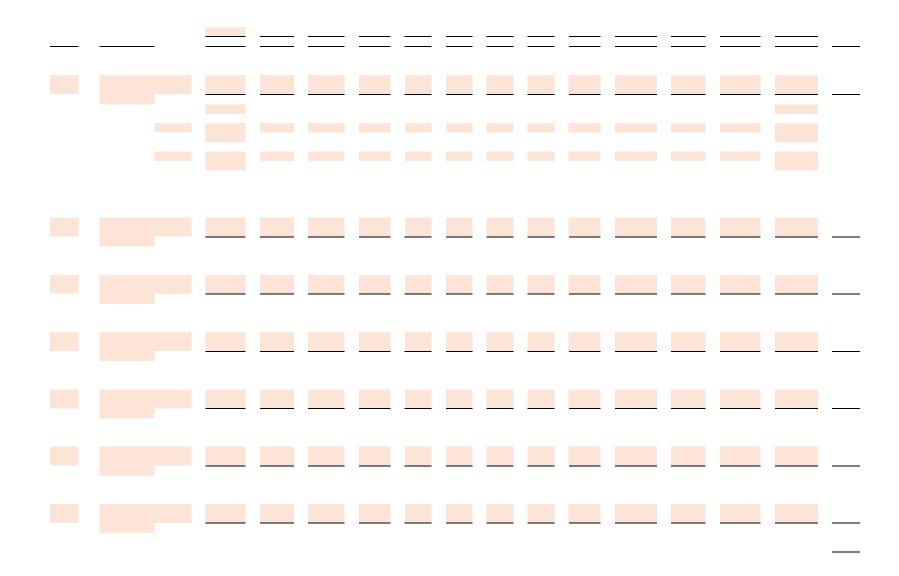
[[]A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

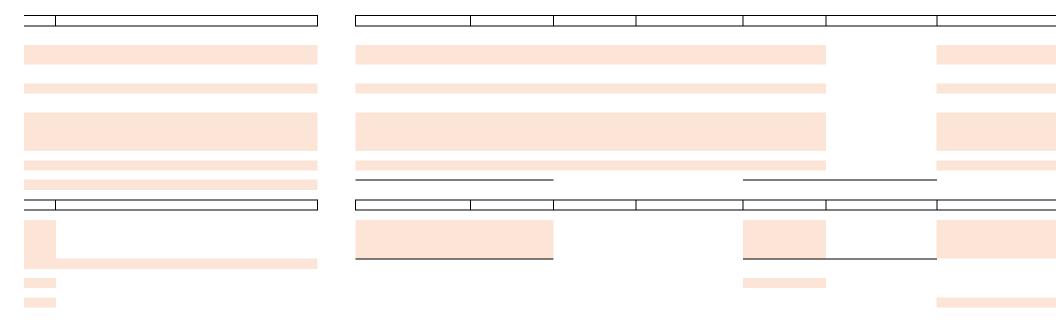
	·

			1				•	Attachment H-11A, Attachment 13b page 1 of 1 For the 12 months ended 12/31/2021
Line	(A) Month	(B) PJM Bill NITS Charge Code (A)	_	(C) True-up (B)	_	(D) Other (C)	=	(E) Total
Line 1		MIIS Charge Code (A)	-	True-up (D)	-	Other (C)	_	Total
2	January	-						-
3	February	-						- -
4	March							_
5	April May	_						_
6	June	_						-
7	July	-					•	-
8	August	-						-
9	September							-
10	October	-						-
11	November							<u>-</u>
12	December	-						-
13	Total	-		-		-		-
		PJM Bill						
	Month	TEC Charge Code (A)	-	True-up (B)	-	Other (C)	=	Total
14	January	-						-
15	February	-						-
16	March	-						-
17 18	April	-						-
18	May	-						-
20	June July							
21	August	- -						-
22	September	-						-
23	October	-						-
24	November	-						-
25	December	-						-
26	Total	-		-		-		-

Notes

- (A) Amounts represent a subset of the total PJM bill for the entire AP Zone
- (B) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period. The total without trueup for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.
- (C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.





Page 97

Abandoned Plant

Attachment H-11A, Attachment 16 page 1 of 1 For the 12 months ended 12/31/2021

1.01 1.02 1.03 1.04 1.05 1.06 1.07 1.08 1.09 1.10

1.00

Notes

- (A) Only projects approved by the commission will be included
- (B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year
- (C) Enter the year of amortization starting with 1 for the year the amortization begins and increment by 1 for every subsequent year until the amortization period ends
- (D) Average calculated as [Sum of Columns (B) through (N)] \div 13
- (E) Column O * Attachment H-11A, page 4, line 34, col. 6

(F) Column P * Attachment H-11A, page 3, line24, col 3 (G) Column A + Column P + Column Q (H) Revenue Requirement will not be billed until the year the amortization begins. Once	e a project is fully amortized, it will be removed fron	n this attachment and will have no revenue requiremen	nt	
	-			

Attachment H-11A, Attachment 17 page 1 of 1 For the 12 months ended 12/31/2021

Construction Work in Progress

							_					_	_			
	(A)	(B)	(C) 2020	(D) 2021	(E) 2021	(F) 2021	(G) 2021	(H) 2021	(I) 2021	(J) 2021	(K) 2021	(L) 2021	(M) 2021	(N) 2021	(O) 2021	(P)
L n.	Project ID	Text Description	December 31	January 31	Februar y 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Avera (a)
1	Construction Worl	k in Progress (b)														
2a 2b	[Placeholder 1] [Placeholder 2]															-
3	Total CWIP in Rate	Base	-	-	-	-	-	-	-	-	-	-	-	-		-

Notes

- (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

Attachment H-11A, Attachment 18
page 1 of 1
For the 12 months ended 12/31/2021

Federal Income Tax Rate

Nominal Federal Income Tax Rate

(entered on Attachment H-11A, page 5 of 5, NoteJ)

State Income Tax Rate

Combined Rate

(entered on Attachment H-11A, page 5 of 5, NoteJ)

Nominal State Income Tax Rate

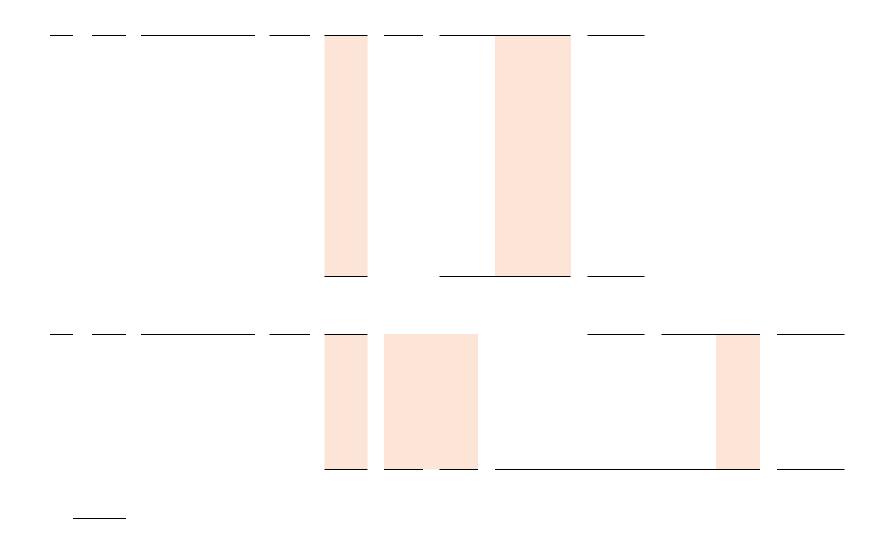
Times Apportionment Percentage
Combined State Income Tax Rate

Regulatory Assets

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
Line No.	Regulatory Asset Name (A)	Amortization Account	Source (B)	Amortization Amount (C)	Amortization Period (months)	Year (D)	Beginning of Amortization Period	Cumulative Months Amortized by end of year	Months Remaining at year beginning	Monthly Amort. Expense	Yearly Amort. Expense (E)	2020 Dec31	2021 Jan 31	2021 Feb 28/29	2021 Mar 31	2021 Apr 30	2021 May 31	June 30	2021 July 31	2021 August 31	2021 Sept 30	2021 Oct 31	2021 Nov 30	2021 Dec 31	Averag (F)
1.00																									
1.01																									
1.02																									
1.03																									
1.04																									
1.05																									
1.06																									
1.07										_															
1.08										=															•
1.09																									
1.10																									
2	Total										-														

- (A) Only Regulatory Assets approved by the commission will be included
- (B) Regulatory asset references to be noted based on FERC Page. Row. Col.#
- (C) Amortization Amount to be entered at year 0. For all future years, the beginning amount will be the ending balance from the previous year

- (D) Enter the year of amortization starting with 0 and increment by 1 for every subsequent year until the amortization period ends
 (E) Total Yearly amortization expense from Col. (K) line 2 will be taken to Attachment H-11A, page 3, line8, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 3, line8, Col.3 will be 0
 (F) Average calculated as [Sum of Columns (L) through (X)] ÷ 13. Total from Col (Y) line 2 will be taken to Attachment H-11A, page 2, line 27, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 2, line 27, Col.3 will be 0



Attachment H-11A page 1 of 5

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data				For the 12 months ended 12/31/2021
			WEST PENN POWER				
	(1)	(2)	(3)		(4)	(5)	
Line						Allocated	
No.						Amount	
1	GROSS REVENUE REQUIREMENT [page 3, Line38, col 5]						
	REVENUE CREDITS	(NoteS)	Total	All	ocator		
2	Account No. 451	(page 4, Line 38)	-	TP	0.00000	-	
3	Account No. 454	(page 4, Line 39)	-	TP	0.00000	-	
4	Account No. 456	(page 4, Line 40)	-	TP	0.00000		
5	Section 30.9 credits	(page 4, Line 41)		TP	1.00000	-	
6	Other Revenue credits	(page 4, Line 42)		DA	0.00000	-	
7	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13		- DA	1.00000		
8	TOTAL REVENUE CREDITS (sum Lines 2-7)	-					
9	True-up Adjustment with Interest	(Attachment 13, Line47) enter negative				-	
10	NET REVENUE REQUIREMENT	(Line 1 - Line 8 + Line9)				<u>-</u>	

			Utilizing FERC Form 1 Data			
			WEST PENN POWER			
	(1)	(2)	(3)		(4)	(5)
Line		Source	Company Total	Allocator		Transmission (Col 3 times Col 4)
No.	RATE BASE:		F			,
	GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes T&V)	-	NA		
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes T&V)	-	TP	0.00000	-
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes T&V)	-	NA		
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes T&V)	=	W/S	1.00000	-
5	Common	Attachment 3, Line 14, Col. 7 (Notes T&V)		CE	1.00000	
6	TOTAL GROSS PLANT (sum Lines 1-5)		-	GP=	0.000%	-
	ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes T&V)	-	NA		
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes T&V)	=	TP	0.00000	=
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes T&V)	-	NA		
10 11	General & Intangible Common	Attachment 4, Line 14, Col. 5 & 6 (Notes T&V) Attachment 4, Line 14, Col. 7 (Notes T&V)	-	W/S CE	1.00000 1.00000	-
		Attachment 4, Line 14, Col. / (Notes 1&V)		CE	1.00000	
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)		-			-
	NET PLANT IN SERVICE					
13	Production	(Line 1- Line 7)	-			
14	Transmission	(Line 2- Line 8)	-			-
15	Distribution	(Line 3 - Line 9)	-			
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Common	(Line 5 - Line 11)	-			-
18	TOTAL NET PLANT (sum Lines 13-17)		-			=
	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA		
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)		DA	1.00000	-
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	-	DA	1.00000	-
22 23	Account No. 190 Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 4 (Notes C, F) Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA DA	1.00000 1.00000	-
23	Unfunded Reserves	Attachment 14, Line 18, Col. P(Notes C, F)	-	DA DA	1.00000	-
25	[This line left intentionally blank]	Attachment 14, Line 16, Col. P(Notes C & V)	-	DA	1.00000	-
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes V&W)	_	DA	1.00000	_
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. Y (Note V)		DA	1.00000	
28	TOTAL ADJUSTMENTS (sum Lines 19-27)	, , , , , , , , , , , , , , , , , , , ,	-			-
29	LAND HELD FOR FUTURE USE	(Attachment 14, Line 4, Col.P) (Note G)		TP	0.00000	
		(Material 14, Ene 4, Col.) (Note G)		11	0.00000	
30 31	WORKING CAPITAL (Note H) CWC			DA	1.00000	
32	Materials & Supplies (Note G)	Attachment 14, Line 3, Col.P) (Note V)		TE	0.00000	
33	Prepayments (Account 165)	Attachment 14, Line 3, Col.P) (Notes V) Attachment 14, Line 2, Col.P) (Notes B &V)	- -	DA	1.00000	- -
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)				1.0000	
٠.	(Sum Emes 31 - 33)					

Rate Formula Template

Formula Rate - Non-Levelized

35 RATE BASE (sum Lines 18, 28, 29, & 34)

Attachment H-11A	
page 3 of 5	
For the 12 months ended	12/31/20

	-	
	_	
	_	
	<u>-</u>	

WEST PENN POWER

40 a Firm Point-to-Point 40 b Other

41 SECTION 30.9 CREDITS

42 OTHER REVENUE CREDITS

42a Labor Related Revenues
 42b Plant Related Revenues
 42c Transmission Related Revenues

W&S GP TP 1.00000 0.00000 0.00000

Page 108

42d Other DΔ 1.00000

> Attachment H -11A page 5 of 5

Formula Rate - Non-Levelized Rate Formula Template For the 12 months ended 12/31/2021 Utilizing FERC Form 1 Data

WEST PENN POWER

General Note: References to pages in this formulary rate are indicated as: (page#, Line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, Line, column)

Note Letter

- Α Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental
- Prepayments shall exclude prepayments of income taxes.
- Transmission-related only
- Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. Balance shall not include permanent differences in the income tax allowance calculations (other than Equity AFUDC) unless and until specific Commission
- approval is obtained to include such differences in a separate 205 proceeding.

 Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- The balances in accounts 190 281, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- Identified in Form 1 as being only transmission related.
- As agreed to as part of the settlement of Docket No. ER21-253 and ER21-265, Cash Working Capital is a challengeable input that is capped at one-eighth of O&M and A&G allocated to transmission

at page 3, Line 9, column 5 minus amortization of regulatory assets (page 3, Line 8, col. 5) unless supported by a fully-developed and reliable lead/lag study. Interested parties will not challenge the input for the cash working capital allowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input does not exceed the one-eighth cap. In no case shall the calculation include service company depreciation expense in the cash working capital base.

- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template since they are recovered elsewhere.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, Line25).

Inputs Required: 0.00%

(State Income Tax Rate or Composite SIT) (percent of federal income tax deductible for state purposes)

- Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). No change in ROE may be made absent a filing

with FERC under Section 205 or Section 206 of the Federal Power Act. The ROE consists of a base ROE of 9.95% and a 50 basis point adder for participation in an RTO as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000.

- Page 4. Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- Excludes revenues unrelated to transmission services.
- The revenues credited on page 1, Lines 2-6 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 5 is supported by its own reference. Plant in Service, Accumulated Depreciation, and Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. FERC account 405 – Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC.
- On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects, unless provisions per settlement agreement section 2.23 requires inclusion.
- Calculate using a 13-month average balance.
- Includes only CWIP authorized by the Commission for inclusion in rate base.
- Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder. X

- Y Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
- Z To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred
- AA The SFCs shall utilize a W/S allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula rate ter in the same manner as the underlying associated plant assets or expenses that generate the credits.
- BB Calculates using a 13-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 56%

Actual equity capitalization: 0.0% Equity Cap Not Triggered

Attachment H-11A, Attachment 1 page 1 of 1
For the 12 months ended 12/31/2021

Schedule 1A Rate Calculation

1	\$ -	Attachment H-11A, Page 4, Line 7
2		Revenue Credits for Sched 1A - Note A
3	\$ -	Net Schedule 1A Expenses (Line 1 - Line 2)
4		Annual MWh in AP Zone - Note B
5	#DIV/0!	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A

B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
3 4 5 6 7	Common Stock Proprietary Capital Less Preferred Stock Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill Common Stock		Attachment 8, Line 14, Col. 1 Attachment 8, Line 14, Col. 3 Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7 Attachment 8, Line 14, Col. 8	0 0 0 0
8 9 10 11 12 13	Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common %	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 3 Attachment H-11A, page 4, Line 32, Col. 3 Attachment H-11A, page 4, Line 33, Col. 3 Attachment H-11A, page 4, Line 34, Col. 3 Attachment H-11A, page 4, Line 31, Col. 4 Attachment H-11A, page 4, Line 32, Col. 4 Attachment H-11A, page 4, Line 33, Col. 4	0 0 0 0 0.0000% 0.0000%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	#DIV/0!
16 17	Preferred Cost Common Cost	Preferred Stock Common Stock	Attachment H-11A, page 4, Line 32, Col. 5 Attachment H-11A, page 4, Line 33, Col. 5	0.0000 0.1045
18 19 20 21 22	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR) Investment Return = Rate Base * Rate of Return	Total Long-Term Debt (WCLTD) Preferred Stock Common Stock	(Line 12 * Line 15) (Line 13 * Line 16) (Line 14 * Line 17) (Sum Lines 18 to 20) (Line 1 * Line 21)	#DIV/0! 0.0000 0.0000 #DIV/0!
23 24	Income Tax Rates T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Attachment H-11A, page 3, Line 30, Col. 3 Calculated	0.00% #DIV/0!
25 26	1 / (1 - T) Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 32, Col. 3 Attachment H-11A, page 3, Line 33, Col. 3	-
29 30 31 32 33	Income Tax Calculation ITC adjustment Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment Total Income Taxes		Attachment H-11A, page 3, Line 35, Col. 3 (line 22 * line 24) Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5 Attachment H-11A, page 3, Line 39, Col. 5 Sum lines 29 to 32	#DIV/0! - - - #DIV/0!
34	Return and Income taxes with ROE		(Line 22 + Line 33)	#DIV/0!
35 36	Return with ROE Income Tax with ROE		Attachment H-11A, Page 3, Line 41, Col. 5 Attachment H-11A, Page 3, Line 40, Col. 5	#DIV/0! #DIV/0!
Notes:	Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Co	ol. 5		

Incentive ROE Calculation

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
3 4 5 6 7	Common Stock Proprietary Capital Less Preferred Stock Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill Common Stock		Attachment 8, Line 14, Col. 1 Attachment 8, Line 14, Col. 3 Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7 Attachment 8, Line 14, Col. 8	0 0 0 0
8 9 10 11 12 13	Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common %	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 3 Attachment H-11A, page 4, Line 32, Col. 3 Attachment H-11A, page 4, Line 33, Col. 3 Attachment H-11A, page 4, Line 34, Col. 3 Attachment H-11A, page 4, Line 31, Col. 4 Attachment H-11A, page 4, Line 32, Col. 4 Attachment H-11A page 4, Line 33, Col. 4	0 0 0 0 0.0000% 0.0000% 0.0000%
15 16 17	Debt Cost Preferred Cost Common Cost	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 5 Attachment H-11A, page 4, Line 32, Col. 5 Attachment H-11A, Dade 4, Line 33, Col. 5 Dius 100 pps (Note A)	#DIV/0! 0.0000 0.1145
18 19 20 21	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	I otal Long-Term Debt (WCLTD) Preferred Stock Common Stock	(Line 12 * Line 15) (Line 13 * Line 16) (Line 14 * Line 17) (Sum Lines 18 to 20)	#DIV/0! 0.0000 0.0000 #DIV/0!
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!
23 24	Income Tax Rates $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} = CIT = (T/(1-T)) * (1-(WCLTD/R)) =$		Attachment H-11A, page 3, Line 30, Col. 3 Calculated	0.00% #DIV/0!
25 26	1 / (1 - T) Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 32, Col. 3 Attachment H-11A, page 3, Line 33, Col. 3	
29 30 31 32 33	Income Tax Calculation ITC adjustment Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment Total Income Taxes		Attachment H-11A, page 3, Line 33, Col. 3 (line 22 * line 24) Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5 Attachment H-11A, page 3, Line 39, Col. 5 Sum lines 29 to 32	#DIV/0! - - #DIV/0!
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	#DIV/0!
35 36	Return with incentive adder		Line 22	#DIV/0!
37 38 39	Incremental Return and incomes taxes for increase in ROE Rate Base Incremental Return and incomes taxes for increase in ROE divided by rate	te base	Line 34 minus Attachment 2 Line 34 Line 1 Line 37 / Line 38	#DIV/0! #DIV/0! #DIV/0!

Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be utilized to calculate additional revenue requirement only in the instance there exists Commission approved ROE incentive projects.

Notes:

[A]

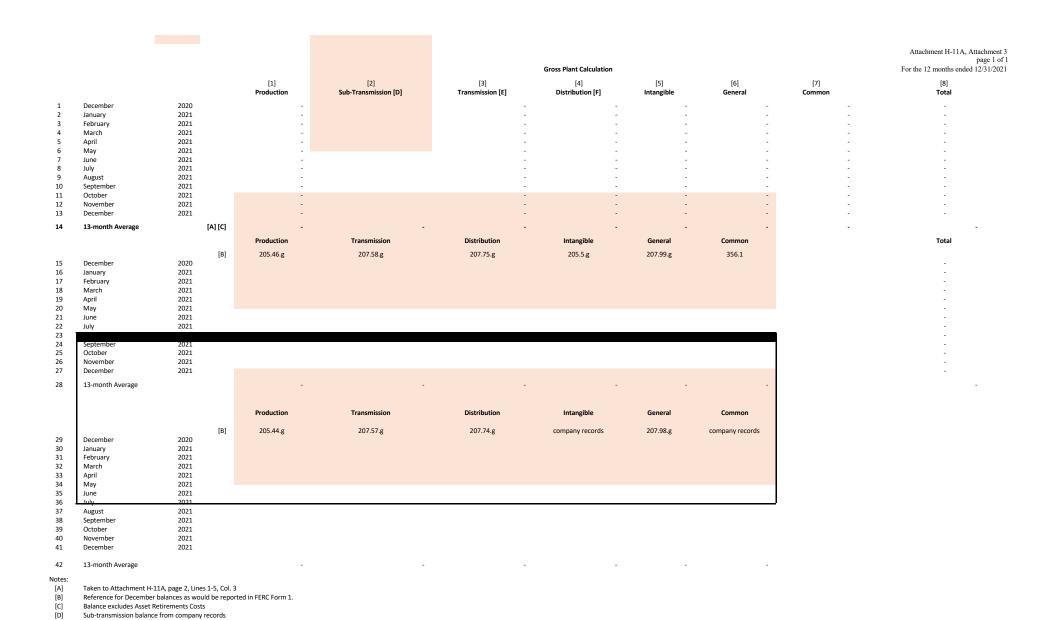
				E NITS Worksheet Net Plant Detail	Support											Attachment H-11A, Attachment 2b page 1 of 2 For the 12 months ended 12/31/2021
Line No.	Project Name RTEP Project Number (Note A)	Project Gross Plant (Note B)	Dec-20 (Note C)	Jan-21 (Note C)	Feb-21 (Note C)	Mar-21 (Note C)	Apr-21 (Note C)	May-21 (Note C)	Jun-21 (Note C)	Jul-21 (Note C)	Aug-21 (Note C)	Sep-21 (Note C)	Oct-21 (Note C)	Nov-21 (Note C)	Dec-21 (Note C)	
la Ib Ic Id Ie If		#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!														

2 NOTE Subtotal

Utilize only in the instance there exists Commission approved ROE incentive projects

Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[C] Company records



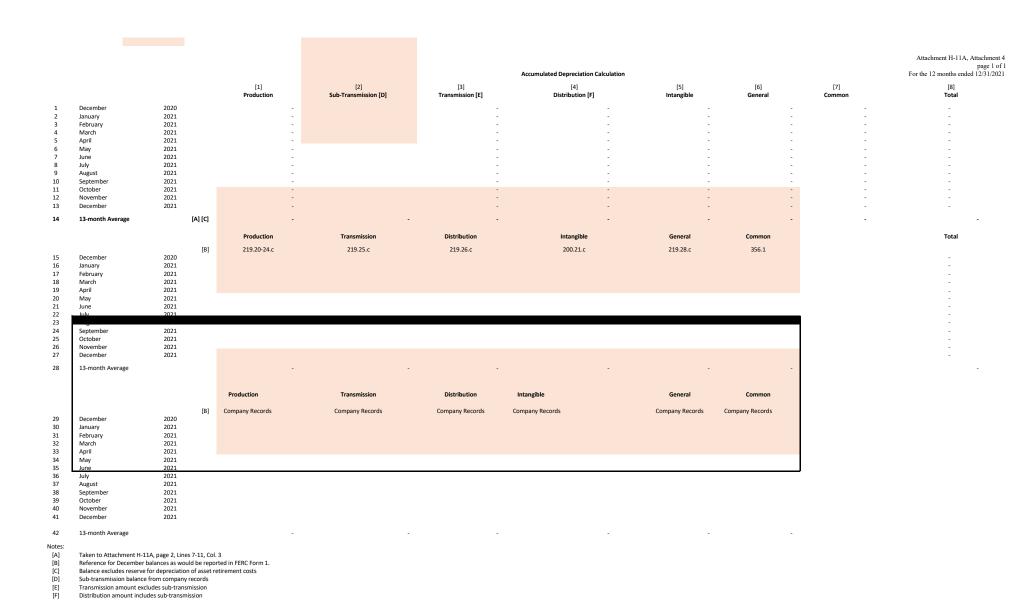
Sub-transmission balance from company records

Transmission amount excludes sub-transmission

Distribution amount includes sub-transmission

[E]

[F]



Attachment H-11A, Attachment 5 page 1 of 1 For the 12 months ended 12/31/2021

	D	42/24/2024	503	[1] Acct. No. 281 (enter negative)	[2] ADIT Transr Acct. No. 282 (enter negative) [B]	[3] mission Total (including Plant Acct. No. 283 (enter negative) [C]	[4] & Labor Related Transmissic Acct. No. 190 [D]	[5] on ADITs and applicable transm Acct. No. 255 (enter negative) [E]	ission adjustments fro	m notes below)	[6 To
1	December 31	12/31/2021	[A]	-	-	-	-	-			
								ated Transmission ADITs (prior	to adjustments from n	notes below)	
2	December 31	12/31/2021	[G]	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	Acct. No. 255			Tot
		,									
Notes [A]		h adiustments for F	AS143. FAS	106. FAS109. CIACs and nor	malization to populate Att	achment H-11A, page 2, Lines	19-23, col. 3 for accounts 2	81, 282, 283, 190, and 255, res	pectively		
[B]	FERC Account No. 28	-				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, , , , , , , , , , , , , , , , , , , ,	,		
1-1		,			FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
3				12/31/2021	IAS 143 AILO	175 100	173 103	CIAC	other. [11]	-	
[C]	FERC Account No. 28	3 is adjusted for the	following i	tems.							
					FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
4 [D]	FERC Account No. 19) is adjusted for the	following is	12/31/2021						-	
נטן	PERC ACCOUNT NO. 19	o is adjusted for the	Tollowing	lems.	545443 400	545.405	545.400	CIAC	Other full	No. of Part of Feb	
5				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
[E]			utility that	elected to utilize amortizat	tion of tax credits against ta	axable income, rather than bo	ook tax credits to Account No	o. 255 and reduce rate base, m	ust reduce its income t	tax expense by the amount of the A	mortized
[F]	Investment Tax Credi		O for DTD	R & Attachment 5C, page 2	cal O for ATPP						
[G]	Sourced from Attachi				, coi. O IOI ATIM						
[H]	Include any additiona	l adjustments to Al	IT items as	may be recognized in the f	uture to be proper for PTR	R/ATRR calculation purposes.					

Attachment H-11A, Attachment 5a page 1 of 6 For the 12 months ended 12/31/2021

Line	1	2	3	4				
		Transmission Ending	End Plant & Labor Related Allocated to Transmission	Total Transmission Ending (col. 2 + col. 3)				
1	ADIT- 282 From Account Subtotal Below	(Note F)	(page 1, Col. K)	(Note E)				
2 3 4	ADIT-283 From Account Subtotal Below ADIT-190 From Account Subtotal Below ADIT-291 From Account Subtotal Below ADIT-281 From Account Subtotal Below	-	<u> </u>	-				
5	ADIT-255 From Account Subtotal Below Total (sum rows 1-5)	-	-	-				
				Summary of	Transmission A	DIT (Prior to adjuste	d items)	
Line		Α	В	С	D	E	F End Plant &	
		End Plant Related	End Labor Related	Plant & Labor Subtotal	Gross Plant Allocator	Wages & Salary Allocator	Labor Related ADIT (Col. A * Col. D)	
		(Note A)	(Note B)	Col. A + Col. B	(Note C)	(Note D)	+ (Col. B * Col. E)	
1 2 3 4 5	ADIT- 282 From Account Total Below ADIT-283 From Account Total Below ADIT-190 From Account Total Below ADIT-281 From Account Total Below ADIT-255 From Account Total Below Subtotal	- - - - -	- - - - -	- - - - -	0.00% 0.00% 0.00% 0.00% 0.00%	100.00% 100.00% 100.00% 100.00% 100.00%	- - - - -	
Notes A B C D E	From column F (beginning on page 2) From column G (beginning on page 2) Refers to Attachment H-11A, page 2, line 6, col. 4 Refers to Attachment H-11A, page 4, line 16, col. 6 Total Transmission Ending taken to Attachment 5, line 2 From column E (beginning on page 2) by account							

Summary of Transmission ADIT (Prior to adjusted items)

	А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 2 of 6 For the 12 months ended 12/31/2021
ADIT-190		End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 190:

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

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

 4. ADIT items related to Plant and not in Columns C, D, & E are directly assigned to Column F.

 5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.

 6. 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.

				_	_	_		
	Α	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 3 of 6
								For the 12 months ended 12/31/2021
ADIT- 282		End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	<u> </u>							

Instructions for Account 282:

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

- 5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- 6. 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.

	A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 4 of 6 For the 12 months ended 12/31/2021
ADIT-283		End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 283:

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

- 6. 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.

	A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 5 of 6 For the 12 months ended 12/31/2021
ADIT-281			Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

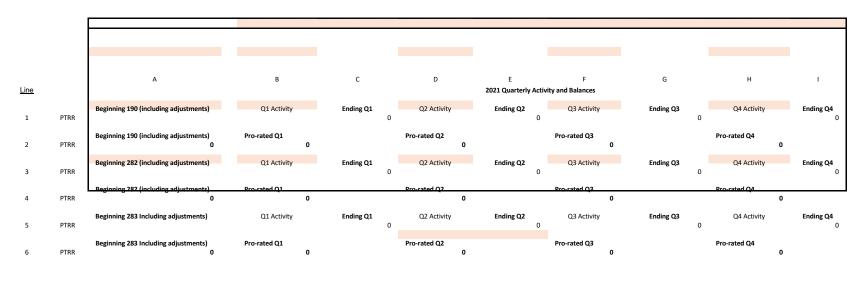
Instructions for Account 281:

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

Α	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 6 of 6 For the 12 months ended 12/31/2021
ADIT-255	End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 255:

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

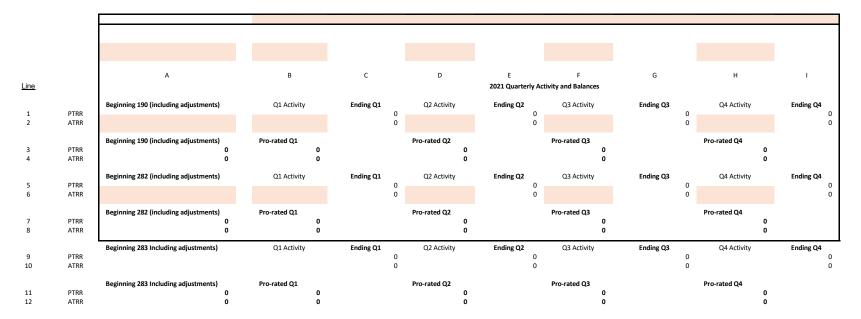


Attachment H-11A, Attachment 5b page 1 of 1 For the 12 months ended 12/31/2021

					2021 F	PTRR			
			J	К	L Page 1, row 2,4,6	М	N	О	P Line 7= J-N-O
			Attachment 5-ADIT Summary, Line 2	Page 1, B+D+F+H	Column A+B+D+F+H		ent 5-ADIT Summary, Line	es 3, 4, and 5 M-N	Lines 8-9= -J+N+O
			Estimated Ending Balance (Before		Prorated Ending	Prorated - Estimated End (Before	Sum of end ADIT		Ending ADIT Balance Included in
<u>Line</u>		Account	Adjustments)	Projected Activity	Balance	Adjustments)	Adjustments	Normalization	Formula Rate
7	PTRR	Total Account 190	0	-	-	-	-		
8	PTRR	Total Account 282	-	0	0	-	-		-
9	PTRR	Total Account 283	-	0	0	-	-		
10	PTRR	Total ADIT Subject to Normalization	_	_	_				

Notes:

1. Attachment 5b will only be populated within the PTRR



Attachment H-11A, Attachment 5c page 1 of 2 For the 12 months ended 12/31/2021

Attachment H-11A, Attachment 5c page 2 of 2 For the 12 months ended 12/31/2021

					2021	PTRR				-	
			Α	В	С	D	E	F	G		
				Page 1, B+D+F+H	Page 1, row 3,7,11 Column A+B+D+F+H	A-C		D-E	Line 1= A-E-F Lines 2-3= -A+E+F		
				Page 1, B+D+F+H	Column A+B+D+F+H	Prorated -		<i>υ-</i> ε	Lines 2-3= -A+E+F		
			Estimated Ending Balance (Before		December of Freedings	Estimated End (Before	Sum of end ADIT		Ending ADIT Balance Included in		
Line		Account	Adjustments)	Projected Activity	Prorated Ending Balance	Adjustments)	Adjustments	Normalization	Formula Rate		
1	PTRR	Total Account 190		0	0			-	-		
2	PTRR	Total Account 282		0	0			-	-		
3	PTRR	Total Account 283		0	0	-		-	-		
4	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-		
					2021	ATRR					
			Н	I	J	К	L	М	N	0	P
					Page 1, row 4,8,12						
		Attachme	ent 5- ADIT Summary, Line 2	Page 1, B+D+F+H	column A+B+D+F+H	H-J	D-K Atta	chment 5-ADIT Summary, Line	3.4. and 5 E-M	K+L-M-N	Line 5= H-M-O Lines 6-7= -H+M+O
			Actual Ending Balance		Prorated Ending	Prorated - Actual End (Before	Prorated Activity	Sum of end ADIT	ADIT Adjustments		Ending ADIT Balance Included in
		Account	(Before Adjustments)	Actual Activity	Balance	Adjustments)	Not Projected	Adjustments	not projected	Normalization	Formula Rate
5	ATRR	Total Account 190		0	0	. ,		•		-	-
6	ATRR	Total Account 282		0	0	-	-		-	-	-
7	ATRR	Total Account 283		0	0	-	-		-	-	-
8	ATRR	Total ADIT Subject to Normalization	_	_	-	-	_	_	_	_	_
-											

Notes:1. Attachment 5c will only be populated within the ATRR

Attachment H -11A, Attachment 6 page 1 of 1 For the 12 months ended 12/31/2021

1	Calculation of PBOP Expenses		
2 3 4 5 6 7	Total FirstEnergy PBOP expenses Labor dollars (FirstEnergy) cost per labor dollar (line 3 / line 4) labor (labor not capitalized) current year, transmission only PBOP Expense for current year (line 5 * line 6)	Amount -\$15,646,300 \$2,161,999,525 -\$0.0072	Source FirstEnergy 2019 Actuarial Study FirstEnergy 2019 Actual: Company Records WEST PENN POWER Labor: Company Records
8 9 10 11	PBOP expense in Account 926 for current year, total company W&S Labor Allocator Allocated Transmission PBOP (line 8 * line 9) PBOP Adjustment for Attachment H-11A, page 3, line 6 (line 7 - line 10)	100.000% - -	WEST PENN POWER Account 926: Company Records

Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

			Attachment H-11A, Attachment 7 page 1 of 1 For the 12 months ended 12/31/2021
	Taxes Other than Income Calculation		
	- "-	[A]	12/31/2021
1 1a	Payroll Taxes	263.i	
1b		263.i	
1c		263.i	
1d		263.i	
1z	Payroll Taxes Total		
2	Highway and Vehicle Taxes		
2a		263.i	
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a		263.i	
3b		263.i	
3c		263.i	
3d		263.i	
3z	Property Taxes		•
4	Gross Receipts and Taxes Non-Functionalized to Transmission		-
40	Gross Receipts	263.i	
4a 4b		203.1	
	Taxes Non-Functionalized to Transmission [B]		
4c		263.i	
4d			
4z	Gross Receipts and Taxes Non-Functionalized to Transmission		-
5	Other Taxes		
5a		263.i	
5b		263.i	
5c		263.i	
5d	Other Taxes		_
5z			
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$0.0
Notes:			
[A]	Reference for December balances as would be reported in FERC Form 1.		

								Capital Structure Calculation				
				[1] Proprietary Capital	[2] AGC Investment Equity Adj [B]	[3] Preferred Stock	[4] Account 216.1	[5] Account 216.1 Renaissance Adj [C]	[6] Account 219	[7] Goodwill	[8] Common Stock	[9] Long Term Debt
1 2 3 4	December January February March	2020 2021 2021 2021	[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7) - - -	112.18-21.c
5 6 7 8 9	April May June July August	2021 2021 2021 2021 2021									: : :	
10 11 12 13	September October November December	2021 2021 2021 2021									:	
14	13-month Avera	ge			-	-	-				-	-

Attachment H -11A, Attachment 8 page 1 of 1 For the 12 months ended 12/31/2021

Reference for December balances as would be reported in FERC Form 1.

AGC's capital structure adjustment per FERC Docket No. ER84-504-000

Renaissance issued securitized belt in 2007and the proceeds were distributed up to West Penn Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Attachment H-11A, Attachment 10 page 1 of 1 For the 12 months ended 12/31/2021

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
					Net		Average Net			Weighted
					Amount	Months	Outstanding	Weighted	Effective	Debt Cost
			ORIGINAL	Net Proceeds	Outstanding	Outstanding	in Year*	Outstanding	Cost Rate	at $t = N$
t=N	Issue Date	Maturity Date	ISSUANCE	At Issuance	at t=N	at t=N	z*	Ratios	(Table 2, Col.kk)	(h) * (i)
			(table 2, col. cc)	(table 2, col.gg)			((col e. * col. F)/12)	(col. g/col. g total)		

Long Term Debt Cost 12/31/2021

at Year Ended:

First Mortgage Bonds:

- (2)
- (3)
- (4)
- (5)

*

t = time

The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.

The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.

<u>TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:</u>

YEAR ENDED	12/31/2021											
		(aa)	(bb)	(cc)	(dd) (Discount)	(ee)	(ff) Loss/Gain on	(gg)	(hh) Net	(ii)	(jj)	(kk) Effective Cost Rate*
Long Term Debt	Affiliate	Issue Date	Maturity Date	Amount	Premium at Issuance	Issuance Expense	Reacquired Debt	Net Proceeds	Proceeds Ratio	Coupon Rate	Annual Interest	(Yield to Maturity at Issuance, t = 0)
<u>Issuances</u>	Allillate	Date	Date	Issued	at issuance	Expense	Deot	(col. cc + col. dd - col. ee - col. ff)	((col. gg/ col. cc) *100)	Rate	(col. cc *col.ii)	at issuance, t = 0)

(1)

(2)

(3)

(4)

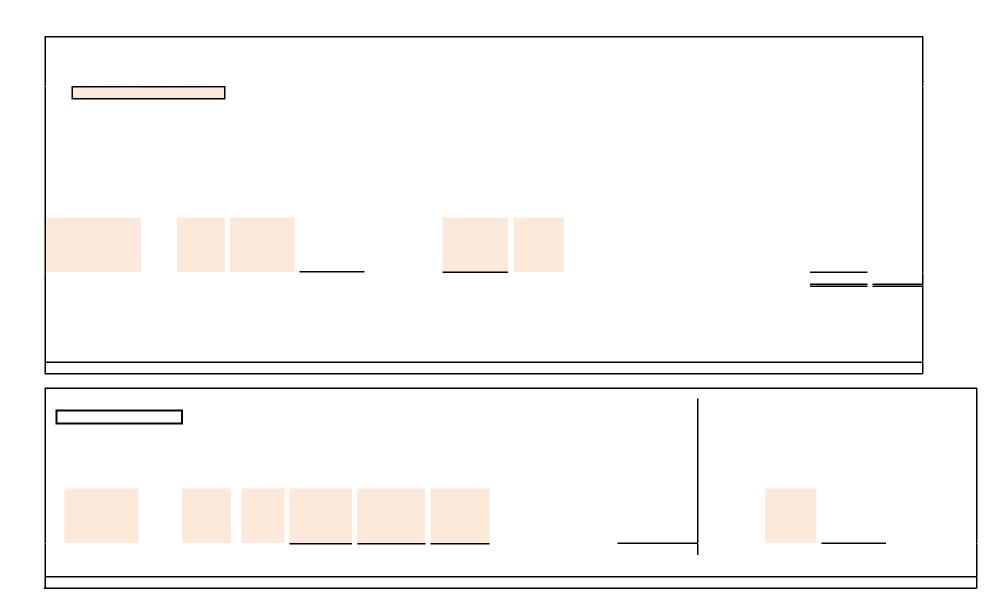
(5)

^{*} z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

^{**} This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C_0 equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows ($C_{t=1}$, $C_{t=2}$, etc.).



Transmission Enhancement Charge (TEC) Worksheet

To be completed in conjunction with Attachment H-11A

	(1)	(2)	(3)	(4)
Line No.		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)		
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)		
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line9, col. 5		
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)		
	GENERAL, INTANGIBLE, AND COMMON (G,I, & C) DEP	RECIATION EXPENSE		
5	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, lines 11 &13, col. 5		
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)		
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-11A, p. 3, line 22, col. 5		
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)		
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8		
	INCOME TAXES			
10	Total Income Taxes	Attach. H-11A, p. 3, line33, col. 5		
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)		
11	Annual Anocation Factor for Income Taxes	(line 10 divided by line 2, col. 3)		
	RETURN			
12	Return on Rate Base	Attach. H-11A, p. 3, line 34, col. 5		
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2, col. 3)		
13	Annual Anocation Pactor for Return on Rate Dase	(fine 12 divided by fine 2, col. 3)		
14	Annual Allocation Factor for Return	Sum of line 11 and 13		

Attachment H-11A, Attachment 11

												Au	aciiiiciit 11-	IIA, Attachme page	
									EC) Workshee tachment H-11A			For t	he 12 month	s ended 12/31/	2021
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		RTEP		Annual Allocation	Annual		Annual Allocation	Annual	Project	Annual	ROE Basis Pts Adder for	Additional Incentive Annual Allocation	Total Annual Revenue		Net Revenue Requirement
Line No.	Decident Manage	Project		Factor for					Depreciation		Incentive	Factor for Return	Require	True-up	with True-up
Line No.	Project Name	Number	Gross Plant	Expense	Charge	Net Plant	Return	Charge	Expense	Requirement	Trojects	(Note F)	ment	Adjustment	
1			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 2 Col. 6 *(Attachment H-11A, Page 4, line 29 *(Page 2, Col. 11/100))	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)

- 3 Transmission Enhancement Credit taken to Attachment H-11A Page 1, Line7, Col. 3
- 4 Additional Incentive Revenue taken to Attachment H-11A, Page 3, Line37, Col. 3

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
- C Project Gross Plant is the total capital investments required to maintain the project in-service. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 10.
- F Enter Commission approved project specific ROE incentive basis points adder which is a scaled factor against a 100 to derive the approved percentage adder
- G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative
- H Based on a 13-month average

												Attachment H	I-11A, Attachm		
												For the 12 mo	pa nths ended 12/3	ge 1 of 2 31/2021	
					TECH										
			TEC Worksheet Support Net Plant Detail												
Line No.	Project Name	Plant De	Oec-20 Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)

NOTE:

[[]A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average. [D] Company records

Attachment H-11A, Attachment 11a page 2 of 2 For the 12 months ended 12/31/2021

	TEC Worksheet Support Net Plant Detail													
Accumulated Depreciation (Note B)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)	Project Net Plant (Note B & C)

NOTE

							For th	ne 12 months ende	ed 12/31/2021
		To be completed af	ter Attachment	TEC - True-u		ated using actual d	ata		
	(a)	(b) (c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Actual							
Line		Revenues RTEP for Project Attachment	Projected Annual Revenue	% of Total Revenue	Revenue	Actual Annual Revenue	True-up Adjustment Principal	Applicable Interest Rate on	Total True-up Adjustment with Interest
No.	Project Name	Number 11		Requirement	Received	Requirement	Over/(Under)	Over/(Under)	Over/(Under)
1	[A] Actual RTEP Credit Revenues for true-up year	Attachment 13b line 26, col E	Projected Attachment 11 p 2 of 2, col. 15	Col d, line 2 / col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. H line 2x / Col. H line 3* Col. J line 4	Col. h + Col. i
2a	Project 1		-	-	-	-	-		
2b	Project 2			-	-		-		
- 20	Project 3			-	-		-		

3 Subtotal -

4 Total Interest (Sourced from Attachment 13a, line46)

NOTE

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

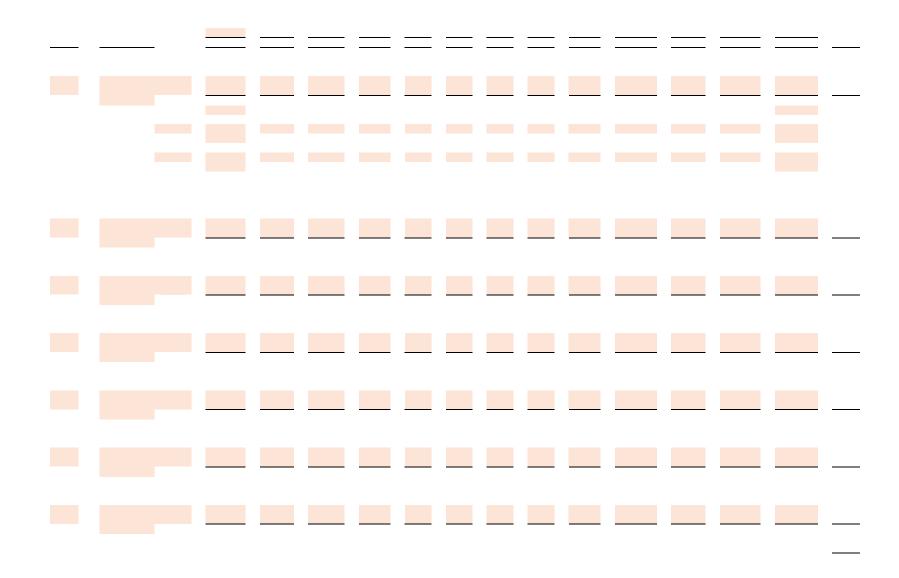
TEC Revenue Requirement True-up with Interest

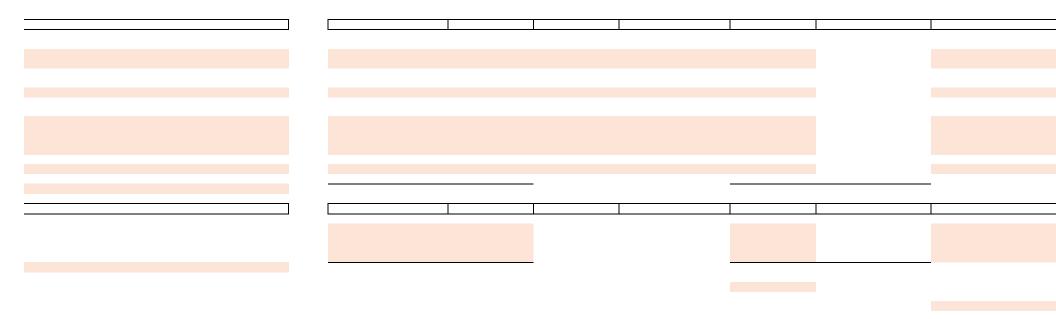
ſ	Reconciliation Revenue Requirement For Year 20XX Available June 15, 20XX (b)	20XX Revenue Requirement Collected by PJM Based on Forecast filed on	True-up Adjustment - Over (Under) Recovery			
	Note [b]	Oct 31, 20XX Note [b]				
i)	\$0	- \$0 =	\$0			
	An over or under collection will be recovered prorata over 2	20XX, held for 20XX and returned prorate over 20XX				
	(A)	(B)	(C)	(D)	(E)	(F)
ne ,	Month	20-Months Average Interest Rate (a)	Monthly	True-Up Adj.	Interest	Compounding
2	Jan-21		•	0.0833	-	-
3	Feb-21	•	•	0.1667	-	-
4	Mar-21	•	· -	0.2500	-	-
5	Apr-21	•	•	0.3333	-	-
6	May-21	•	•	0.4167	-	-
	Jun-21	•	· -	0.5000		•
7	Jul-21	•	•	0.5833	-	-
8	Aug-21		•	0.6667	-	-
9	Sep-21		· _	0.7500	-	-
10	Oct-21			0.8333		-
11	Nov-21	•	-	0.9167		
12	Dec-21	-	- <u>-</u>	1.0000	-	-
13		Year 1 Tru	ue-Up Adjustment + Interest	1.0000		
14	Jan-22			1.0000		
15	Feb-22	·	•	1.0000		•
16	Mar-22	·	•	1.0000		•
17		•	· -		-	-
	Apr-22	•	•	1.0000		-
18	May-22		•	1.0000	-	-
19	Jun-22	•		1.0000	-	-
20	Jul-22		•	1.0000	-	-
21	Aug-22		•	1.0000	-	-
22	Sep-22		· _	1.0000	-	-
23	Oct-22	•	-	1.0000	-	-
24	Nov-22			1.0000		-
25	Dec-22	•	- <u>-</u>	1.0000	-	-
26		Year 2 Tru	ue-Up Adjustment + Interest	1.0000		
27			Principle Amortization Interest Amortization	0.08333	(Found using Excel S	Solver/Goal Seek/or equivalent)
28			Year 3 Monthly Amortization	0.0833	(
29	Jan-23			0.9167	_	_
30	Feb-23			0.8333	-	_
31	Mar-23			0.7500	-	-
32	Apr-23		-	0.6667	_	
33	May-23			0.5833	-	-
34	Jun-23			0.5000	-	-
35	Jul-23	-	· -	0.4167	-	=
6		•	•	0.3333	-	-
37	Aug-23	•	•		-	-
	Sep-23	•	· -	0.2500	-	-
88	Oct-23	•	•	0.1667	-	•
10	Nov-23 Dec-23		-	0.0833	-	-
41		Year 3 Tru	ue-Up Adjustment + Interest	-		
42				1,0000		
42 43			Total Amount Refunded/Surcharged	1.0000		
			True-Up Before Interest	1.0000		
44			Interest Refunded/Surcharged	-		

							_	Attachment H-11A, Attachment 13b page 1 of 1 For the 12 months ended 12/31/2021
								For the 12 months effect 12/31/2021
	(A)	(B) PJM Bill		(C)		(D)		(E)
Line	Month	NITS Charge Code (A)	-	True-up (B) -		Other (C)	=	Total
1	January	-						-
2	February	-						-
3	March	-						-
4	April	-						-
5	May	-						-
6	June	-					_	-
7 8	July	-						-
8 9	August	-						-
10	September October		i					-
11	November							_
12	December	-			-		-	-
13	Total	_		_		_		-
		PJM Bill						
	Month	TEC Charge Code (A)	_	True-up (B) -		Other (C)	=	Total
14		TEC Charge Code (A)	-	True-up (B) -		Other (C)	_	Total
15	January February	_						-
16	March	_						_
17	April	-						-
18	May	-						-
19	June	-						-
20	July	-			•		-	-
21	August	-						-
22	September	-						-
23	October	-						-
24	November	-						-
25	December	-						-
26	Total	-		-		-		-

Notes

- (A) Amounts represent a subset of the total PJM bill for the entire AP Zone
- (B) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period. The total without trueup for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.
- (C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.





page 1 of 1

For the 12 months ended 12/31/2021

1.00 1.01 1.02 1.03 1.04 1.05 1.06 1.07 1.08 1.09

Notes

Total

- (A) Only projects approved by the commission will be included
- (B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year
- (C) Enter the year of amortization starting with 1 for the year the amortization begins and increment by 1 for every subsequent year until the amortization period ends
- (D) Average calculated as [Sum of Columns (B) through (N)] \div 13
- (E) Column O * Attachment H-11A, page 4, line 34, col. 6
- (F) Column P * Attachment H-11A, page 3, line24, col 3
- $(G) \, Column \, A + Column \, P + Column \, Q$
- (H) Revenue Requirement will not be billed until the year the amortization begins. Once a project is fully amortized, it will be removed from this attachment and will have no revenue requirement

Attachment H-11A, Attachment 17 page 1 of 1 For the 12 months ended 12/31/2021

Construction Work in Progress

				_		_	_	_	_	_	_				_
	(A)	(B)	(C) 2020	(D) 2021	(E) 2021	(F) 2021	(G) 2021	(H) 2021	(I) 2021	(J) 2021	(K) 2021	(L) 2021	(M) 2021	(N) 2021	(O) 2021
L n.	Project ID	Text Description	December 31	January 31	Februar y 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31
1	Construction Work	in Progress (b)													
2a 2b	[Placeholder 1] [Placeholder 2]														
3	Total CWIP in Rate I	Base	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes

- (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

Attachment H-11A, Attachment 18
page 1 of 1
For the 12 months ended 12/31/2021

Federal Income Tax Rate

Nominal Federal Income Tax Rate
(ontered on Attachment H-11A, page 5 of 5, NoteJ)

State Income Tax Rate

Combined Rate
(ontered on Attachment H-11A, page 5 of 5, NoteJ)

Nominal State Income Tax Rate
Times Apportionment Percentage
Combined State Income Tax Rate

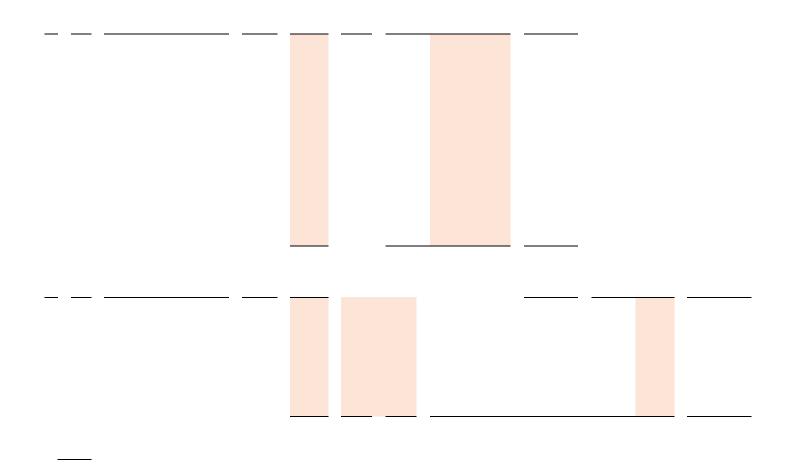
Attachment H-11A, Attachment 19 page 1 of 1 For the 12 months ended 12/31/2021

Regulatory Assets

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	()	(-)	(-)	(-)	(-)	(-)	(-)	()	(-)	(-)	()	2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	(-)
Line No.	Regulatory Asset Name (A)	Amortization Account	Source (B)	Amortization Amount (C)	Amortization Period (months)	Year (D)	Beginning of Amortization Period	Cumulative Months Amortized by end of year	Months Remaining at year beginning	Monthly Amort. Expense	Yearly Amort. Expense (E)	Dec31	Jan 31	Feb 28/29	Mar 31	Apr 30	May 31	June 30	July 31	August 31	Sept 30	Oct 31	Nov 30	Dec 31	Average (F)
1.00																									
1.01																									
1.02																									
1.03																									
1.04																									
1.05																									
1.06																									
1.07										-															-
1.08										=															=
1.09																									
1.10																									
2	Total										-														

Notes

- $\overline{\text{(A) Only}}$ Regulatory Assets approved by the commission will be included
- (B) Regulatory asset references to be noted based on FERC Page. Row. Col.#
- (C) Amortization Amount to be entered at year 0. For all future years, the beginning amount will be the ending balance from the previous year
- (D) Enter the year of amortization starting with 0 and increment by 1 for every subsequent year until the amortization period ends
- (E) Total Yearly amortization expense from Col. (K) line 2 will be taken to Attachment H-11A, page 3, line8, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 3, line8, Col.3 will be 0
- (F) Average calculated as [Sum of Columns (L) through (X)] ÷ 13. Total from Col (Y) line 2 will be taken to Attachment H-11A, page 2, line 27, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 2, line 27, Col.3 will be 0



ATTACHMENT H-11B

Formula Rate Implementation Protocols — South FirstEnergy Operating Companies ("the SFCs")

ANNUAL TRUE-UP, INFORMATION EXCHANGE, AND CHALLENGE PROCEDURES

Definitions

"Actual Transmission Revenue Requirement" or "ATRR" means the actual net transmission revenue requirement of the SFCs calculated and posted on the PJM website no later than June 15 of each year subsequent to calendar year 2021 for the immediately preceding calendar year in accordance with the SFCs' Formula Rate and based upon the SFCs' actual costs and expenditures.

"Annual Update" means the SFCs' ATRR for the preceding calendar year, as well as the True-up for the prior Rate Year, as posted on or before June 15 of each year.

"Formal Challenge" means a written challenge to an Annual Update or Projected Transmission Revenue Requirement submitted to the Federal Energy Regulatory Commission (the "Commission" or "FERC") as provided in Section IV below.

"Formula Rate" means the collection of formulas and worksheets included as Attachment H-11A of the PJM Tariff.

"Interested Parties" include, but are not limited to, customers under the PJM Tariff, state utility regulatory commissions, the Organization of PJM States, Inc., consumer advocacy agencies, state attorneys general, and any party to any docket assigned by the Commission to the SFCs' Formula Rate Filing and Annual Update, including Docket No. ER21-253-000 and related subdockets.

"PJM Tariff" means the Open Access Transmission Tariff of the PJM Interconnection, L.L.C.

"Preliminary Challenge" means a written challenge to the Annual Update or Projected Transmission Revenue Requirement submitted to the SFCs as provided in Section IV below.

"Projected Transmission Revenue Requirement" or "PTRR" means the projected net transmission revenue requirement of the SFCs calculated for the forthcoming Rate Year, as well as, where applicable, the most recently calculated True-up, with interest, to be posted on the PJM website no later than October 1 of each year for rates effective the next calendar year starting January 1.

"Protective Agreement and Non-Disclosure Certificate" means the agreement and certificate executed by Interested Parties and their representatives for a Rate Year in order to obtain access to material that the SFCs deem confidential or that contains Critical Energy Infrastructure Information as that term is defined in 18 C.F.R. § 388.113(c)(1).

"Protocols" means these Protocols, included as Attachment H-11B of the PJM Tariff.

"Publication Date" means the date on which the Annual Update is posted on the PJM website.

"Rate Year" means the twelve consecutive month period that begins on January 1 and continues through December 31.

"True-up" means the difference between the revenues received by the SFCs corresponding to the rate effective period of the PTRR (net of the True-up from the prior year), and the ATRR, for the same Rate Year, which shall be provided in the Annual Update on or before June 15 of the year subsequent to the Rate Year. The True-up will be a component of the PTRR.

Section I. Applicability

The following procedures shall apply to the SFCs' calculation of their Actual Transmission Revenue Requirement, True-up, and Projected Transmission Revenue Requirement.

Section II. Annual Update and Projected Transmission Revenue Requirement

- A. On or before June 15 of each year subsequent to calendar year 2022, the SFCs shall determine their Annual Update for the immediately preceding calendar year under Attachment H-11A and Section VII of these Protocols, including calculation of the True-up to be included in their PTRR for the subsequent Rate Year.
- B. On or before June 15 of each year subsequent to calendar year 2022, the SFCs shall
 - 1. provide their Annual Update for the immediately preceding calendar year and Protective Agreement and Non-Disclosure Certificate to PJM and cause such information to be posted on the PJM website; and
 - 2. provide notice of such posting via the e-mail exploder list for the SFCs. Interested Parties can subscribe to the PJM email exploder list for the SFCs by request submitted to SFCAnnualUpdate@firstenergycorp.com.
- C. On or before October 31, 2022, and on or before each subsequent October 1, the SFCs shall:
 - 1. provide their PTRR to PJM and cause such information to be posted on the PJM website, in both a Portable Document Format ("PDF") and fully-functioning Excel file, and
 - 2. provide notice of such posting via the e-mail exploder list for the SFCs. Interested Parties can subscribe to the PJM email exploder list for the SFCs by request submitted to SFCAnnualUpdate@firstenergycorp.com.
- D. On or before September 1, 2022, and on or before each subsequent August 1, the SFCs shall upon request provide any Interested Party with:

- 1. information showing (a) each transmission project forecasted to be placed into service in the following Rate Year that is expected to have a direct cost of \$1,000,000 (one million dollars) or greater, and a breakdown of the projected direct costs of each such project in as much detail as is reasonably available; and (b) purchases of categories of capital equipment (e.g., switches, transformers, relays, etc.) aggregating \$3,000,000 (three million dollars) or greater that are forecasted to enter service during the following Rate Year, either through the use of such capital equipment in projects forecasted to be placed in service during the following Rate Year or as spare plant that the SFCs determine to be needed for the safe and reliable operation of the transmission system in accordance with Good Utility Practice during the following Rate Year; and
- 2. a statement setting forth the basis for the SFCs' determination that each such transmission project or capital equipment purchase, as applicable, is needed for service during the following Rate Year (which statement may be based on a determination that the placement of the project or equipment purchases into service during the following Rate Year, as described below, is needed as part of a larger multi-year transmission project or equipment purchase project, as applicable). The SFCs' provision of such information shall be subject to the protection of any confidential information, as needed, under the Protective Agreement and Non-Disclosure Certificate.
- E. If transmission plant is projected to be placed in service (PTRR) or actually placed in service (ATRR) in the respective rate period, at an amount other than on a historic cost basis (e.g., fair value adjustments), the SFCs will provide a worksheet identifying such transmission plant and a narrative explanation of the individual impact of such items to the Annual Update.
- F. If the date for posting the Annual Update or PTRR falls on a weekend or a holiday recognized by FERC, then the posting shall be due on the next business day. The date on which posting of the Annual Update occurs shall be that year's Publication Date. Any delay in the Publication Date or in the posting of the PTRR will result in an equivalent extension of time for the submission of information requests discussed in Section III of these Protocols.

G. The ATRR shall:

- 1. Include a workable data-populated version of the Formula Rate template and underlying work papers in Excel format with all formulas and links intact;
- 2. Be based on the SFCs' respective FERC Form No. ls for the prior calendar year;
- 3. Provide the Formula Rate calculations and all inputs thereto, as well as supporting documentation and work papers for data that are used in the ATRR that are not otherwise available in the FERC Form No. ls, subject to the protection of any confidential information, as needed, under the Protective Agreement and Non-Disclosure Certificate;

- 4. Provide sufficient information to enable Interested Parties to replicate the calculation of the ATRR results from the FERC Form No. ls:
- 5. Identify any changes in the formula references (page and line numbers) to the FERC Form No. ls;
- 6. Identify and, to the extent not explained in a worksheet included in the ATRR, explain, all material adjustments made to the FERC Form No. 1 data in determining formula inputs, including relevant footnotes to the FERC Form No. ls and any adjustments not shown in the FERC Form No. ls;
- 7. Provide underlying data for Formula Rate inputs that provide greater granularity than is required for the FERC Form No. 1;
- 8. As part of the ATRR open meeting, the SFCs shall provide
 - a. a summary of the actual year results to the PTRR for the same rate period, to accompany further discussion of key drivers of the ATRR and PTRR; and
 - b. more granular information and supporting explanations pertaining to variances that exceed 10% provided both (i) that the variance exceeds \$500,000 and (ii) that the information is in the level of detail consistent with the Companies' ATRR and its related attachments;
- 9. With respect to any change in accounting that affects inputs to the Formula Rate or the resulting charges billed under the Formula Rate ("Accounting Change"):
 - a. Identify any Accounting Change, including:
 - i. the initial adoption of a new accounting standard or policy;
 - ii. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
 - iii. correction of errors and prior period adjustments that affect the ATRR and True-up calculation;
 - iv. the implementation of new estimation methods or policies that change prior estimates;
 - v. changes to income tax elections; and
 - vi. the initial implementation of accounting changes in the reporting of the FERC Form No. 1 accounts from the prior year to the current year to the extent such change(s) affect(s) the Formula Rate revenue requirement: changes in (1) FERC's Uniform System of

Accounts, (2) FERC Form No. 1 reporting requirements as applicable, (3) any FERC ratemaking orders applicable to the Formula Rate, and (4) the accounting policies of the SFCs.

b. Identify items included in the ATRR at an amount other than on a historic cost basis (*e.g.*, fair value adjustments);

- c. Identify any sale of transmission and/or general electric plant in service with gross plant value greater than \$50,000 as reported in the SFCs' FERC Form 1 on page 206, as may be amended, during the previous year—excluding the sale of passenger vehicles and retired assets sold for salvage value—and explain the effect of the accounting for such transaction(s) on inputs to the Formula Rate.
- d. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs to the ATRR; and
- e. Provide, for each Accounting Change, a narrative explanation of the individual impact of such change on the ATRR; and

10. Include for the applicable Rate Year the following information related to affiliate cost allocation: (A) a detailed description of the methodologies used to allocate and directly assign costs between the SFCs and their affiliates by service category and function, including any changes to such cost allocation methodologies from the prior year, and the reasons and justification for those changes; and (B) the magnitude of such costs that have been allocated or directly assigned between the SFCs and each affiliate by service category or function.

H. It is the intent of the Formula Rate, including the supporting explanations and allocation described therein, that each input to the Formula Rate will be either taken directly from FERC Form No. 1 or reconcilable to FERC Form No. 1 by the application of clearly identified and supported information. If the referenced form is superseded, the successor form(s) shall be utilized and supplemented as necessary to provide equivalent information as that provided in the superseded form. If the referenced form(s) is (are) discontinued, equivalent information as that provided in the discontinued form(s) shall be utilized.

I. The PTRR shall:

- 1. Include a workable data-populated version of the Formula Rate template and underlying work papers in Excel format with all formulas and links intact;
- 2. Provide the Formula Rate calculations and all inputs thereto, as well as supporting documentation and work papers for data that are used in the PTRR;

- 3. Provide sufficient information to enable Interested Parties to replicate the calculation of the PTRR. If transmission plant is projected to be placed in service (PTRR) or actually placed in service (ATRR) in the respective rate period at an amount other than on a historic cost basis (e.g., fair value adjustments), the SFCs will provide a worksheet identifying such transmission plant and a narrative explanation of the individual impact of such items to the Annual Update;
- 4. With respect to any Accounting Change:
 - a. Identify any Accounting Change, including:
 - i. the initial adoption of a new accounting standard or policy;
 - ii. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
 - iii. correction of errors and prior period adjustments that affect the PTRR calculation;
 - iv. the implementation of new estimation methods or policies that change prior estimates;
 - v. changes to income tax elections;
 - vi. the initial implementation of accounting changes in the reporting of the FERC Form 1 accounts from the prior year to the current year to the extent such change(s) affect(s) the Formula Rate revenue requirement: changes in (1) FERC's Uniform System of Accounts, (2) FERC Form No. 1 reporting requirements as applicable, (3) any FERC ratemaking orders applicable to the Formula Rate, and (4) the accounting policies of the SFCs
 - b. Identify items included in the PTRR at an amount other than on a historic cost basis (e.g., fair value adjustments);
 - c. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs to the PTRR; and
 - d. Provide, for each Accounting Change, a narrative explanation of the individual impact of such change on the PTRR.
- J. The SFCs shall hold an open meeting among Interested Parties ("Annual Update Meeting"), to be conducted via Internet webcast, no earlier than ten (10) business days following the Publication Date and no later than July 15. No fewer than seven (7) days prior to such Annual Update Meeting, the SFCs shall provide notice on PJM's website of

the time and date of the Annual Update Meeting, and shall provide notice of the posting via the e-mail exploder list for the SFCs. The Annual Update Meeting shall: (i) permit the SFCs to explain and clarify their ATRR and True-up; and (ii) provide Interested Parties an opportunity to seek information and clarifications from the SFCs about the ATRR and True-up.

K. The SFCs shall hold an open meeting among Interested Parties ("Annual Projected Rate Meeting"), to be conducted via Internet webcast. For the 2023 PTRR, the Annual Projected Rate Meeting shall be no earlier than seven (7) business days following the posting of the PTRR (as described in Section II.C of these Protocols) and no later than November 30, 2022. For PTRRs posted subsequent to 2023, the Annual Projected Rate Meeting shall be no earlier than seven (7) business days following the posting of the PTRR (as described in Section II.C of these Protocols) and no later than November 7. No fewer than seven (7) days prior to such Annual Projected Rate Meeting, the SFCs shall provide notice on PJM's website of the time and date of the Annual Projected Rate Meeting, and shall provide notice of the posting via the e-mail exploder list for the SFCs. The Annual Projected Rate Meeting shall: (i) permit the SFCs to explain and clarify their PTRR and (ii) provide Interested Parties an opportunity to seek information and clarifications from the SFCs about the PTRR.

Section III. Information Exchange Procedures

Each Annual Update and PTRR shall be subject to the following information exchange procedures ("Information Exchange Procedures"):

A. For the Annual Update posted on June 15, 2022, Interested Parties shall have until January 16, 2023 (unless such period is extended with the written consent of the SFCs or by FERC order) to serve reasonable information and document requests on the SFCs.

For all subsequent Annual Updates, Interested Parties shall have until November 15 following the Annual Update posting date (unless such period is extended with the written consent of the SFCs or by FERC order) to serve a first set of information and document requests on the SFCs pertaining to the Annual Update. Interested parties shall have until January 15 to serve follow-up information and document requests pertaining to the Annal Update (together with the November 15 deadline, the "ATRR Information Exchange Period"), but such requests must be specifically limited to clarification or additional information regarding the SFCs' responses provided to any sets of information and document requests issued to the SFCs on or before November 15.

Interested Parties shall have until January 15 following the PTRR posting date (unless such period is extended with the written consent of the SFCs or by FERC order) to serve reasonable information and document requests on the SFCs pertaining to the PTRR ("PTRR Information Exchange Period"). If November 15 or January 15 falls on a weekend or a holiday recognized by FERC, the deadline for submitting all information and document requests shall be extended to the next business day. Such information and document requests shall be limited to what is necessary to determine:

- 1. the extent or effect of an Accounting Change on the inputs to the Formula Rate or the resulting charges under the Formula Rate;
- 2. whether the ATRR or PTRR fails to include data properly recorded in accordance with these Protocols;
- 3. the proper application of the Formula Rate and procedures in these Protocols;
- 4. the accuracy of data and consistency with the Formula Rate of the calculations shown in the ATRR or PTRR;
- 5. the prudence of actual costs and expenditures included in the ATRR or the reasonableness of projected costs and expenditures included in the PTRR;
- 6. the effect of any change to the underlying Uniform System of Accounts or FERC Form No. 1; or
- 7. any other information that may reasonably have a substantive effect on the calculation of the charge pursuant to the Formula Rate.

Additionally, in connection with the information exchange procedures, the SFCs agree, if requested, to identify capital expenditures for transmission baseline RTEP projects and supplemental projects on an up to five year forward basis, on a combined or project-specific basis.

The information and document requests shall not be directed to ascertaining whether the Formula Rate is just and reasonable.

- B. The SFCs shall make a good faith effort to respond to any information and document request within fifteen (15) business days of receipt of such request. For the Annual Update posted on June 15, 2022, the SFCs shall respond to all information and document requests by no later than February 25, 2023 unless this date is extended with written consent of the SFCs or by FERC order; for all subsequent Annual Updates, the SFCs shall respond to all information and document requests by no later than February 25 following the Publication Date, unless the ATRR Information Exchange Period or PTRR Information Exchange Period is extended with written consent of the SFCs or by FERC order.
- C. The SFCs shall not claim that responses to information and document requests provided pursuant to these Protocols are subject to any settlement privilege in any proceeding addressing the SFCs' Annual Update or PTRR, and such responses may be included in any Formal Challenge or other submittal addressing the SFCs' Annual Update or PTRR.
- D. The SFCs shall use best efforts to timely notify the proponent of an Information Request if all or any part of an Information Request is unclear or the subject matter is outside the scope of Section III.B. If the parties are unable to resolve any dispute

regarding an information request, the matter may be referred to the FERC Dispute Resolution Service.

Section IV. Challenge Procedures

- A. Interested Parties shall have until March 31 following the Publication Date (unless such period is extended with the written consent of the SFCs or by FERC order) ("Review Period"), to review the inputs, supporting explanations, allocations and calculations and to notify the SFCs in writing, which may be made electronically, of any specific Preliminary Challenges to the Annual Update or PTRR. If the final day of the Review Period falls on a holiday recognized by FERC, the deadline for submitting all Preliminary Challenges shall be extended to the next business day. An Interested Party may not pursue a Formal Challenge unless it submitted a Preliminary Challenge on some issue (which may be different from the Formal Challenge issue) during the applicable Review Period. Failure to raise an issue in one year's Formal Challenge shall not bar the lodging of that issue as related to a subsequent Annual Update or PTRR. This Section IV.A in no way shall affect a party's rights under Federal Power Act ("FPA") section 206 as set forth in Section IV.I of these Protocols.
- B. Preliminary Challenges shall be subject to the resolution procedures and limitations in this Section IV and shall satisfy all of the following requirements.
 - 1. A party submitting a Preliminary Challenge to the SFCs must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects, and provide an explanation and documents to support its challenge.
 - 2. The SFCs shall make a good faith effort to respond to any Preliminary Challenge within twenty (20) business days of written receipt of such challenge.
 - 3. The SFCs, and where applicable, PJM, shall appoint a senior representative to work with each party that submitted a Preliminary Challenge (or its representative) toward a resolution of the challenge.
 - 4. If the SFCs disagree with such challenge, they will provide the Interested Party(ies) with a written explanation supporting the inputs, supporting explanations, allocations, calculations, or other information.
 - 5. No Preliminary Challenge may be submitted after March 31, and the SFCs must respond to all Preliminary Challenges by no later than April 30 unless the Review Period is extended with written consent of the SFCs or ordered by FERC, or as provided in Section IV.A above.
 - 6. The SFCs will serve all Preliminary Challenges and their response(s) to such Preliminary Challenges upon any Interested Party that requests such service, subject to the protection of any confidential information contained in such Preliminary Challenges or responses, as needed, under the Protective Agreement and Non-Disclosure Certificate.

- C. Formal Challenges shall be subject to the resolution procedures and limitations in this Section IV. Formal Challenges shall be filed pursuant to these Protocols and shall satisfy all of the following requirements.
 - 1. A Formal Challenge shall:
 - a. Clearly identify the action or inaction which is alleged to violate the filed Formula Rate or these Protocols;
 - b. Explain how the action or inaction violates the filed Formula Rate or these Protocols;
 - c. Set forth the business, commercial, economic or other issues presented by the action or inaction as such relate to or affect the party filing the Formal Challenge, including:
 - i. the extent or effect of an Accounting Change;
 - ii. whether the ATRR or PTRR fails to include data properly recorded in accordance with these Protocols;
 - iii. the proper application of the Formula Rate and procedures in these Protocols;
 - iv. the accuracy of data and consistency with the Formula Rate of the charges shown in the ATRR or PTRR;
 - v. the prudence of actual costs and expenditures;
 - vi. the effect of any change to the underlying Uniform System of Accounts or FERC Form No. 1; or
 - vii. any other information that may reasonably have a substantive effect on the calculation of the charge pursuant to the Formula Rate.
 - d. Make a good faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the challenged action or inaction;
 - e. State whether the claim(s) presented are pending in an existing Commission proceeding or a proceeding in any other forum in which the filing party is a party, and if so, provide an explanation why timely resolution cannot be achieved in that forum:
 - f. State the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief;

- g. Include all documents that support the facts in the Formal Challenge in possession of, or otherwise attainable by, the filing party, including, but not limited to, contracts and affidavits; and
- 2. Service. Any person filing a Formal Challenge must serve a copy of such Formal Challenge on the SFCs. Service to the SFCs must be simultaneous with filing at FERC. Simultaneous service can be accomplished by electronic mail in accordance with 18 C.F.R. § 385.2010, express delivery, or messenger. A party filing a Formal Challenge shall serve the individual listed as the contact person on the SFCs' Informational Filing required under Section VI of these Protocols.
- D. Preliminary and Formal Challenges shall be limited to all issues that may be necessary to determine:
 - 1. the extent or effect of an Accounting Change;
 - 2. whether the ATRR or PTRR fails to include data properly recorded in accordance with these Protocols, or includes data not properly recorded in accordance with these Protocols;
 - 3. the proper application of the Formula Rate and procedures in these Protocols;
 - 4. the accuracy of data and consistency with the Formula Rate of the calculations shown in the ATRR and PTRR;
 - 5. the prudence of actual costs and expenditures included as inputs to the Formula Rate:
 - 6. the reasonableness of any projection that forms a basis of the PTRR;
 - 7. the effect of any change to the underlying Uniform System of Accounts or FERC Form No. 1; or
 - 8. any other information that may reasonably have a substantive effect on the calculation of the charge pursuant to the Formula Rate.
- E. Any changes or adjustments to the ATRR and PTRR resulting from the information exchange and Preliminary Challenge processes that are agreed to by the SFCs will be reported in the Informational Filing required pursuant to Section VI of these Protocols. Any such changes or adjustments agreed to by the SFCs on or before December 1 will be reflected in the PTRR for the upcoming Rate Year. Any changes or adjustments agreed to by the SFCs after December 1 will be reflected in the following year's Annual Update, as discussed in Section V of these Protocols.
- F. An Interested Party shall have until June 1 following the Review Period (unless such date is extended with the written consent of the SFCs to continue efforts to resolve the Preliminary Challenge) to make a Formal Challenge with FERC, which shall be served on the SFCs on the date of such filing as specified in Section IV.C.2 above. A Formal

- Challenge shall be filed in the same docket as the SFCs' Informational Filing discussed in Section VI of these Protocols. The SFCs shall respond to the Formal Challenge by the deadline established by FERC.
- G. In any proceeding initiated by FERC concerning the Annual Update or PTRR or in response to a Formal Challenge, the SFCs shall bear the burden, consistent with FPA section 205, of proving that they have correctly applied the terms of the Formula Rate consistent with these Protocols, and that they followed the applicable requirements and procedures in the Formula Rate. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- H. Except as specifically provided herein, nothing herein shall be deemed to limit in any way the right of the SFCs to file unilaterally, pursuant to FPA section 205 and the regulations thereunder, to change these Protocols, the Formula Rate, or any of its inputs (including, but not limited to, rate of return and transmission incentive rate treatment), or to replace the Formula Rate with a stated rate, or the right of any other party to request such changes pursuant to FPA section 206.
- I. No Settling Intervenor shall oppose a filing by the Companies under FPA section 205 (i) to change the fixed PBOP calculation in the filed template, (ii) to modify the stated values for amortization and depreciation rates in the filed template, (iii) to reflect nominal changes to the FERC Form 1 reporting requirements (*i.e.*, changes in account descriptions or line numbers that do not reflect changes in the nature or type of costs or expenses recorded therein), or (iv) to seek recovery of prudently-incurred abandoned plant, on the grounds that such filing is an impermissible single-issue rate filing. The SFCs shall not oppose a filing by any Settling Intervenor under FPA section 206 to change the fixed PBOP calculation in the filed template on the grounds that such filing is an impermissible single-issue rate filing. The Parties acknowledge that the Commission is not bound by the provision setting forth the agreement between the Parties on single-issue filings and may at its discretion broaden the scope of the filing related to changes in the fixed PBOP calculation in the filed template.
- J. Any Interested Party seeking changes to the application of the Formula Rate due to a change in the Uniform System of Accounts or FERC Form No. 1 shall first raise the matter with the SFCs in accordance with this Section IV before pursuing a Formal Challenge.

Section V. Changes to Actual Transmission Revenue Requirement or Projected Transmission Revenue Requirement

Except as provided in Section IV.E of these Protocols, any changes to the data inputs, including but not limited to revisions to the SFCs' FERC Form No. ls, or as the result of any FERC proceeding to consider the ATRR or PTRR, 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 in the PTRR for the next Rate Year. This true-up mechanism shall apply in lieu of mid-Rate Year adjustments. Interest on any refund or surcharge shall be calculated in accordance with the procedures outlined in Section VII of these Protocols.

Section VI. Informational Filings

- A. By June 15 of each year, the SFCs shall submit to FERC an informational filing ("Informational Filing") of their PTRR for the Rate Year, including their ATRR and True-up. This Informational Filing must include information that is reasonably necessary to determine:
 - 1. that input data to the Formula Rate are properly recorded in any underlying work papers;
 - 2. that the SFCs have properly applied the Formula Rate and these Protocols;
 - 3. the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review;
 - 4. the extent of Accounting Changes that affect Formula Rate inputs; and
 - 5. the reasonableness of projected costs.

The Informational Filing must also describe any corrections or adjustments made during the period since the Publication Date, and must describe all aspects of the Formula Rate or its inputs that are the subject of an ongoing dispute under the Preliminary Challenge or Formal Challenge procedures.

Finally, the Informational Filing shall include for the applicable Rate Year the following information related to affiliate cost allocation: a detailed description of the methodologies used to allocate and directly assign costs between the SFCs and their affiliates by service category or function, including any changes to such cost allocation methodologies from the prior Rate Year, and the reasons and justification for those changes; the magnitude of such costs that have been allocated or directly assigned between the SFCs and each affiliate by service category or function; and a copy of any service agreement between the SFCs and any affiliate that went into effect during the Rate Year.

On the date of submission to FERC, the SFCs shall provide notice of the Informational Filing via the e-mail exploder list for the SFCs and by posting the docket number assigned to the SFCs' Informational Filing on the PJM website, subject to the protection

- of any confidential information contained in the Informational Filing, as needed, under the Protective Agreement and Non-Disclosure Certificate.
- B. Any challenges to the implementation of the Formula Rate must be made through the challenge procedures described in Section IV of these Protocols or in a separate complaint proceeding, and not in response to the Informational Filing.

Section VII. Calculation of True-up

The True-up will be determined in the following manner:

- A. As part of the Annual Update for each Rate Year, the SFCs shall determine the difference between the revenues received by the SFCs corresponding to the rate effective period based on the PTRR for the Rate Year (net of the True-up from the prior year) and the ATRR for the same Rate Year based on actual cost data as reflected in their FERC Form No. ls. The True-up will be determined as follows:
 - 1. The ATRR for the previous Rate Year as determined using the SFCs' completed FERC Form No. 1 reports shall be compared to the revenues received by the SFCs corresponding to the rate effective period based on the PTRR (net of the True-up from the prior year) for that same Rate Year ("True-up Year") to determine any excess or shortfall in the revenues received by the SFCs corresponding to the rate effective period in the True-up Year. The revenue excess or shortfall determined by this comparison shall constitute the "True-up."
 - 2. Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.
- B. The SFCs will post on PJM's website all information relating to the True-up as part of the Annual Update. As provided in Section II.B of these Protocols, the SFCs shall provide their Annual Update for the immediately preceding calendar year to PJM and cause such information to be posted on the PJM website on or before June 15 of each year subsequent to calendar year 2021.

Section VIII. Formula Rate Inputs

A. Fixed components to the Formula Rate: For (i) rate of return on common equity; (ii) "Post-Employment Benefits other than Pension" ("PBOP") charges pursuant to Statement of Financial Accounting Standards No. 106, Employers' Accounting for Postretirement Benefits Other Than Pensions; and (iii) depreciation and/or amortization rates, the values in the Formula Rate shall be stated values and may be changed only pursuant to a FPA section 205 or section 206 proceeding. These fixed components are specified in Attachment 9 of the Formula Rate.

B. Unpopulated Formula Rate line items: With respect to line items in the Formula Rate that are not currently populated with non-zero numerical values because FERC policy requires prior authorization for recovery of the underlying costs or because, due to the nature of the associated functional activities, such costs are not considered part of the SFCs' transmission-related revenue requirement (but not line items that are zero values in a particular Rate Year for the sole reason that no such costs or revenues were incurred or revenues received or projected to be incurred or received during the Rate Year), such line items shall not be populated with non-zero values except as may be authorized following a FPA section 205 or section 206 proceeding.

Attachment B Redlined Tariff Sheets

ATTACHMENT H-11A

Other Supporting Facilities Charges and Formula Rate — Monongahela Power Company, The Potomac Edison Company, and West Penn Power Company

("South FirstEnergy Operating Companies" or "SFC") for Network Integration Transmission Service

Service Below 115 kV in the Allegheny Power Zone (Other Supporting Facilities Charges)

below 138 kV owned by or transmit energy to and from	chment H-11, service utilizing facilities e of the South FirstEnergy Operating Control a customer within the Allegheny Powth below ("Other Supporting Facilities")	lompanies to er Zone will be
Customer/Interconnection	South FirstEnergy Operating	Rate
Point/Customer Facility	Company	
WM Renewable Energy, LLC (Arden	West Penn Power Company	\$2,592.00/mo.
Landfill 25kV)		
All Dams Generation, LLC (Allegheny	West Penn Power Company	\$4,320.00/mo.
River Lock and Dam No. 5)		
Harrison Rural Electrification	Monongahela Power Company	\$13,047.00/mo.
Association, Inc. (Barnetts Run,		
Chiefton, Dola, Oral Lake, Crystal		

Lake, Buckhannon, Milford Rd.)

Thurmont Municipal Light Company The Potomac Edison Company \$11,529.18/mo.

(Main Street, Moser Road (Primary) and

Moser Road (Back-Up)

Service At or Above 115 kV in the Allegheny Power Zone by SFC

See attached formula rate.

		ara a				Attachment H-11A Summary Page 1 of 1
	Formula Rate - Non-Levelized	SFC Summary				For the 12 months ended 12/31/2021
Line No.	(1)	(2)	(3)	(4)	(5)	
					Total	
1	Net Revenue Requirement with incentive projects - MP Net Revenue Requirement with incentive projects - PE	Attachment H-11A, Page 1, Line- <u>\$10</u> , Col. 5 Attachment H-11A, Page 1, Line- <u>\$10</u> , Col. 5			70	
3	Net Revenue Requirement with incentive projects - PD	Attachment H-11A, Page 1, Line-810, Col. 5 Attachment H-11A, Page 1, Line-810, Col. 5				
4	TOTAL NET REVENUE REQUIREMENT	Attachment 11-11A, 1 age 1, Emelon, con. 5			\$0.00	
	DIVISOR				Total	
5	1 Coincident Peak (CP) (MW)			(Note A)		
6	Average 12 CPs (MW)			(Note B)		
			Total			
7	A	(i.e. 4 (lie. 5)				
/	Annual Rate (\$/MW/Yr)	(line 4 / line 5)	#DIV/0!			
			Peak Rate		Off-Peak Rate	
			Total		Total	
8	Point-to-Point Rate (\$/MW/Year)	(line 4 / line 6)	#DIV/0!		#DIV/0!	
9	Point-to-Point Rate (\$/MW/Month)	(line 8/12)	#DIV/0!		#DIV/0!	
10	Point-to-Point Rate (\$/MW/Week)	(line 8/52)	#DIV/0!		#DIV/0!	
11	Point-to-Point Rate (\$/MW/Day)	(line 10/5; line 10/7)	#DIV/0!		#DIV/0!	
12	Point-to-Point Rate (\$/MWh)	(line 8/4,160; line 8/8,760)	#DIV/0!		#DIV/0!	
Notes						

A sprovided by PJM and in effect at the time of the annual rate calculations pursuant to Section 34.1 of the PJM OATT. Includes CP for the AP Zone.

B Peak as would be reported on page 401, column d of Form 1 at the time of the zonal peak for the twelve-month period ending October 31 of the calendar year used to calculate rates. The projection year will utilize the most recent preceding 12-month period at the time of the filing.

Attachment H-11A, Attachment 1 - Summary Page 1 of 1 For the 12 months ended 12/31/2021

Schedule 1A Rate Calculation Summary

Total

Transmission expenses included in OATT Ancillary Services (Attachment H-11A, Page 4, Line 7)

<u>Revenue Credits for Sched 1A - Note A</u>

Attachment 1, Line 2

3 Net Schedule 1A Expenses (Line 1 - Line 2) Attachment 1, Line 3

Annual MWh in AP Zone - Note B Attachment 1, Line 4

#DIV/0! Schedule 1A rate \$/MWh (Line 3/ Line 4) Attachment 1, Line 5

Note:

Α Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A В

Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

(3)
(3) ue Requirement True-up lote A)

Attachment H-11A, Attachment 11 - Summary Page 1 of 1 For the 12 months ended 12/31/2021

Note A Net Revenue Requirement with True-up is sourced from Attachment 11, Col. 15. PJM to bill each project utilizing the respective Net revenue requirement with true-up on Col. 3

Attachment H-11A, Attachment 16 - Summary
Page 1 of 1

			For the 12 months ended 12/31/2021
	Abandoned Plant Summary		
	(1)	(2)	(3)
Line	n ' (V (A)	DTED D . AN I	D D : ((A)
No. 1.00	Project Name (A)	RTEP Project Number	Revenue Requirement (A)
1.00			
1.02			
1.03			
1.04			
1.05			
1.06			
1.07			
1.08			
1.09			
1.10			
Note A	(A) Revenue Requirement is sourced from Attachment 16 Col. R. PJM to bill each project utilizing the respective Reve	nue Requirement reflected on Col. 3	

Attachment H-11A page 1 of 5
For the 12 months ended 12/31/2021

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data	•	
Line No.	(1)	(2)	MON POWER (3)	(4)	(5) Allocated Amount
1	GROSS REVENUE REQUIREMENT [page 3, Line 4538, col 5]				
	REVENUE CREDITS	(Note <u>TS</u>)	Total	Allocator	
2	Account No. 451	(page 4, Line 38)	-	TP 0.00000	-
3	Account No. 454	(page 4, Line 39)	-	TP 0.00000	-
4	Account No. 456	(page 4, Line 40)	-	TP 0.00000	-
5	Section 30.9 credits	(page 4, Line 41)	-	TP 1.00000	_
6	Other Revenue credits	(page 4, Line 42)	-	DA 0.00000	
<u>57</u> 6 <u>8</u>	TEC Revenue TOTAL REVENUE CREDITS (sum Lines 2-57)	Attachment 11, Page 2, Line 3, Col. 13		DA 1.00000	
7 9 810	True-up Adjustment with Interest NET REVENUE REOUIREMENT	(Attachment 13, Line_2847) enter negative (Line 1 - Line 68 + Line 79)	e		-

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized

Rate Formula Template

Utilizing FERC Form 1 Data

TOTAL WORKING CAPITAL (sum Lines 31 - 33)

RATE BASE (sum Lines 18, 28, 29, & 34)

34

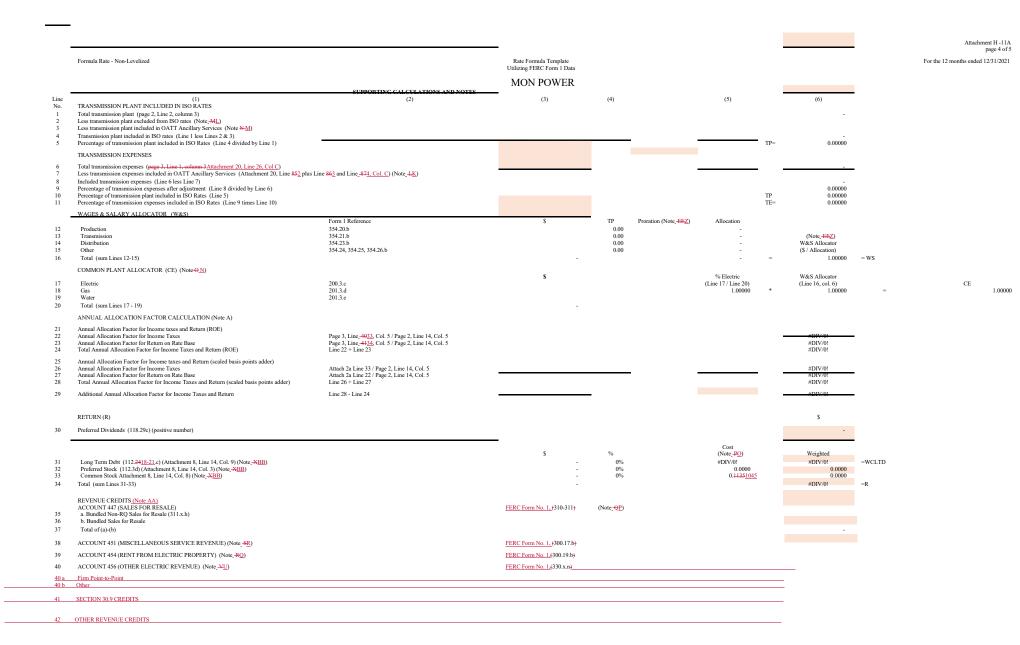
(1) (2) (3) (4) Transmission **Company Total** Allocator (Col 3 times Col 4) Line Source RATE BASE: GROSS PLANT IN SERVICE Production Attachment 3, Line 14, Col. 1 (Notes UT&-XV) Attachment 3, Line 14, Col. 3 (Notes UT&XV) Transmission TP 0.00000 Attachment 3, Line 14, Col. 4 (Notes UT&XV) Distribution NA General & Intangible Attachment 3, Line 14, Col. 5 & 6 (Notes UT&-XV) W/S 1.00000 Attachment 3, Line 14, Col. 7 (Notes UT& XV) CE Common 1.00000 TOTAL GROSS PLANT (sum Lines 1-5) GP= 0.000% ACCUMULATED DEPRECIATION Production Attachment 4, Line 14, Col. 1 (Notes <u>UT&-XV</u>) NA Attachment 4, Line 14, Col. 3 (Notes UT&XV) TP 0.00000 Transmission Distribution Attachment 4, Line 14, Col. 4 (Notes U-T&-XV) NA General & Intangible Attachment 4, Line 14, Col. 5 & 6 (Notes UT&XV) W/S 1.00000 10 11 Attachment 4, Line 14, Col. 7 (Notes UT&-XV) CE 1.00000 12 TOTAL ACCUM. DEPRECIATION (sum Lines 7-11) NET PLANT IN SERVICE 13 (Line 1- Line 7) Production (Line 2- Line 8) 14 Transmission Distribution (Line 3 - Line 9) 15 General & Intangible (Line 4 - Line 10) 16 17 Common (Line 5 - Line 11) 18 TOTAL NET PLANT (sum Lines 13-17) ADJUSTMENTS TO RATE BASE Account No. 281 (enter negative) 19 Attachment 5, Line 1, Col. 1 (Notes C, F) NA Attachment 5, Line 1, Col. 2 (Notes C, F) 1.00000 20 Account No. 282 (enter negative) DA Account No. 283 (enter negative) 21 Attachment 5, Line 1, Col. 3 (Notes C, F) 1.00000 DA Account No. 190 Attachment 5, Line 1, Col. 4 (Notes C, F) 1.00000 22 DA 23 Account No. 255 (enter negative) Attachment 5, Line 1, Col. 5 (Notes C, F) DA 1.00000 Unfunded Reserves Plant related (enter negative) Attachment 14, Line-618, Col. 6-P (Notes C & -YV) 1.00000 DA 25 Unfunded Reserve Labor-related (enter negative)[This line left intentionally blank nt 14. es C & Y) 26 Attachment 17, Line 3, Col P 216.b (Notes X-V &-ZW) DA 1.00000 27 Attachment 19, Line 2, Col. Y (Note_XV) 1.00000 Unamortized Regulatory asset DA 28 TOTAL ADJUSTMENTS (sum Lines 19-27) 29 LAND HELD FOR FUTURE USE 214.x.d (Attachment 14, Line_34, Col. 1P) (Notes G) & Y) TP 0.00000 30 WORKING CAPITAL (Note H) 31 227.8.e & .16.e (Attachment 14, Line 3, Col.-2P) (Note-YV) 32 Materials & Supplies (Note G) 0.00000 TE 33 Prepayments (Account 165) 111.57.e (Attachment 14, Line 32, Col. 3P) (Notes B & YV) GPDA **01**.00000

MON POWER

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized		Rate Formula Template			
		Utilizing FERC Form 1 Data			
		MON POWER			
(1)	(2)	(3)		(4)	(5)
		(-)			Transmission
	Source	Company Total	Al	locator	(Col 3 times Col
O&M and A&G					
Transmission O&M Expense	321.112.b (Attachment 20, page 1, Line 112)		TE	0.00000	
Less LSE Expenses Included in Transmission O&M Accounts (Note W)	221.061.(4#1+201 1:06)		DA DA	1.00000	
Less Account 565 Less Sub Transmission O&M	321.96.b (Attachment 20, page 1, Line 96) (Company records, Note DD)		DA DA	1.00000	
Less Vegetation Management Surcharge Rider	(Company records, Note CC)		DA DA	1.00000	
A&G Expense	323.197.b (Attachment 20, page 2, Line 197)		W/S	1.00000	
Less A&G specific	(Company records, Note BB)	_	W/S	1.00000	
Less FERC Annual Fees	(Company records, Note BB)		W/S	1.00000	
Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)			W/S	1.00000	
Plus Transmission Related Reg. Comm. Exp. (Note I)			TE-	0.00000	
Sub-Transmission A&G reduction percent	Line 4 / Line 1	#DIV/0!	DA	1.00000	#DI
Less Sub-Transmission A&G	Line 11 * (Line 6 minus Line 7)	#DIV/0!	W/S	1.00000	#DI
PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)		DA	1.00000	
Common	356.1		CE	1.00000	
Amortization of Regulatory Assets	Attachment 19, Line 2, Col. K		DA	1.00000	
TOTAL O&M and A&G (sum Lines 1, 6, 10, 13, 14, 15 less 2, 3, 4, 5,7, 8, 9, 1	(2)	#DIV/0!			#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE					
Transmission	336.7.b (Note U)		TP	0.00000	
General & Intangible	336.1.f & 336.10.f (Note U)		W/S	1.00000	
Sub-Transmission	(Company records, Note DD)		DA	1.00000	
Common	336.11.b (Note U)		CE	1.00000	
TOTAL DEPRECIATION (sum Lines 17, 18, 20 less 19)					
Payroll Highway and vehicle PLANT RELATED	263.i (Attachment 7, Line 1z) 263.i (Attachment 7, Line 2z)	<u>-</u>	W/S W/S	1.00000 1.00000	
Property	263.i (Attachment 7, Line 3z)		GP	0.00000	
Gross Receipts and Taxes Non-Functionalized to Transmission	263.i (Attachment 7, Line 4z)		NA NA		
Other	263.i (Attachment 7, Line 5z)		GP	0.00000	
Payments in lieu of taxes	Attachment 7, Line 6z		GP	0.00000	
TOTAL OTHER TAXES (sum Lines 22 - 28)	·	_			
,	ar . m				
INCOME TAXES	— (Note K)	0.00%			
T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = CIT=(T/(1-T)) * (1-(WCLTD/R)) =		#DIV/0!			
where WCLTD=(page 4, Line 31) and R= (page 4, Line 34)		#D1V/U:			
and FIT, SIT & p are as given in footnote K.					
1/(1-T) (from Line 30)		_			
Amortized Investment Tax Credit (266.8.f) (enter negative)	•	-			
Tax Effect of Permanent Differences and AFUDC Equity	(Notes C & D)				
(Excess)/Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)				
Income Tax Calculation = Line 31 * Line 41		#DIV/0!	NA		#DIV/0!
ITC adjustment (Line 32 * Line 33)			GP	0.00000	
Permanent Differences and AFUDC Equity Tax Adjustment (Line 32 * Line 34	1)		DA	1.00000	
(Excess)/Deficient Deferred Income Tax Adjustment (Line 32 * Line 35)	•		DA	1.00000	
Total Income Taxes	sum Lines 36 through 39	#DIV/0!			#DIV/0!
	Rate Base (page 2, Line 35) * Rate of Return				
RETURN	(page 4, Line 34, col. 6)	#DIV/0!	NA		#DIV/01
GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 16, 21, 29, 40, 41)	#DIV/0!			#DIV/0!
Plus any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note AA)	#DIV/0!			#DIV/0!
Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note AA)	#DIV/0!			#DIV/0!
,	, ()				
GROSS REV. REQUIREMENT	(sum Lines 42, 43, 44)	#DIV/0!			#DIV/0!
GROSS RET. REQUIREMENT	(Sum Lines 72, 73, 77)	πD1 V/U:		· · · · · · · · · · · · · · · · · · ·	#D11/0:

1	



42a	Labor Related Revenues	W&S	1.00000	
42b	Plant Related Revenues	GP	0.00000	
42c	Transmission Related Revenues	TP	0.00000	-
42d	Other	DA	1.00000	_

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized Rate Formula Template Utilizing FERC Form 1 Data

MON POWER

General Note: References to pages in this formulary rate are indicated as: (page#, Line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, Line, column)

Note Letter

- Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental income tax and return.
- Α В
- C Transmission-related only
- D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. Balance shall not include permanent differences in the income tax allowance calculations (other than Equity AFUDC) unless and until specific Comm
- approval is obtained to include such differences in a separate 205 proceeding.

 Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such \mathbf{E} excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes.
- The balances in accounts 190 281, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- Identified in Form 1 as being only transmission related.
- Cash Working Capital assigned to transmission is one eighth of O&M allocated to transmission at page 3, Line 16, column 5 minus amortization of regulatory assets (page 3, Line 15, col. 5). Prepayments are the electric related prepayments booked to Account No. 165 and reported on
- Page 111, Line 57 in the Form 1 As agreed to as part of the settlement of Docket No. ER21-253 and ER21-265, Cash Working Capital is a challengeable input that is capped at one-eighth of O&M and A&G allocated to transmission at page 3, Line 9, column 5 minus amortization of regulatory assets (page 3, Line 8, col. 5) unless supported by a fully-developed and reliable lead/lag study. Interested parties will not challenge the input for the cash working capital allowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input does not exceed the one-eighth cap. In no case shall the calculation include service company depreciation expense in the cash working capital -base.
- Line 9 EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 10 Regulatory Commission Expenses directly related to transmission service, ISO filings, or cion citing itemized at 351 h
- Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since Template since they are recovered elsewhere.
- 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 tax rate, where FIT is the Federal income tax rate, and p = "the percentage of federal each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, Line 3225).

Inputs Required: SIT=

0.00% (State Income Tax Rate or Composite SIT) (percent of federal income tax deductible for state purposes)

- Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561,1 561,3, and 561,BA, and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC. No change in ROE may be made absent a filing with FERC. with FERC under Section 205 or Section 206 of the Federal Power Act. The ROE consists of a base ROE of 9.95% and a 50 basis point adder for participation in an RTO as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000.
- Page 4. Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- Excludes revenues unrelated to transmission services.
- ŦS The revenues credited on page 1, Lines 2-46 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 57 is supported by its own reference.
- UT Plant in Service, Accumulated Depreciation, and Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. FERC account 405 – Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC.
- On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to RTEP projects, unless provisions per settlement agreement section 2.23 requires inclusion.-
- Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load serving entities and are not included in Transmission Owner revenue requirements
- Calculate using a 13-month average balance.
- alculate using average of beginning and end of year balance.
- Includes only CWIP authorized by the Commission for inclusion in rate base. ₽W
- Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
- A&G adjustment to address specific assignment to distribution or tran
- CC Vegetation Management Surcharge rider specific to West Virginia
- Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
- _ To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred
- The SFCs shall utilize a W/S allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula rate template in the same manner as the underlying associated plant assets or expenses that generate the credits.
- Calculates using a 13-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 56%

Actual equity capitalization: 0.0% Equity Cap Not Triggered

Attachment H-11A, Attachment 1 page 1 of 1 For the 12 months ended 12/31/2021

Schedule 1A Rate Calculation

1	\$	-	Attachment H-11A, Page 4, Line 7
2			Revenue Credits for Sched 1A - Note A
3	\$	-	Net Schedule 1A Expenses (Line 1 - Line 2)
4			Annual MWh in AP Zone - Note B
5	#DIV/()!	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A

Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

Source Reference

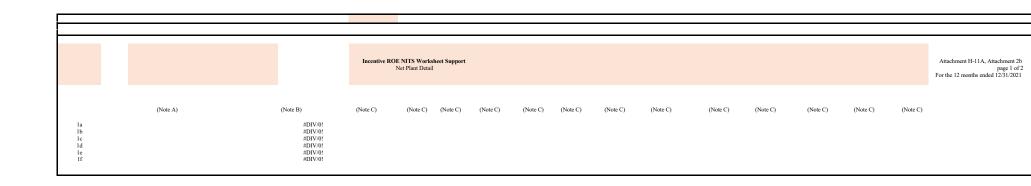
			Cource Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
	Common Stock			
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	0
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	0
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7	0_
7	Common Stock		Attachment 8, Line 14, Col. 8	0
	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	0
9	Preferred Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Common Stock		Attachment H-11A, page 4, Line 33, Col. 3	0
11	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3	0
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	0.0000%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	0.0000%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	#DIV/0!
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5	0.1135 <u>0.1045</u>
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	#DIV/0!
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0000
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	#DIV/0!
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!
Income Tax	es			
	Income Tax Rates			
23	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Attachment H-11A, page 3, Line 30, Col. 3	0.00%
24	CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Calculated	#DIV/0!
25	1 / (1 - T)		Attachment H-11A, page 3, Line 32, Col. 3	_
26	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 33, Col. 3	-
27	Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 34, Col. 3	-
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 35, Col. 3	-
29	Income Tax Calculation		(line 22 * line 24)	#DIV/0!
30	ITC adjustment		Attachment H-11A, page 3, Line 37, Col. 5	-
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 38, Col. 5	-
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5	-
33	Total Income Taxes		Sum lines 29 to 32	#DIV/0!
Return and	Taxes			
34	Return and Income taxes with ROE		(Line 22 + Line 33)	#DIV/0!
35	Return with ROE		Attachment H-11A, Page 3, Line 41, Col. 5	#DIV/0!

36 Income Tax with ROE Attachment H-11A, Page 3, Line 40, Col. 5 #DIV/0!

Incentive ROE Calculation

Return Calculation	on.		Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
	Common Stock			
3	Proprietary Capital		Attachment 8, Line 14, Col. 1	0
4	Less Preferred Stock		Attachment 8, Line 14, Col. 3	0
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6	0
6	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill Common Stock		Attachment 8, Line 14, Col. 2, 4, 5 & 7 Attachment 8, Line 14, Col. 8	0
,	Common stock		Addition 6, Line 14, Col. 6	U
_	Capitalization			
8	Long Term Debt		Attachment H-11A, page 4, Line 31, Col. 3	0
10	Preferred Stock Common Stock		Attachment H-11A, page 4, Line 32, Col. 3	0
10	Total Capitalization		Attachment H-11A, page 4, Line 33, Col. 3 Attachment H-11A, page 4, Line 34, Col. 3	0
11	1 out Captuitzation		Attachment II III, page 4, Ellie 54, Col. 5	· ·
12	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4	0.0000%
13	Preferred %	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 4	0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 33, Col. 4	0.0000%
15	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 5	#DIV/0!
16	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	0.0000
17	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5 plus 100 bps (Note A)	0.1 235 145
18	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	#DIV/0!
19	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)	0.0000
20	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)	0.0000
21	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	#DIV/0!
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!
Income Taxes				
	Income Tax Rates			
23	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		Attachment H-11A, page 3, Line 30, Col. 3	0.00%
24	CIT=(T/(1-T))*(1-(WCLTD/R)) =		Calculated	#DIV/0!
25	1/(1.70		A. 1 A. H. 11 A. C. 12 C. 12	
25 26	1/(1-T)		Attachment H-11A, page 3, Line 32, Col. 3	-
26 27	Amortized Investment Tax Credit (266.8.f) (enter negative) Tax Effect of Permanent Differences and AFUDC Equity		Attachment H-11A, page 3, Line 33, Col. 3 Attachment H-11A, page 3, Line 34, Col. 3	-
28	(Excess)/Deficient Deferred Income Taxes		Attachment H-11A, page 3, Line 34, Col. 3 Attachment H-11A, page 3, Line 35, Col. 3	-
29	Income Tax Calculation		(line 22 * line 24)	#DIV/0!
30	ITC adjustment		Attachment H-11A, page 3, Line 37, Col. 5	
31	Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 38, Col. 5	_
32	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5	
33	Total Income Taxes		Sum lines 29 to 32	#DIV/0!
Incremental Retur	rn and Taxes			
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	#DIV/0!
35	Return with incentive adder		Line 22	#DIV/0!

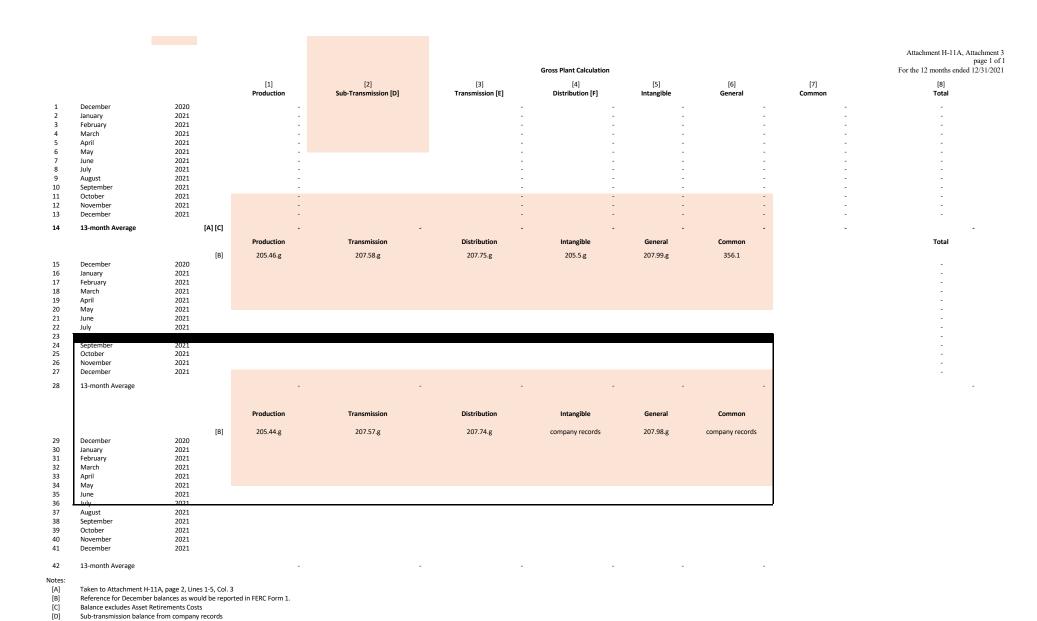
36	Income Tax with incentive adder Incremental Return and incomes taxes for increase in ROE Rate Base Incremental Return and incomes taxes for increase in ROE divided by rate base	Line 33	#DIV/0!
37		Line 34 minus Attachment 2 Line 34	#DIV/0!
38		Line 1	#DIV/0!
39		Line 37 / Line 38	#DIV/0!
Notes: [A]	Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be to	utilized to calculate additional revenue requirement only in the instance there exists Commis	ssion approved ROE incentive projects.



2 NOTE Subtotal

Utilize only in the instance there exists Commission approved ROE incentive projects
Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[C] Company records

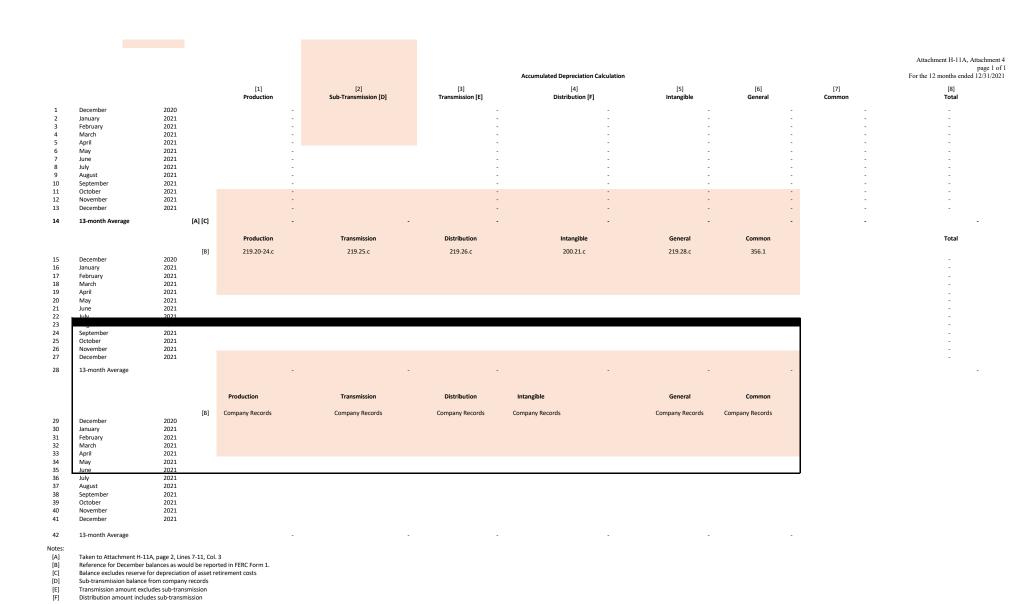


[E]

[F]

Transmission amount excludes sub-transmission

Distribution amount includes sub-transmission



Attachment H-11A, Attachment 5 page 1 of 1 For the 12 months ended 12/31/2021

1	December 31	12/31/2021	[A]	[1] Acct. No. 281 (enter negative)	[2] ADIT Transi Acct. No. 282 (enter negative) [B]	[3] mission Total (including Plant Acct. No. 283 (enter negative) [C]	[4] & Labor Related Transmissic Acct. No. 190 [D]	[5] on ADITs and applicable transm Acct. No. 255 (enter negative) [E]	ission adjustments fro	om notes below)	[6 Tot
•	December 31	12/31/2021	[A]								
2	December 31	12/31/2021	[G]	Acct. No. 281	Acct. No. 282	Acct. No. 283	Acct. No. 190	ated Transmission ADITs (prior Acct. No. 255	to adjustments from r	notes below)	Tot
Notes [A]		adjustments for F.	AS143, FAS1	106, FAS109, CIACs and nor	malization to populate Att	achment H-11A, page 2, Lines	19-23, col. 3 for accounts 2	81, 282, 283, 190, and 255, res	pectively		
[B]	FERC Account No. 282	is adjusted for the	following it	iems.							
3				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
[C]	FERC Account No. 283	is adjusted for the	following it								
4				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
[D]	FERC Account No. 190	is adjusted for the	following it								
5				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
[E]			utility that		tion of tax credits against to	axable income, rather than bo	ook tax credits to Account No	o. 255 and reduce rate base, m	ust reduce its income t	tax expense by the amount of the A	mortized
[F] [G] [H]	Sourced from Attachn	nent 5b, page 1, col nent 5a, page 1, Lin	es 1-5, col.			R/ATRR calculation purposes.					

Attachment H-11A, Attachment 5a page 1 of 6 For the 12 months ended 12/31/2021

Line 2 End Plant & Labor Related Total Transmission Transmission Allocated to Ending Transmission Ending (col. 2 + col. 3) (Note F) (page 1, Col. K) (Note E) ADIT- 282 From Account Subtotal Below ADIT-283 From Account Subtotal Below ADIT-190 From Account Subtotal Below **ADIT-281 From Account Subtotal Below** ADIT-255 From Account Subtotal Below Total (sum rows 1-5) Summary of Transmission ADIT (Prior to adjusted items) Line В С D Е End Plant & **End Plant End Labor** Plant & Labor **Gross Plant** Wages & Salary Labor Related Related Related Subtotal Allocator Allocator ADIT (Col. A * Col. D) + (Col. B * Col. Col. A + Col. B (Note C) (Note D) E) (Note A) (Note B) ADIT- 282 From Account Total Below ADIT-283 From Account Total Below 100.00% 100.00% 0.00% 2 0.00% ADIT-190 From Account Total Below 0.00% 100.00% ADIT-281 From Account Total Below 0.00% 100.00% ADIT-255 From Account Total Below 0.00% 100.00% 6 Subtotal Notes From column F (beginning on page 2) From column G (beginning on page 2) Refers to Attachment H-11A, page 2, line 6, col. 4 Refers to Attachment H-11A, page 4, line 16, col.6 В С D

Total Transmission Ending taken to Attachment 5, line 2 From column E (beginning on page 2) by account

Summary of Transmission ADIT (Prior to adjusted items)

	А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 2 of 6 For the 12 months ended 12/31/2021
ADIT-190		End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 190:

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

	Α	В	С	D	E	F	G	Attachment H-11A, Attachment 5a
								page 3 of 6 For the 12 months ended 12/31/2021
ADIT- 282		End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	_							

Instructions for Account 282:

Subtotal

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

								Attachment H-11A, Attachment 5a
	A	В	С	D	E	F	G	page 4 of 6
								For the 12 months ended 12/31/2021
ADIT-283		End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 283:

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

А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 5 of 6 For the 12 months ended 12/31/2021
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 281:

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

	A		В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 6 of 6
	n		ř ,	ŭ	_	-	•	ŭ	For the 12 months ended 12/31/2021
ADIT-255		Ва	ance Re	Retail elated	Gas, Prod Or Other	Only Transmission	Plant	Labor	JUSTIFICATION
		p2	67.h		Related	Related	Related	Related	

Instructions for Account 255:

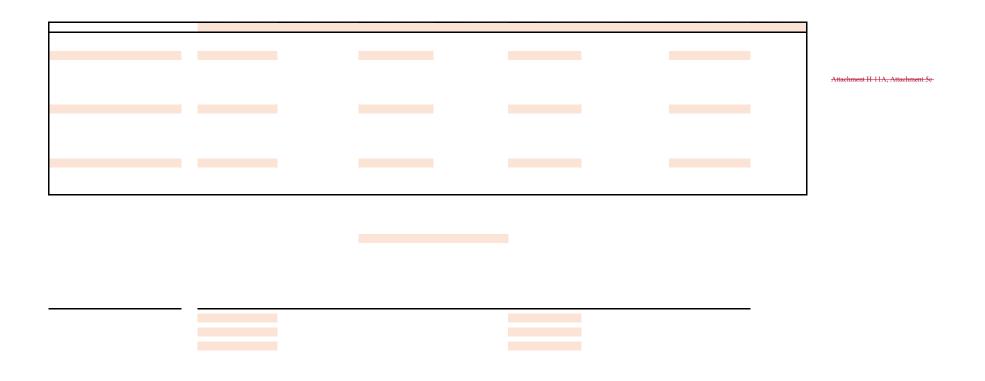
- 1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 3. ADIT items related only to Transmission are directly assigned to Column E.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

Attachment H-11A, Attachment 5b page 1 of 1 For the 12 months ended 12/31/2021

			A	В	С	D	E	F	G	Н	I
Line	<u>e</u>						2021 Quarterly Act	ivity and Balances			
			Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1	P	TRR			1	0	0			0	0
	_		Beginning 190 (including adjustments)	Pro-rated Q1	_	Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
2	Р	TRR	0		0	0		0		0	
3	p	TRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity 0	Ending Q4
3					·		ŭ				Ü
4	P	TRR	Beginning 282 (including adjustments) 0	Pro-rated Q1	0	Pro-rated Q2 0		Pro-rated Q3 0		Pro-rated Q4 0	
			Beginning 283 Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	P	TRR	beginning 205 including adjustments)	QIACTIVITY		0	0	Q5 Activity	Enailig Q3	0 Q4 ACTIVITY	0
			Beginning 283 Including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
6	P	TRR	0		0	0		0		0	
						2021	PTRR				
				J	K	L	М	N	0	P	
				Attachment 5-ADIT Summar	v. Line 2 Page 1. B+D+F+H	Page 1, row 2,4,6 Column A+B+D+F+H	J-L Attachi	ment 5-ADIT Summary, Lines	3. 4. and 5 M-N	Line 7= J-N-O Lines 8-9= -J+N+O	
				Estimated Ending	.0.,		Prorated - Estimated End			Ending ADIT	
				Balance (Before		Prorated Ending	(Before	Sum of end ADIT		Balance Included in	
Line	e		Account	Adjustments)	Projected Activity	Balance	Adjustments)	Adjustments	Normalization	Formula Rate	
7		TRR	Total Account 190		-	1 202	-			-	
8	ŀ	PTRI	K		Total Accou	nt 282 -	(0			
9	P	TRR	Total Account 283		-	0 0	-	-		-	
10) P	TRR	Total ADIT Subject to Normalization		-	-	-	-		-	

Notes:

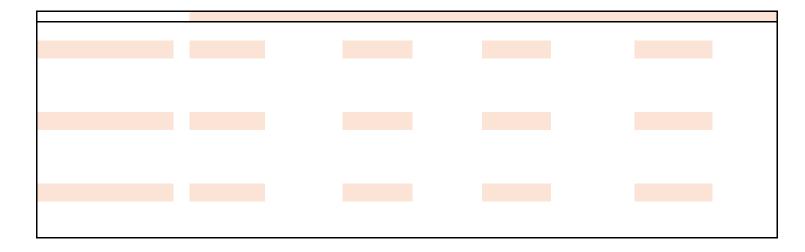
1. Attachment 5b will only be populated within the PTRR



Attachment H-11A, Attachment 5c

page 1 of 2 For the 12 months ended 12/31/2021

		Α	В	С	D	E	F	G	Н	I
<u>Line</u>						2021 Quarterly Ac	tivity and Balances			
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1 2	PTRR ATRR			0		0		0		0
2	PTRR	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
4	ATRR	0	0		0		0		0	
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	PTRR ATRR			0		0		0		0
ь	AIKK			U		U		U		U
		Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
7	PTRR	0	0		0		0		0	
8	ATRR	0	0		0		0		0	
		Beginning 283 Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
9	PTRR			0		0		0		0
10	ATRR			0		0		0		0
		Beginning 283 Including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
11	PTRR	0	0		0		0		0	
12	ATRR	0	0		0		0		0	



Attachment H-11A, Attachment 5epage 2 of 2-

For the 12 months ended 12/31/2021

			2021 PTRR											
			A	В	С	D	E	F						
				Page 1, B+D+F+H	Page 1, row 3,7,11 Column A+B+D+F+H	A-C Prorated -		D-E	Line 1= A-E-F Lines 2-3= A+E+F					
			Estimated Ending Balance (Before		Prorated Ending	Estimated End (Before	Sum of end ADIT		Ending ADIT Balance Included in					
<u>Line</u>		Account	Adjustments)	Projected Activity	Balance	Adjustments)	Adjustments	Normalization	Formula Rate					
1	PTRR	Total Account 190		0	0									
2	PTRR	Total Account 282		0	0	_								
3	PTRR	Total Account 283		0	0									
4	PTRR	Total ADIT Subject to Normalization		_										

					202 1	1 ATRR					
			H		J	К	L L	M	N	0	P
					Page 1, row 4,8,12						Line 5= H-M-O Line
				Page 1, B+D+F+H	A+B+D+F+H	HJ	D-K		E-M	K+L-M-N	6-7= H+M+O
			Actual Ending Balance		Prorated Ending	Prorated - Actual End (Before	Prorated Activity	Sum of end ADIT	ADIT Adjustments		Ending ADIT Balance Included in
		Account	(Before Adjustments)	Actual Activity	Balance	Adjustments)	Not Projected	Adjustments	not projected	Normalization	Formula Rate
5	ATRR	Total Account 190		0	0						<u>_</u>
6	ATRR	Total Account 282		0	0	<u>.</u>	<u>.</u>		<u> </u>		
7	ATRR	Total Account 283		0	0						
8	ΔTRR	Total ADIT Subject to Normalization									

Attachment H -11A, Attach Page For the 12 months ended 12/

					2021 F	PTRR			
			<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
					Page 1, row 3,7,11				Line 1= A-E-F
				Page 1, B+D+F+H	Column A+B+D+F+H	<u>A-C</u>		<u>D-E</u>	Lines $2-3 = -A+E+F$
			Estimated Ending		B	Prorated - Estimated	0 0 1 1 1 1 1 1 1		E.F. ABERT
			Balance (Before	B 1 1 1 1 1 1 1 1 1	Prorated Ending	End (Before	Sum of end ADIT	ST 000	Ending ADIT Balance
Line		Account	Adjustments)	Projected Activity	Balance	Adjustments)	Adjustments	Normalization	Included in Formula Rate
<u>1</u>	PTRR	Total Account 190		<u>0</u>	<u>0</u>		_		
2	PTRR	Total Account 282		0	0				
-			-		-		-		
2	DTDD	Total Account 283		0	0				
<u>3</u>	PTRR	Total Account 283	-	<u>u</u>	<u>u</u>		-	· 	
4	PTRR	Total ADIT Subject to Normalization		and the second second second	and the second s		and the second s	and the second s	

<u>2021 ATRR</u>

		Account	H Attachment 5 - ADIT Summary, Line 2 Actual Ending Balance (Before Adjustments)	I Page 1, B+D+F+H Actual Activity	Page 1, row 4,8,12 column A+B+D+F+H Prorated Ending Balance	K H-J Prorated - Actual End (Before Adjustments)	<u>L</u> <u>D-K</u> <u>Prorated Activity Not</u> <u>Projected</u>	M Attachment 5-ADIT Summary, Lines 3, 4, and 5 Sum of end ADIT Adjustments	N E-M ADIT Adjustments not projected	Q <u>K+L-M-N</u> <u>Normalization</u>	Line 5= H-M-O P Lines e H+M+O Ending ADIT Balance Included in Formul
<u>5</u>	ATRR	Total Account 190		<u>0</u>	<u>o</u>						·
<u>6</u>	ATRR	Total Account 282		<u>0</u>	<u>0</u>						<u> </u>
2	ATRR	Total Account 283		<u>0</u>	<u>0</u>						<u> </u>
<u>8</u>	ATRR	Total ADIT Subject to Normalization									. <u> </u>

Notes:

1. Attachment 5c will only be populated within the ATRR

Attachment H -11A, Attachment 6 page 1 of 1 For the 12 months ended 12/31/2021

1	Calculation of PBOP Expenses		
2 3 4 5	Total FirstEnergy PBOP expenses Labor dollars (FirstEnergy) cost per labor dollar (line 3 / line 4)	Amount -\$15,646,300 \$2,161,999,525 -\$0.0072	Source FirstEnergy 2019 Actuarial Study FirstEnergy 2019 Actual: Company Records
6 7	labor (labor not capitalized) current year, transmission only PBOP Expense for current year (line 5 * line 6)	\$0	MON POWER Labor: Company Records
8 9 10	PBOP expense in Account 926 for current year, total company W&S Labor Allocator Allocated Transmission PBOP (line 8 * line 9)	100.000%	MON POWER Account 926: Company Records
11	PBOP Adjustment for Attachment H-11A, page 3, line 436 (line 7 - line 10)	-	

Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

12

			Attachment H-11A, Attachment 7 page 1 of 1
			For the 12 months ended 12/31/2021
	Taxes Other than Income Calculation		
		[A]	12/31/2021
1	Payroll Taxes		
la lb		263.i 263.i	
lc		263.i	
1d		263.i	
Lz	Payroll Taxes Total		
2	Highway and Vehicle Taxes		
la l		263.i	
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
la		263.i 263.i	
Bb Bc		263.i 263.i	
3d		263.i	
3z	Property Taxes		
4	Gross Receipts and Taxes Non-Functionalized to Transmission		
la .	Gross Receipts	263.i	
lb		203.1	
	Taxes Non-Functionalized to Transmission [B]		
4c		263.i	
4d 4z	Gross Receipts and Taxes Non-Functionalized to Transmission		
	-		
5 5a	Other Taxes	263.i	
5b		263.i	
ic		263.i	
5d			
ōΖ	Other Taxes		-
Z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$0.
lotes:			
[A] [B]	Reference for December balances as would be reported in FERC Form 1. Includes items that are not functionalized to transmission		

				[1] Proprietary	[2] AGC Investment	[3] Preferred Stock	[4] Account 216.1	Capital Structure Calculation [5] Account 216.1	[6] Account 219	[7] Goodwill	[8] Common Stock	[9] Long Term Debt
				Capital	Equity Adj [B]			Renaissance Adj [C]				
			[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7)	112.18-21.c
1	December	2020										
2	January	2021									-	
3	February March	2021 2021										
5	April	2021										
6	May	2021										
7	June	2021										
8	July	2021										
9	August	2021										
10	September	2021										
11	October	2021										
12	November	2021										
13	December	2021										
14	13-month Averag	ge		-		-	-		-			

Attachment H -11A, Attachment 8 page 1 of 1 For the 12 months ended 12/31/2021

Reference for December balances as would be reported in FERC Form 1.

AGC's capital structure adjustment per FERC Decket No. ER84-504-000

Renaissance is usued securitized belt in 2007and the proceeds were distributed up to Mon Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

For the 12 months ended 12/31/2021 Stated Value Inputs

Formula Rate Protocols Section VIII.A

1. Rate of Return on Common Equity ("ROE")

SFC's ROE is set to: 11.35%

2. Postretirement Benefits Other Than Pension ("PBOP")

"sometimes referred to as Other Post-Employment Benefits, or "OPEB"

Total FirstEnergy PBOP expenses

\$15,646,300
Labor dollars (FirstEnergy)

\$2,161,999,525
cost per labor dollar

\$0.0072

3. Depreciation Rates (1)

FERC Account	MP-Depr % (WV)
350.2	
352	2.40%
353.1	1.94%
353.4	9.50%
354	1.42%
355	2.31%
356.1	2.70%
356.2	0.95%
390.1 (2)	1.56% to 8.83%
390.2 (2)	.08% to 14.29%
391.1	4.19%
391.2	10.91%
391.3	5.03%
391.4	20.00%
392.1	11.43%
392.2	6.96%
392.3	1.12%
392.4	4.44%
392.5	20.39%
392.6	5.33%
393	5.34%
394	3.84%
395	3.23%
396	4.17%
397	6.88%
398	4.89%

Nete: (1) Account 303 ameritization period is 7 years.
(2) Accounts 390.1 and 390.2 contain asset specific depreciation rates; these rates are within the range listed

Attachment H-11A, Attachment 10 page 1 of 1 For the 12 months ended 12/31/2021

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2021

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Net		Average Net			Weighted
				Amount	Months	Outstanding	Weighted	Effective	Debt Cost
		ORIGINAL	Net Proceeds	Outstanding	Outstanding	in Year*	Outstanding	Cost Rate	at $t = N$
t=N Issue Date	Maturity Date	ISSUANCE	At Issuance	at t=N	at t=N	Z*	Ratios	(Table 2, Col. Hkk)	(h) * (i)
		(table 2, col, cc)	(table 2, col. hhgg)			((col e. * col. F)/12)	(col. g/col. g total)		

Long Term Debt Cost 12/31/2021

at Year Ended:

First Mortgage Bonds:

- (2)
- (3)
- (4)
- (5)

t = time

The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.

The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.

<u>TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:</u>

YEAR ENDED	12/31/2021												
		(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)	(hh gg)	(ii<u>hh</u>)	(jj <u>ii</u>)	(<mark>kk<u>ji</u>)</mark>	(<u>Hkk</u>)
					(Discount)		Loss/Gain on	Less Related		Net			Effective Cost Rate*
Long Term Deb	<u>ot</u>	Issue	Maturity	Amount	Premium	Issuance	Reacquired	ADIT	Net	Proceeds	Coupon	Annual	(Yield to Maturity
Issuances	Affiliate	Date	Date	Issued	at Issuance	Expense	Debt		Proceeds	Ratio	Rate	Interest	at Issuance, $t = 0$)
									(col. cc + col. dd -	((col. hh-gg/col.			
									col. ee - col. ff)	cc) *100)		(col. cc *col.+jii)	
(1)													

(1)

(2)

(3)

(4)

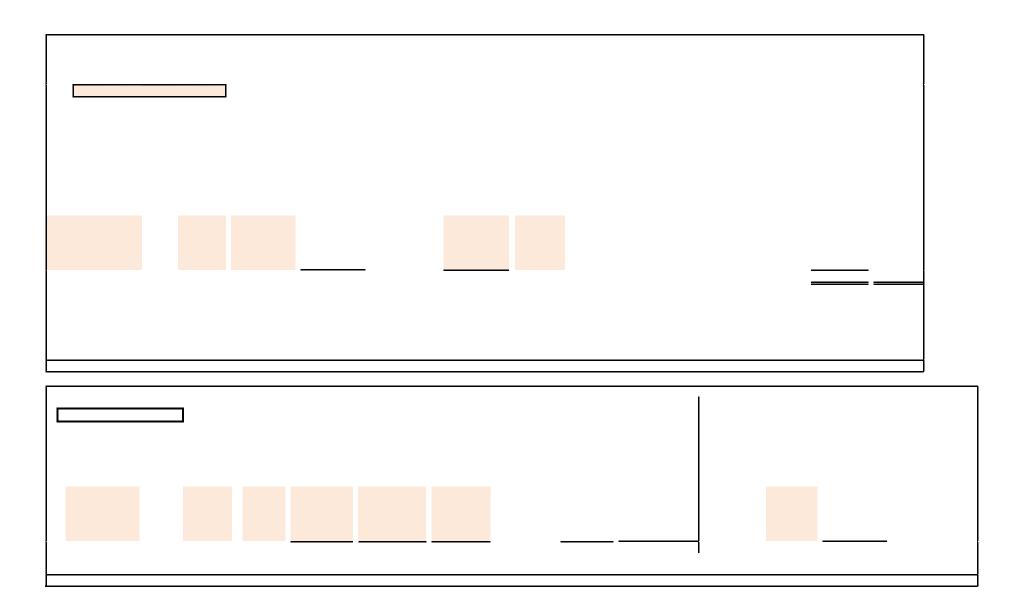
(5)

^{*} z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

^{**} This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C_0 equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows ($C_{t=1}$, $C_{t=2}$, etc.).



Transmission Enhancement Charge (TEC) Worksheet

To be completed in conjunction with Attachment H-11A

	(1)	(2)	(3)	(4)
Line No.		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)		
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)		
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line-169, col. 5		
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)		
	GENERAL, INTANGIBLE, AND COMMON (G,I, & C) DEPRECIATION EXPENSE			
5	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, lines 181 &-2013, col. 5		
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)		
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-11A, p. 3, line 292, col. 5		
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)		
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8		
,	Amuai Amocation Factor for Expense	5um of fine 4, 0, & 0		
	INCOME TAXES			
10	Total Income Taxes	Attach. H-11A, p. 3, line 4033, col.		
11	Annual Allocation Factor for Income Taxes	5		
		(line 10 divided by line 2, col. 3)		
	RETURN			
12	Return on Rate Base			
13	Annual Allocation Factor for Return on Rate Base	Attach. H-11A, p. 3, line <u>3</u> 41, col. 5 (line 12 divided by line 2, col. 3)		
14	Annual Allocation Factor for Return			

Sum of line 11 and 13

Attachment H-11A, Attachment 11

	Attachment H-11A, Attachment 11 page 2 of 2														
									EC) Workshee tachment H-11A			For t	he 12 month	s ended 12/31/	2021
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		RTEP		Annual Allocation	Annual		Annual Allocation	Annual	Project	Annual	ROE Basis Pts Adder for	Additional Incentive Annual Allocation	Total Annual Revenue		Net Revenue Requirement
Line No.	Don't and Manna	Project		Factor for			Factor for		Depreciation		Incentive	Factor for Return	Require	True-up	with True-up
Line No.	Project Name	Number	Gross Plant	Expense	Charge	Net Plant	Return	Charge	Expense	Requirement	Trojects	(Note F)	ment	Adjustment	
1			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 2 Col. 6 *(Attachment H-11A, Page 4, line 29 *(Page 2, Col. 11/100))	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)

- Transmission Enhancement Credit taken to Attachment H-11A Page 1, Line 57, Col. 3
- Additional Incentive Revenue taken to Attachment H-11A, Page 3, Line 4437, Col. 3

- A —Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
- C Project Gross Plant is the total capital investments required to maintain the project in-service. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 170.
- F __Enter Commission approved project specific ROE incentive basis points adder which is a scaled factor against a 100 to derive the approved percentage adder
- G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative
- H Based on a 13-month average

												Attachment I	I-11A, Attachn	nent 11a ge 1 of 2	
												For the 12 mc	nths ended 12/	31/2021	
						Worksheet Su Wet Plant Detail									
Line No.	Project Name	RTEP Project Project C Number Plan (Note	Dec-20	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)

NOTE:

[[]A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average. [D] Company records

Attachment H-11A, Attachment 11a page 2 of 2 For the 12 months ended 12/31/2021

		TEC Worksheet Support Net Plant Detail													
Accumulated Depreciation (Note B)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)	Project Net Plant (Note B & C)	

NOTE

Attachment H-11A, Attachment 12 page 1 of 1
For the 12 months ended 12/31/2021

TEC - True-up
To be completed after Attachment 11 for the True-up Year is updated using actual data

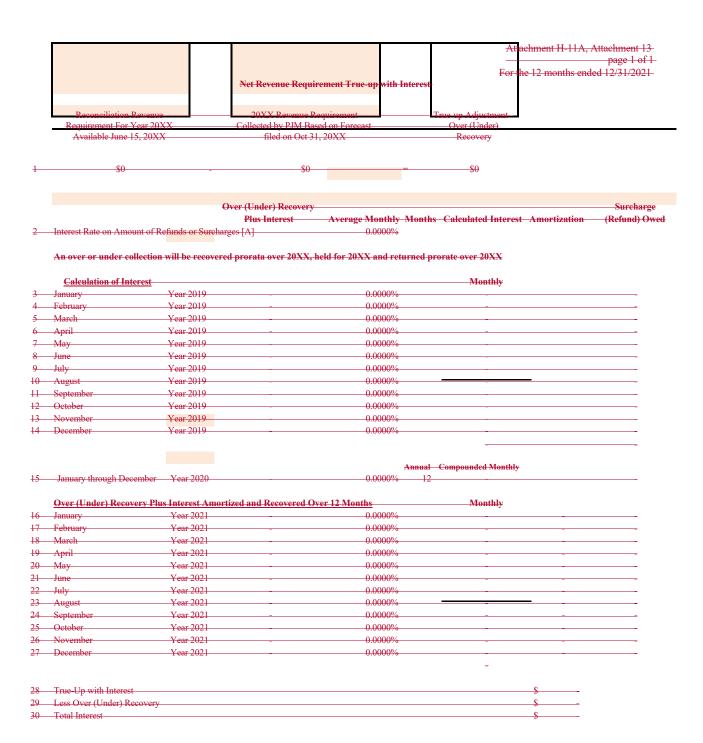
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Project Name	RTEP Project Number	Actual Revenues for Attachment 11	Projected Annual Revenue Requirement Projected	% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
1	[A] Actual RTEP Credit Revenues for true-up year		Attachment 13b line 26, col E	Attachment 11 p 2 of 2, col. 15	Col d, line 2 / col. d, line 3	Col c, line 1 * Col e	Actual Attachment 11 p 2 of 2, col. 15	Col. f - Col. g	Col. H line 2x / Col. H line 3* Col. J line 4	Col. h + Col. i
2a	Project 1			-	-	-	-	-		
2b	Project—2				-	-		-		
2c	Project 3				-	-		-		
3	Subtotal			-			-	-		
4	Total Interest (Sourced from Attachment 13	3a, line_ 30) 4	<u>-6)</u>							-

NOT<u>E</u>

E

[[]A] Amount included in revenues reported on pages 328-330 of FERC Form 1

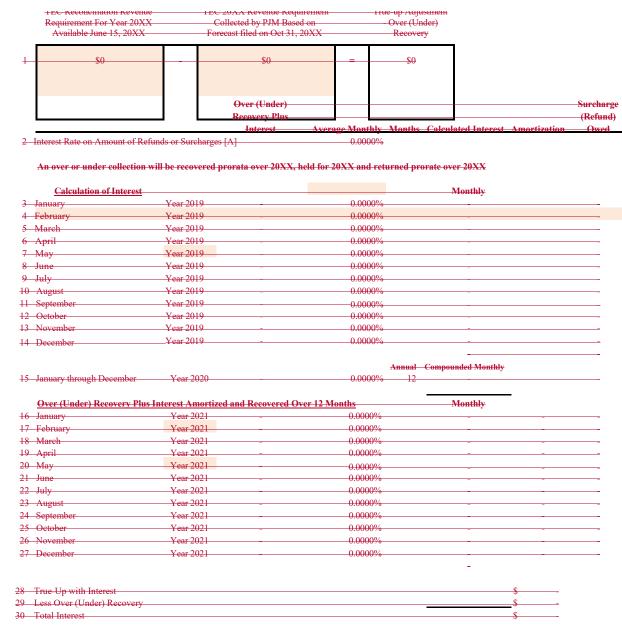
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		TEC Rev	enue Requirer	nent True-up with Interest			
<u>i)</u>	Reconciliation Revenue Requirement For Year 20XX Available June 15, 20XX (b) Note [b] 50	20XX Revenue Requirement Collected by PJM Based on Forceast filed on Oct 31, 20XX Note [b]	_	True-up Adjustment - Over (Under) Recovery - S0			
	An over or under collection will be recovered prorata over 20XX,	V hold for 20VV and estimated projects around	ovv			-	
			<u>oaa</u>		-		
_	(A) Month	(B) 20-Months Average Interest Rate (a)		(C) Monthly	(<u>D)</u> True-Up Adj.	(E) Interest	(F) Compounding
1	<u>Jan-21</u>	_		<u> </u>	0.0833		
3	<u>Feb-21</u> <u>Mar-21</u>				0.1667 0.2500		
4	Apr-21				0.3333		_
6	<u>May-21</u> <u>Jun-21</u>				0.4167 0.5000		
<u>7</u> 8	<u>Jul-21</u> <u>Aug-21</u>				0.5833 0.6667		<u>-</u>
9	<u>Sep-21</u>				0.7500		
<u>0</u> 1	Oct-21 Nov-21				0.8333 0.9167		
2	Dec-21				1.0000		
3			Year 1 T	rue-Up Adjustment + Interest	1.0000		
14	<u>Jan-22</u>	_		_	1.0000	_	-
1 <u>5</u> 16	<u>Feb-22</u>			-	1.0000		
17	<u>Mar-22</u> <u>Apr-22</u>	<u> </u>			1.0000		-
18	May-22			_ _	1.0000		_
20	<u>Jun-22</u> Jul-22				1.0000		
21	Aug-22				1.0000		<u>-</u>
23	<u>Sep-22</u> <u>Oct-22</u>				1.0000		
24	Nov-22 Dec-22				1.0000		<u>=</u>
26	<u></u>		Year 2 T	rue-Up Adjustment + Interest	1.0000		
27			-	Principle Amortization	0.08333		
				Interest Amortization		(Found using Excel Solv	er/Goal Seek/or equivalent) Note [c]
28				Year 3 Monthly Amortization	0.0833		
29	<u>Jan-23</u>				0.9167		<u>-</u>
1	<u>Feb-23</u> <u>Mar-23</u>				0.8333 0.7500		
2	Apr-23 May 23			<u> </u>	0.6667 0.5833		_
4	<u>May-23</u> <u>Jun-23</u>				0.5000		<u>-</u>
6	<u>Jul-23</u> <u>Aug-23</u>			·	0.4167 0.3333		
7	<u>Sep-23</u>			<u> </u>	0.2500		
9	Oct-23 Nov-23			-	0.1667 0.0833		-
10	Dec-23						
1			Year 3 T	rue-Up Adjustment + Interest			
12				Total Amount Refunded/Surcharged	1.0000		
42				True-Up Before Interest Interest Refunded/Surcharged	1.0000		
_							
_							
43 44 45	Base Over (Under) Recovery				\$0		
14	Base Over (Under) Recovery Interest Total Over (Under) Recovery plus True-Up with Interest				<u>\$0</u> <u>\$0</u> <u>\$0</u>		
1 <u>4</u> 1 <u>5</u>	Interest	o the interest rate determined by 18 C.F.R. §	35.19a and p	ublished on the FERC website. Interest rates will be	\$0 \$0 used to calculate the time v	alue of money for the perio	ed that the True-up exists. The interest rate to b

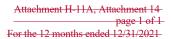
Page 53



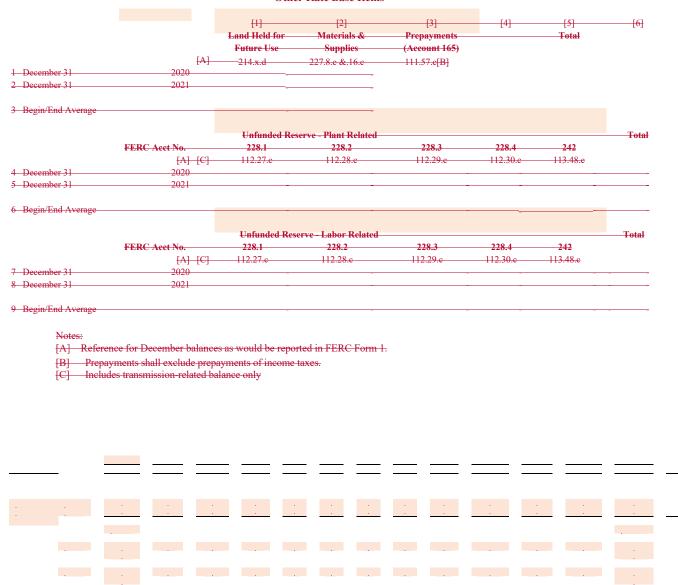
[A] Interest rate equal to the interest rate determined by 18 C.F.R. 35.19.

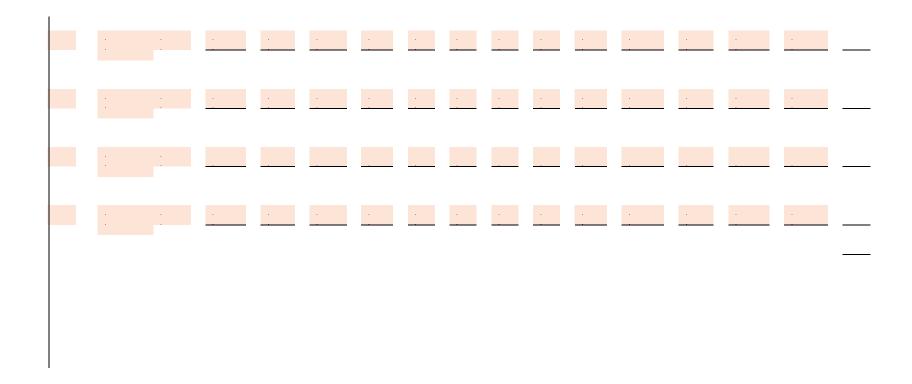
]				_	Attachment H-11A, Attachment 13b page 1 of 1 For the 12 months ended 12/31/2021
								For the 12 months ended 12/31/2021
	(A)	(B) PJM Bill		(C)		(D)		(E)
Line	Month	NITS Charge Code (A)	-	True-up (B)	-	Other (C)	=	Total
1	January	-						-
2	February	-						-
3	March	-						-
4	April	-						-
5	May	-						-
6	June	-	1				_	-
7	July	-						-
8 9	August	-						-
10	September		1					-
11	October November	1	•					-
12	December	-					-	
13	Total	_		_		_		-
	3.6 (1	PJM Bill		T (D)		0.0 (0)		75.4.1
1.4	Month	TEC Charge Code (A)	-	True-up (B)	-	Other <u>(C)</u>	=	Total
14 15	January	-						-
16	February	-						-
17	March	0						-
18	April May	_						<u>-</u>
19	June	-						-
20	July	_	١.				-	_
21	August	-						-
22	September	-						-
23	October	-						-
24	November	-						-
25	December	-						-
26	Total	-		-		-		-

- (A) Amounts represent a subset of the total PJM bill for the entire AP Zone
- (B) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period. The total without trueup for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.
- (C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.



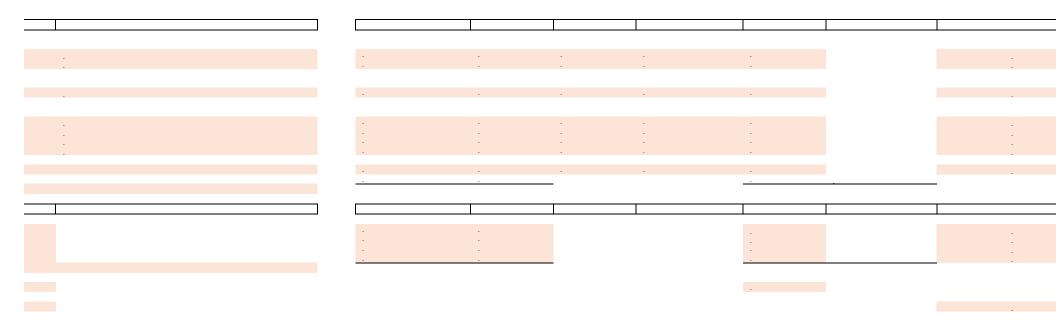






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				eficient ADIT					
			Lacomo Tox Adius	eticient ADH					
	COLUMN A		COLUMN B						
				COLUMN C	<u>COLUMN D</u>	<u>COLUMN E</u>	<u>COLUMN F</u>	COLUMN G	<u>COLUMN H</u>
			(Excess)/Deficient ADIT	Current Period Other				(Excess)/Deficient ADIT	
Line	Description		Transmission Beg Balance of Year (Note B)		Amortization Period	Years Remaining at Year	Amortization	Transmission Ending	
No.			(Note 5)	Activity-	(Note D)	End	(Note E)	Balance of Year	Protected (P) Non-Protected (N)
	. (1)			(Note C)	(Note D)		(11010 2)		
1	Non-property (Note A): Account 190								
1a-	Procedure 250							_	
1b								-	
2	Account 282								
2a									
3	Account 283			-	_				
33-					-			_	_
3b-								_	
3c-								-	
3d								-	
4	Non-property gross up for Taxes							-	
	Total Non Bronorty								
5	i otal non Property						_		
			(Farmer) (De Fallant & DUT	G (B : 104					
Line-	Description		Transmission Beginning Balance of	Current Period Other	Amortization Period	Years Remaining at Year		-	
No.			Year (Note B)	Activity	(Note D)	End			
	Property (Note A):		(Note B)	(Note C)				_	
	Property Book-Tax Timing Difference - Account 190							_	
6	Property Book Tax Timing Difference Account 282				ARAM	ARAM ARAM		-	
4	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM		=	
8 0	Property Gross up for Taxes				Paradel	ANAIVI		-	
10-	Total Property (Total of lines 6 thru 9)								
11	Amortized Excess/Deficient ADITs (Note C)								
11	(
12	Total Non Property & Property Amortization, excluding gross up for tax	es (Total of li	nes 1 3,6 8 and 11) (Note G)						
Notes:	Upon a tax rate change (federal, state and/or, if applicable, state apportion	nments) the	Company remeasures its deferred to	ay accets and liabilities to a	account for the new applica	hle cornorate tay rate. For	schedule Mitems n	ot directly taken to the D&	I the result of this remeasurement is a change to
,,	the net deferred tax assets/liabilities recorded in accounts 190, 282, and 2								
	effectuated within PowerTax and Tax Provision, which maintain both the								
	regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Fo	rm 1, deficier	nt and excess ADITs in Account 182.3	and Account 254, respecti	ively are presented grossed	-up for tax purposes. For r	atemaking purposes	, these grossed-up balance	es are treated as FAS109 and subsequently removed
	from rate base, thereby ensuring rate base neutrality for tax rate changes				OIT balances (increase or dec	crease) due to any future in	come tax rate chan	30.	•
B	Beginning balance of year is the end of the prior year balance as reflected								
C	In the event the Company populates the data enterable fields, it will supp	ort the data	entered as just and reasonable in its :	annual update					
D	The amortization periods shall be consistent with the following:					_			
	Protected Property & Non-Protected Property: Protected Non-Property & Non-Protected Non-Property will be directly as		directly assigned based on average re	emaining lite of assets for p	property items not in Power	'Tax			
-	Protected Non Property & Non Protected Non Property will be directly as The amortization of the tax reg asset/liability will occur through FERC inco	oignea and p me statemoi	ot Accounts 410.1, and 411.1 for pro-	nerty and 410.1 for non or	ronerty				
E	I he amortization of the tax reg asset/liability will occur through FERC inco Ending balance of year is the end of current year balance, as reflected on				operty				
	The amortization gross up for taxes occurs on Attachment H 11A, page 3.			270 (7 1000 arre 25 17					
		,							



-Abandoned Plant

1.00 1.01 1.02 1.03 1.04 1.05 1.06 1.07 1.08 1.09 1.10 2 Total

- (A) Only projects approved by the commission will be included
- (B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year
- (C) Enter the year of amortization starting with 1 for the year the amortization begins and increment by 1 for every subsequent year until the amortization period ends
- (D) Average calculated as [Sum of Columns (B) through (N)] ÷ 13
- (E) Column O * Attachment H-11A, page 4, line 34, col. 6
- (F) Column P * Attachment H-11A, page 3, line 3124, col 3
- (G) Column A + Column P + Column Q
 (H) Revenue Requirement will not be billed until the year the amortization begins. Once a project is fully amortized, it will be removed from this attachment and will have no revenue requirement

Attachment H-11A, Attachment 17 page 1 of 1
For the 12 months ended 12/31/2021

			_		_	Con	st ruction W	/o rk in Pro g	gress							
L n.	(A) Project ID	(B)	(C) 2020 December 31	(D) 2021 January 31	(E) 2021 Februar y 28/29	(F) 2021 March 31	(G) 2021 April 30	(H) 2021 May 31	(I) 2021 June 30	(J) 2021 July 31	(K) 2021 August 31	(L) 2021 September 30	(M) 2021 October 31	(N) 2021 November 30	(O) 2021 December 31	(P) Averag
1	Construction Wor				•		•									(-)
2a 2b	[Placeholder 1] [Placeholder 2]															
3	Total CWIP in Rat	e Base	-		-	-	-	-			-			-		-

- (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

Attachment H-11A, Attachment 18
page 1 of 1
For the 12 months ended 12/31/2021

Federal Income Tax Rate

Nominal Federal Income Tax Rate

(entered on Attachment H-11A, page 5 of 5, Note-K_I)

State Income Tax Rate

Combined Rate

(entered on Attachment H-11A, page 5 of 5, Note-K_I)

Nominal State Income Tax Rate

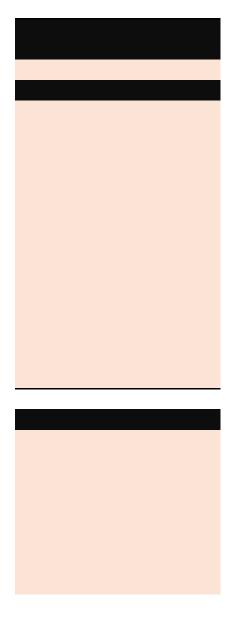
Times Apportionment Percentage
Combined State Income Tax Rate

	Regulatory Assets																									
_																										
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
									Cumulative				2020	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	
		Regulatory				Amortization		Beginning of	Months Amortized	Months Remaining	Monthly	Yearly Amort.														
	Line No.	Asset Name (A)	Amortization Account	Source (B)	Amortization Amount (C)	Period (months)	Year (D)	Amortization Period	by end of year	at year beginning	Amort. Expense	Expense (E)	Dec31	Jan 31	Feb 28/29	Mar 31	Apr 30	May 31	June 30	July 31	August 31	Sept 30	Oct 31	Nov 30	Dec 31	Average (F)
	1.00																									
	1.01																									
	1.02																									
	1.03																									
	1.04																									
	1.05																									
	1.06																									
	1.07																									
	1.08																									
											_															
	1.09																									
	1.10																									
	2	Total										-														

- (A) Only Regulatory Assets approved by the commission will be included
- (B) Regulatory asset references to be noted based on FERC Page. Row. Col.#
- (C) Amortization Amount to be entered at year 0. For all future years, the beginning amount will be the ending balance from the previous year
- (D) Enter the year of amortization starting with 0 and increment by 1 for every subsequent year until the amortization period ends
- (E) Total Yearly amortization expense from Col. (K) line 2 will be taken to Attachment H-11A, page 3, line 158, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 3, line 158, Col.3 will be 0
- (F) Average calculated as [Sum of Columns (L) through (X)] ÷ 13. Total from Col (Y) line 2 will be taken to Attachment H-11A, page 2, line 27, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 2, line 27, Col.3 will be 0

Operation and Maintenance Expenses

FF1-Page-321-Line	— Account — Reference			
No.		Description	Account Balance [A]	
82		— Operation		
83	560	Operation Supervision and Engineering		
84				
85	561.1	Load Dispatch-Reliability		
86	561.2	Load Dispatch-Monitor and Operate Transmission System		
87	561.3	Load-Dispatch-Transmission Service and Scheduling		
88	561.4	Scheduling, System Control and Dispatch Services		
89	561.5	Reliability, Planning and Standards Development		
90	561.6	Transmission Service Studies		
91	561.7	Generation Interconnection Studies		
92	561.8	Reliability, Planning and Standards Development Services		
93	562	Station Expenses		
94	563	Overhead Lines Expense		
95	564	Underground Lines Expense		
96	565	Transmission of Electricity by Others		
97	566	Miscellaneous Transmission Expense		
98	567	Rents		
99		TOTAL Operation (Enter Total of Lines 83 thru 98)		-\$0
100				
101	568	Maintenance Supervision and Engineering		
102	569	Maintenance of Structures		
103	569.1	Maintenance of Computer Hardware		
104	569.2	Maintenance of Computer Software		
105	569.3	Maintenance of Communication Equipment		
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant		
107	570	Maintenance of Station Equipment		
108	571	Maintenance of Overhead Lines		
109	572	Maintenance of Underground Lines		
110	573	Maintenance of Miscellaneous Transmission Plant		

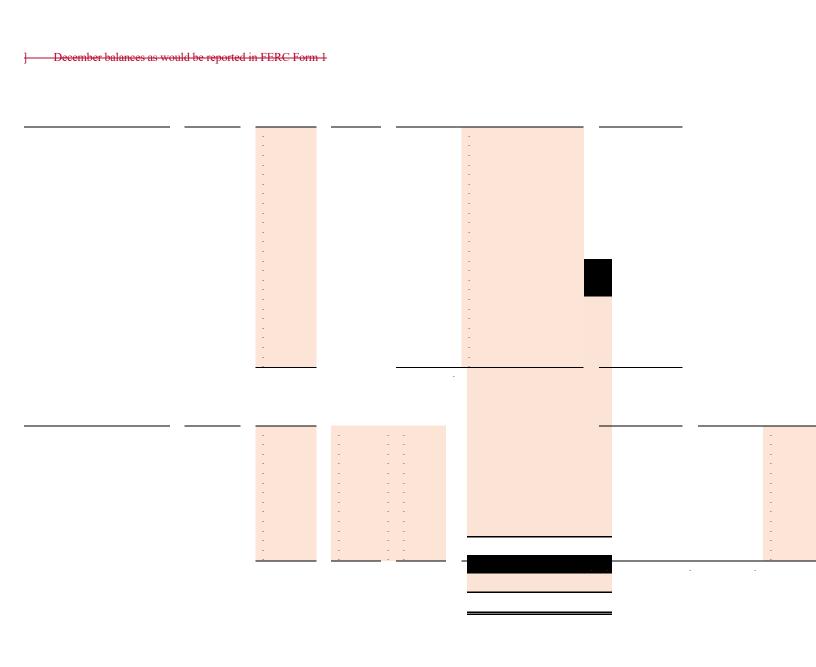


Attachment H 11A, Attachment 20page 2 of 2-For the 12 months ended 12/31/2021

Administrative and General (A&G) Expenses

1 ;е- 3— не—	Account Reference			
 		Description	Account Balance [B]	
9				
1	920	Administrative and General Salaries		
2	921	Office Supplies and Expenses		
3	Less 922	Administrative Expenses Transferred - Credit		
4	923	Outside Services Employed		
5	924	Property Insurance		
5	925	Injuries and Damages		
7	926	Employee Pensions and Benefits		
8	927	Franchise Requirements		
9	928	Regulatory Commission Expense		
9	Less 929	(Less) Duplicate Charges Cr.		
1	930.1	General Advertising Expenses		
2	930.2	Miscellaneous General Expenses		
3	931	Rents		
4		Total Operation (Enter Total of lines 181 thru 193)	\$	0
5		- Maintenance		
6	935	Maintenance of General Plant		
7		TOTAL A&G Expenses (Total of lines 194 and 196)	\$	0

3:



							Attachment H-11A page 1 of 5
	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data				For the 12 months ended 12/31/2021
			POTOMAC EDISON				
Line No.	(1)	(2)	(3)		(4)	(5) Allocated Amount	
1	GROSS REVENUE REQUIREMENT [page 3, Line-4538, col 5]						
	REVENUE CREDITS	(Note TS)	Total	A	llocator		
2	Account No. 451	(page 4, Line 38)		- TP	0.00000	-	
3	Account No. 454	(page 4, Line 39)	-	TP	0.00000	-	
4	Account No. 456	(page 4, Line 40)	-	TP	0.00000	-	
5	Section 30.9 credits	(page 4, Line 41)	_	TP	1.00000		
6	Other Revenue Credits	(page 4, Line 42)		DA	0.00000		
5 <u>7</u> 6 <u>8</u>	TEC Revenue TOTAL REVENUE CREDITS (sum Lines 2-57)	Attachment 11, Page 2, Line 3, Col. 13 –		DA DA	1.00000		
7 9 108	True-up Adjustment with Interest NET REVENUE REQUIREMENT	(Attachment 13, Line 28 47) enter negative (Line 1 - Line 68 + Line 79)				-	

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			F	or the 12 months ended 12/31/20
			POTOMAC EDISON				
	(1)	(2)	(3)		(4)	(5) Transmission	
Line		Source	Company Total		Allocator	(Col 3 times Col 4)	
No.	RATE BASE:						
	GROSS PLANT IN SERVICE						
1	Production	Attachment 3, Line 14, Col. 1 (Notes <u>UT&-XV</u>)	=	NA	0.0000		
2	Transmission Distribution	Attachment 3, Line 14, Col. 3 (Notes UT&XV)	-	TP	0.00000	-	
3	General & Intangible	Attachment 3, Line 14, Col. 4 (Notes \(\bullet \frac{T}{\infty} \frac{XV}{V}\) Attachment 3, Line 14, Col. 5 & 6 (Notes \(\bullet \frac{T}{X} \frac{XV}{V}\)	-	NA W/S	1,00000		
5	Common	Attachment 3, Line 14, Col. 7 (Notes UT&XV)	-	CE	1.00000		
6	TOTAL GROSS PLANT (sum Lines 1-5)	Attachment 3, Ellie 14, Col. 7 (Notes C 1 C A 1)		GP=	0.000%		
U				GI -	0.00070		
	ACCUMULATED DEPRECIATION						
7	Production	Attachment 4, Line 14, Col. 1 (Notes UT& XTV)	-	NA	0.0000		
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes UT& XV)	-	TP	0.00000	-	
10	Distribution General & Intangible	Attachment 4, Line 14, Col. 4 (Notes \(\bullet \tau \text{T& \times V}\) Attachment 4, Line 14, Col. 5 & 6 (Notes \(\bullet \tau \text{T& \text{XV}}\)	-	NA W/S	1,00000		
10	Common	Attachment 4, Line 14, Col. 3 & 6 (Notes & 1& XV) Attachment 4, Line 14, Col. 7 (Notes & XV)	-	CE	1.00000	-	
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)	Attachment 4, Ellie 14, Col. / (Notes 6-16-A-1)		CL	1.00000		
12	TOTAL ACCOVI. DEI RECIATION (suin Eines 7-11)		-			<u>-</u>	
	NET PLANT IN SERVICE						
13	Production	(Line 1- Line 7)	-				
14	Transmission	(Line 2- Line 8)	-			-	
15	Distribution	(Line 3 - Line 9)	-				
16	General & Intangible	(Line 4 - Line 10)	-			-	
17	Common	(Line 5 - Line 11)	=			=	
18	TOTAL NET PLANT (sum Lines 13-17)		-			-	
	ADJUSTMENTS TO RATE BASE						
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA			
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)	-	DA	1.00000	-	
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	-	DA	1.00000	-	
22	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	=	DA	1.00000	=	
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000	-	
24	Unfunded Reserves Plant related (enter negative) Unfunded Reserve Labor related (enter negative) [This line l	Attachment 14, Line 618, Col. 6 (Notes C & YV)	- A 441-	DA	1.00000 Col. 6 (Notes C & Y)	D 4 1 00000	
25 26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes X-V&-ZW)	Attach	DA	1,00000		
27	Unamortized Regulatory asset	Attachment 17, Line 3, Col P 210.6 (Notes $\times \underline{v} \& \underline{z} \underline{w}$) Attachment 19, Line 2, Col. Y (Note \underline{XV})		DA DA	1.00000		
28	TOTAL ADJUSTMENTS (sum Lines 19-27)	Attachment 19, Elic 2, Col. 1 (Note_74_)	-	DA	1.00000	<u>-</u>	
	· · · · · · · · · · · · · · · · · · ·						
29	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line 34, Col. 4P) (Notes G & Y)		TP	0.00000		
30	WORKING CAPITAL (Note H)						
31	CWC			DA	1.00000	1/8*(Page 3, Li	ne 16 minus Page 3, Line 15)
32	Materials & Supplies (Note G)	227.8.e & .16.e (Attachment 14, Line 3, Col. 2) (Note_\(\frac{\text{YV}}{\text{V}}\)	-	TE	0.00000	-	
33	Prepayments (Account 165)	111.57.e (Attachment 14, Line-32, Col3P) (Notes B &-YV)	-	GP DA	0 1.00000	-	
34	TOTAL WORKING CAPITAL (sum Lines 31 - 33)						

35 RATE BASE (sum Lines 18, 28, 29, & 34)

Eormula Pate - Non-Levelized Eormula Template

Litilizing FERC E	orm 1 Das
cumming rerecti	OTTO TO TO

			Cuming rate rount but			
			POTOMAC EDISON			
	(1)	(2)	(3)		(4)	(5)
	(1)	(2)	(3)		(4)	Transmission
		Source	Company Total	Allocator		(Col 3 times Col 4
00	M and A&G	Source	Company Total	Anocator		(COL) times COL
		221 1121 (4# 1 + 20 1 1 1 112)		TE	0.00000	
1 rai	nsmission O&M Expense Less LSE Expenses Included in Transmission O&M Accounts (Note W)	321.112.b (Attachment 20, page 1, Line 112)	-	DA	1.00000	
	Less Account 565	321.96.b (Attachment 20, page 1, Line 96)	_	DA	1.00000	
	Less Sub-Transmission O&M	(Company records, Note DD)		DA	1.00000	
	Less Vegetation Management Surcharge Rider	(Company records, Note CC)		DA	1.00000	
	G Expense	323.197.b (Attachment 20, page 2, Line 197)		W/S	1.00000	
	Less A&G specific	(Company records, Note BB)		W/S	1.00000	
	Less FERC Annual Fees			W/S	1.00000	
	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)			W/S	1.00000	
	Plus Transmission Related Reg. Comm. Exp. (Note I)			TE	0.00000	
S	Sub-Transmission A&G reduction percent	Line 4 / Line 1	#DIV/0!	DA	1.00000	#DI
L	ess Sub-Transmission A&G	Line 11 * (Line 6 minus Line 7)	#DIV/0!	W/S	1.00000	#DP
	PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)		DA	1.00000	
	ommon	356.1		CE	1.00000	
	ortization of Regulatory Assets	Attachment 19, Line 2, Col. K		DA	1.00000	
	TAL O&M and A&G (sum Lines 1, 6, 10, 13, 14, 15 less 2, 3, 4, 5,7, 8, 9,		#DIV/0!	5.1	1.00000	#DIV/0!
		12)	#B1170.			11311101
DEI	PRECIATION AND AMORTIZATION EXPENSE					
Tr	ansmission	336.7.b (Note U)		TP	0.00000	
Ge	eneral & Intangible	336.1.f & 336.10.f (Note U)		W/S	1.00000	
Su	b-Transmission	(Company records, Note DD)		DA	1.00000	
	ommon	336.11.b (Note U)		CE	1.00000	
	TAL DEPRECIATION (sum Lines 17, 18, 20 less 19)	***************************************				
PI.	Payrell Highway and vehicle ANT RELATED	263.i (Attachment 7, Line 1z) 263.i (Attachment 7, Line 2z)	<u>-</u>	W/S	1.00000	
	Property	263.i (Attachment 7, Line 3z)		GP	0.00000	
	Gross Receipts and Taxes Non-Functionalized to Transmission	263.i (Attachment 7, Line 4z)		NA NA		
	Other	263.i (Attachment 7, Line 5z)		GP	0.00000	
	Payments in lieu of taxes	Attachment 7, Line 6z		GP GP	0.00000	
TO	TAL OTHER TAXES (sum Lines 22 - 28)	radelinear /, Elife 02		G.	0.00000	
	TAL OTTIER TAXES (Suit Lines 22 - 20)					
INC	COME TAXES	(Note K)				
	F=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		0.00%			
	CIT=(T/(1-T)) * (1-(WCLTD/R)) =		#DIV/0!			
	where WCLTD=(page 4, Line 31) and R= (page 4, Line 34)					
	and FIT, SIT & p are as given in footnote K.					
	1/(1-T) (from Line 30)					
	ortized Investment Tax Credit (266.8.f) (enter negative)					
	Effect of Permanent Differences and AFUDC Equity	(Notes C & D)				
	cess)/Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)				
	ome Tax Calculation — Line 31 * Line 41	(Attachment 13, Line 12, Col. F) (Notes C & E)	#DIV/0!	NIA		#DIV/0!
			#DIV/U!	NA GP	0.00000	#DIV/0!
	Cadjustment (Line 32 * Line 33)	10	-	DA DA	1.00000	
	manent Differences and AFUDC Equity Tax Adjustment (Line 32 * Line 3	4)	-			
	cess)/Deficient Deferred Income Tax Adjustment (Line 32 * Line 35)		-	DA	1.00000	
Tota	al Income Taxes	sum Lines 36 through 39	#DIV/0!			#DIV/0!
		Rate Base (page 2, Line 35) * Rate of Return (page 4,				
RET	FURN	Line 34, col. 6)	#DIV/0!	NA		#DIV/0!
GRO	OSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 16, 21, 29, 40, 41)	#DIV/0!			#DIV/0!
	s any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note AA)	#DIV/0!			#DIV/0!
Plus	s any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note AA)	#DIV/0!			#DIV/0!

45 GROSS REV. REQUIREMENT (sum Lines 42, 43, 44) #DIV/0! #DIV

For the 12 months ended 12

Attachmer

	Formula Rate - Non-Levelized	_	Rate Formula Template Utilizing FERC Form 1 Data			
			POTOMAC EDISON			
	<u>(1)</u>	<u>(2)</u>	(3)	<u>(4)</u>		<u>(5)</u>
Line No.		Source	Company Total	Allocator		Transmission (Col 3 times Col 4)
	O&M and A&G	<u></u>				•
1	Transmission O&M Expense	Attachment 20, Line 26, Col. G		DA	1.00000 1.00000	<u> </u>
3	Less Sub-Transmission O&M A&G Expense	(Company records, Note Y) Attachment 20, Line 41, Col. J	-	<u>DA</u> <u>DA</u>	1.00000	<u>-</u>
4	Sub-Transmission A&G reduction percent	Line 2/ Attachment 20, Line 26, Col C	#DIV/0!		<u></u>	
5	Less Sub-Transmission A&G	Line 4 * Page 4, Line 16, Col. 6 * (Attachment 20, Line 41, Col C minus Attachment 20, Line 41, Col D)	#DIV/0!	<u>DA</u>	1.00000	#DIV/0!
<u>6</u>	PBOP Expense Adjustment in Year	Attachment 6, Line 11 (Note C)		DA	1.00000	<u>-</u> _
7	Common	FERC Form No. 1, Page 356.1	-	<u>CE</u>	1.00000	<u> </u>
<u>8</u> <u>9</u>	Amortization of Regulatory Assets TOTAL O&M and A&G (sum Lines 1,3,6,7,8 less Lines 2,5)	Attachment 19, Line 2, Col. K	#DIV/0!	<u>DA</u>	1.00000	#DIV/0!
-			<u></u>			<u></u>
10	DEPRECIATION AND AMORTIZATION EXPENSE	TERROR N. I. MACELLOV. TO			0.00000	
<u>10</u> <u>11</u>	Transmission General & Intangible	FERC Form No. 1, 336.7.b (Note T) FERC Form No. 1, 336.1.f & 336.10.f (Note T)	-	<u>TP</u> <u>W/S</u>	0.00000 1.00000	
12	Sub-Transmission	(Company records, Note Y)	-	DA	1.00000	
<u>13</u>	Common	FERC Form No. 1, 336.11.b (Note T)		<u>CE</u>	1.00000	-
<u>14</u>	TOTAL DEPRECIATION (sum Lines 10, 11, 13 less 12)				-	
	TAXES OTHER THAN INCOME TAXES (Note I)					
	LABOR RELATED					
15 16	Payroll Ui-house and subjects	Attachment 7, Line 1z Attachment 7, Line 2z	-	<u>W/S</u> <u>W/S</u>	1.00000 1.00000	
16 17	Highway and vehicle PLANT RELATED	Attachment 7, Line 22		<u>w/s</u>	1.00000	<u>-</u> _
18	Property	Attachment 7, Line 3z		<u>GP</u>	0.00000	-
<u>19</u>	Gross Receipts and Taxes Non-Functionalized to Transmission	Attachment 7, Line 4z	_ _	NA 		<u>-</u> _
20 21	Other Payments in lieu of taxes	Attachment 7, Line 5z Attachment 7, Line 6z		<u>GP</u> <u>GP</u>	0.00000 0.00000	- _
<u>22</u>	TOTAL OTHER TAXES (sum Lines 15 - 21)	Accountage of Energy		<u></u>		_
23	<u>INCOME TAXES</u>	(Note J)	0.00%			
2 <u>3</u>	$\frac{\text{CIT}=(\text{T}/(1-\text{T})) * (1-(\text{WCLTD/R})) =}{\text{CIT}=(\text{T}/(1-\text{T})) * (1-(\text{WCLTD/R})) =}$		#D1V/0:			
	where WCLTD=(page 4, Line 31) and R= (page 4, Line 34)					
25	and FIT, SIT & p are as given in footnote K.					
25 26	1 / (1 - T) (from Line 23) Amortized Investment Tax Credit (266.8.f) (enter negative)					
27	Tax Effect of Permanent Differences and AFUDC Equity -	(Notes C & D)	-			
<u>28</u>	(Excess)/Deficient Deferred Income Taxes	(Attachment 15, Line 12, Col. F) (Notes C & E)				
29 30	Income Tax Calculation = Line 24 * Line 34 ITC adjustment (Line 25 * Line 26)		#DIV/0!	<u>NA</u> <u>GP</u>	0.00000	<u>#DIV/0!</u>
31	Permanent Differences and AFUDC Equity Tax Adjustment (Line 25 * Line 27)			DA	1.00000	-
<u>32</u>	(Excess)/Deficient Deferred Income Tax Adjustment (Line 25 * Line 28)			<u>DA</u>	1.00000	
<u>33</u>	Total Income Taxes	sum Lines 29 through 32	#DIV/0!	=		#DIV/0!
-		Rate Base (page 2, Line 35) * Rate of Return (page 4, Line 34, col.				
<u>34</u>	RETURN	<u>6)</u>	<u>#DIV/0!</u>	<u>NA</u>		<u>#DIV/0!</u>
<u>35</u>	GROSS REV. REQUIREMENT (WITHOUT INCENTIVE)	(sum Lines 9, 14, 22, 33, 34)	#DIV/0!			<u>#DIV/0!</u>
<u>36</u>	Plus any increased ROE adder incentive NITS	Attachment 2b, Line 2 (Note X)	#DIV/0!			#DIV/0!
<u>37</u>	Plus any increased ROE adder incentive TEC	Attachment 11, Line 4, col 12 (Note X)	#DIV/0!			#DIV/0!
						
38	GROSS REV. REQUIREMENT	(sum Lines 35, 36, 37)	#DIV/0!		_	#DIV/0!
20		<u>,</u>			=	

POTOMAC EDISON

Page 75

Attachment H -11A page 5 of 5

For the 12 months ended 12/31/2021

Utilizing FERC Form 1 Data POTOMAC EDISON

Rate Formula Template Formula Rate - Non-Levelized General Note: References to pages in this formulary rate are indicated as: (page#, Line#, col.#)

RTEP projects, projects, unless provisions per settlement agreement section 2.23 requires inclusion

References to data from FERC Form 1 are indicated as: #.y.x (page, Line, column) Note Letter Annual allocation Factor is utilized to calculate the incremental income tax and return for a scaled basis points adder to the ROE and will be utilized only in the instance there exists Commission approved ROE incentive projects; else there will exist no incremental Α income tax and return В Prepayments shall exclude prepayments of income taxes. D Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in other periods, including the cost of income taxes on the Allowance for Other Funds Used During Construction. Balance shall not include permanent differences in the income tax allowance calculations (other than Equity AFUDC) unless and until specific Commission approval is obtained to include such differences in a separate 205 proceeding. Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. The balances in accounts 190 281, 282, and 283 shall be adjusted for items as listed on Attachment 5. For example, any and all amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated. Identified in Form 1 as being only transmission related. H Cash Working Capital assigned to transmission is one eighth of O&M allocated to transmission is one eighth of O&M all ssion at page 3, Line 16, column 5 minus amortization of regulatory assets (page 3, Line 15, col. 5). Prepayments are the electric related prepayments 465 and reported on Page 111, Line 57 in the Form 1. As agreed to as part of the settlement of Docket No. ER21-253 and ER21-265, Cash Working Capital is a challengeable input that is capped at one-eighth of O&M and A&G allocated to transmission at page 3, Line 9, column 5 minus amortization of rej assets (page 3, Line 8, col. 5) unless supported by a fully-developed and reliable lead/lag study. Interested parties will not challenge the input for the cash working capital allowance for three (3) rate years following the effective date of the ultimately settled formula, provided that the CWC input does not exceed the one-eighth cap. In no case shall the calculation include service company depreciation expense in the cash working capital base. Line 9 - EPRI Annual Membership Dues listed in Form 1 at 353 f, all Regulatory Commission Expenses itemized at 351 h, and non safety related advertising included in Account 930.1. Line 10 - Regulatory Commission Expenses directly related to trans service, ISO filings, or transmission siting itemized at 351.h. Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts and taxes non-functionalized to Transmission are not included in transmission revenue requirement in the Rate Formula Template, since Template since they are recovered elsewhere. The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, Line 32). SIT= 0.00% (State Income Tax Rate or Composite SIT) (percent of federal income tax deductible for state purposes) Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1 - 561.3, and 561.BA., and related to generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down. Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test). NM Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down. Debt cost rate = Attachment 10, Column (j) total. Preferred cost rate = preferred dividends (Line 30) / preferred outstanding (Line 32). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC No change in ROE may be made absent a f with FERC under Section 205 or Section 206 of the Federal Power Act. The ROE consists of a base ROE of 9.95% and a 50 basis point adder for participation in an RTO as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000. Page 4, Line 37 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor. Includes income related only to transmission facilities, such as pole attachments, rentals and special use. Excludes revenues unrelated to transmission services. The revenues credited on page 1, Lines 2-46 do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, or facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template. The revenue on Line 57 is supported by its own reference. Plant in Service, Accumulated Depreciation, and Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC. FERC account 405 – Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC. On Page 4, Line 40, enter revenues from RTO settlements that are associated with NITS and firm Point-to-Point Service for which the load is not included in the divisor to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to

W	Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load serving entities and are not included in Transmission Owner revenue requirements.
¥V	Calculate using a 13-month average balance.
<u>Y</u>	— Calculate using average of beginning and end of year balance.
<u>ZW</u>	Includes only CWIP authorized by the Commission for inclusion in rate base.
AA X	Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
BB—	— A&G adjustment to address specific assignment to distribution or transmission
CC-	-Vegetation Management Surcharge rider specific to West Virginia
DD Y	Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
EE Z	To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred
AA	The SFCs shall utilize a W/S allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula
	rate template in the same manner as the underlying associated plant assets or expenses that generate the credits.
BB	Calculates using a 13-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 56%
	Actual equity capitalization: 0.0% Equity Cap Not Triggered

Attachment H-11A, Attachment 1 page 1 of 1 For the 12 months ended 12/31/2021

Schedule 1A Rate Calculation

1	\$	-	Attachment H-11A, Page 4, Line 7
2			Revenue Credits for Sched 1A - Note A
3	\$	-	Net Schedule 1A Expenses (Line 1 - Line 2)
4			Annual MWh in AP Zone - Note B
5	#D	IV/0!	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A

B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

Source Reference

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
3 4 5 6 7	Common Stock Proprietary Capital Less Preferred Stock Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill Common Stock		Attachment 8, Line 14, Col. 1 Attachment 8, Line 14, Col. 3 Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7 Attachment 8, Line 14, Col. 8	0 0 0 0
8 9 10 11	Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization		Attachment H-11A, page 4, Line 31, Col. 3 Attachment H-11A, page 4, Line 32, Col. 3 Attachment H-11A, page 4, Line 33, Col. 3 Attachment H-11A, page 4, Line 34, Col. 3	0 0 0 0
12 13 14	Debt % Preferred % Common %	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 4 Attachment H-11A, page 4, Line 32, Col. 4 Attachment H-11A, page 4, Line 33, Col. 4	0.0000% 0.0000% 0.0000%
15 16 17	Debt Cost Preferred Cost Common Cost	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 5 Attachment H-11A, page 4, Line 32, Col. 5 Attachment H-11A, page 4, Line 33, Col. 5	#DIV/0! 0.1135 _{0.1045}
18 19 20 21	weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	Preferred Stock Common Stock	(Line 12 * Line 15) (Line 13 * Line 16) (Line 14 * Line 17) (Sum Lines 18 to 20)	#DIV/0! 0.0000 0.0000 #DIV/0!
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!
Income Ta 23 24	Income Tax Rates T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Attachment H-11A, page 3, Line 30, Col. 3 Calculated	0.00% #DIV/0!
25 26	1 / (1 - T) Amortized Investment Tax Credit (266.8.f) (enter negative) Tay Effect of Demonstrating Property Differences and AEUDC Equity		Attachment H-11A, page 3, Line 32, Col. 3 Attachment H-11A, page 3, Line 33, Col. 3	<u>.</u>
29 30 31 32 33	Income Tax Calculation ITC adjustment Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment Total Income Taxes		Attachment H-11A, page 3, Line 33, Col. 3 (line 22 * line 24) Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5 Attachment H-11A, page 3, Line 39, Col. 5 Sum lines 29 to 32	#DIV/0!
34	Return and Income taxes with ROE		(Line 22 + Line 33)	#DIV/0!
35 36	Return with ROE Income Tax with ROE		Attachment H-11A, Page 3, Line 41, Col. 5 Attachment H-11A, Page 3, Line 40, Col. 5	#DIV/0! #DIV/0!
Notes:	Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Col	I. 5		

Incentive ROE Calculation

Poturn Calculation

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
3 4 5 6 7	Common Stock Proprietary Capital Less Preferred Stock Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill Common Stock		Attachment 8, Line 14, Col. 1 Attachment 8, Line 14, Col. 3 Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7 Attachment 8, Line 14, Col. 8	0 0 0 0
8 9 10 11	Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization		Attachment H-11A, page 4, Line 31, Col. 3 Attachment H-11A, page 4, Line 32, Col. 3 Attachment H-11A, page 4, Line 33, Col. 3 Attachment H-11A, page 4, Line 34, Col. 3	0 0 0 0
12 13 14	Debt % Preferred % _ Common %	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 4 Attachment H-11A, page 4, Line 32, Col. 4 Attachment H-11A, page 4, Line 33, Col. 4	0.0000% 0.0000% 0.0000%
15 16 17	Debt Cost Preferred Cost Common Cost	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 5 Attachment H-11A, page 4, Line 32, Col. 5 Attachment H-11A, page 4, Line 33, Col. 5 plus 100 pbs (Note A)	#DIV/0! 0.0000 0.1 235 14
18 19 20 21	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	Total Long-Term Debt (WCLTD) Preferred Stock Common Stock	(Line 12 * Line 15) (Line 13 * Line 16) (Line 14 * Line 17) (Sum Lines 18 to 20)	#DIV/0! 0.0000 0.0000 #DIV/0!
22	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!
23 24	Income Tax Rates T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Attachment H-11A, page 3, Line 30, Col. 3 Calculated	0.00% #DIV/0!
25 26	1 / (1 - T) Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 32, Col. 3 Attachment H-11A, page 3, Line 33, Col. 3	-
29 30 31 32 33	(Excess)/Delicient Deletred income Taxes Income Tax Calculation ITC adjustment Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment Total Income Taxes		Attachment H-11A, page 3, Line 33, Col. 3 (line 22 * line 24) Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5 Attachment H-11A, page 3, Line 39, Col. 5 Sum lines 29 to 32	#DIV/0! - - - #DIV/0!
34	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)	#DIV/0!
35 36	Return with incentive adder		Line 22	#DIV/0! #DIV/0!
37 38 39	Incremental Return and incomes taxes for increase in ROE Rate Base Incremental Return and incomes taxes for increase in ROE divided by ra	te base	Line 34 minus Attachment 2 Line 34 Line 1 Line 37 / Line 38	#DIV/0! #DIV/0! #DIV/0!

Line 17 - ROE adder is a scaling factor to calculate the incremental return and income taxes, which will be utilized to calculate additional revenue requirement only in the instance there exists Commission approved ROE incentive projects.

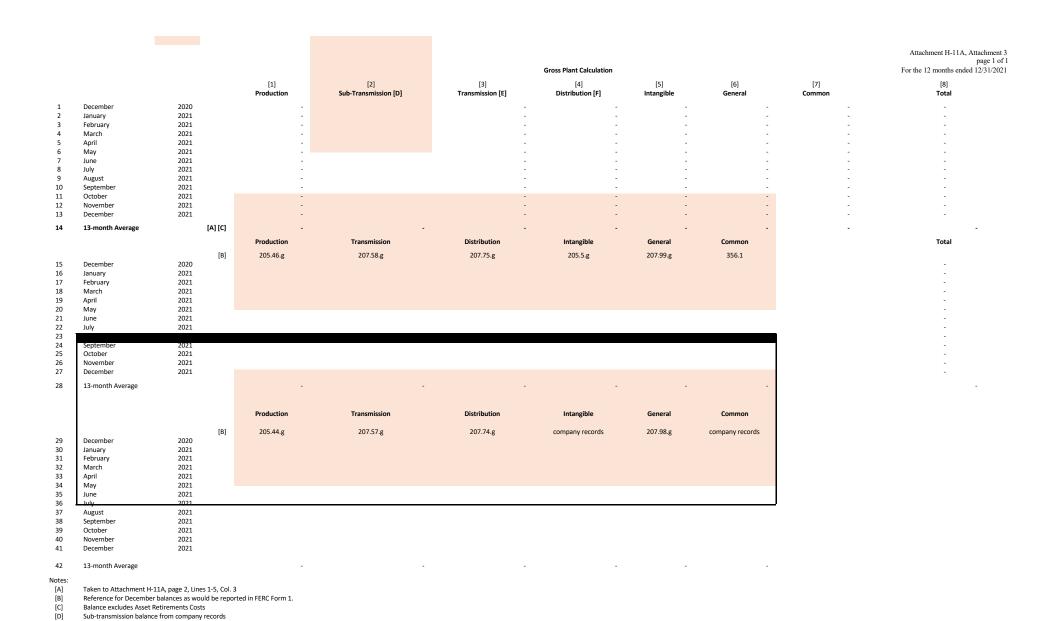
				E NITS Worksheet Net Plant Detail	Support											Attachment H-11A, Attachment 2b page 1 of 2 For the 12 months ended 12/31/2021
Line No.	Project Name RTEP Project Number (Note A)	Project Gross Plant (Note B)	Dec-20 (Note C)	Jan-21 (Note C)	Feb-21 (Note C)	Mar-21 (Note C)	Apr-21 (Note C)	May-21 (Note C)	Jun-21 (Note C)	Jul-21 (Note C)	Aug-21 (Note C)	Sep-21 (Note C)	Oct-21 (Note C)	Nov-21 (Note C)	Dec-21 (Note C)	
la Ib Ic Id Ie If		#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!														

2 NOTE Subtotal

Utilize only in the instance there exists Commission approved ROE incentive projects

Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[C] Company records



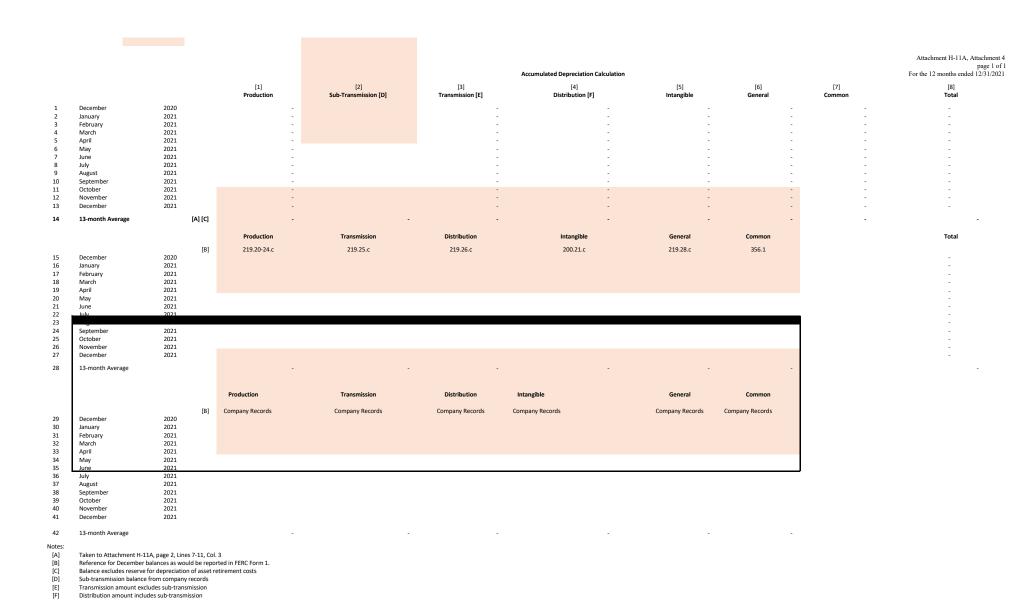
Sub-transmission balance from company records

Transmission amount excludes sub-transmission

Distribution amount includes sub-transmission

[E]

[F]



Attachment H-11A, Attachment 5 page 1 of 1 For the 12 months ended 12/31/2021

1	December 31	12/31/2021	[A]	[1] Acct. No. 281 (enter negative)	[2] ADIT Transi Acct. No. 282 (enter negative) [B]	[3] mission Total (including Plant & Acct. No. 283 (enter negative) [C]	[4] & Labor Related Transmissio Acct. No. 190 [D]	[5] on ADITs and applicable transmi Acct. No. 255 (enter negative) [E]	ssion adjustments froi	m notes below)	[6] Total
				Acct. No. 281	ADIT To	tal Transmission-related only,	including Plant & Labor Rela	ated Transmission ADITs (prior t	o adjustments from n	otes below)	Total
2	December 31	12/31/2021	[G]	-	-	-	-	-			-
Notes [A] [B]		•	-		rmalization to populate Att	achment H-11A, page 2, Lines	19-23, col. 3 for accounts 28	81, 282, 283, 190, and 255, resp	pectively		
3 [C]	FERC Account No. 283	is adjusted for the	following i	12/31/2021 tems.	FAS 143 - ARO	<u>FAS 106</u>	FAS 109	CIAC	Other: [H]	Normalization [F]	
4 [D]	FERC Account No. 190	is adjusted for the	following i	12/31/2021 tems.	FAS 143 - ARO	<u>FAS 106</u>	FAS 109	CIAC	Other: [H]	Normalization [F]	
5 [E] [F] [G]	Investment Tax Credit Sourced from Attachr Sourced from Attachr	(Form 1, 266.8.f). nent 5b, page 1, col- nent 5a, page 1, Line	. O for PTR es 1-5, col.	R & Attachment 5C, page 2 4	, col. O for ATRR	FAS 106 axable income, rather than bo R/ATRR calculation purposes.	FAS 109 ok tax credits to Account No	<u>CIAC</u> b. 255 and reduce rate base, mu	Other: [H] st reduce its income t	Normalization [F] - ax expense by the amount of the	Amortized

Attachment H-11A, Attachment 5a page 1 of 6 For the 12 months ended 12/31/2021

Line	1	2	3	4				
		Transmission Ending	End Plant & Labor Related Allocated to Transmission	Total Transmission Ending				
1	ADIT- 282 From Account Subtotal Below	(Note F)	(page 1, Col. K)	(col. 2 + col. 3) (Note E)				
2 3	ADIT-283 From Account Subtotal Below ADIT-190 From Account Subtotal Below		-					
4 5	ADIT-281 From Account Subtotal Below ADIT-255 From Account Subtotal Below Total (sum rows 1-5)	- - -	-	- - -				
						DIT (Prior to adjuste		
Line		Α	В	С	D	E	F End Plant &	
		End Plant Related	End Labor Related	Plant & Labor Subtotal	Gross Plant Allocator	Wages & Salary Allocator	Labor Related ADIT (Col. A * Col. D)	
		(Note A)	(Note B)	Col. A + Col. B	(Note C)	(Note D)	+ (Col. B * Col. E)	
1 2	ADIT- 282 From Account Total Below ADIT-283 From Account Total Below	-	-	-	0.00% 0.00%	100.00% 100.00%	-	
3	ADIT-190 From Account Total Below	-	-	-	0.00%	100.00%	-	
4 5	ADIT-281 From Account Total Below ADIT-255 From Account Total Below	-	-	-	0.00% 0.00%	100.00% 100.00%	-	
6	Subtotal	-	-	-	0.0070	100.0070	-	
Notes A B C D E F	From column F (beginning on page 2) From column G (beginning on page 2) Refers to Attachment H-11A, page 2, line 6, col. 4 Refers to Attachment H-11A, page 4, line 16, col.6 Total Transmission Ending taken to Attachment 5, line 2 From column E (beginning on page 2) by account							

Summary of Transmission ADIT (Prior to adjusted items)

	А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 2 of 6 For the 12 months ended 12/31/2021
ADIT-190		End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 190:

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

				_	_	_		
	Α	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 3 of 6
								For the 12 months ended 12/31/2021
ADIT- 282		End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
	<u> </u>							

Instructions for Account 282:

- 1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 3. ADIT items related only to Transmission are directly assigned to Column E.
 4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
 5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
 6. 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.

	A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 4 of 6 For the 12 months ended 12/31/2021
ADIT-283		End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 283:

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

- 6. 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.

А	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 5 of 6 For the 12 months ended 12/31/2021
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 281:

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

	A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 6 of 6 For the 12 months ended 12/31/2021
ADIT-255		End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 255:

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

Attachment H-11A, Attachment 5b page 1 of 1 For the 12 months ended 12/31/2021

		A	В	C	D	E	F	G	Н	1
<u>Line</u>						2021 Quarterly Acti	ivity and Balances			
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1	PTRR			0		0			0	0
2	o.To.o.	Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
2	PTRR	0	0		U		U		U	•
3	PTRR	Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity 0	Ending Q4
J				· ·		· ·				· ·
4	PTRR	Beginning 282 (including adjustments) 0	Pro-rated Q1 0		Pro-rated Q2 0		Pro-rated Q3 0		Pro-rated Q4)
		Beginning 283 Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	PTRR	beginning 200 including adjustments)	QIACTIVITY	0	Q2 Activity	ending Q2 0	Q5 Activity	Enailig Q3	0 Q4 ACTIVITY	ending Q4 0
		Beginning 283 Including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
6	PTRR	0	0		0		0		·)
					202:	L PTRR				
			J	K	L	M	N	0	Р	
			Attachment 5-ADIT Summary, Lii	3 P 1 P-P-F-II	Page 1, row 2,4,6 Column A+B+D+F+H	11.0****	ent 5-ADIT Summary, Lines	2.4	Line 7= J-N-O Lines 8-9= -J+N+O	
				ne Z_Page 1, B+D+F+H	Column A+B+D+F+H	Prorated -	ent 5-ADIT Summary, Lines	3, 4, and 5		
			Estimated Ending Balance (Before		Prorated Ending	Estimated End (Before	Sum of end ADIT		Ending ADIT Balance Included in	
Line		Account	Adjustments)	Projected Activity	Balance	Adjustments)	Adjustments	Normalization	Formula Rate	
7	PTRR	Total Account 190	-	0	0	-	-		-	
8	PTRR	Total Account 282	-	0	0	-	-		-	-
9	PTRR	Total Account 283	-	0	0	-	-		-	-
10	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-		-	-

Notes:

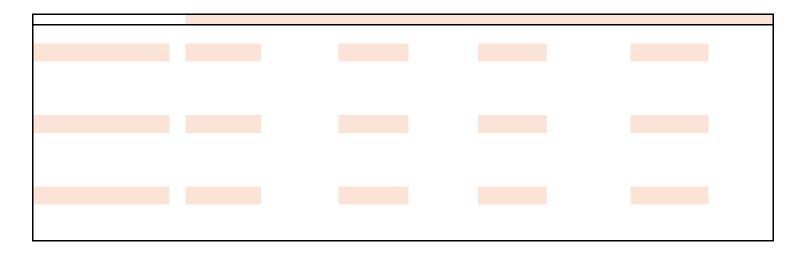
1. Attachment 5b will only be populated within the PTRR



Attachment H-11A, Attachment 5c

page 1 of 2 For the 12 months ended 12/31/2021

		A	В	С	D	E	F	G	н	1
<u>Line</u>						2021 Quarterly Activ	vity and Balances			
		Beginning 190 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
1	PTRR			0		0			0	0
2	ATRR			0		0			0	0
		Beginning 190 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
3	PTRR	0	0		0		0		0	
4	ATRR	0	0		0		0		0	
		Beginning 282 (including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
5	PTRR			0		- 0			0	0
6	ATRR			0		0			0	0
		Beginning 282 (including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
7	PTRR	0	0		0		0		0	
8	ATRR	0	0		0		0		0	
		Beginning 283 Including adjustments)	Q1 Activity	Ending Q1	Q2 Activity	Ending Q2	Q3 Activity	Ending Q3	Q4 Activity	Ending Q4
9	PTRR			0		0			0	0
10	ATRR			0		0			0	U
		Beginning 283 Including adjustments)	Pro-rated Q1		Pro-rated Q2		Pro-rated Q3		Pro-rated Q4	
11	PTRR	0	0		0		0		0	
12	ATRR	0	0		0		0		0	



Attachment H-11A, Attachment 5cpage 2 of 2

For the 12 months ended 12/31/2021

				2021 PTRR-										
			Α	В	С	D	E	F	G					
				Page 1, B+D+F+H	Page 1, row 3,7,11 Column A+B+D+F+H	A-C Prorated		D-E	Line 1= A E F Lines 2 3= A+E+F					
			Estimated Ending			Estimated End			Ending ADIT					
<u>Line</u>		Account	Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	(Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Balance Included in Formula Rate					
LIIIE		Account	Adjustmentsj	Projected Activity	Dalance	Adjustinents)	Aujustments	Normanzation	Formula Rate					
1	PTRR	Total Account 190		0	0									
2	PTRR	Total Account 282		0	0			-						
3	PTRR	Total Account 283		0	0									
4	PTRR	Total ADIT Subject to Normalization												

					2021	ATRR					
			H		Page 1, row 4,8,12	К	t	M	N	0	P P
				Page 1, B+D+F+H	column A+B+D+F+H	H J Prorated - Actual	D-K		E-M	K+L-M-N	6-7= H+M+O
		Account	Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Includ Formula Rate
5	ATRR	Total Account 190		0	0		<u> </u>				<u></u>
6	ATRR	Total Account 282		0	0						
7	ATRR	Total Account 283		0	0						
2	ATRR	Total ADIT Subject to Normalization									

Notes:
1. Attachment 5c will only be populated within the ATRR-

Attachment H -11A, Attach For the 12 months ended 12/

					<u>2021 PTRR</u>				
			<u>A</u>	<u>B</u>	<u>C</u> Page 1, row 3,7,11	<u>D</u>	<u>E</u>	<u>E</u>	<u>G</u> Line 1= A-E-F
			Estimated Ending	Page 1, B+D+F+H	Column A+B+D+F+H	A-C Prorated - Estimated		<u>D-E</u>	Lines 2-3= -A+E+F Ending ADIT Balance
Line		Account	Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Included in Formula Rate
<u>1</u>	PTRR	Total Account 190	_	<u>0</u>	<u>0</u>		_	<u> </u>	
<u>2</u>	PTRR	Total Account 282	_	<u>0</u>	<u>0</u>	- <u>-</u> -	_		

<u>4</u>	PTRR	Total ADIT Subject to Normalization										
					2021 A	ATRR						
			<u>н</u>	1	<u>1</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>	<u>0</u>	<u>P</u>	
			Attachment 5 - ADIT Summary, Line 2	Page 1, B+D+F+H	Page 1, row 4,8,12 column A+B+D+F+H	H-J Prorated - Actual	<u>D-K</u>	Attachment 5-ADIT Summary, Lines 3, 4, and 5	<u>E-M</u>	K+L-M-N	Line 5= H-M-O H+M+O	Lines 6-
		Account	Actual Ending Balance (Before Adjustments)	Actual Activity	Prorated Ending Balance	End (Before Adjustments)	Prorated Activity Not Projected	Sum of end ADIT Adjustments	ADIT Adjustments not projected	Normalization	Ending ADIT Balance Included Rate	in For
5	ATRR	Total Account 190		0	0	_	_	_	_	_		

ATRR

ATRR

ATRR

PTRR

Notes:

1. Attachment 5c will only be populated within the ATRR

Total Account 282

Total Account 283

Total ADIT Subject to Normalization

Attachment H -11A, Attachment 6 page 1 of 1 For the 12 months ended 12/31/2021

1	Calculation of PBOP Expenses		
2 3 4 5 6 7	Total FirstEnergy PBOP expenses Labor dollars (FirstEnergy) cost per labor dollar (line 3 / line 4) labor (labor not capitalized) current year, transmission only PBOP Expense for current year (line 5 * line 6)	Amount -\$15,646,300 \$2,161,999,525 -\$0.0072	Source FirstEnergy 2019 Actuarial Study FirstEnergy 2019 Actual: Company Records POTOMAC EDISON Labor: Company Records
8 9 10 11	PBOP expense in Account 926 for current year, total company W&S Labor Allocator Allocated Transmission PBOP (line 8 * line 9) PBOP Adjustment for Attachment H-11A, page 3, line 136 (line 7 - line 10)	100.000%	POTOMAC EDISON Account 926: Company Records

Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

12

			Attachment H-11A, Attachment page 1 of For the 12 months ended 12/31/202
	Taxes Other than Income Calculation		
1	Payroll Taxes	[A]	12/31/2021
1 1a	Payroli Taxes	263.i	
1b		263.i	
1c		263.i	
1d		263.i	
1z	Payroll Taxes Total		-
2	Highway and Vehicle Taxes		
2a		263.i	
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a		263.i	
3b		263.i	
3c		263.i 263.i	
3d 3z	Property Taxes	203.1	
4	Gross Receipts and Taxes Non-Functionalized to Transmission Gross Receipts		
4a	Ciros Receipts	263.i	
4b			
	Taxes Non-Functionalized to Transmission [B]		
4c		263.i	
4d 4z	Gross Receipts and Taxes Non-Functionalized to Transmission		
			-
5	Other Taxes	263.i	
5a 5b		263.i	
5c		263.i	
5d			
5z	Other Taxes		-
6z	Payments in lieu of taxes		
	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z)		
7	[tie to 114.14c]		\$0
Notes:			
[A]	Reference for December balances as would be reported in FERC Form 1.		
[B]	Includes items that are not functionalized to transmission		

								Capital Structure Calculation				
				[1] Proprietary Capital	[2] AGC Investment Equity Adj [B]	[3] Preferred Stock	[4] Account 216.1	[5] Account 216.1 Renaissance Adj [C]	[6] Account 219	[7] Goodwill	[8] Common Stock	[9] Long Term Debt
1 2 3 4	December January February March	2020 2021 2021 2021	[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7) - - -	112.18-21.c
5 6 7 8 9 10 11	April May June July August September October	2021 2021 2021 2021 2021 2021 2021									- - - - -	
12 13	November December 13-month Avera	2021 2021 age			-		-	-		-	:	-

Attachment H -11A, Attachment 8 page 1 of 1 For the 12 months ended 12/31/2021

Reference for December balances as would be reported in FERC Form 1.

AGC's capital structure adjustment per FERC Decket No. ER84-504-000

Renaissance issued securitized debt in 2007and the proceeds were distributed up to Potomac Edison-Hon-Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Stated Value Inputs For the 12 months ended 12/31/2021

Formula Rate Protocols Section VIII.A

1. Rate of Return on Common Equity ("ROE")

SFC's ROE is set to: 11.35%

2. Postretirement Benefits Other Than Pension ("PBOP")

**Sometimes referred to as Other Post Employment Benefits, or "OPEB"

Total FirstEnergy PBOP expenses \$15,646,300

Labor dollars (FirstEnergy) \$2,161,999,526

cost per labor dollar \$0.0072

3. Depreciation Rates (1)

FERC Account	PE-MD Depr %	PE-VA Depr%	PE-WV Depr 9
350.2	1.63%	1.10%	1.18%
352	1.01%	0.69%	2.82%
353.1	1.32%	1.39%	1.36%
353.4	0.00%	0.00%	3.19%
354	1.59%	1.45%	2.08%
355	0.91%	2.49%	1.54%
356.1	2.93%	3.24%	2.52%
356.2	0.00%	0.27%	0.91%
357	1.96%	2.43%	2.02%
358	2.61%	2.60%	2.55%
389.2	1.46%	0.00%	1.53%
390.1 (2)	0% to 1.53%	0% to 2.86%	0% to 6.27%
391.1	3.55%	5.00%	4.26%
391.2	12.91%	10.00%	26.37%
391.3	5.00%	0.00%	3.28%
391.4	12.91%	20.00%	20.00%
392.1	14.29%	0.00%	0.00%
392.2	13.20%	0.00%	6.96%
392.3	6.77%	0.00%	0.00%
392.4	8.26%	0.00%	4.44%
392.5	5.00%	0.00%	0.00%
393	16.82%	5.00%	8.37%
394	5.05%	5.00%	9.41%
395	6.78%	5.00%	12.67%
396	3.39%	0.00%	2.02%
397	16.91%	7.14%	22.17%
398	7.51%	5.00%	5.39%

Nete: (1) Account 303 amertization period is 7 years.
(2) Account 390.1 contains asset-specific depreciation rates; these rates are within the range listed

Attachment H-11A, Attachment 10 page 1 of 1 For the 12 months ended 12/31/2021

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT-

YEAR ENDED 12/31/2021

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Net		Average Net			Weighted
				Amount	Months	Outstanding	Weighted	Effective	Debt Cost
		ORIGINAL	Net Proceeds	Outstanding	Outstanding	in Year*	Outstanding	Cost Rate	at $t = N$
t=N Issue Date	Maturity Date	ISSUANCE	At Issuance	at t=N	at t=N	Z*	Ratios	(Table 2, Col. Hkk)	(h) * (i)
		(table 2, col. cc)	(table 2, col. hhgg)			((col e. * col. F)/12)	(col. g/col. g total)		

Long Term Debt Cost 12/31/2021

at Year Ended:

First Mortgage Bonds:

- (2)
- (3)
- (4)
- (5)

t = time

The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.

The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.

<u>TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:</u>

YEAR ENDED	12/31/2021												
		(aa)	(bb)	(cc)	(dd) (Discount)	(ee)	(ff) Loss/Gain on	(gg) Laga Dalatad	(<u>hhgg</u>)	(ii <u>hh</u>)	(jj <u>ii</u>)	(<u>kkji</u>)	(Hkk) Effective Cost Rate*
Long Term Deb	•	Issue	Maturity	Amount	Premium	Issuance	Reacquired	ADIT	Net	Net Proceeds	Coupon	Annual	(Yield to Maturity
<u>Issuances</u>	Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	ADIT	Proceeds	Ratio	Rate	Interest	at Issuance, $t = 0$)
									(col. cc + col. dd -	((col. hh-gg/col.			
(1)									col. ee - col. ff)	cc) *100)		(col. cc *col. jj ii)	

(1)

(2)

(3)

(4)

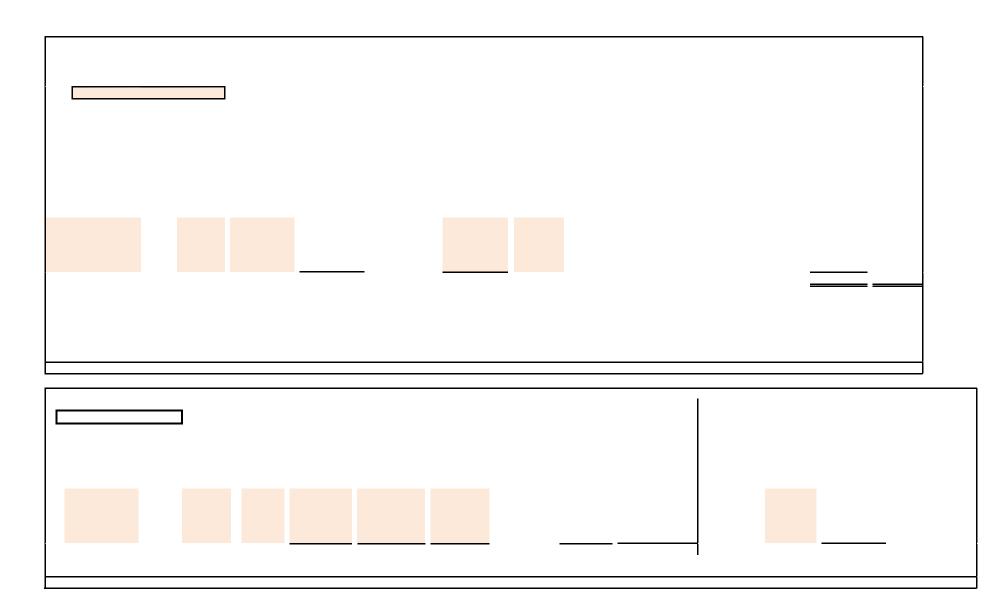
(5)

^{*} z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

^{**} This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C_0 equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows ($C_{t=1}$, $C_{t=2}$, etc.).



Attachment H-11A, Attachment 11

															2 of 2
									EC) Workshee achment H-11			For t	he 12 montl	s ended 12/31/	2021
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		RTEP		Annual Allocation	Annual		Annual Allocation	Annual	Project	Annual	ROE Basis Pts Adder for	Additional Incentive Annual Allocation	Total Annual Revenue		Net Revenue Requirement
		Project	Project	Factor for		Project	Factor for	Return	Depreciation		Incentive		Require	True-up	with True-up
Line No.	Project Name	Number	Gross Plant	Expense	Charge	Net Plant	Return	Charge	Expense	Requirement	Projects	` ′	ment	Adjustment	
1			(Note C & H)	(Page 1, line 9)	(Col. 3 * Col. 4)	(Note D & H)	Page 1, line 14	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8, & 9)	(Note F)	Page 2 Col. 6 *(Attachment H-11A, Page 4, line 29 *(Page 2, Col. 11/100))	(Sum Col. 10 & 12)	(Note G)	(Sum Col. 13 & 14)
1			(Note C & II)	ille 9)	Col. 4)	11)	ille 14	Coi. /)	(Note E)	0, & 9)	(Note I')	2, Col. 11/100))	12)	(Note d)	& 14)

- 3 Transmission Enhancement Credit taken to Attachment H-11A Page 1, Line 57, Col. 3
- Additional Incentive Revenue taken to Attachment H-11A, Page 3, Line-44<u>37</u>, Col. 3

Notes

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 above. This value includes subsequent capital investments required to maintain the project in-service. D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 170.
- F Enter Commission approved project specific ROE incentive basis points adder which is a scaled factor against a 100 to derive the approved percentage adder G True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative
- H Based on a 13-month average

													Attachment H	I-11A, Attachm		
													For the 12 mo	pa nths ended 12/3	ge 1 of 2 31/2021	
							Vorksheet Sup let Plant Detail									
Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)

NOTE:

[[]A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average. [D] Company records

Attachment H-11A, Attachment 11a page 2 of 2 For the 12 months ended 12/31/2021

	TEC Worksheet Support Net Plant Detail													
Accumulated Depreciation (Note B)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)	Project Net Plant (Note B & C)

NOTE

							For the	he 12 months ende	ed 12/31/2021
		To be completed af	ter Attachment	TEC - True-1		ated using actual d	lata		
	(a)	(b) (c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Actual							
		Revenues	Projected	0/ - CT-4-1		A.4 .1 A1	True-up	A 15 1.1 .	Total True-up
Line		RTEP for Project Attachment	Annual Revenue	% of Total Revenue	Revenue	Actual Annual Revenue	Adjustment Principal	Applicable Interest Rate on	Adjustment with Interest
No.	Project Name	Number 11		Requirement	Received	Requirement	Over/(Under)	Over/(Under)	Over/(Under)
		Attachment 13b line 26,	Projected Attachment 11 p 2 of 2, col.	Col d, line 2 /	Col c, line 1 *	Actual Attachment 11		Col. H line 2x / Col. H line 3*	
1	[A] Actual RTEP Credit Revenues for true-up year	col E	15	col. d, line 3	Col e	p 2 of 2, col. 15	Col. f - Col. g	Col. J line 4	Col. h + Col. i
2a	Project 1		-	-	-	-	-		
2b	Project 2			-	-		-		
	Project 3			_	_		_		

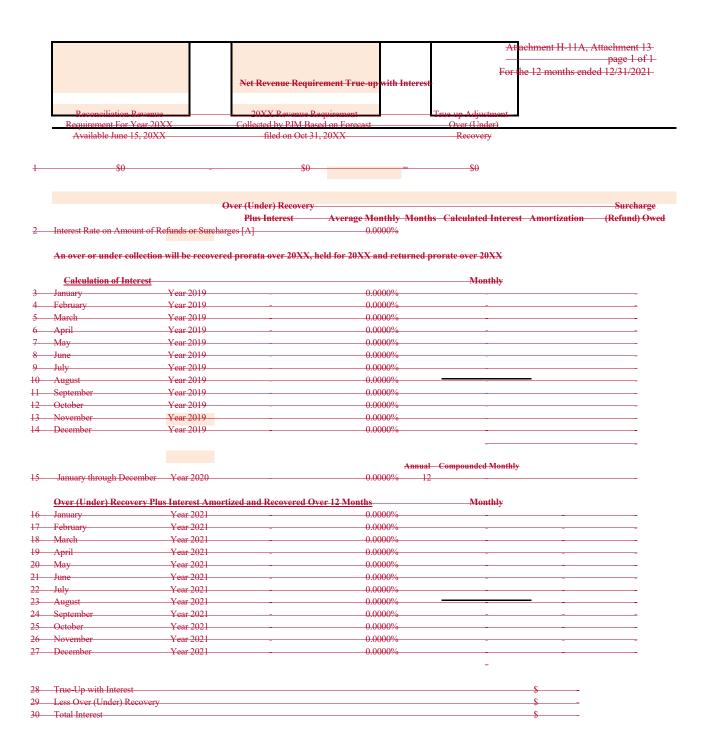
3 Subtotal - -

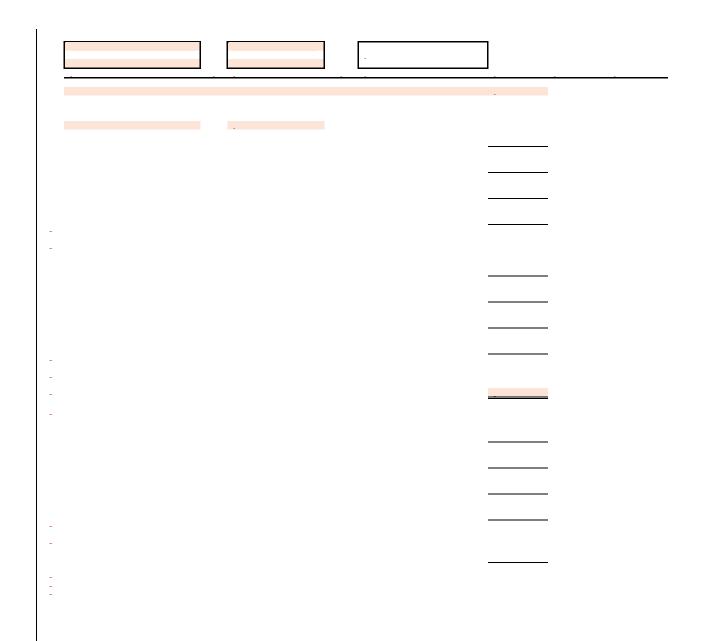
4 Total Interest (Sourced from Attachment 13a, line 3046)

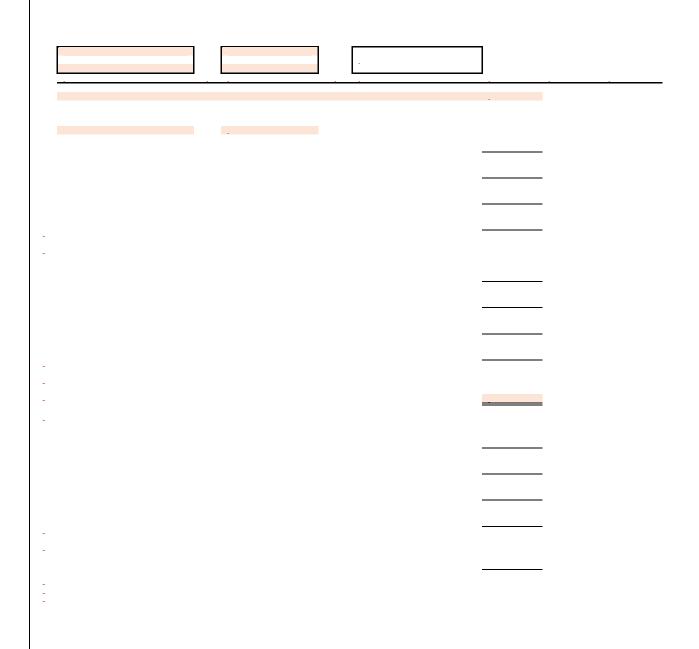
NOTE-

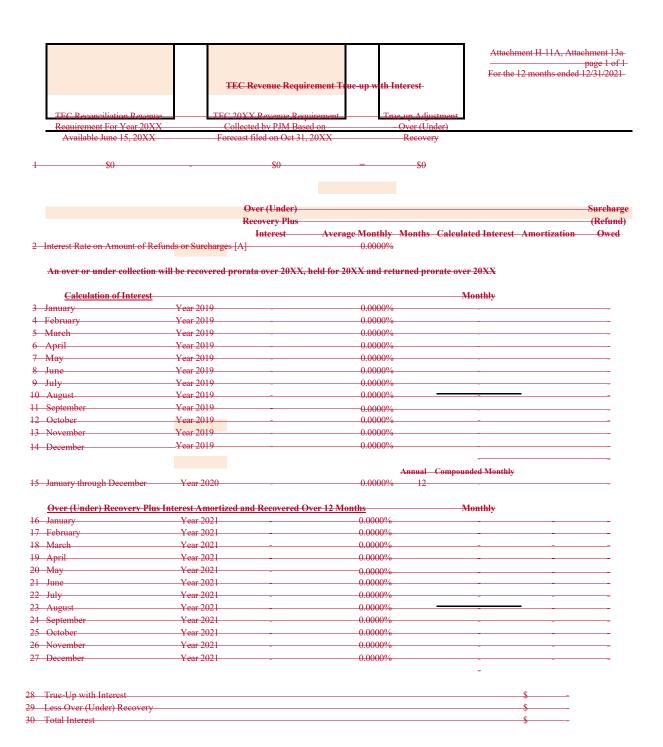
E

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.





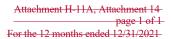




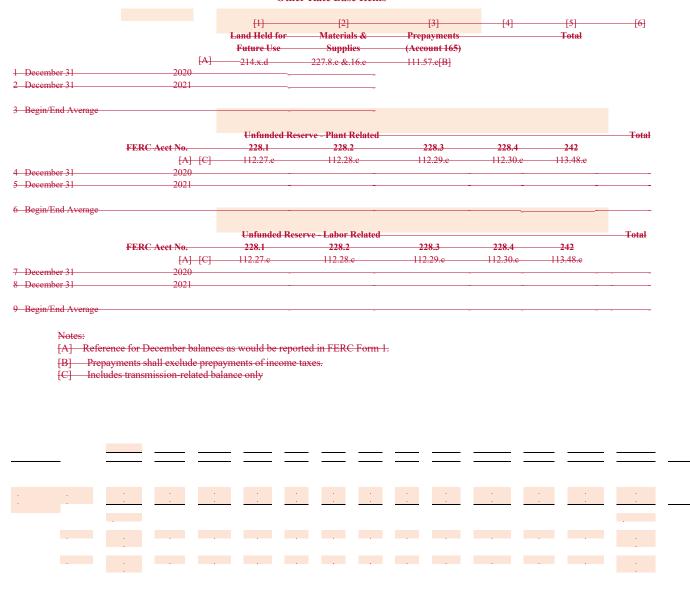
]				_	Attachment H-11A, Attachment 13b page 1 of 1 For the 12 months ended 12/31/2021
								For the 12 months ended 12/31/2021
	(A)	(B) PJM Bill		(C)		(D)		(E)
Line	Month	NITS Charge Code (A)	-	True-up (B)	-	Other (C)	=	Total
1	January	-						-
2	February	-						-
3	March	-						-
4	April	-						-
5	May	-						-
6	June	-	1				_	-
7	July	-						-
8 9	August	-						-
10	September		1					-
11	October November	1	•					-
12	December	-					-	
13	Total	-		_		_		-
	3.6 (1	PJM Bill		T (D)		0.0 (0)		75 4 1
1.4	Month	TEC Charge Code (A)	-	True-up (B)	-	Other <u>(C)</u>	=	Total
14 15	January	-						-
16	February	-						-
17	March	0						-
18	April May	_						<u>-</u>
19	June	-						-
20	July	_	١.				-	_
21	August	-						-
22	September	-						-
23	October	-						-
24	November	-						-
25	December	-						-
26	Total	-		-		-		-

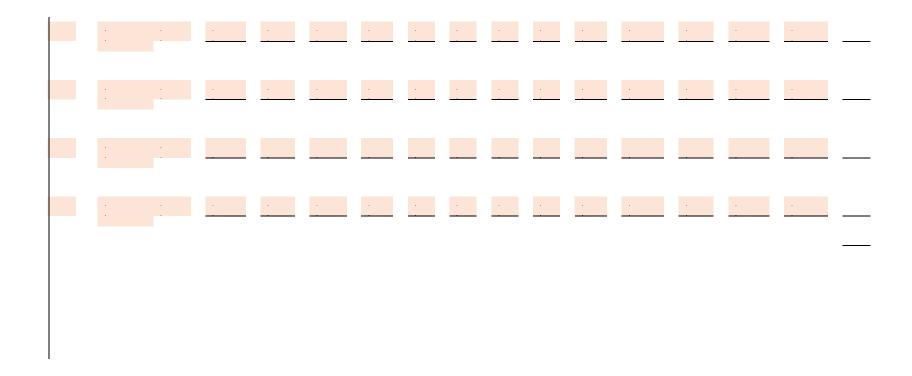
Notes

- (A) Amounts represent a subset of the total PJM bill for the entire AP Zone
- (B) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period. The total without trueup for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.
- (C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.



Other Rate Base Items





Attachment H-11A,	Attac	hmani	F 1 F
Actuenment in 117,	rictae	milen	
		200 1	of
	-	rage 1	O.
For the 12 months one	lad 12	/21/2	21

Excess and Deficient ADIT

		COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	<u>COLUMN H</u>
Line- No.	Non-property (Note A):	Description	(Excess)/Defisiont ADIT Transmission Beg Balance of Year (Note B)	Activity- (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amertization (Note E)	(Excess)/Deficient ADIT Transmission Ending Balance of Year (Note F) (Col. 8 + Col. C) Col. F	Protected (P) Non-Protected (N)
1 1a 1b	— Account 190							-	
2	Account 282 Account 283			-				-	
3b- 3c- 3d	Non-property gross up for Taxes							- - •	
5	Total Non-Property						_		
Line- No.		Description	(Excess)/Deficient ADIT Transmission Beginning Balance of Year. (Note B)	Current Period Other Activity (Note C)	Amortization Period (Note D)	Years Remaining at Year End	Amertization (Note E)	(Excess)/Deficient ADIT Transmission Ending Balance of Year (Alote F)	Protected (P) Non Protected (N)
6 7 8 9	Property (Note A): Property Book Tax Timing Difference Property Book Tax Timing Difference Property Book Tax Timing Difference Property Gross up for Taxes	2- Account 282			ARAM ARAM ARAM			(Nato-F) (Col. B + Col. c) - Col. F - - - -	

12	Total Non-Property & Property Amortization, excluding gross up for taxe	s (Total of I	nes 1 3,6 8 and 11) (Note G)				 .				
Notes	_										
Α.	Upon a tax rate change (federal, state and/or, if applicable, state apportion	nments), the	Company remeasures its deferred t	ax assets and liabilities to a	account for the new applica	able corporate tax rate. For	schedule M items n	ot directly taken to the P	&L, the result of this	remeasurement is a chang	ge to
	the net deferred tax assets/liabilities recorded in accounts 190, 282, and 2										
	effectuated within PowerTax and Tax Provision, which maintain both the t										
	regulatory assets/liabilities for deficient/excess ADIT. Within the FERC For								ses are treated as FAS	\$109 and subsequently re	moved
	from rate base, thereby ensuring rate base neutrality for tax rate changes.	The Comp	any would follow the process describ	ed above to remeasure AE	HT balances (increase or de	ecrease) due to any future in	come tax rate chan	ge.			
B	Beginning balance of year is the end of the prior year balance as reflected				_		1				
-	In the event the Company populates the data enterable fields, it will support the amortization periods shall be consistent with the following:	ort the data	entered as just and reasonable in its	annual update							
- 0	Protected Property & Non-Protected Property:	ARAM or	directly assigned based on average r	maining life of assets for r	toperty items not in Powe	art av					
	Protected Non-Property & Non-Protected Non-Property will be directly as	cianed and r	en conf assigned based on average in	maining me or assets for p	operty items not in Powe	re ax					
	The amount arion of the ray can according to the control of the co	me stateme	- Arrounds Atti - and Atti - for are	NAMES AND ADDRESS OF THE PARTY	ABARY						
_	Ending balance of year is the end of current year balance, as reflected on F	EPC Form N	lo 1 pages 232 (Account 182 3) and	278 (Account 254)	operty						
6	The amortization gross up for taxes occurs on Attachment H 11A, page 3,			270 (1000ant 25 1)							
ŭ	The difference of gross up for taxes occurs of retainment if 121 y page 5)	55, 66									
		1									
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Page 118

Abandoned Plant

Attachment H-11A, Attachment 16 page 1 of 1 For the 12 months ended 12/31/2021

1.01 1.02 1.03 1.04 1.05 1.06 1.07 1.08 1.09 1.10

1.00

Notes

- (A) Only projects approved by the commission will be included
- (B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year
- (C) Enter the year of amortization starting with 1 for the year the amortization begins and increment by 1 for every subsequent year until the amortization period ends
- (D) Average calculated as [Sum of Columns (B) through (N)] \div 13
- (E) Column O * Attachment H-11A, page 4, line 34, col. 6

(F) Column P * Attachment H-11A, page 3, line-3+24, col 3 (G) Column A + Column P + Column Q (H) Revenue Requirement will not be billed until the year the amortization begins. Once	ce a project is fully amortized, it will be removed fron	n this attachment and will have no revenue requirem	ent	

Attachment H-11A, Attachment 17 page 1 of 1 For the 12 months ended 12/31/2021

Construction Work in Progress

						_	_	_	_	_		_	_		_	
	(A)	(B)	(C) 2020	(D) 2021	(E) 2021	(F) 2021	(G) 2021	(H) 2021	(I) 2021	(J) 2021	(K)	(L)	(M) 2021	(N) 2021	(O) 2021	(P)
L n.	Project ID	Text Description	December 31	January 31	Februar y 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	Averag
1	Construction Wor	k in Progress (b)														
2a 2b	[Placeholder 1] [Placeholder 2]															-
3	Total CWIP in Rate	Base	-		-	-	-	-	-		-					-

Notes

- (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

Attachment H-11A, Attachment 18
page 1 of 1
For the 12 months ended 12/31/2021

Federal Income Tax Rate

Nominal Federal Income Tax Rate
(ontered on Attachment H-11A, page 5 of 5, Note-K_I)

State Income Tax Rate

Combined Rate
(ontered on Attachment H-11A, page 5 of 5, Note-K_I)

Nominal State Income Tax Rate
Times Apportionment Percentage
Combined State Income Tax Rate

Regulatory Assets

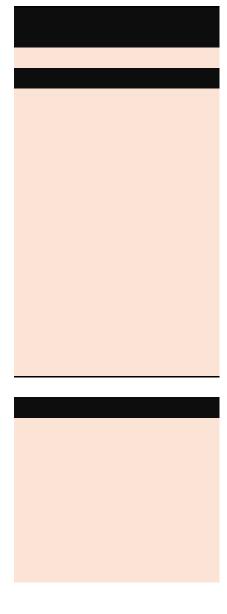
														-			-									
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
	Line Ass	egulatory set Name (A)	Amortization Account	Source (B)	Amortization Amount (C)	Amortization Period (months)	Year (D)	Beginning of Amortization Period	Cumulative Months Amortized by end of year	Months Remaining at year beginning	Monthly Amort. Expense	Yearly Amort. Expense (E)	2020 Dec31	2021 Jan 31	2021 Feb 28/29	2021 Mar 31	2021 Apr 30	2021 May 31	June 30	2021 July 31	2021 August 31	2021 Sept 30	2021 Oct 31	2021 Nov 30	2021 Dec 31	Avera (F)
1	.00																									
1	.01																									
1	.02																									
1	.03																									
1	.04																									
1	.05																									
1	.06																									
1	.07										-															
1	.08										=															•
1	.09																									
1	.10																									
	2 To	otal										-														

- (A) Only Regulatory Assets approved by the commission will be included
- (B) Regulatory asset references to be noted based on FERC Page. Row. Col.#
- (C) Amortization Amount to be entered at year 0. For all future years, the beginning amount will be the ending balance from the previous year

- (D) Enter the year of amortization starting with 0 and increment by 1 for every subsequent year until the amortization period ends
 (E) Total Yearly amortization expense from Col. (K) line 2 will be taken to Attachment H-11A, page 3, line 158, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 3, line 158, Col.3 will be 0
 (F) Average calculated as [Sum of Columns (L) through (X)] ÷ 13. Total from Col (Y) line 2 will be taken to Attachment H-11A, page 2, line 27, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 2, line 27, Col.3 will be 0

Operation and Maintenance Expenses

FF1-Page-321-Line	— Account — Reference			
No.		Description	Account Balance [A]	
82		— Operation		
83	560	Operation Supervision and Engineering		
84				
85	561.1	Load Dispatch-Reliability		
86	561.2	Load Dispatch-Monitor and Operate Transmission System		
87	561.3	Load-Dispatch-Transmission Service and Scheduling		
88	561.4	Scheduling, System Control and Dispatch Services		
89	561.5	Reliability, Planning and Standards Development		
90	561.6	Transmission Service Studies		
91	561.7	Generation Interconnection Studies		
92	561.8	Reliability, Planning and Standards Development Services		
93	562	Station Expenses		
94	563	Overhead Lines Expense		
95	564	Underground Lines Expense		
96	565	Transmission of Electricity by Others		
97	566	Miscellaneous Transmission Expense		
98	567	Rents		
99		TOTAL Operation (Enter Total of Lines 83 thru 98)		-\$0
100				
101	568	Maintenance Supervision and Engineering		
102	569	Maintenance of Structures		
103	569.1	Maintenance of Computer Hardware		
104	569.2	Maintenance of Computer Software		
105	569.3	Maintenance of Communication Equipment		
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant		
107	570	Maintenance of Station Equipment		
108	571	Maintenance of Overhead Lines		
109	572	Maintenance of Underground Lines		
110	573	Maintenance of Miscellaneous Transmission Plant		

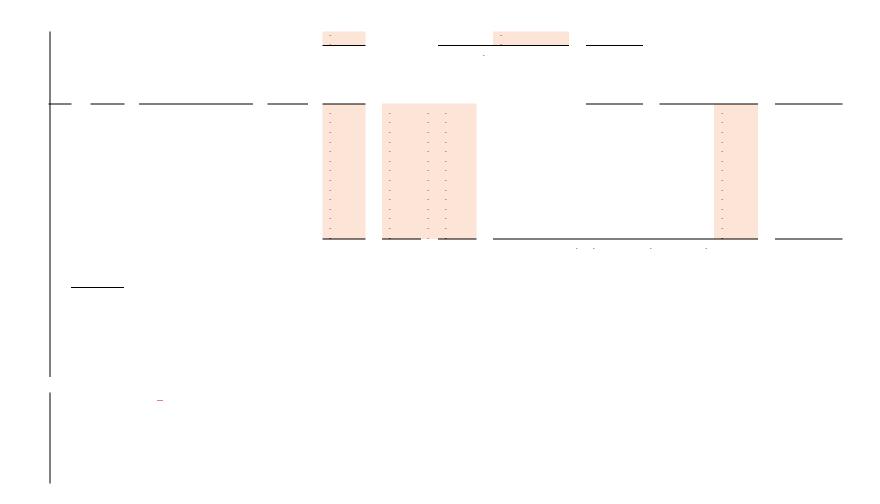


Administrative and General (A&G) Expenses

FF1			
Page -			
323	Account		
Line	Reference	The state of	4 4 D. L. (D)
No.		Description	Account Balance [B]
180		— Operation	
181	920	Administrative and General Salaries	
182	921	Office Supplies and Expenses	
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	
185	924	Property Insurance	
186	925	Injuries and Damages	
187	926	Employee Pensions and Benefits	
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	
192	930.2	Miscellaneous General Expenses	
193	931	Rents	
194		Total Operation (Enter Total of lines 181 thru 193)	\$0
195			
196	935	Maintenance of General Plant	
197		TOTAL A&G Expenses (Total of lines 194 and 196)	\$0

Notes:

[B] December balances as would be reported in FERC Form 1



Attachment H-11A page 1 of 5

							page 1 or s
	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data				For the 12 months ended 12/31/2021
			WEST PENN POWER				
	(1)	(2)	(3)		(4)	(5)	
Line	· /		. ,		` /	Allocated	
No.						Amount	
1	GROSS REVENUE REQUIREMENT [page 3, Line 4538, col 5]						
	REVENUE CREDITS	(Note TS)	Total	All	ocator		
2	Account No. 451	(page 4, Line 38)	-	TP	0.00000	_	
3	Account No. 454	(page 4, Line 39)	_	TP	0.00000	<u>-</u>	
4	Account No. 456	(page 4, Line 40)	-	TP	0.00000	-	
5	Section 30.9 credits	(page 4, Line 41)		TP	1.00000	-	
6	Other Revenue credits	(page 4, Line 42)		DA	0.00000	<u> </u>	
						ı	
<u>57</u>	TEC Revenue	Attachment 11, Page 2, Line 3, Col. 13		DA	1.00000		
<u>68</u>	TOTAL REVENUE CREDITS (sum Lines 2-57)	_					
79	True-up Adjustment with Interest	(Attachment 13, Line-2847) enter negative				-	
810	NET REVENUE REQUIREMENT	(Line 1 - Line 68 + Line 79)		1			
	*	·					

	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			
			· ·			
	(1)	(2)	WEST PENN POWER (3)		(4)	(5) Transmission
ine		Source	Company Total	Alloca	tor	(Col 3 times Col 4)
No.	RATE BASE:					
	GROSS PLANT IN SERVICE					
1	Production	Attachment 3, Line 14, Col. 1 (Notes UT&-XV)	-	NA		
2	Transmission	Attachment 3, Line 14, Col. 3 (Notes U-T&-XV)	-	TP	0.00000	-
3	Distribution	Attachment 3, Line 14, Col. 4 (Notes U-T&-XV)	-	NA		
4	General & Intangible	Attachment 3, Line 14, Col. 5 & 6 (Notes UT&XV)	-	W/S	1.00000	-
5	Common	Attachment 3, Line 14, Col. 7 (Notes U-T&-XV)		CE	1.00000	
6	TOTAL GROSS PLANT (sum Lines 1-5)		=	GP=	0.000%	=
	ACCUMULATED DEPRECIATION					
7	Production	Attachment 4, Line 14, Col. 1 (Notes UT&XV)	-	NA		
8	Transmission	Attachment 4, Line 14, Col. 3 (Notes UT&XV)	-	TP	0.00000	-
9	Distribution	Attachment 4, Line 14, Col. 4 (Notes UT&-XV)	-	NA		
10	General & Intangible	Attachment 4, Line 14, Col. 5 & 6 (Notes UT&XV)	-	W/S	1.00000	-
11	Common	Attachment 4, Line 14, Col. 7 (Notes UT&XV)	-	CE	1.00000	-
12	TOTAL ACCUM. DEPRECIATION (sum Lines 7-11)					-
	NET PLANT IN SERVICE					
13	Production	(Line 1- Line 7)	_			
14	Transmission	(Line 2- Line 8)	=			_
5	Distribution	(Line 3 - Line 9)	_			
16	General & Intangible	(Line 4 - Line 10)	_			_
17	Common	(Line 5 - Line 11)	-			- -
18	TOTAL NET PLANT (sum Lines 13-17)	(======================================	-			-
	ADJUSTMENTS TO RATE BASE					
19	Account No. 281 (enter negative)	Attachment 5, Line 1, Col. 1 (Notes C, F)	-	NA		
20	Account No. 282 (enter negative)	Attachment 5, Line 1, Col. 2 (Notes C, F)		DA	1.00000	-
21	Account No. 283 (enter negative)	Attachment 5, Line 1, Col. 3 (Notes C, F)	-	DA	1.00000	- -
2	Account No. 190	Attachment 5, Line 1, Col. 4 (Notes C, F)	-	DA	1.00000	-
23	Account No. 255 (enter negative)	Attachment 5, Line 1, Col. 5 (Notes C, F)	-	DA	1.00000	-
4	Unfunded Reserves Plant related (enter negative)	Attachment 14, Line-618, Col. 6-P(Notes C &-YV)	-	DA	1.00000	- -
25	Unfunded Reserve Labor related (enter negative)[This lin		Attachi			
26	CWIP	Attachment 17, Line 3, Col P 216.b (Notes X-V&-ZW)	-	DA	1.00000	-
27	Unamortized Regulatory asset	Attachment 19, Line 2, Col. Y (Note_XV)		DA	1.00000	
28	TOTAL ADJUSTMENTS (sum Lines 19-27)		-			-
29	LAND HELD FOR FUTURE USE	214.x.d (Attachment 14, Line_34, Col1P) (Notes G-&-Y)	-	TP	0.00000	
30	WORKING CAPITAL (Note H)					
31	CWC	1/8*(Page 3, Line 16 minus Page 3, Line 15)				DA 1.000
32	Materials & Supplies (Note G)	227.8.e & .16.e (Attachment 14, Line 3, Col2P) (NoteYV)	-	TE	0.00000	-
33	Prepayments (Account 165)	111.57.e (Attachment 14, Line-32, Col3P) (Notes B &-¥V)	-	GPDA	0 1.00000	-
4	TOTAL WORKING CAPITAL (sum Lines 31 - 33)					

35 RATE BASE (sum Lines 18, 28, 29, & 34)

Attachment H-11A page 3 of 5 Rate Formula Templat For the 12 months ended 12/31/2021 Formula Rate - Non-Levelized Utilizing FERC Form 1 Data WEST PENN POWER (1) Company Total (Col 3 times Col 4) O&M and A&G 321.112.b (Attachment 20, page 1, Line 112) sion O&M Expense Less LSE Expens ses Included in Transmission O&M Accounts (Note W) 1.00000 Less Account 565 321.96.b (Attachment 20, page 1, Line 96) DA 1.00000 Less Sub-Transmission O&M (Company records, Note DD) DA 1.00000 Less Vegetation Management Surcharge Rider (Company records, Note CC) 1.00000 DA A&G Expense 323.197.b (Attachment 20, page 2, Line 197) (Company records, Note BB) 1.00000 Less FERC Annual Fees 1.00000 Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I) W/S 1.00000 Plus Transmission Related Reg. Comm. Exp. (Note I) 0.00000 TE Sub-Transmission A&G reduction percent Line 4 / Line 1 1.00000 DA Line 11 * (Line 6 minus Line 7) PBOP Expense Adjustment in Year Attachment 6, Line 11 (Note C) DA 1.00000 356.1 1.00000 Amortization of Regulatory Assets Attachment 19, Line 2, Col. K DA 1.00000 TOTAL O&M and A&G (sum Lines 1, 6, 10, 13, 14, 15 less 2, 3, 4, 5,7, 8, 9, 12) #DIV/0! DEPRECIATION AND AMORTIZATION EXPENSE 336.7.b (Note II) 0.00000 336 L f & 336 L0 f (Note L1) General & Intangible W/C 1.00000 (Company records, Note DD) DA 1.00000 Sub-Transmis 336.11.b (Note U) CE 1.00000 TOTAL DEPRECIATION (sum Lines 17, 18, 20 less 19) TAXES OTHER THAN INCOME TAXES (Note J) LABOR RELATED 263.i (Attachment 7, Line 1z) Pavroll 263.i (Attachment 7, Line 2z) PLANT RELATED 263.i (Attachment 7, Line 3z) 0.00000 Gross Receipts and Taxes Non-Functionalized to Tran 263.i (Attachment 7, Line 4z) NA 263.i (Attachment 7, Line 5z) Other GP 0.00000 Attachment 7, Line 6z Payments in lieu of taxes 0.00000 TOTAL OTHER TAXES (sum Lines 22 - 28) INCOME TAXES T-1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} -CIT=(T/(1-T)) * (1-(WCLTD/R)) = where WCLTD=(page 4, Line 31) and R= (page 4, Line 34) and FIT, SIT & p are as given in footnote K. 1/(1-T) (from Line 30) Amortized Investment Tax Credit (266.8.f) (enter negative) Tax Effect of Permanent Differences and AFUDC Equity (Attachment 15, Line 12, Col. F) (Notes C & E) (Excess)/Deficient Deferred Income Taxe Income Tax Calculation - Line 31 * Line 41 #DIV/0! ITC adjustment (Line 32 * Line 33) 0.00000 GP Permanent Differences and AFUDC Equity Tax Adjustment (Line 32 * Line 34) ss)/Deficient Deferred Income Tax Adjustment (Line 32 * Line 35) Total Income Taxes sum Lines 36 through 39 Rate Base (page 2, Line 35) * Rate of Return (page 41 RETURN 4, Line 34, col. 6) #DIV/01 #DIV/0! GROSS REV. REQUIREMENT (WITHOUT INCENTIVE) (sum Lines 16, 21, 29, 40, 41) Plus any increased ROE adder incentive NITS Attachment 2b, Line 2 (Note AA) #DIV/01 #DIV/01 Plus any increased ROE adder incentive TEC Attachment 11, Line 4, col 12 (Note AA) #DIV/0! #DIV/0! 45 GROSS REV. REQUIREMENT (sum Lines 42, 43, 44) #DIV/0!

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WEST PENN POWER

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40 a 40 b	Firm Point-to-Point Other			
41	SECTION 30.9 CREDITS			
42	OTHER REVENUE CREDITS			
42a	Labor Related Revenues	W&S	1.00000	
42b	Plant Related Revenues	GP	0.00000	-
42c	Labor Related Revenues Plant Related Revenues Transmission Related Revenues	TP	0.00000	

42d Other DA 1.00000

Attachment H -11A page 5 of 5

For the 12 months ended 12/31/2021

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

WEST PENN POWER

	General Note: References to pages in this formulary rate are				
Note	References to data from FERC Form 1 a	are indicated as: #.y.x (page, Line, column)			
Letter					
	Amount allocation Footon is utilized to coloulate the improve	stal in some tay and nature for a scaled basis estate added to the DOI	C and will be williard only in the instant	as there exists Commission approved BOE in continuous analysis show will exist as incommental	
A	income tax and return.	tal income tax and return for a scaled basis points adder to the KOr	E and will be utilized only in the instanc	ce there exists Commission approved ROE incentive projects; else there will exist no incremental	
В	Prepayments shall exclude prepayments of income taxes.				
C	Transmission-related only				
D		ment differences or differences between the amounts of expenses of	r revenues recognized in one period for	r ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in	
		s on the Allowance for Other Funds Used During Construction. Bal		rences in the income tax allowance calculations (other than Equity AFUDC) unless and until specific Commission	-
-	approvar is obtained to include such differences in a separate	205 proceeding.			
E	Upon enactment of changes in tax law, income tax rates (inc.	fuding changes in apportionment) and other actions taken by a taxis	ng authority, deferred taxes are re-meas	sured and adjusted in the Company's books of account, resulting in excess or deficient accumulated	
	deferred taxes. Such excess or deficient deferred taxes attrib	uted to the transmission function will be based upon tax records an	nd calculated in the calendar year in whi	ich the excess or deficient amount was measured and recorded for financial reporting purposes.	
-F	The balances in accounts 190 281, 282, and 283 shall be adju	asted for items as listed on Attachment 5. For example, any and all	amounts in contra accounts identified a	as regulatory assets or liabilities related to FASB 106 or 109 should be excluded. The balance of	
	Account 255 is reduced by prior flow throughs and excluded	I if the utility chose to utilize amortization of tax credits against taxa	able income as discussed in Note K. Ac	ecount 281 is not allocated.	
G	Identified in Form 1 as being only transmission related.				
				ory assets (page 3, Line 15, col. 5). Prepayments are the electric related prepayments booked to Account No.	
165 and reporte				is capped at one-eighth of O&M and A&G allocated to transmission	
				ested parties will not challenge the input for the cash working capital allowance for three (3) rate years	
	following the effective date of the ultimately settled formula,	provided that the CWC input does not exceed the one-eighth cap.	In no case shall the calculation include	service company depreciation expense in the cash working capital base.	
T	Lina 0 EDDI Annual Mambarshin Duas listed in Form 1 at	252 f. all Pagulatory Commission Expanses itemized at 251 h. and	non cofety related advertising included	d in Account 930.1. Line 10 - Regulatory Commission Expenses directly related to transmission	
1	service. ISO filings, or transmission siting itemized at 351.h.		Horr sarety related advertising included	u in Account 930.1. Line 10 Regulatory Commission Expenses directly related to transmission	
H			es related to income are excluded. Gro	oss receipts and taxes non-functionalized to Transmission are not included in transmission revenue	
**	requirement in the Rate Formula Template, since Template si		es related to income are excitated. Gro	the second and the second seco	
K J			percentage of federal income tax deduc	ctible for state income taxes". If the utility is taxed in more than one state it must attach a work	
_	paper showing the name of each state and how the blended o	r composite SIT was developed. Furthermore, a utility that elected	to utilize amortization of tax credits ag	gainst taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must	
	reduce its income tax expense by the amount of the Amortize	ed Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (p	page 3, Line-3225).		
	Inputs Required:	FIT =	0.00%		
		SIT=	0.00%	(State Income Tax Rate or Composite SIT)	
		p =		(percent of federal income tax deductible for state purposes)	
<u>LK</u>				eneration step-up facilities, which are deemed included in OATT ancillary services. For these	
		generator substation on which there is no through-flow when the g			
<u>ML</u>		er to be state-jurisdictional according to the seven-factor test (until			
<u>NM</u>			p-up facilities, which are deemed include	ded in OATT ancillary services. For these purposes, generation step-up facilities are those	
	facilities at a generator substation on which there is no through	gh-flow when the generator is shut down.			
<u> </u>	Enter dollar amounts				
<u>PO</u>	Debt cost rate = Attachment 10, Column (j) total. Preferred	cost rate = preferred dividends (Line 30) / preferred outstanding (Li	ine 32). ROE will be supported in the o	original filing and no change in ROE may be made absent a filing with FERC. No change in ROE may be made ab	sent
	with FERC under Section 205 or Section 206 of the Federal I	Power Act. The ROE consists of a base ROE of 9.95% and a 50 base	sis point adder for participation in an R	TO as eligible and consistent with the terms of the Settlement Agreement in Docket No. ER21-253-000.	
<u>QP</u>	Page 4. Line 27 must equal zero since all short term nevver s	ales must be unbundled and the transmission component reflected i	in Assount No. 456 Land all other uses	grants ha included in the divisor	
<u>.</u> ₩Q	Includes income related only to transmission facilities, such		in Account No. 450.1 and an other uses	s are to be included in the divisor.	
SR	Excludes revenues unrelated to transmission services.	is pore attachments, rentals and special use.			
ŦS		revenues associated with FERC annual charges gross receipts taxes	s ancillary services or facilities not inc	cluded in this template (e.g., direct assignment facilities and GSUs) which are not recovered under	
Ŧ <u>u</u>	this Rate Formula Template. The revenue on Line 5 is support		s, and may services, or memores not me	made in any tempone (4.5), alreet assignment facilities and 6505) which are not recovered under	
₩T			unless authorized by FERC FERC acc	count 405 – Amortization of Other Electric Plant amounts are excluded unless approved and authorized by FERC.	
¥Ū				for to derive AP Zonal rates. Exclude non-firm Point-to-Point revenues and revenues related to	
, <u>~</u>	RTEP projects, , unless provisions per settlement agreement				
-					

W Account Nos. 561.4, 561.8, and 575.7 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.

<u>*XV</u>	Calculate using a 13-month average balance.
<u>Y</u>	—Calculate using average of beginning and end of year balance.
ZW	Includes only CWIP authorized by the Commission for inclusion in rate base.
<u>AAX</u>	Any actual ROE incentive must be approved by the Commission; therefore, Line will remain zero until a project(s) is granted a ROE incentive adder.
BB	A&G adjustment to address specific assignment to distribution or transmission
CC	Vegetation Management Surcharge rider specific to West Virginia
DD Y	Sub-transmission includes assets below 100 kV, but which reside in transmission FERC accounts
	To the extent transmission assets are transferred to KATCo, a proration factor will be applied on a percent of the transmission gross plant transferred
AA	The SFCs shall utilize a W/S allocator to the extent that it aligns with distribution treatment, to become effective following the filing of the Settlement in Docket No. ER21-253 with a sunset of three years. After the sunset period, any revenue credits shall be credited to the formula rate ten
	in the same manner as the underlying associated plant assets or expenses that generate the credits.
BB	Calculates using a 13-month average balance. The Capitalization ratio for a capital component is the ratio of that component's capitalization to total company capitalization, subject to a total equity ceiling (i.e., preferred and common equity) of 56%
	Actual equity conitalization: 0.0% Fauity Can Not Triggered

Attachment H-11A, Attachment 1 page 1 of 1 For the 12 months ended 12/31/2021

Schedule 1A Rate Calculation

1	\$	-	Attachment H-11A, Page 4, Line 7
2			Revenue Credits for Sched 1A - Note A
3	\$	-	Net Schedule 1A Expenses (Line 1 - Line 2)
4			Annual MWh in AP Zone - Note B
5	#DI	V/0!	Schedule 1A rate \$/MWh (Line 3/ Line 4)

Note:

Revenues received pursuant to PJM Schedule 1A revenue allocation procedures for transmission service outside of AP Zone during the year used to calculate rates under Attachment H-11A

B Load expressed in MWh consistent with load used for billing under Schedule 1A for the AP Zone. Data from RTO settlement systems for the calendar year prior to the rate year.

ROE Calculation

			Source Reference	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6	0
3 4 5 6 7	Common Stock Proprietary Capital Less Preferred Stock Less Accumulated Other Comprehensive Income Account 219 Less Account 216.1, Renaissance Adj, AGC adj & Goodwill Common Stock		Attachment 8, Line 14, Col. 1 Attachment 8, Line 14, Col. 3 Attachment 8, Line 14, Col. 6 Attachment 8, Line 14, Col. 2, 4, 5 & 7 Attachment 8, Line 14, Col. 8	0 0 0 0
8 9 10 11 12	Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred %	Total Long-Term Debt Preferred Stock	Attachment H-11A, page 4, Line 31, Col. 3 Attachment H-11A, page 4, Line 32, Col. 3 Attachment H-11A, page 4, Line 33, Col. 3 Attachment H-11A, page 4, Line 34, Col. 3 Attachment H-11A, page 4, Line 31, Col. 4 Attachment H-11A, page 4, Line 32, Col. 4	0 0 0 0 0.0000% 0.0000%
14	Common %	Common Stock	Attachment H-11A, page 4, Line 32, Col. 4 Attachment H-11A, page 4, Line 33, Col. 4	0.0000%
15 16 17	Debt Cost Preferred Cost Common Cost	Total Long-Term Debt Preferred Stock Common Stock	Attachment H-11A, page 4, Line 31, Col. 5 Attachment H-11A, page 4, Line 32, Col. 5 Attachment H-11A, page 4, Line 33, Col. 5	#DIV/0! 0.0000 0. 1135 104
18 19 20 21	vveignted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR) Investment Return = Rate Base * Rate of Return	Preferred Stock Common Stock	(Line 12 * Line 15) (Line 13 * Line 16) (Line 14 * Line 17) (Sum Lines 18 to 20) (Line 1 * Line 21)	#DIV/0! 0.0000 0.0000 #DIV/0!
Income Ta			(Line i Line 21)	#514/0:
23 24	Income Tax Rates T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Attachment H-11A, page 3, Line 30, Col. 3 Calculated	0.00% #DIV/0!
25 26	1 / (1 - T) Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 32, Col. 3 Attachment H-11A, page 3, Line 33, Col. 3	
29 30 31 32	Income Tax Calculation ITC adjustment Permanent Differences and AFUDC Equity Tax Adjustment (Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 35, Col. 3 (line 22 * line 24) Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5 Attachment H-11A, page 3, Line 39, Col. 5	#DIV/0! - -
33	Total Income Taxes		Sum lines 29 to 32	#DIV/0!
Return and			(Line 00 a Line 00)	#PD //OI
34 35 36	Return and Income taxes with ROE Return with ROE Income Tax with ROE		(Line 22 + Line 33) Attachment H-11A, Page 3, Line 41, Col. 5 Attachment H-11A, Page 3, Line 40, Col. 5	#DIV/0! #DIV/0! #DIV/0!
Notes:	Line 17 will reflect the ROE, as reflected on Attachment H-11A, Page 4, Line 33, Co	I. 5		

Incentive ROE Calculation

4	Data Daga		Source Reference	#DI\ ((0)	
1	Rate Base		Attachment H-11A, page 2, Line 35, Col. 5	#DIV/0!	
2	Preferred Dividends	enter positive	Attachment H-11A, page 4, Line 30, Col. 6		
3	Common Stock Proprietary Capital		Attachment 8, Line 14, Col. 1		
ĺ	Less Preferred Stock		Attachment 8, Line 14, Col. 3		
5	Less Accumulated Other Comprehensive Income Account 219		Attachment 8, Line 14, Col. 6		
3	Less Account 216.1, Renaissance Adj, AGC adj & Goodwill		Attachment 8, Line 14, Col. 2, 4, 5 & 7		
7	Common Stock		Attachment 8, Line 14, Col. 8		
3	Capitalization		Attachman		
	Long Term Debt Preferred Stock		Attachment H-11A, page 4, Line 31, Col. 3 Attachment H-11A, page 4, Line 32, Col. 3		
0	Common Stock		Attachment H-11A, page 4, Line 32, Col. 3		
1	Total Capitalization		Attachment H-11A, page 4, Line 34, Col. 3		
2	Debt %	Total Long-Term Debt	Attachment H-11A, page 4, Line 31, Col. 4		0.0000
3 4	Preferred % Common %	Preferred Stock Common Stock	Attachment H-11A, page 4, Line 32, Col. 4 Attachment H-11A, page 4, Line 33, Col. 4		0.0000
+ 5	Debt Cost	Total Long-Term Debt	Attachment H-11A, page 4, Line 33, Col. 4 Attachment H-11A, page 4, Line 31, Col. 5	#DIV/0!	0.0000
6	Preferred Cost	Preferred Stock	Attachment H-11A, page 4, Line 32, Col. 5	#DIV/0:	0.00
7	Common Cost	Common Stock	Attachment H-11A, page 4, Line 33, Col. 5 plus 100 pps (Note A)		0.12
3	Weighted Cost of Debt	Total Long-Term Debt (WCLTD)	(Line 12 * Line 15)	#DIV/0!	
)	Weighted Cost of Preferred	Preferred Stock	(Line 13 * Line 16)		0.00
)	Weighted Cost of Common	Common Stock	(Line 14 * Line 17)		0.00
1	Rate of Return on Rate Base (ROR)		(Sum Lines 18 to 20)	#DIV/0!	
2	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 21)	#DIV/0!	
	axes Income Tax Rates				
:3	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Attachment H-11A, page 3, Line 30, Col. 3		0.00
4	CIT=(T/(1-T)) * (1-(WCLTD/R)) =		Calculated	#DIV/0!	0.0
5	1 / (1 - T)		Attachment H-11A, page 3, Line 32, Col. 3		
6	Amortized Investment Tax Credit (266.8.f) (enter negative)		Attachment H-11A, page 3, Line 33, Col. 3		
5	(Excess)/Delicient Delened Income Taxes		Attachment n- ma, page 3, Line 30, Col. 3		
9	Income Tax Calculation		(line 22 * line 24)		#DI\
1	ITC adjustment Permanent Differences and AFUDC Equity Tax Adjustment		Attachment H-11A, page 3, Line 37, Col. 5 Attachment H-11A, page 3, Line 38, Col. 5		
2	(Excess)/Deficient Deferred Income Tax Adjustment		Attachment H-11A, page 3, Line 39, Col. 5		
3	Total Income Taxes		Sum lines 29 to 32		#DI\
	Return and Income taxes with scaled basis pts adder		(Line 22 + Line 33)		#DI\
5	Return with incentive adder		Line 22		#DI\
,	Increase in ROE		Line 34 minus Attachment 2 Line 34		#DI\
3	Rate Base	to have	Line 1		#DI\
9	Incremental Return and incomes taxes for increase in ROE divided by ra	ie pase	Line 37 / Line 38		#DI\

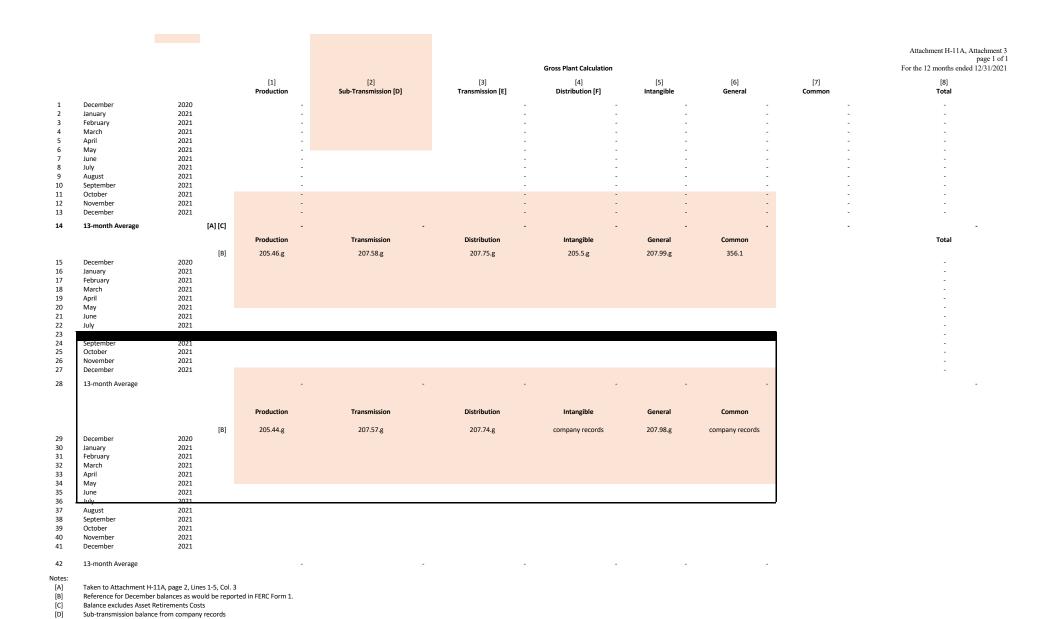
				Incentive RO	E NITS Worksheet (Net Plant Detail	Support											Attachment H-11A, Attachment 2b page 1 of 2 For the 12 months ended 12/31/2021
Line No.	Project Name (Note A)	RTEP Project Number	Project Gross Plant (Note B)	Dec-20 (Note C)	Jan-21 (Note C)	Feb-21 (Note C)	Mar-21 (Note C)	Apr-21 (Note C)	May-21 (Note C)	Jun-21 (Note C)	Jul-21 (Note C)	Aug-21 (Note C)	Sep-21 (Note C)	Oct-21 (Note C)	Nov-21 (Note C)	Dec-21 (Note C)	
la lb lc ld le			#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!														

2 NOTE Subtotal

Utilize only in the instance there exists Commission approved ROE incentive projects

Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average.

[C] Company records



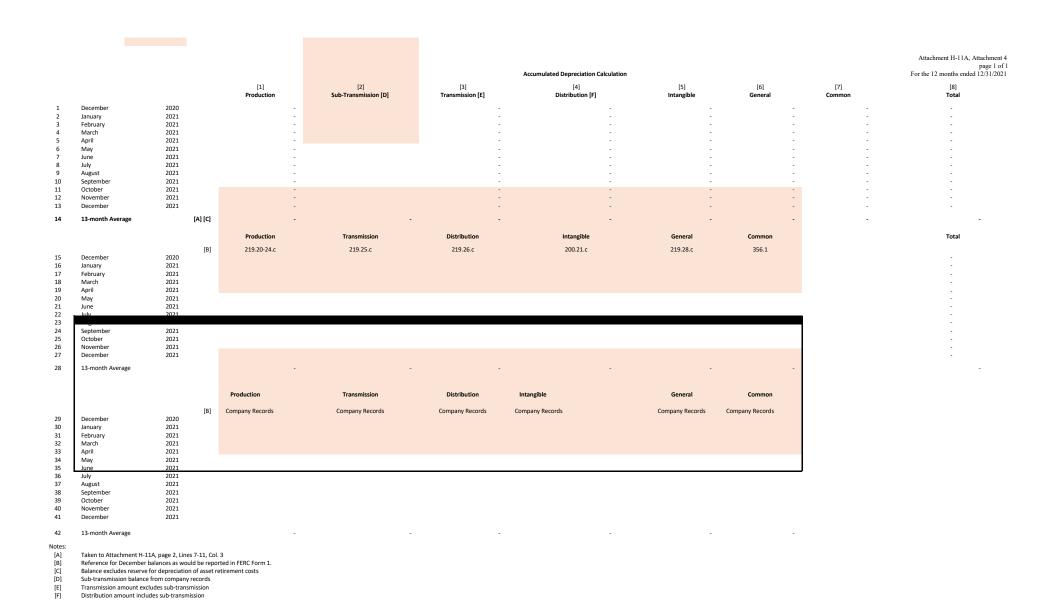
Sub-transmission balance from company records

Transmission amount excludes sub-transmission

Distribution amount includes sub-transmission

[E]

[F]



Attachment H-11A, Attachment 5 page 1 of 1 For the 12 months ended 12/31/2021

1	December 31	12/31/2021	[A]	[1] Acct. No. 281 (enter negative)	[2] ADIT Transn Acct. No. 282 (enter negative) [B]	[3] nission Total (including Plant Acct. No. 283 (enter negative) [C] -	[4] & Labor Related Transmissio Acct. No. 190 [D] -	[5] on ADITs and applicable transm Acct. No. 255 (enter negative) [E]	iission adjustments froi	m notes below)	[6] Total
				Acct. No. 281	ADIT Tot Acct. No. 282	al Transmission-related only, Acct. No. 283	including Plant & Labor Rela Acct. No. 190	ated Transmission ADITs (prior Acct. No. 255	to adjustments from n	otes below)	Total
2	December 31	12/31/2021	[G]	-	-	-	-				
Notes [A] [B]		-			rmalization to populate Atta	achment H-11A, page 2, Lines	s 19-23, col. 3 for accounts 28	81, 282, 283, 190, and 255, res	pectively		
3				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
[C]	FERC Account No. 28	3 is adjusted for the	following it								
4 [D]	FERC Account No. 19	0 is adjusted for the	following it	12/31/2021 tems.	<u>FAS 143 - ARO</u>	FAS 106	FAS 109	<u>CIAC</u>	Other: [H]	Normalization [F] -	
5				12/31/2021	FAS 143 - ARO	FAS 106	FAS 109	CIAC	Other: [H]	Normalization [F]	
5 [E] [F] [G] [H]	Investment Tax Cred Sourced from Attach Sourced from Attach	it (Form 1, 266.8.f). ment 5b, page 1, col ment 5a, page 1, Lin	. O for PTRI es 1-5, col.	elected to utilize amortizate R & Attachment 5C, page 2 4	, col. O for ATRR	xable income, rather than bo	ook tax credits to Account No	o. 255 and reduce rate base, m	ust reduce its income t	ax expense by the amount of the A	mortized

Attachment H-11A, Attachment 5a page 1 of 6 For the 12 months ended 12/31/2021

Line	1	2	3	4				
		Transmission Ending	End Plant & Labor Related Allocated to Transmission	Total Transmission Ending (col. 2 + col. 3)				
1	ADIT- 282 From Account Subtotal Below	(Note F)	(page 1, Col. K)	(Note E)				
2 3 4	ADIT-283 From Account Subtotal Below ADIT-190 From Account Subtotal Below ADIT-291 From Account Subtotal Below ADIT-281 From Account Subtotal Below	-	<u> </u>	-				
5	ADIT-255 From Account Subtotal Below Total (sum rows 1-5)	-	-	-				
				Summary of	Transmission A	DIT (Prior to adjuste	d items)	
Line		A	В	С	D	E	F End Plant &	
		End Plant Related	End Labor Related	Plant & Labor Subtotal	Gross Plant Allocator	Wages & Salary Allocator	Labor Related ADIT (Col. A * Col. D)	
		(Note A)	(Note B)	Col. A + Col. B	(Note C)	(Note D)	+ (Col. B * Col. E)	
1 2 3 4 5	ADIT- 282 From Account Total Below ADIT-283 From Account Total Below ADIT-190 From Account Total Below ADIT-281 From Account Total Below ADIT-255 From Account Total Below Subtotal	- - - - -	- - - - -	- - - - -	0.00% 0.00% 0.00% 0.00% 0.00%	100.00% 100.00% 100.00% 100.00% 100.00%	- - - - -	
Notes A B C D E	From column F (beginning on page 2) From column G (beginning on page 2) Refers to Attachment H-11A, page 2, line 6, col. 4 Refers to Attachment H-11A, page 4, line 16, col. 6 Total Transmission Ending taken to Attachment 5, line 2 From column E (beginning on page 2) by account							

Summary of Transmission ADIT (Prior to adjusted items)

	Α	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 2 of 6 For the 12 months ended 12/31/2021
ADIT-190		End of Year Balance p234.18.c	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 190:

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

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

 4. ADIT items related to Plant and not in Columns C, D, & E are directly assigned to Column F.

 5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.

 6. 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.

	A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a
ADIT- 282		End of Year Balance p275.9.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	page 3 of 6 For the 12 months ended 12/31/2021 JUSTIFICATION

Instructions for Account 282:

Subtotal

- 1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
 2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
 3. ADIT items related only to Transmission are directly assigned to Column E.
 4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
 5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
 6. 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.

	A	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 4 of 6 For the 12 months ended 12/31/2021
ADIT-283		End of Year Balance p277.19.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 283:

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

- 6. 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.

Α	В	С	D	E	F	G	Attachment H-11A, Attachment 5a page 5 of 6 For the 12 months ended 12/31/2021
ADIT-281	End of Year Balance p273.8.k	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

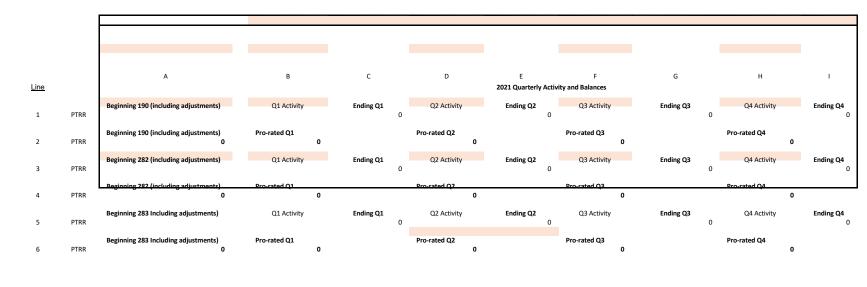
Instructions for Account 281:

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

Α	В	С	D	E	F	G	Attachment H-11A, Attachment Sa page 6 of 6 For the 12 months ended 12/31/2021
ADIT-255	End of Year Balance p267.h	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION

Instructions for Account 255:

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

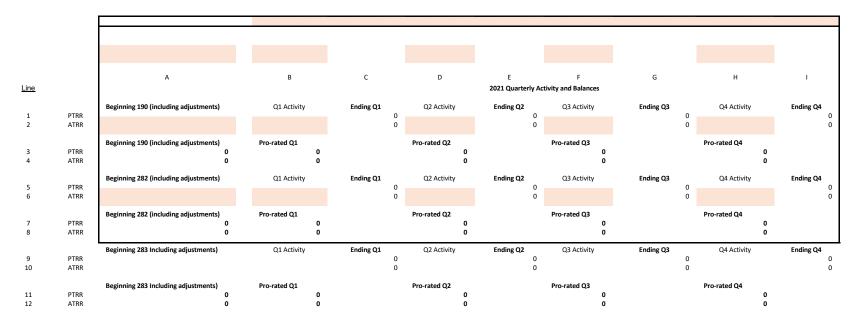


Attachment H-11A, Attachment 5b page 1 of 1 For the 12 months ended 12/31/2021

					2021	PTRR			
			J	K	L	М	N	0	P
					Page 1, row 2,4,6				Line 7= J-N-O
		At	tachment 5-ADIT Summary, Line 2	Page 1, B+D+F+H	Column A+B+D+F+H	J-L Attachm	ent 5-ADIT Summary, Line	es 3, 4, and 5 M-N	Lines 8-9= -J+N+O
			Estimated Ending Balance (Before		Prorated Ending	Prorated - Estimated End (Before	Sum of end ADIT		Ending ADIT Balance Included in
<u>Line</u>		Account	Adjustments)	Projected Activity	Dalanaa	A dissatmanta)	A director anta	Normalization	Formula Rate
7	PTRR	Total Account 190	0	0	-	-	-	-	
8	PTRR	Total Account 282	-	0	0	-	-		-
9	PTRR	Total Account 283	-	0	0	-	-	-	-
10	PTRR	Total ADIT Subject to Normalization	-	-	-	-	-	-	-

Notes:

1. Attachment 5b will only be populated within the PTRR



Attachment H-11A, Attachment 5c page 1 of 2 For the 12 months ended 12/31/2021

Attachment H-11A, Attachment 5c page 2 of 2 For the 12 months ended 12/31/2021

					2021 F	PTRR					
			A	B Page 1, B+D+F+H	C Page 1, row 3,7,11 Column A+B+D+F+H	D A-C	E	F D-E	G Line 1= A-E-F Lines 2-3= -A+E+F		
<u>Line</u>		Account	Estimated Ending Balance (Before Adjustments)	Projected Activity	Prorated Ending Balance	Prorated - Estimated End (Before Adjustments)	Sum of end ADIT Adjustments	Normalization	Ending ADIT Balance Included in Formula Rate		
1	PTRR	Total Account 190		0	0	-		-	-		
2	PTRR	Total Account 282		0	0	-		-	-		
3	PTRR	Total Account 283		0	0	-		-	-		
4	PTRR	Total ADIT Subject to Normalization	•	-	-	-	-	-	-		
	,		Н		2021 /	ATRR					
			П	I	J	К	L	М	N	0	P
		Attac	hment 5- ADIT Summary, Line 2	I Page 1, B+D+F+H	J Page 1, row 4,8,12 column A+B+D+F+H	H-J K	L D-K <u>Atta</u>	M chment 5-ADIT Summary, Line		O K+L-M-N	P Line 5= H-M-0Lines6-7= -H+M+0
		Account		I Page 1, B+D+F+H Actual Activity	column	H-J Prorated - Actual End (Before Adjustments)	L D-K Attac Prorated Activity Not Projected				Line 5= H-M-OLines
5	ATRR		hme <mark>nt 5- ADIT Summary, Line 2</mark> Actual Ending Balance		column A+B+D+F+H Prorated Ending	Prorated - Actual End (Before	Prorated Activity	chment 5-ADIT Summary, Line Sum of end ADIT	3,4, and 5 E-M ADIT Adjustments	K+L-M-N	Line 5= H-M-OLines6-7= -H+M+O Ending ADIT Balance Included in
5 6	ATRR ATRR	Account	hme <mark>nt 5- ADIT Summary, Line 2</mark> Actual Ending Balance	Actual Activity	column A+B+D+F+H Prorated Ending Balance	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	chment 5-ADIT Summary, Line Sum of end ADIT	3.4, and 5 E-M ADIT Adjustments not projected	K+L-M-N Normalization	Line 5= H-M-OLinesLinesLines
5 6 7		Account Total Account 190	hme <mark>nt 5- ADIT Summary, Line 2</mark> Actual Ending Balance	Actual Activity	column A+B+D+F+H Prorated Ending Balance 0	Prorated - Actual End (Before Adjustments)	Prorated Activity Not Projected	chment 5-ADIT Summary, Line Sum of end ADIT	3.4, and 5 E-M ADIT Adjustments not projected	K+L-M-N Normalization	Line 5= H-M-OLines 6-7= -H+M+O Ending ADIT Balance Included in Formula Rate -

Notes:1. Attachment 5c will only be populated within the ATRR

Attachment H -11A, Attachment 6 page 1 of 1 For the 12 months ended 12/31/2021

1	Calculation of PBOP Expenses		
2 3 4 5 6 7	Total FirstEnergy PBOP expenses Labor dollars (FirstEnergy) cost per labor dollar (line 3 / line 4) labor (labor not capitalized) current year, transmission only PBOP Expense for current year (line 5 * line 6)	Amount -\$15,646,300 \$2,161,999,525 -\$0.0072	Source FirstEnergy 2019 Actuarial Study FirstEnergy 2019 Actual: Company Records WEST PENN POWER Labor: Company Records
8 9 10 11	PBOP expense in Account 926 for current year, total company W&S Labor Allocator Allocated Transmission PBOP (line 8 * line 9) PBOP Adjustment for Attachment H-11A, page 3, line 436 (line 7 - line 10)	100.000%	WEST PENN POWER Account 926: Company Records

Lines 3-4 cannot change absent a Section 205 or 206 filing approved or accepted by FERC in a separate proceeding

12

			Attachment H-11A, Attachment
			page 1 of
	Taxes Other than Income Calculation		For the 12 months ended 12/31/202
	Taxes Other trial income Calculation		
1	Payroll Taxes	[A]	12/31/2021
La	rayion taxes	263.i	
.b		263.i	
lc		263.i	
1d		263.i	
Lz	Payroll Taxes Total		-
2	Highway and Vehicle Taxes		
2a		263.i	
2z	Highway and Vehicle Taxes		-
3	Property Taxes		
3a		263.i	
3b		263.i 263.i	
3c 3d		263.i	
Bz	Property Taxes	203.1	
4	Gross Receipts and Taxes Non-Functionalized to Transmission		
-	Gross Receipts		
4a	·	263.i	
1b			
1.	Taxes Non-Functionalized to Transmission [B]	263.i	
4c 4d		263.1	
łz	Gross Receipts and Taxes Non-Functionalized to Transmission		-
5 5a	Other Taxes	263.i	
5b		263.i	
5c		263.i	
5d			
5z	Other Taxes		-
6z	Payments in lieu of taxes		
7	Total other than income taxes (sum lines 1z, 2z, 3z, 4z, 5z, 6z) [tie to 114.14c]		\$0
lotes:			
[A]	Reference for December balances as would be reported in FERC Form 1.		
B]	Includes items that are not functionalized to transmission		

				[1] Proprietary Capital	[2] AGC Investment Equity Adj [B]	[3] Preferred Stock	[4] Account 216.1	Capital Structure Calculation [5] Account 216.1 Renaissance Adj [C]	[6] Account 219	[7] Goodwill	[8] Common Stock	[9] Long Term Debt
1 2 3	December January February March	2020 2021 2021 2021	[A]	112.16.c	Company Records	112.3.c	112.12.c	Company Records	112.15.c	233.5.f	(1) - (2) - (3) - (4) - (5) - (6) - (7) - - -	112.18-21.c
5 6 7 8 9 10 11 12 13	April May June July August September October November December	2021 2021 2021 2021 2021 2021 2021 2021									-	
14	13-month Averag	ge							-			

Attachment H -11A, Attachment 8 page 1 of 1 For the 12 months ended 12/31/2021

Reference for December balances as would be reported in FERC Form 1.

AGC's capital structure adjustment per FERC Docket No. ER84-504-000

Renaissance issued securitized belt in 2007and the proceeds were distributed up to West Penn Power (Ann Power in the form of a dividend. The balance in account 216.1 related to Renaissance does not require exclusion as there is an offsetting amount in account 216 and therefore no impact on total equity.

Stated Value Inputs

page 1 of 1-For the 12 months ended 12/31/2021

Formula Rate Protocols Section VIII.A

1. Rate of Return on Common Equity ("ROE")

SFC's ROE is set to: 11.35%

2. Postretirement Benefits Other Than Pension ("PBOP")

-*sometimes referred to as Other Post Employment Benefits, or "OPEB"

Tetal FirstEnergy PBOP expenses

\$15,646,300

Labor dollars (FirstEnergy)

\$2,181,999,525

cost per labor dollar

\$0.0072

3. Depreciation Rates (1)

FERC Account	WPP Depr %
350.2	1.54%
352	1.60%
353.1	1.53%
353.4	0.09%
354	1.31%
355	2.45%
356.1	1.58%
356.2	1.17%
358	2.0070
389.2	
390.1 (2)	0.19% to 4.11%
391.1	
391.2	15.56%
391.3	4.81%
391.5	11.03%
392.1	13.37%
	7.84%
392.3	1.49%
392.4	2.0078
392.5	0.00%
392.6	7.0070
393	7.0770
394	0.0270
395	1.83%
396	2.26%
397	8.35%
398	7.56%

Note: (1) Account 303 amortization period is 7 years.

(2) Account 390.1 contains asset specific depreciation rates; these rates are within the range listed

Attachment H-11A, Attachment 10 page 1 of 1 For the 12 months ended 12/31/2021

Debt Cost Calculation

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2021

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Net		Average Net			Weighted
				Amount	Months	Outstanding	Weighted	Effective	Debt Cost
		ORIGINAL	Net Proceeds	Outstanding	Outstanding	in Year*	Outstanding	Cost Rate	at $t = N$
t=N Issue Date	Maturity Date	ISSUANCE	At Issuance	at t=N	at t=N	Z*	Ratios	(Table 2, Col. Hkk)	(h) * (i)
		(table 2, col. cc)	(table 2, col. hhgg)			((col e. * col. F)/12)	(col. g/col. g total)		

Long Term Debt Cost 12/31/2021

at Year Ended:

First Mortgage Bonds:

- (2)
- (3)
- (4)
- (5)

t = time

The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.

The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.

<u>TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:</u>

YEAR ENDED	12/31/2021												
		(aa)	(bb)	(cc)	(dd) (Discount)	(ee)	(ff) Loss/Gain on	(gg) Laga Balatad	(<u>hhgg</u>)	(ii <u>hh</u>)	(jj <u>ii</u>)	(<u>kkji</u>)	(Hkk) Effective Cost Rate*
Long Term Deb	•	Issue	Maturity	Amount	Premium	Issuance	Reacquired	ADIT	Net	Net Proceeds	Coupon	Annual	(Yield to Maturity
<u>Issuances</u>	Affiliate	Date	Date	Issued	at Issuance	Expense	Debt	ADIT	Proceeds	Ratio	Rate	Interest	at Issuance, $t = 0$)
									(col. cc + col. dd -	((col. hh-gg/col.			
(1)									col. ee - col. ff)	cc) *100)		(col. cc *col. jj ii)	

(1)

(2)

(3)

(4)

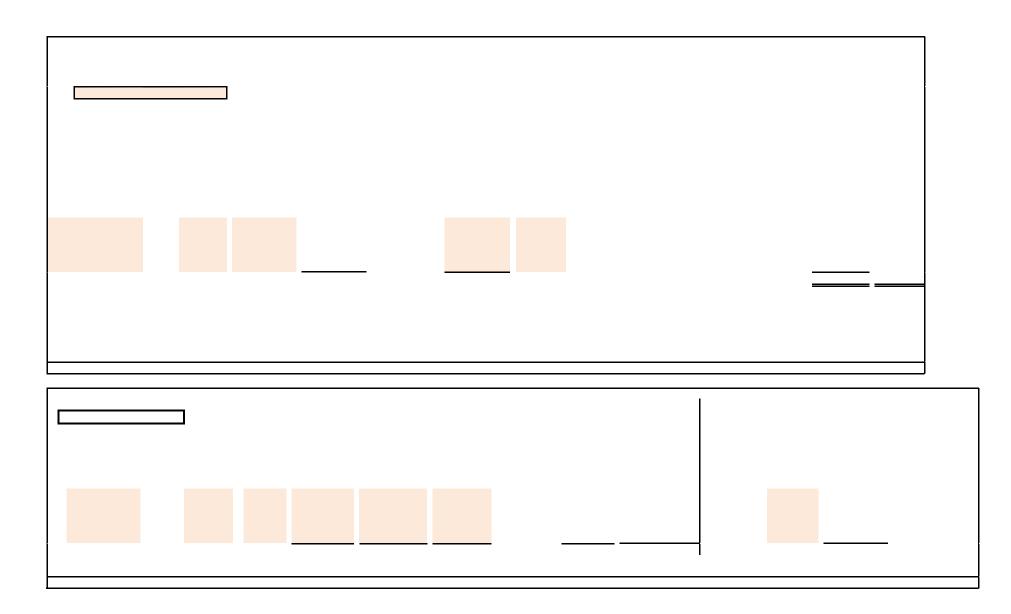
(5)

^{*} z = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month.).

Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).

^{**} This Total Weighted Average Debt Cost will be shown on page 4, line 31, column 5 of formula rate Attachment H-11A.

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C_0 equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows ($C_{t=1}$, $C_{t=2}$, etc.).



Attachment H-11A, Attachment 11 page 1 of 2 For the 12 months ended 12/31/2021

Transmission Enhancement Charge (TEC) Worksheet

To be completed in conjunction with Attachment H-11A

	(1)	(2)	(3)	(4)
Line No.		Reference	Transmission	Allocator
1	Gross Transmission Plant - Total	Attach. H-11A, p. 2, line 2, col. 5 (Note A)		
2	Net Transmission Plant - Total	Attach. H-11A, p. 2, line 14, col. 5 (Note B)		
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach. H-11A, p. 3, line-169, col. 5		
4	Annual Allocation Factor for O&M	(line 3 divided by line 1, col. 3)		
7	Allitual Allocation Factor for Occivi	(line 3 divided by line 1, coi. 3)		
	GENERAL, INTANGIBLE, AND COMMON (G,I, & C) DEPI	RECIATION EXPENSE		
5	Total G, I, & C depreciation expense	Attach. H-11A, p. 3, lines 181 &-2013, col. 5		
6	Annual allocation factor for G, I, & C depreciation expense	(line 5 divided by line 1, col. 3)		
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach. H-11A, p. 3, line 292, col. 5		
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1, col. 3)		
9	Annual Allocation Factor for Expense	Sum of line 4, 6, & 8		
	INCOME TAXES			
10	Total Income Taxes	Attach. H-11A, p. 3, line-4033, col.		
11	Annual Allocation Factor for Income Taxes	5		
11	Amidai Anocation ractor for meonic raxes	(line 10 divided by line 2, col. 3)		
	RETURN	(line 10 divided by line 2, coi. 3)		
12	Return on Rate Base			
13	Annual Allocation Factor for Return on Rate Base	Attach. H-11A, p. 3, line 341, col. 5		
13	Annual Anocation I actor for Return on Rate Dasc	(line 12 divided by line 2, col. 3)		
14	Annual Allocation Factor for Return	(mic 12 divided by fine 2, col. 3)		
14	Annual Anocation Pactor for Return	Sum of line 11 and 13		
		Sum of fine 11 and 15		

Attachment H-11A, Attachment 11

															2 of 2
									EC) Workshee tachment H-11 <i>I</i>			For t	he 12 month	s ended 12/31/	2021
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
											ROE Basis Pts		Total		
		RTEP		Annual Allocation	Annual		Annual Allocation	Annual	Project	Annual	Adder for	Additional Incentive Annual Allocation	Annual Revenue		Net Revenue Requirement
Line No.	Project Name	Project Number	Project Gross Plant	Factor for Expense	Expense Charge	Project	Factor for Return	Return Charge	Depreciation Expense	Revenue Requirement	Incentive	Factor for Return (Note F)	Require ment	True-up Adjustment	with True-up
Line 140.	1 roject ivame	Number	Gross Frant	Expense	Charge	Tree I lane	Keturn	Charge	Expense	Requirement	Trojects	Page 2 Col. 6		Aujustinent	
				(Page 1,		(Note D &		(Col. 6 *		(Sum Col. 5,		*(Attachment H-11A, Page 4, line 29 *(Page	(Sum Col. 10 &		(Sum Col. 13
1			(Note C & H)	line 9)	Col. 4)	H)	line 14	Col. 7)	(Note E)	8, & 9)	(Note F)	2, Col. 11/100))	12)	(Note G)	& 14)

- 3 Transmission Enhancement Credit taken to Attachment H-11A Page 1, Line 57, Col. 3
- Additional Incentive Revenue taken to Attachment H-11A, Page 3, Line 4437, Col. 3

Notes

- A —Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-11A.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment H-11A.
- C Project Gross Plant is the total capital investments required to maintain the project in-service. This value includes subsequent capital investments required to maintain the project in-service.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H-11A, page 3, line 170.
- F ___Enter Commission approved project specific ROE incentive basis points adder which is a scaled factor against a 100 to derive the approved percentage adder
- G -True-up adjustment is calculated on the project true-up schedule, attachment 12 column J. Enter values in Col. 14 as negative
- H Based on a 13-month average

													Attachment H	I-11A, Attachm		
													For the 12 mo	pa nths ended 12/3	ge 1 of 2 31/2021	
							Vorksheet Sup let Plant Detail									
Line No.	Project Name	RTEP Project Number	Project Gross Plant (Note A)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)

NOTE:

[[]A] Project Gross Plant is the total capital investment for the project, including subsequent capital investments required to maintain the project in-service. Utilizes a 13-month average. [D] Company records

Attachment H-11A, Attachment 11a page 2 of 2 For the 12 months ended 12/31/2021

	TEC Worksheet Support Net Plant Detail													
Accumulated Depreciation (Note B)	Dec-20 (Note D)	Jan-21 (Note D)	Feb-21 (Note D)	Mar-21 (Note D)	Apr-21 (Note D)	May-21 (Note D)	Jun-21 (Note D)	Jul-21 (Note D)	Aug-21 (Note D)	Sep-21 (Note D)	Oct-21 (Note D)	Nov-21 (Note D)	Dec-21 (Note D)	Project Net Plant (Note B & C)

NOTE

							For the	ne 12 months ende	ed 12/31/2021
		To be completed at	ter Attachmen	TEC - True-t		ted using actual d	ata		
	(a)	(b) (c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
		Actual							
Line No.	Project Name	Revenues RTEP for Project Attachment Number 11		% of Total Revenue Requirement	Revenue Received	Actual Annual Revenue Requirement	True-up Adjustment Principal Over/(Under)	Applicable Interest Rate on Over/(Under)	Total True-up Adjustment with Interest Over/(Under)
		Attachment 13b line 26,	Projected Attachment 11 p 2 of 2, col.	Col d, line 2 /	Col c, line 1 *	Actual Attachment 11		Col. H line 2x / Col. H line 3*	
1	Actual RTEP Credit Revenues for true-up year	col E	15	col. d, line 3	Col e	p 2 of 2, col. 15	Col. f - Col. g	Col. J line 4	Col. h + Col. i
2a 2b	Project 1 Project2		-	-	-	-	- -		
<u> </u>	Project 3								

3 Subtotal

4 Total Interest (Sourced from Attachment 13a, line 3046)

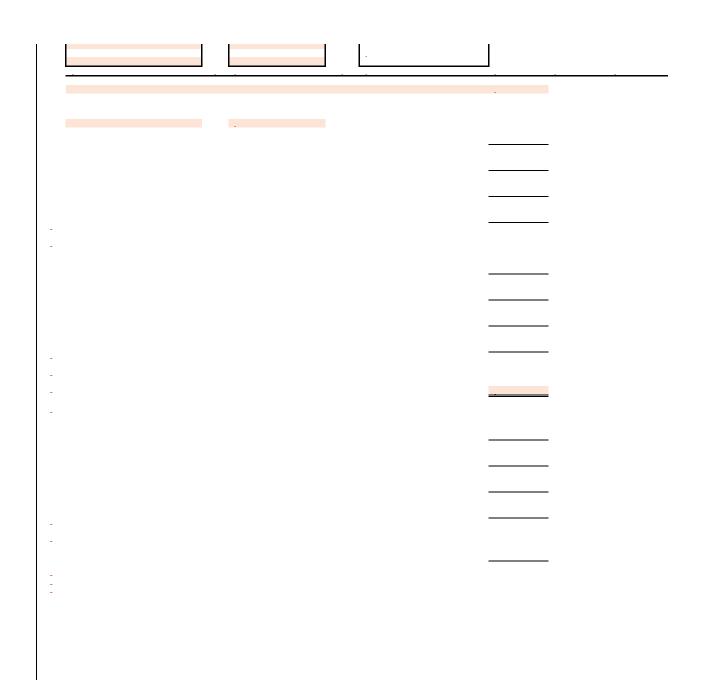
NOT<u>E</u>

E

[A] Amount included in revenues reported on pages 328-330 of FERC Form 1.

Pagangiliation Paya		Net Revenue Requ	i rement True-up with Interes	For the 1	nent H-11A, Attachment 1 page 1 of 2 months ended 12/31/202
Requirement For Year		Collected by PIM Ba	95-9-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	Over (Under)	
Available June 15, 20		filed on Oct 3		Recovery	
\$0		\$0		\$0	
		Over (Under) Recovery	,		Surcha
		Plus Interest		hs Calculated Interest A	
Interest Rate on Amount of	CD - C		0.0000%	iis Calculated litterest. A	mortization (Retund) (
Calculation of Interes	<u>t</u>	red prorata over 20XX,	held for 20XX and returned	prorate over 20XX Monthly	
January	Year 2019		0.0000%	-	
February	Year 2019		0.0000%	<u> </u>	
March	Year 2019	_	0.0000%	<u> </u>	 -
-April	Year 2019	=	0.0000%		
May	Year 2019		0.0000%		 -
June	Year 2019		0.0000%		
- July	Year 2019		0.0000%		
August	Year 2019		0.0000%		
September	Year 2019		0.0000%		 -
October	Year 2019		0.0000%		 -
November	Year 2019		0.0000%		
December	Year 2019		0.0000%		
January through Decemb	er Year 2020			al Compounded Monthly	
Over (Under) Recovery	Plus Interest Amo	rtized and Recovered C	ver 12 Months	Monthly	
January January	Year 2021		0.0000%		
February	Year 2021		0.0000%		
March	Year 2021		0.0000%	<u>-</u>	
April	Year 2021		0.0000%	<u>-</u>	
May	Year 2021		0.0000%	<u>-</u>	
June	Year 2021		0.0000%	<u>-</u>	
July	Year 2021		0.0000%		
August	Year 2021		0.0000%		
September	Year 2021		0.0000%		
October	Year 2021	_	0.0000%		
November	Year 2021	_	0.0000%		
December	Year 2021		0.0000%		
				-	
				-	

30 Total Interest



TEC Revenue Requirement True-up with Interest

20XX Revenue Requirement Collected by PJM Based on Forecast filed on Reconciliation Revenue Requirement For Year 20XX

Available June 15, 20XX (b) True-up Adjustment - Over (Under) Recovery Note [b] (i) An over or under collection will be recovered prorata over 20XX, held for 20XX and returned prorate over 20XX (C) Monthly (D) <u>(E)</u> (F) Month 20-Months Average Interest Rate (a) True-Up Adj. Compounding Line Interest Jan-21 0.0833 Feb-21 0.1667 Mar-21 Apr-21 0.3333 May-21 0.4167 Jun-21 Jul-21 0.5833 Aug-21 0.6667 Sep-21 0.7500 Oct-21 0.8333 Nov-21 0.9167 Dec-21 1.0000 Year 1 True-Up Adjustment + Interest 1.0000 Jan-22 Feb-22 1.0000 Mar-22 Apr-22 1.0000 May-22 1.0000 1.0000 Jul-22 1.0000 Aug-22 1.0000 1.0000 Sep-22 1.0000 Oct-22 Nov-22 1.0000 Dec-22 1.0000 Year 2 True-Up Adjustment + Interest 1.0000 0.08333 Principle Amortization (Found using Excel Solver/Goal Seek/or equivalent) Note [c] Interest Amortization Year 3 Monthly Amortization 0.0833 Jan-23 0.9167 Feb-23 0.8333 Mar-23 Apr-23 0.6667 May-23 0.5833 Jul-23 0.4167 Aug-23 0.3333 Sep-23 Oct-23 0.1667 Nov-23 0.0833 Dec-23 Year 3 True-Up Adjustment + Interest Total Amount Refunded/Surcharged 1.0000 True-Up Before Interest Interest Refunded/Surcharged 45 Base Over (Under) Recovery \$0 46 Interest <u>\$0</u> Total Over (Under) Recovery plus True-Up with Interest \$0

[[]a] Interest on any True-up shall be based on the interest rate equal to the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a and published on the FERC website. Interest rates will be used to calculate the time value of money for the period that the True-up exists. The interest rate to be applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. Interest on refunds and surcharges shall be compounded on a quarterly basis.

[[]b] The ATRR is used to compare against the billed revenue in the true-up calculation. This calculation excludes prior year true-up amounts.

c] The goal is to determine the value to input in Col. (D), Line 28 such that the value in Col. (D), line 41 becomes zero. For example, using Excel's Goal Seek function, the goal would be to set Excel cell G64 to 0 by changing only Excel cell G48.

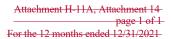
Attachment H-11A, Attachment 13a page 1 of 1 For the 12 months ended 12/31/2021 TEC Revenue Requirement True-up with Interest Collected by PJM Based on Forecast filed on Oct 31, 20XX Available June 15, 20XX Surcharge Over (Under) Recovery Plus (Refund) Interest Average Monthly Months Calculated Interest Amortization - Owed 2 Interest Rate on Amount of Refunds or Surcharges [A] 0.0000% An over or under collection will be recovered prorata over 20XX, held for 20XX and returned prorate over 20XX Calculation of Interest Monthly 3 January Year 2019 0.0000% 0.0000% 4 February Year 2019 5 March Year 2019 0.0000% 6 April Year 2019 0.0000% 7 May Year 2019 0.0000% 8 June Year 2019 0.0000% 9 July Year 2019 0.0000% 10 August Year 2019 0.0000% Year 2019 11 September 0.0000% 12 October Year 2019 0.0000% Year 2019 0.0000% 13 November Year 2019 0.0000% 14 December **Annual Compounded Monthly** Year 2020 0.0000% 15 January through December Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months Monthly 16 January Year 2021 17 February Year 2021 0.0000% 18 March Year 2021 0.0000% 19 April Year 2021 0.0000% 20 May Year 2021 0.0000% 21 June Year 2021 0.0000% 0.0000% 22 July Year 2021 Year 2021 0.0000% 23 August 0.0000% 24 September Year 2021 25 October Year 2021 0.0000% 0.0000% 26 November Year 2021 0.0000% 27 December Year 2021 28 True-Up with Interest 29 Less Over (Under) Recovery

30 Total Interest

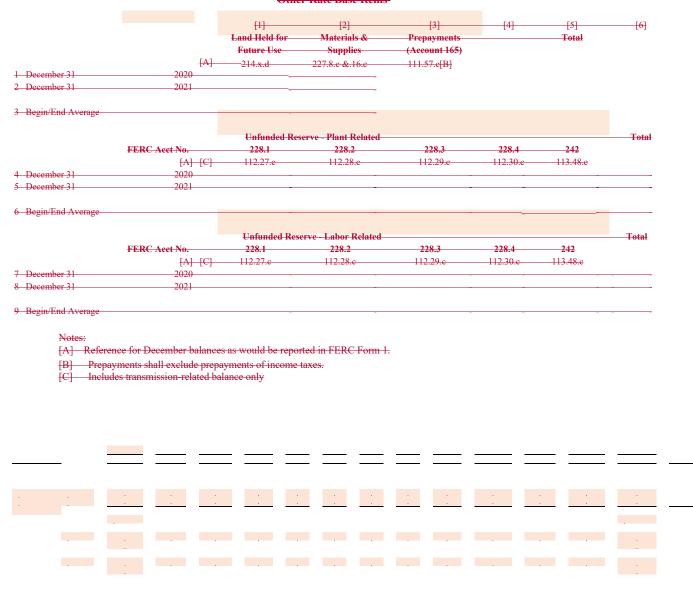
]				_	Attachment H-11A, Attachment 13b page 1 of 1 For the 12 months ended 12/31/2021
								For the 12 months ended 12/31/2021
	(A)	(B) PJM Bill		(C)		(D)		(E)
Line	Month	NITS Charge Code (A)	-	True-up (B)	-	Other (C)	=	Total
1	January	-						-
2	February	-						-
3	March	-						-
4	April	-						-
5	May	-						-
6	June	-	1				_	-
7	July	-						-
8 9	August	-						-
10	September		1					-
11	October November	1	•					-
12	December	-					-	
13	Total	_		_		_		-
	3.6 (1	PJM Bill		T (D)		0.0 (0)		75.4.1
1.4	Month	TEC Charge Code (A)	-	True-up (B)	-	Other <u>(C)</u>	=	Total
14 15	January	-						-
16	February	-						-
17	March	0						-
18	April May	_						<u>-</u>
19	June	-						-
20	July	_	١.				-	_
21	August	-						-
22	September	-						-
23	October	-						-
24	November	-						-
25	December	-						-
26	Total	-		-		-		-

Notes

- (A) Amounts represent a subset of the total PJM bill for the entire AP Zone
- (B) The PJM NITS & TEC charges will include a true-up for the over/under recovery from a prior rate period. The total without trueup for NITS and TEC will be taken to Attachment 12 and Attachment 13 respectively.
- (C) Any charges shall be entered as positives and refunds shall be entered as negatives. Includes any necessary prior period adjustments including those identified through the discovery or challenge procedures, as defined within the protocols.



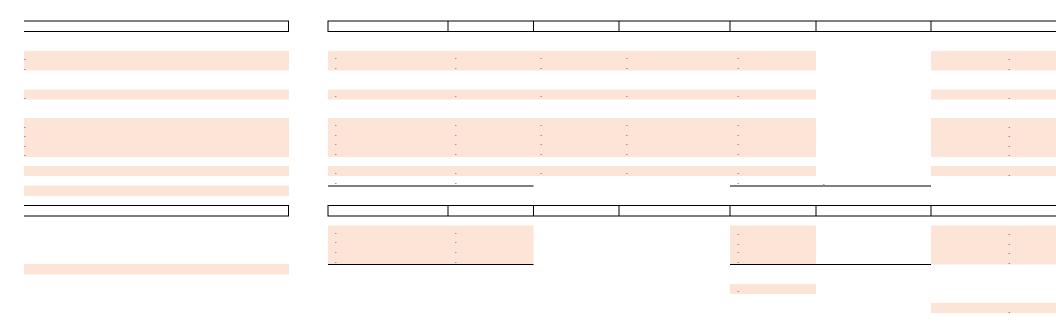
Other Rate Base Items





Attachment H-11A, Attachment 15

		1							
			Evenes and F	eficient ADIT					
		J	Income Tax Adjus	CHCICHEADT					
	<u>COLUMN A</u>		COLUMN B	<u>COLUMN C</u>	<u>COLUMN D</u>	COLUMN E	<u>COLUMN F</u>	COLUMN G	<u>COLUMN H</u>
								(Excess)/Deficient ADIT	
Line			(Excess)/Deficient ADIT	Current Period Other	Amortization Period	Venue Demoining at Venu	Americation	Transmission Ending	
No-	Description		Transmission - Beg Balance of Year (Note B)	Activity		Tears nemaining at Tear	Amortization	Balance of Year	Protected (P) Non Protected (N)
			(Mote b)	(Note C)	(Note D)	End	(Note E)	(Col. P.+ Col. C)	
	Non property (Note A):			(Note C)				(Col. B + Col. C) Col. F	
1	Account 190								
1a								-	
1b								-	
2	Account 282								
2a								-	
2	Account 283			-	_				
3a-	· · · · · · · · · · · · · · · · · · ·				-			_	
3b -		7						_	
3c-								_	
3d								-	
	No. and the second seco								
4	Hon property gross up for rances	J						-	
5	Total Non-Property			_					
7							_		
			(Excess)/Deficient ADIT	Current Period Other				(Excess)/Deficient ADIT	
Line-	Description.		Transmission - Beginning Balance of	Activity	Amortization Period	Years Remaining at Year	Amortization	Transmission - Ending	
Line- No-	Description		Transmission - Beginning Balance of	Activity	Amortization Period (Note D)	Years Remaining at Year End	Amortization (Note F)	Transmission - Ending- Balance of Year	Protested (P) Non Protested (N)
Line- No-	-		Transmission - Beginning Balance of Year (Note B)		7111101111201101111 011100	Vears Remaining at Year End	Amortization (Note E)	Salance of Year	Protested (P) Non Protested (N)
Line- No-	Property (Note A):		Transmission - Beginning Balance of	Activity	(Note D)	End	Amortization (Note E)	Transmission - Ending- Balance of Year (Note F) (Col. B + Col. C) Col. F	Protected (P) Non Protected (N)
Line- No-	Property (Note A). Property Book Tax Timing Difference - Account 190		Transmission - Beginning Balance of	Activity	(Note D)	End ARAM	Amortization (Note E)	Salance of Year	Protected (P) Non-Protected (N)
Line-No-	Property (Note A): Property Book-Tax-Timing Difference - Account 190- Property Book-Tax-Timing Difference - Account 282-		Transmission - Beginning Balance of	Activity	(Note D) ARAM ARAM	End ARAM ARAM	Amertization (Note E)	Salance of Year	Protected (P) Non-Protected (N)
Line- No.	Property (Note A): Property Book-Tax Timing Difference - Account 190- Property Book-Tax Timing Difference - Account 282- Property Book-Tax Timing Difference - Account 283-		Transmission - Beginning Balance of	Activity	(Note D)	End ARAM	Amortization (Note E)	Salance of Year	Protected (P) Non-Protected (N)
6 7 8	Property (Note A): Property Book-Tax-Timing Difference - Account 190- Property Book-Tax-Timing Difference - Account 282-		Transmission - Beginning Balance of	Activity	(Note D) ARAM ARAM	End ARAM ARAM	Amortization (Note E)	Salance of Year	Protected (P) Non-Protected (N)
6 7 8 9	Property (Note A): Property Book-Tax Timing Difference - Account 190- Property Book-Tax Timing Difference - Account 282- Property Book-Tax Timing Difference - Account 283-	l	Transmission - Beginning Balance of	Activity	(Note D) ARAM ARAM	End ARAM ARAM	Amortisation (Note E)	Salance of Year	Protected (P) Non-Protected (N)
6 7 8 9	Property (Note A): Property Book-Tax-Timing Difference - Account 190- Property Book-Tax-Timing Difference - Account 282- Property Book-Tax-Timing Difference - Account 283- Property Gross up for Taxes	l	Transmission - Beginning Balance of	Activity	(Note D) ARAM ARAM	End ARAM ARAM	Amortisation (Note-E)	Salance of Year	Protected (P) Non Protected (N)
6 7 8 9 10	Property (Note A): Property Book-Tax-Timing Difference - Account 190. Property Book-Tax-Timing Difference - Account 282- Property Book-Tax-Timing Difference - Account 283- Property Gross up for Taxes Total Property (Total of lines 6 thru 9). Amortized Excess/Deficient ADITs (Note C)	1	Transmission—Beginning-Balance of Year (Note B)	Activity	(Note D) ARAM ARAM	End ARAM ARAM	Amortisation (Note-E)	Salance of Year	Protected (P) Non-Protected (N)
6 7 8 9 10 11	Property (Note A): Property Book-Tax-Timing Difference - Account 190 Property Book-Tax-Timing Difference - Account 282 Property Book-Tax-Timing Difference - Account 283 Property Gross up for Taxes Total Property (Total of lines 6 thru 9)	es (Total of li	Transmission—Beginning-Balance of Year (Note B)	Activity	(Note D) ARAM ARAM	End ARAM ARAM	Amortization (Note E)	Salance of Year	Protested (P) Non Protested (N)
6 7 8 9 10	Property (Note A): Property Book-Tax-Timing Difference - Account 190. Property Book-Tax-Timing Difference - Account 282- Property Book-Tax-Timing Difference - Account 283- Property Gross up for Taxes Total Property (Total of lines 6 thru 9). Amortized Excess/Deficient ADITs (Note C)	res (Total of li	Transmission—Beginning-Balance of Year (Note B)	Activity	(Note D) ARAM ARAM	End ARAM ARAM	Amortization (Note 5)	Salance of Year	Protected (P) Non-Protected (N)
6 7 8 9 10 11 12 Notes:	Property (Note A): Property Book Tax Timing Difference - Account 190- Property Book Tax Timing Difference - Account 282- Property Book Tax Timing Difference - Account 283- Property Gross up for Taxes Total Property (Total of lines 6 thru 9) Amortized Excess/Deficient ADITs (Note C) Total Non-Property & Property Amortization, excluding gross up for tax		Transmission_Beginning_Balance_of Year (Note B)	Activity (Note C)	(Riste D) ARAM ARAM ARAM	End ARAM ARAM ARAM		Walance of Year (Note F) (Col. 8 + Col. C) Col. F	Protected (P) Non Protected (N)
6 7 8 9 10 11 12 Notes:- A	Property (Note A): Property Book Tax Timing Difference - Account 190. Property Book Tax Timing Difference - Account 282. Property Book Tax Timing Difference - Account 283. Property Gross up for Taxes Total Property (Total of lines 6 thru 9). Amortized Excess/Deficient ADITs (Note C). Total Non-Property & Property Amortization, excluding gross up for tax Upon a tax rate change (federal, state and/or, if applicable, state apportis	onments), the	Transmission—Boginning-Balance of Year (Note 8) Ines 1-2,6-8 and 11) (Note G)	(Note C)	ARAM ARAM ARAM ARAM Cocount for the new applica	ARAM ARAM ARAM ble corporate tax rate. For	schedule M items n	(Note-F) (Col. 8 + Col. c) Col. F	Pretected (P) Non Pretected (N) L, the result of this remeasurement is a change to
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6 7 8 9 10 11 12 Notes: A	Property (Note A): Property Book Tax Timing Difference - Account 190 Property Book Tax Timing Difference - Account 282 Property Book Tax Timing Difference - Account 283 Property Gross up for Taxes Total Property (Total of lines 6 thru 9) Amortized Excess/Deficient ADITs (Note C) Total Non-Property & Property Amortization, excluding gross up for tax Upon a tax rate change (federal, state and/or, if applicable, state apportithe net deferred tax assets/liabilities recorded in accounts 190, 282, and effectuated within PowerTax and Tax Provision, which maintain both the	onments), the 283 with a co timing differe	Transmission—Beginning-Balance of Year- (Note B) Ines 1-3,6-8 and 11) (Note G) 2 Company remeasures its deferred to presponding change in regulatory assence and APB11 deferred tax balance.	Activity {Note C} ax assets and liabilities to a sests (account 182.3) and re	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	ARAM ARAM ARAM ARAM ble corporate tax rate. For 254) to reflect the return c	schedule M items n f/collection from ex he timing difference	et directly taken to the P&cess/deficient deferred ta	res to/from customers. The remeasurement is:
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6 7 8 9 10 11 12 Notes:- A	Property (Note A): Property Book Tax Timing Difference - Account 190. Property Book Tax Timing Difference - Account 282. Property Book Tax Timing Difference - Account 283. Property Gross up for Taxes Total Property (Total of lines 6 thru 9). Amortized Excess/Deficient ADITs (Note C) Total Non-Property & Property Amortization, excluding gross up for tax Upon a tax rate change (federal, state and/or, if applicable, state apportise the net deferred tax assets/liabilities recorded in accounts 190, 282, and effectuated within PowerTax and Tax Provision, which maintain both the regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Fe from rate base, thereby ensuring rate base neutrality for tax rate change Beginning balance of year is the end of the prior year balance as reflected in the event the Company populates the data enterable fields, it will sup	onments), the 283 with a co timing differ orm 1, deficie s. The Compa d on FERC For port the data	Transmission—Beginning Balance of Year- (Note B) Ines 1-3,6-8 and 11) (Note G) Company remeasures its deferred to present and APB11 deferred tax balance and APB11 deferred tax balance and APB11 deferred tax balance and appears and APB11 deferred tax balance and appears are and APB11 deferred tax balance and appears are appeared to the process describe and appears are appeared to the process describe and the process described and	Activity (Note C) ax assets and liabilities to a sets (account 182.3) and re (the historical ADIT based and Account 254, respectied above to remeasure AD and 278 (Account 254) annual update	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	ARAM ARAM ARAM ARAM ble corporate tax rate. For 254) to reflect the return c ad the rate in effect when t up for tax purposes. For recrease) due to any future in	schedule M items n f/collection from ex he timing difference atemaking purposes	et directly taken to the P&cess/deficient deferred taxoccurred). The difference to these possessions to the possessions to the possession	res to/from customers. The remeasurement is:
6 7 8 9 10 11 12 Notes: A	Property Note A) Property Book Tax Timing Difference - Account 190 Property Book Tax Timing Difference - Account 282 Property Book Tax Timing Difference - Account 282 Property Gross up for Tawes Total Property (Total of lines 6 thru 9) Amortized Excess/Deficient ADITs (Note C) Total Non-Property & Property Amortization, excluding gross up for tax Upon a tax rate change (federal, state and/or, if applicable, state apportite the net deferred tax assets/liabilities recorded in accounts 190, 282, and effectuated within PowerTax and Tax Provision, which maintain both the regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Fe from rate base, thereby ensuring rate base neutrality for tax rate change Beginning balance of year is the end of the prior year balance as reflected in the event the Company populates the data enterable fields, it will supp The amortization periods shall be consistent with the following: Protected Property & Non-Protected Property will be directly a Protected Non-Property will be directly a Protected Non-Property will be directly a Protected Non-Property will be directly a Property will	enments), the 283 with a co timing differ orm 1, deficie s. The Compa d on FERC For oort the data ARAM, or ssigned and p	Transmission—Beginning Balance of Year- (Note B) Company remeasures its deferred to surresponding change in regulatory assence and APB11 deferred tax balance int and excess ABITs in Account 182.3 any would follow the process describ in No. 1, pages 232 (Account 182.3) entered as just and reasonable in its directly assigned based on average represented in the table above	Activity (Note C) ax assets and liabilities to a sets (account 182.3) and real (the historical ADIT based) and Account 254, respective above to remeasure ADIT based and 278 (Account 254) annual update	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	ARAM ARAM ARAM ARAM ble corporate tax rate. For 254) to reflect the return c ad the rate in effect when t up for tax purposes. For recrease) due to any future in	schedule M items n f/collection from ex he timing difference atemaking purposes	et directly taken to the P&cess/deficient deferred taxoccurred). The difference to these possessions to the possession t	res to/from customers. The remeasurement is:
6 7 8 9 10 11 12 Notes:- A	Property (Note A): Property Book Tax Timing Difference - Account 190. Property Book Tax Timing Difference - Account 282. Property Book Tax Timing Difference - Account 283. Property Gross up for Taxes Total Property Gross up for Taxes Total Property (Total of lines 6 thru 9). Amortized Excess/Deficient ADITs (Note C) Total Non-Property & Property Amortization, excluding gross up for tax Upon a tax rate change (federal, state and/or, if applicable, state apportise the net deferred tax assets/liabilities recorded in accounts 190, 282, and effectuated within PowerTax and Tax Provision, which maintain both the regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Fe from rate base, thereby ensuring rate base neutrality for tax rate change Beginning balance of year is the end of the prior year balance as reflected in the event the Company populates the data enterable fields, it will sup The amortization periods shall be consistent with the following: Protected Property & Non-Protected Property: Protected Non-Property & Non-Protected Non-Property will be directly a The amortization of the tax reg asset/liability will occur through FERC inc.	onments), the 283 with a co timing differi timing differi s. The Compa d on FERC For port the data ARAM, or ssigned and p ome stateme	Transmission—Beginning Balance of Year (Note B) Company remeasures its deferred to the stress and APBII deferred tax balance of the stress APITs in Account 183.3); any would follow the process describe m.No. 1, pages 232 (Account 183.3); entered as just and reasonable in its directly assigned based on average revesented in the table above	Activity (Note C) ax assets and liabilities to a sets (account 182.3) and re (the historical ADIT based and Account 254, respectived above to remeasure AD annual update emaining life of assets for perty and 410.1 for non preperty and 41	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	ARAM ARAM ARAM ARAM ble corporate tax rate. For 254) to reflect the return c ad the rate in effect when t up for tax purposes. For recrease) due to any future in	schedule M items n f/collection from ex he timing difference atemaking purposes	et directly taken to the P&cess/deficient deferred taxoccurred). The difference to these possessions to the possession t	res to/from customers. The remeasurement is:
Line. No. 6 7 8 9 10 11 12 Notes:- A	Property Note A) Property Book Tax Timing Difference - Account 190 Property Book Tax Timing Difference - Account 282 Property Book Tax Timing Difference - Account 282 Property Gross up for Tawes Total Property (Total of lines 6 thru 9) Amortized Excess/Deficient ADITs (Note C) Total Non-Property & Property Amortization, excluding gross up for tax Upon a tax rate change (federal, state and/or, if applicable, state apportite the net deferred tax assets/liabilities recorded in accounts 190, 282, and effectuated within PowerTax and Tax Provision, which maintain both the regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Fe from rate base, thereby ensuring rate base neutrality for tax rate change Beginning balance of year is the end of the prior year balance as reflected in the event the Company populates the data enterable fields, it will supp The amortization periods shall be consistent with the following: Protected Property & Non-Protected Property will be directly a Protected Non-Property will be directly a Protected Non-Property will be directly a Protected Non-Property will be directly a Property will	onments), the 283 with a co timing differ orm 1, deficies s. The Compa d on FERC For over the data ARAM, or essigned and p ome stateme FERC Form N	Transmission—Beginning Balance of Year- (Note B) 2 Company remeasures its deferred to presponding change in regulatory assence and APB11 deferred tax balance int and excess ADITs in Account 182.3 say would follow the process describ m No. 1, pages 232 (Account 182.3) rentered as just and reasonable in its directly assigned based on average re- presented in the table above in Accounts 410.1 and 411.1 for pro- lio 1, pages 232 (Account 182.3) and	Activity (Note C) ax assets and liabilities to a sets (account 182.3) and re (the historical ADIT based and Account 254, respectived above to remeasure AD annual update emaining life of assets for perty and 410.1 for non preperty and 41	ARAM ARAM ARAM ARAM ARAM ARAM ARAM ARAM	ARAM ARAM ARAM ARAM ble corporate tax rate. For 254) to reflect the return c ad the rate in effect when t up for tax purposes. For recrease) due to any future in	schedule M items n f/collection from ex he timing difference atemaking purposes	et directly taken to the P&cess/deficient deferred taxoccurred). The difference to these possessions to the possession t	res to/from customers. The remeasurement is:



page 1 of 1 For the 12 months ended 12/31/2021

Abandoned Plant

1.00
1.01
1.02
1.03
1.04
1.05
1.06
1.07
1.08

Notes

1.10

Total

- (A) Only projects approved by the commission will be included
- (B) Amortization Amount will be entered at year 0, although the actual amortization will only begin after Commission accepts or approves recovery of the cost of abandoned plant. For all subsequent years, the beginning amount will be the ending balance from the previous year
- (C) Enter the year of amortization starting with 1 for the year the amortization begins and increment by 1 for every subsequent year until the amortization period ends
- (D) Average calculated as [Sum of Columns (B) through (N)] \div 13
- (E) Column O * Attachment H-11A, page 4, line 34, col. 6
- (F) Column P * Attachment H-11A, page 3, line 3124, col 3
- $(G) \, Column \, A + Column \, P + Column \, Q$
- (H) Revenue Requirement will not be billed until the year the amortization begins. Once a project is fully amortized, it will be removed from this attachment and will have no revenue requirement

Attachment H-11A, Attachment 17 page 1 of 1 For the 12 months ended 12/31/2021

Construction Work in Progress

																_
	(A)	(B)	(C) 2020	(D) 2021	(E) 2021	(F) 2021	(G) 2021	(H) 2021	(I) 2021	(J) 2021	(K) 2021	(L) 2021	(M) 2021	(N) 2021	(O) 2021	_
L n.	Project ID	Text Description	December 31	January 31	Februar y 28/29	March 31	April 30	May 31	June 30	July 31	August 31	September 30	October 31	November 30	December 31	
1	Construction Work	k in Progress (b)														
2a 2b	[Placeholder 1] [Placeholder 2]															
3	Total CWIP in Rate	Base	-	-	-			-		-	-	-		-		

Notes

- (a) Average calculated as [Sum of Columns (C) through (O)] ÷ 13.
- (b) CWIP will not be included unless authorized by the Commission

Attachment H-11A, Attachment 18
page 1 of 1
For the 12 months ended 12/31/2021

Federal Income Tax Rate

Nominal Federal Income Tax Rate
(ontered on Attachment H-11A, page 5 of 5, Note-K_I)

State Income Tax Rate

Combined Rate
(ontered on Attachment H-11A, page 5 of 5, Note-K_I)

Nominal State Income Tax Rate
Times Apportionment Percentage
Combined State Income Tax Rate

Regulatory Assets

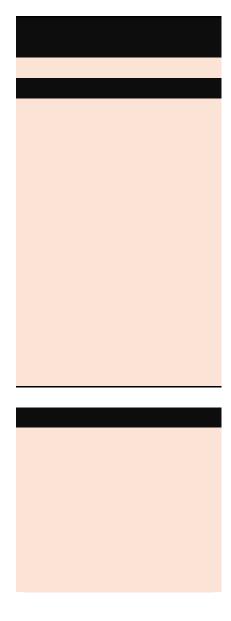
	(A)	(B)	(C)	(D)	(E)	(E)	(C)	(H)	(T)	(T)	(V)	(L)	(M)	(N)	(O)	(D)	(0)	(R)	(S)	(T)	(U)	(V)	(W)	(Y)	(V)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)					(P)	(Q)			(T)			(W)	(X)	(Y)
Lin No		Amortization Account	Source (B)	Amortization Amount (C)	Amortization Period (months)	Year (D)	Beginning of Amortization Period	Cumulative Months Amortized by end of year	Months Remaining at year beginning	Monthly Amort. Expense	Yearly Amort. Expense (E)	2020 Dec31	2021 Jan 31	2021 Feb 28/29	2021 Mar 31	2021 Apr 30	2021 May 31	June 30	2021 July 31	August 31	2021 Sept 30	2021 Oct 31	2021 Nov 30	2021 Dec 31	Average (F)
1.0	0																								
1.0	1																								
1.0																									
1.0																									
1.0																									
1.0																									
1.0	7									_															
1.0	8									=															-
1.0																									
1.1	0																								
2	Total										-														

Notes

- (A) Only Regulatory Assets approved by the commission will be included
- (B) Regulatory asset references to be noted based on FERC Page. Row. Col.#
- (C) Amortization Amount to be entered at year 0. For all future years, the beginning amount will be the ending balance from the previous year
- (D) Enter the year of amortization starting with 0 and increment by 1 for every subsequent year until the amortization period ends
- (E) Total Yearly amortization expense from Col. (K) line 2 will be taken to Attachment H-11A, page 3, line 158, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 3, line 158, Col.3 will be 0
- (F) Average calculated as [Sum of Columns (L) through (X)] ÷ 13. Total from Col (Y) line 2 will be taken to Attachment H-11A, page 2, line 27, Col.3 when the amortization begins. Until such time, Attachment H-11A, page 2, line 27, Col.3 will be 0

Operation and Maintenance Expenses

FF1- Page 321	Account	
Line No.	Reference	Description Account Balance [A]
92		Occupation
82	560	— Operation
83 84	560	Operation Supervision and Engineering
85	561.1	Load Dispatch-Reliability
86	561.2	Load Dispatch-Monitor and Operate Transmission System
87	561.3	Load Dispatch Transmission Service and Scheduling
88	561.4	Scheduling, System Control and Dispatch Services
89	561.5	Reliability, Planning and Standards Development
90	561.6	Transmission Service Studies
91	561.7	Generation Interconnection Studies
92	561.8	Reliability, Planning and Standards Development Services
93	562	Station Expenses
94	563	Overhead Lines Expense
95	564	Underground Lines Expense
96	565	Transmission of Electricity by Others
97	566	Miscellaneous Transmission Expense
98	567	— Rents
99		TOTAL Operation (Enter Total of Lines 83 thru 98)
100		- Maintenance
101	568	Maintenance Supervision and Engineering
102	569	Maintenance of Structures
103	569.1	Maintenance of Computer Hardware
104	569.2	Maintenance of Computer Software
105	569.3	Maintenance of Communication Equipment
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant
107	570	Maintenance of Station Equipment
108	571	Maintenance of Overhead Lines
109	572	Maintenance of Underground Lines
110	573	Maintenance of Miscellaneous Transmission Plant

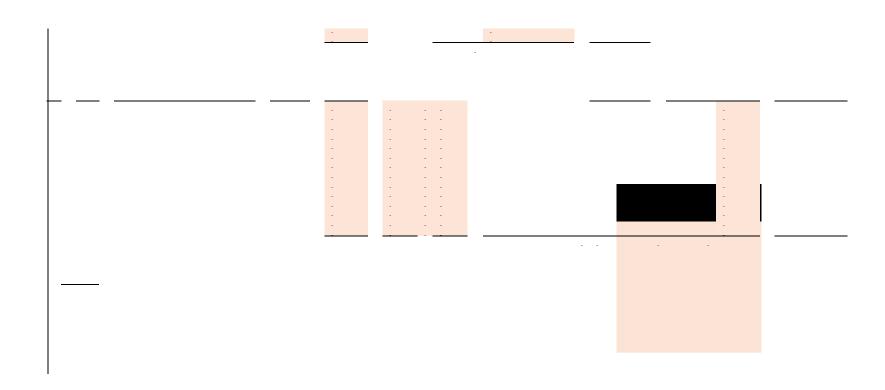


Administrative and General (A&G) Expenses

[B] December balances as would be reported in FERC Form 1

Notes:

FF1 Page 323 Line No.	Account Reference	Description	Account Balance [B]
180		— Operation	
181	920	Administrative and General Salaries	
182	921	Office Supplies and Expenses	
183	Less 922	Administrative Expenses Transferred - Credit	
184	923	Outside Services Employed	
185	924	Property Insurance	
186	925	Injuries and Damages	
187	926	Employee Pensions and Benefits	
188	927	Franchise Requirements	
189	928	Regulatory Commission Expense	
190	Less 929	(Less) Duplicate Charges-Cr.	
191	930.1	General Advertising Expenses	
192	930.2	Miscellaneous General Expenses	
193	931	Rents	
194		Total Operation (Enter Total of lines 181 thru 193)	\$0
195		- Maintenance	
196	935	Maintenance of General Plant	
197		TOTAL A&G Expenses (Total of lines 194 and 196)	\$0



ATTACHMENT H-11B

Formula Rate Implementation Protocols —

South FirstEnergy Operating Companies ("the SFCs")

ANNUAL TRUE-UP, INFORMATION EXCHANGE, AND CHALLENGE PROCEDURES

Definitions-

- "Actual Transmission Revenue Requirement?" or "ATRR?" means the actual net transmission revenue requirement of <u>SFCthe SFCs</u> calculated and posted on the PJM website no later than June 15 of each year subsequent to calendar year 2021 for the immediately preceding calendar year in accordance with <u>SFC'sthe SFCs'</u> Formula Rate and based upon <u>SFC'sthe SFCs'</u> actual costs and expenditures.
- "Annual Update" means SFC'sthe SFCs' ATRR for the preceding calendar year, as well as the True-up for the prior Rate Year, as posted on or before June 15 of each year.
- "Formal Challenge" means a written challenge to an Annual Update or Projected Transmission Revenue Requirement submitted to the Federal Energy Regulatory Commission (the "Commission" or "FERC") as provided in Section IV below.
- "Formula Rate" means the collection of formulas and worksheets, unpopulated with any data, included as Attachment H-11A of the PJM Tariff.
- "Interested Parties" include, but are not limited to, customers under the PJM Tariff, state utility regulatory commissions, the Organization of PJM States, Inc., consumer advocacy agencies, and state attorneys general, and any party to any docket assigned by the Commission to the SFCs' Formula Rate Filing and Annual Update, including Docket No. ER21-253-000 and related sub-dockets.
- "PJM Tariff2" means the Open Access Transmission Tariff of the PJM Interconnection, L.L.C.-

"Preliminary Challenge" means a written challenge to the Annual Update or Projected Transmission Revenue Requirement submitted to SFCthe SFCs as provided in Section IV below.

"Projected Transmission Revenue Requirement" or "PTRR" means the projected net transmission revenue requirement of SFCthe SFCs calculated for the forthcoming Rate Year, as well as, where applicable, the most recently calculated True-up, with interest, to be posted on the PJM website no later than October 311 of each year for rates effective the next calendar year starting January 1.

"Protective Agreement and Non-Disclosure Certificate" means the agreement and certificate executed by Interested Parties and their representatives for a Rate Year in order to obtain access to material that the SFCs deem confidential or that contains Critical Energy Infrastructure Information as that term is defined in 18 C.F.R. § 388.113(c)(1).

"Protocols" means these Protocols, included as Attachment H-11B of the PJM Tariff.

"Publication Date" means the date on which the Annual Update is posted on the PJM website.

"Rate Year" means the twelve consecutive month period that begins on January 1 and continues through December 31.

"True-up" means the difference between the revenues collected by PJM based on the SFCs corresponding to the rate effective period of the PTRR (net of the True-up from the prior year), and the ATRR, for the same Rate Year, which shall be provided in the Annual Update on or before June 15 of the year subsequent to the Rate Year. The True-up will be a component of the PTRR.

Section I. Applicability

The following procedures shall apply to SFC'sthe SFCs' calculation of their Actual Transmission Revenue Requirement, True-up, and Projected Transmission Revenue Requirement.

Section II. Annual Update and Projected Transmission Revenue Requirement

A. On or before June 15 of each year subsequent to calendar year 2021, SFC 2022, the SFCs shall determine their Annual Update for the immediately preceding calendar year under Attachment H-11A and Section VII of these Protocols, including calculation of the True-up to be included in their PTRR for the subsequent Rate Year.

- B. On or before June 15 of each year subsequent to calendar year 2021, SFC shall provide their Annual Update for the immediately preceding calendar year to PJM and cause such information to be posted on the PJM website. Within two (2) days of such posting, SFC shall provide notice of such posting via an e-mail exploder list. 2022, the SFCs shall
 - 1. provide their Annual Update for the immediately preceding calendar year and
 Protective Agreement and Non-Disclosure Certificate to PJM and cause such information to be posted on the PJM website; and
 - provide notice of such posting via the e-mail exploder list for the SFCs.
 Interested Parties can subscribe to the PJM email exploder list for the SFCs by request submitted to SFCAnnualUpdate@firstenergycorp.com.
- C. On or before October 31, 20202022, and on or before each subsequent October 31, SFC1, the SFCs shall-:
 - 1. provide their PTRR to PJM and cause such information to be posted on the PJM website, in both a Portable Document Format ("("PDF")") and fully-functioning Excel file, and within two (2) days of posting of the PTRR, SFC shall provide notice of such posting via an e-mail exploder list.
 - Parties can subscribe to the PJM email exploder list for the SFCs. Interested submitted to SFCAnnualUpdate@firstenergycorp.com.
- D. On or before September 1, 2022, and on or before each subsequent August 1, the SFCs shall upon request provide any Interested Party with:
 - 1. information showing (a) each transmission project forecasted to be placed into service in the following Rate Year that is expected to have a direct cost of \$1,000,000 (one million dollars) or greater, and a breakdown of the projected direct costs of each such project in as much detail as is reasonably available; and (b) purchases of categories of capital equipment (e.g., switches, transformers, relays, etc.) aggregating \$3,000,000 (three million dollars) or greater that are forecasted to enter service during the following Rate Year, either through the use of such capital equipment in projects forecasted to be placed in service during the following Rate Year or as spare plant that the SFCs determine to be needed for the safe and reliable operation of the transmission system in accordance with Good Utility Practice during the following Rate Year; and
 - 2. a statement setting forth the basis for the SFCs' determination that each such transmission project or capital equipment purchase, as applicable, is needed for service during the following Rate Year (which statement may be based on a determination that the placement of the project or equipment purchases into service during the following Rate Year, as described below, is needed as part of a larger multi-year transmission project or equipment purchase project, as applicable). The SFCs' provision of such information shall be subject to the

protection of any confidential information, as needed, under the Protective Agreement and Non-Disclosure Certificate.

- E. If transmission plant is projected to be placed in service (PTRR) or actually placed in service (ATRR) in the respective rate period, at an amount other than on a historic cost basis (e.g., fair value adjustments), the SFCs will provide a worksheet identifying such transmission plant and a narrative explanation of the individual impact of such items to the Annual Update.
- F. If the date for posting the Annual Update or PTRR falls on a weekend or a holiday recognized by FERC, then the posting shall be due on the next business day. -The date on which posting of the Annual Update occurs shall be that year's Publication Date.-Any delay in the Publication Date or in the posting of the PTRR will result in an equivalent extension of time for the submission of information requests discussed in Section III of these Protocols.

EG. The ATRR shall:

- 1. Include a workable data-populated version of the Formula Rate template and underlying work papers in Excel format with all formulas and links intact;
- 2. Be based on SFC'sthe SFCs' respective FERC Form No. 1sls for the prior calendar year;
- 3. Provide the Formula Rate calculations and all inputs thereto, as well as supporting documentation and work papers for data that are used in the ATRR that are not otherwise available in the FERC Form No. 1sls, subject to the protection of any confidential information, as needed, under non-disclosure agreements that are based on FERC's Modelthe Protective Order Agreement and Non-Disclosure Certificate;
- 4. Provide sufficient information to enable Interested Parties to replicate the calculation of the ATRR results from the FERC Form No. 1sls;
- 5. Identify any changes in the formula references (page and line numbers) to the FERC Form No. 1sls;
- 6. Identify and, to the extent not explained in a worksheet included in the ATRR, explain, all material adjustments made to the FERC Form No. 1 data in determining formula inputs, including relevant footnotes to the FERC Form No. 1sls and any adjustments not shown in the FERC Form No. 1sls;
- 7. Provide underlying data for Formula Rate inputs that provide greater granularity than is required for the FERC Form No. 1;
- 88. As part of the ATRR open meeting, the SFCs shall provide

- a. a summary of the actual year results to the PTRR for the same rate
 period, to accompany further discussion of key drivers of the ATRR and
 PTRR; and
- b. more granular information and supporting explanations pertaining to variances that exceed 10% provided both (i) that the variance exceeds \$500,000 and (ii) that the information is in the level of detail consistent with the Companies' ATRR and its related attachments;
- 9. With respect to any change in accounting that affects inputs to the Formula Rate or the resulting charges billed under the Formula Rate ("Accounting Change"):
 - a. Identify any Accounting Change, including:
 - i. the initial <u>implementation</u> adoption of <u>ana new</u> accounting standard or policy;
 - ii. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
 - iii. correction of errors and prior period adjustments that affect the ATRR and True-up calculation;
 - iv. the implementation of new estimation methods or policies that change prior estimates; and
 - v. changes to income tax elections; and
 - vi. the initial implementation of accounting changes in the reporting of the FERC Form No. 1 accounts from the prior year to the current year to the extent such change(s) affect(s) the Formula Rate revenue requirement: changes in (1) FERC's Uniform System of Accounts, (2) FERC Form No. 1 reporting requirements as applicable, (3) any FERC ratemaking orders applicable to the Formula Rate, and (4) the accounting policies of the SFCs.
- b. Identify items included in the ATRR at an amount other than on a historic __cost basis (*e.g.*, fair value adjustments);
 - ec. Identify any sale of transmission and/or general electric plant in service with gross plant value greater than \$50,000 as reported in the SFCs' FERC Form 1 on page 206, as may be amended, during the previous year—excluding the sale of passenger vehicles and retired assets sold for salvage value—and explain the effect of the accounting for such transaction(s) on inputs to the Formula Rate.

- d. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs to the ATRR; and
- de. Provide, for each item identified pursuant to items II.E.8.a II.E.8.e above Accounting Change, a narrative explanation of the individual impact of such change on the ATRR; and

910. Include for the applicable Rate Year the following information related to affiliate cost allocation: (A) a detailed description of the methodologies used to allocate and directly assign costs between SFCthe SFCs and their affiliates by service category and function, including any changes to such cost allocation methodologies from the prior year, and the reasons and justification for those changes; and (B) the magnitude of such costs that have been allocated or directly assigned between SFCthe SFCs and each affiliate by service category or function.

F. The Projected Transmission Revenue Requirement shall:

H. It is the intent of the Formula Rate, including the supporting explanations and allocation described therein, that each input to the Formula Rate will be either taken directly from FERC Form No. 1 or reconcilable to FERC Form No. 1 by the application of clearly identified and supported information. If the referenced form is superseded, the successor form(s) shall be utilized and supplemented as necessary to provide equivalent information as that provided in the superseded form. If the referenced form(s) is (are) discontinued, equivalent information as that provided in the discontinued form(s) shall be utilized.

I. The PTRR shall:

- _1. Include a workable data-populated version of the Formula Rate template and underlying work papers in Excel format with all formulas and links intact;
- 2. Provide the Formula Rate calculations and all inputs thereto, as well as supporting documentation and work papers for data that are used in the PTRR;
- 3. Provide sufficient information to enable Interested Parties to replicate the calculation of the PTRR. If transmission plant is projected to be placed in service (PTRR) or actually placed in service (ATRR) in the respective rate period at an amount other than on a historic cost basis (e.g., fair value adjustments), the SFCs will provide a worksheet identifying such transmission plant and a narrative explanation of the individual impact of such items to the Annual Update;
- 4. With respect to any Accounting Change:
 - a. Identify any Accounting Change, including:

- i. the initial implementationadoption of an a new accounting standard or policy;
- ii. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
- iii. correction of errors and prior period adjustments that affect the PTRR calculation;
- iv. the implementation of new estimation methods or policies that change prior estimates; and
- v. changes to income tax elections;
- vi. the initial implementation of accounting changes in the reporting of the FERC Form 1 accounts from the prior year to the current year to the extent such change(s) affect(s) the Formula Rate revenue requirement: changes in (1) FERC's Uniform System of Accounts, (2) FERC Form No. 1 reporting requirements as applicable, (3) any FERC ratemaking orders applicable to the Formula Rate, and (4) the accounting policies of the SFCs
- b. Identify items included in the PTRR at an amount other than on a historic cost basis (e.g., fair value adjustments);
- c. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs to the PTRR; and
- d. Provide, for each <u>item identified pursuant to items II.F.4.a II.F.4.e of these Protocols Accounting Change</u>, a narrative explanation of the individual impact of such change on the PTRR.
- Meeting"), to be conducted via Internet webcast, no earlier than ten (10) business days following the Publication Date and no later than July 15. -No fewer than seven (7) days prior to such Annual Update Meeting, SFCthe SFCs shall provide notice on PJM's website of the time and date of the Annual Update Meeting, and shall provide notice of the posting via anthe e-mail exploder list.—for the SFCs. The Annual Update Meeting shall: (i) permit SFCthe SFCs to explain and clarify their ATRR and True-up; and (ii) provide Interested Parties an opportunity to seek information and clarifications from SFCthe SFCs about the ATRR and True-up.
- H. SFCK. The SFCs shall hold an open meeting among Interested Parties ("Annual Projected Rate Meeting"), to be conducted via Internet webcast. For the 2023 PTRR, the Annual Projected Rate Meeting shall be no earlier than five (5seven (7) business days following the posting of the PTRR (as described in Section II.C of these Protocols)

and no later than November 30-, 2022. For PTRRs posted subsequent to 2023, the Annual Projected Rate Meeting shall be no earlier than seven (7) business days following the posting of the PTRR (as described in Section II.C of these Protocols) and no later than November 7. No fewer than five (5seven (7) days prior to such Annual Projected Rate Meeting, SFCthe SFCs shall provide notice on PJM's website of the time and date of the Annual Projected Rate Meeting, and shall provide notice of the posting via anthe e-mail exploder list—for the SFCs. The Annual Projected Rate Meeting shall: (i) permit SFCthe SFCs to explain and clarify their PTRR and (ii) provide Interested Parties an opportunity to seek information and clarifications from SFCthe SFCs about the PTRR.

Section III. Information Exchange Procedures

Each Annual Update and PTRR shall be subject to the following information exchange procedures ("Information Exchange Procedures"):

A. For the Annual Update posted on June 15, 2022, Interested Parties shall have until January 15 following the Publication Date 16, 2023 (unless such period is extended with the written consent of SFCthe SFCs or by FERC order) to serve reasonable information and document requests on SFC ("the SFCs.

For all subsequent Annual Updates, Interested Parties shall have until November 15 following the Annual Update posting date (unless such period is extended with the written consent of the SFCs or by FERC order) to serve a first set of information and document requests on the SFCs pertaining to the Annual Update. Interested parties shall have until January 15 to serve follow-up information and document requests pertaining to the Annal Update (together with the November 15 deadline, the "ATRR Information Exchange Period")."), but such requests must be specifically limited to clarification or additional information regarding the SFCs' responses provided to any sets of information and document requests issued to the SFCs on or before November 15.

Interested Parties shall have until January 15 following the PTRR posting date (unless such period is extended with the written consent of the SFCs or by FERC order) to serve reasonable information and document requests on the SFCs pertaining to the PTRR ("PTRR Information Exchange Period"). If November 15 or January 15 falls on a weekend or a holiday recognized by FERC, the deadline for submitting all information and document requests shall be extended to the next business day. Such information and document requests shall be limited to what is necessary to determine:

- 1. the extent or effect of an Accounting Change on the inputs to the Formula Rate or the resulting charges under the Formula Rate;
- 2. whether the ATRR or PTRR fails to include data properly recorded in accordance with these Protocols;
- 3. the proper application of the Formula Rate and procedures in these Protocols;

- 4. the accuracy of data and consistency with the Formula Rate of the calculations shown in the ATRR or PTRR;
- 5. the prudence of actual costs and expenditures <u>included in the ATRR or the</u> reasonableness of projected costs and expenditures included in the PTRR;
- 6. the effect of any change to the underlying Uniform System of Accounts or FERC Form No. 1; or
- 7. any other information that may reasonably have a substantive effect on the calculation of the charge pursuant to the Formula Rate.

Additionally, in connection with the information exchange procedures, the SFCs agree, if requested, to identify capital expenditures for transmission baseline RTEP projects and supplemental projects on an up to five year forward basis, on a combined or project-specific basis.

The information and document requests shall not be directed to ascertaining whether the Formula Rate is just and reasonable.

- B.——<u>SFC_The SFCs</u> shall make a good faith effort to respond to any information and document request within fifteen (15) business days of receipt of such request. <u>SFCFor the Annual Update posted on June 15, 2022, the SFCs shall respond to all information and document requests by no later than February 25, 2023 unless this date is extended with written consent of the SFCs or by FERC order; for all subsequent Annual Updates, the SFCs shall respond to all information and document requests by no later than February 25 following the Publication Date, unless the <u>ATRR</u> Information Exchange Period or PTRR Information Exchange Period is extended with written consent of the SFCs or by SFC or FERC order.</u>
- C. SFC will serve all information requests from Interested Parties and their response(s) to such requests upon any Interested Party that requests such service, subject to the protection of any confidential information contained in such information requests or responses, as needed, under non-disclosure agreements that are based on FERC's Model Protective Order.
- D. SFCC. The SFCs shall not claim that responses to information and document requests provided pursuant to these Protocols are subject to any settlement privilege in any proceeding addressing SFC'sthe SFCs' Annual Update or PTRR, and such responses may be included in any Formal Challenge or other submittal addressing SFC'sthe SFCs' Annual Update or PTRR.—
- D. The SFCs shall use best efforts to timely notify the proponent of an Information

 Request if all or any part of an Information Request is unclear or the subject matter is

 outside the scope of Section III.B. If the parties are unable to resolve any dispute
 regarding an information request, the matter may be referred to the FERC Dispute
 Resolution Service.

Section IV._Challenge Procedures

- A. Interested Parties shall have until March 31 following the Publication Date (unless such period is extended with the written consent of SFCthe SFCs or by FERC order) ("Review Period"), to review the inputs, supporting explanations, allocations and calculations and to notify SFCthe SFCs in writing, which may be made electronically, of any specific Preliminary Challenges to the Annual Update or PTRR. -If the final day of the Review Period falls on a holiday recognized by FERC, the deadline for submitting all Preliminary Challenges shall be extended to the next business day. Failure to An Interested Party may not pursue an issue through a Formal Challenge unless it submitted a Preliminary Challenge or to lodge a Formal Challenge regarding any issue asto a given Annual Update or PTRR shall bar pursuit of such issue with respect to that Annual Update or PTRR under on some issue (which may be different from the challengeprocedures set forth in these Protocols, but shall not bar pursuit of such issue or the lodging of a-Formal Challenge as to such issue as it relates issue) during the applicable Review Period. Failure to raise an issue in one year's Formal Challenge shall not bar the lodging of that issue as related to a subsequent Annual Update or PTRR.- This Section IV.A in no way shall affect a party's rights under Federal Power Act ("FPA") section 206 as set forth in Section IV.I of these Protocols.
- B. Preliminary Challenges shall be subject to the resolution procedures and limitations in this Section IV and shall satisfy all of the following requirements.
 - 1. A party submitting a Preliminary Challenge to SFCthe SFCs must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects, and provide an appropriate explanation and documents to support its challenge.
 - 2. SFCThe SFCs shall make a good faith effort to respond to any Preliminary Challenge within twenty (20) business days of written receipt of such challenge.
 - 3. SFCThe SFCs, and where applicable, PJM, shall appoint a senior representative to work with each party that submitted a Preliminary Challenge (or its representative) toward a resolution of the challenge.
 - 4. If <u>SFCthe SFCs</u> disagree with such challenge, they will provide the Interested Party(ies) with <u>ana written</u> explanation supporting the inputs, supporting explanations, allocations, calculations, or other information.
 - 5. No Preliminary Challenge may be submitted after March 31, and SFCthe SFCs must respond to all Preliminary Challenges by no later than April 30 unless the Review Period is extended by SFC orwith written consent of the SFCs or ordered by FERC, or as provided in Section IV.A above.
 - 6. SFCThe SFCs will serve all Preliminary Challenges and their response(s) to such Preliminary Challenges upon any Interested Party that requests such service, subject to the protection of any confidential information contained in such Preliminary Challenges or responses, as needed, under non-disclosure agreements

that are based on the FERC's Model Protective Order Agreement and Non-Disclosure Certificate.

- C. Formal Challenges shall be subject to the resolution procedures and limitations in this Section IV. Formal Challenges shall be filed pursuant to these Protocols and shall satisfy all of the following requirements.
 - 1. A Formal Challenge shall:
 - a. Clearly identify the action or inaction which is alleged to violate the filed Formula Rate or these Protocols;
 - b. Explain how the action or inaction violates the filed Formula Rate or these Protocols;
 - c. Set forth the business, commercial, economic or other issues presented by the action or inaction as such relate to or affect the party filing the Formal Challenge, including:
 - (i). the extent or effect of an Accounting Change;
 - (ii). whether the ATRR or PTRR fails to include data properly recorded in accordance with these Protocols;
 - (iii). the proper application of the Formula Rate and procedures in these Protocols;
 - (iv). the accuracy of data and consistency with the Formula Rate of the charges shown in the ATRR or PTRR;
 - (v). the prudence of actual costs and expenditures;
 - (vi). the effect of any change to the underlying Uniform System of Accounts or FERC Form No. 1; or
 - (vii) any other information that may reasonably have a substantive effect on the calculation of the charge pursuant to the Formula Rate.
 - d. Make a good faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the challenged action or inaction;
 - e. State whether the <u>issuesclaim(s)</u> presented are pending in an existing Commission proceeding or a proceeding in any other forum in which the filing party is a party, and if so, provide an explanation why timely resolution cannot be achieved in that forum;

- f. State the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief;
- g. Include all documents that support the facts in the Formal Challenge in possession of, or otherwise attainable by, the filing party, including, but not limited to, contracts and affidavits; and
- h. State whether the filing party utilized the Preliminary Challenge procedures described in these Protocols to dispute the challenged action or inaction raised by the Formal Challenge, and, if not, describe why not.
- 2. Service. -Any person filing a Formal Challenge must serve a copy of such Formal Challenge on SFCthe SFCs. Service to SFCthe SFCs must be simultaneous with filing at FERC. -Simultaneous service can be accomplished by electronic mail in accordance with 18 C.F.R. § 385.2010(f)(3), faesimile, express delivery, or messenger. _A party filing a Formal Challenge shall serve the individual listed as the contact person on SFC'sthe SFCs' Informational Filing required under Section VI of these Protocols.
- D. Preliminary and Formal Challenges shall be limited to all issues that may be necessary to determine:
 - 1. the extent or effect of an Accounting Change;
 - 2. whether the ATRR or PTRR fails to include data properly recorded in accordance with these Protocols, or includes data not properly recorded in accordance with these Protocols;
 - 3. the proper application of the Formula Rate and procedures in these Protocols;
 - 4. the accuracy of data and consistency with the Formula Rate of the calculations shown in the ATRR and PTRR;
 - 5. the prudence of actual costs and expenditures included as inputs to the Formula Rate;
 - 66. the reasonableness of any projection that forms a basis of the PTRR;
 - <u>7</u>. the effect of any change to the underlying Uniform System of Accounts or FERC Form No. 1; or
 - 78. any other information that may reasonably have a substantive effect on the calculation of the charge pursuant to the Formula Rate.
- E. Any changes or adjustments to the ATRR and PTRR resulting from the information exchange and Preliminary Challenge processes that are agreed to by <a href="#specific style="specific style-st

- December 1 will be reflected in the PTRR for the upcoming Rate Year. -Any changes or adjustments agreed to by <u>SFCthe SFCs</u> after December 1 will be reflected in the following year's Annual Update, as discussed in Section V of these Protocols.
- F. An Interested Party shall have until June 1 following the Review Period (unless such date is extended with the written consent of <a href="#specific style="specific style-
- G. _In any proceeding initiated by FERC concerning the Annual Update or PTRR or in response to a Formal Challenge, SFCthe SFCs shall bear the burden, consistent with FPA section 205, of proving that they have correctly applied the terms of the Formula Rate consistent with these Protocols, and that itthey followed the applicable requirements and procedures in the Formula Rate. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- H. Except as specifically provided herein, nothing herein shall be deemed to limit in any way the right of SFCthe SFCs to file unilaterally, pursuant to FPA section 205 and the regulations thereunder, to change these Protocols, the Formula Rate, or any of its inputs (including, but not limited to, rate of return and transmission incentive rate treatment), or to replace the Formula Rate with a stated rate, or the right of any other party to request such changes pursuant to FPA section 206.
- I. No party shall seek to modify these Protocols or the Formula Rate under the challenge procedures set forth in these Protocols, and the Annual Update and PTRR shall not be subject to challenge by anyone for the purpose of modifying the Formula Rate. Any modifications to these Protocols or the Formula Rate will require, as applicable, a FPA section 205 or section 206 proceeding. SFC may, at their discretion and at a time of their choosing, make a limited filing pursuant to FPA section 205 to modify stated values in the Formula Rate for (a) amortization and depreciation rates or (b) Post Employment Benefits Other Than Pensions rates. SFC may also, at their discretion and at a time of their choosing, make a limited filing pursuant to FPA section 205 to seek recovery of costs associated with abandoned plant. The sole issue in any such limited Section 205 proceeding shall be whether such proposed change(s) is just and reasonable, and it shall not address other aspects of the Formula Rate.
- I. No Settling Intervenor shall oppose a filing by the Companies under FPA section 205 (i) to change the fixed PBOP calculation in the filed template, (ii) to modify the stated values for amortization and depreciation rates in the filed template, (iii) to reflect nominal changes to the FERC Form 1 reporting requirements (i.e., changes in account descriptions or line numbers that do not reflect changes in the nature or type of costs or expenses recorded therein), or (iv) to seek recovery of prudently-incurred abandoned

plant, on the grounds that such filing is an impermissible single-issue rate filing. The SFCs shall not oppose a filing by any Settling Intervenor under FPA section 206 to change the fixed PBOP calculation in the filed template on the grounds that such filing is an impermissible single-issue rate filing. The Parties acknowledge that the Commission is not bound by the provision setting forth the agreement between the Parties on single-issue filings and may at its discretion broaden the scope of the filing related to changes in the fixed PBOP calculation in the filed template.

J. ____Any Interested Party seeking changes to the application of the Formula Rate due to a change in the Uniform System of Accounts or FERC Form No. 1 shall first raise the matter with <a href="#section-style="section-style-type: section-style-type: section-style-t

Section V. Changes to Actual Transmission Revenue Requirement or Projected Transmission Revenue Requirement

A.-Except as provided in Section IV.E of these Protocols, any changes to the data inputs, including but not limited to revisions to SFC'sthe SFCs' FERC Form No. 1sls, or as the result of any FERC proceeding to consider the ATRR or PTRR, 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 in the PTRR for the next Rate Year. -This reconciliationtrue-up mechanism shall apply in lieu of mid-Rate Year adjustments.-Interest on any refund or surcharge shall be calculated in accordance with the procedures outlined in Section VII of these Protocols.

Section VI. Informational Filings

- A. By June 15 of each year, SFCthe SFCs shall submit to FERC an informational filing ("Informational Filing") of their PTRR for the Rate Year, including their ATRR and True-up. -This Informational Filing must include information that is reasonably necessary to determine:
 - 1. that input data to the Formula Rate are properly recorded in any underlying work papers;
 - 2. that SFCthe SFCs have properly applied the Formula Rate and these Protocols;
 - 3. the accuracy of data and the consistency with the Formula Rate of the transmission revenue requirement and rates under review;
 - 4. the extent of Accounting Changes that affect Formula Rate inputs; and
 - 5. the reasonableness of projected costs.

The Informational Filing must also describe any corrections or adjustments made during the period since the Publication Date, and must describe all aspects of the Formula Rate or its inputs that are the subject of an ongoing dispute under the Preliminary Challenge or Formal Challenge procedures.-

Finally, the Informational Filing shall include for the applicable Rate Year the following information related to affiliate cost allocation: a detailed description of the methodologies used to allocate and directly assign costs between <a href="#section-specific specific s

Within five (5) days

On the date of such Informational Filing, SFC submission to FERC, the SFCs shall provide notice of the Informational Filing via anthe e-mail exploder list for the SFCs and by posting the docket number assigned to SFC's the SFCs' Informational Filing on the PJM website, subject to the protection of any confidential information contained in the Informational Filing, as needed, under nondisclosure agreements that are based on FERC's Modelthe Protective Order. Agreement and Non-Disclosure Certificate.

B. Any challenges to the implementation of the Formula Rate must be made through the challenge procedures described in Section IV of these Protocols or in a separate complaint proceeding, and not in response to the Informational Filing.

Section VII. Calculation of True-up

The True-up will be determined in the following manner:

- A. As part of the Annual Update for each Rate Year, SFCthe SFCs shall determine the difference between the revenues collected received by PJMthe SFCs corresponding to the rate effective period based on the PTRR for the Rate Year (net of the True-up from the prior year) and the ATRR for the same Rate Year based on actual cost data as reflected in their FERC Form No. 1sls. The True-up will be determined as follows:
 - The ATRR for the previous Rate Year as determined using SFC's the SFCs' completed FERC Form No. 1 reports shall be compared to the revenues collectedreceived by PJMthe SFCs corresponding to the rate effective period based on the PTRR (net of the True-up from the prior year) for that same Rate Year ("("True-up Year")") to determine any excess or shortfall in the revenues collectedreceived by PJMthe SFCs corresponding to the rate effective period in the True-up Year. -The revenue excess or shortfall determined by this comparison shall constitute the ""True-up."."
 - ii2. Interest on any True-up shall be based on the interest rate equal to the interest rate determined by 18 C.F.R. § 35.19a. -Interest rates will be used to calculate the time value of money for the period that the True-up exists. -The interest rate to be

- applied to the True-up will be determined using the average rate for the twenty (20) months preceding September 1 of the current year. <u>Interest on refunds and surcharges shall be compounded on a quarterly basis.</u>
- B. SFCThe SFCs will post on PJM's PJM's website all information relating to the True-up as part of the Annual Update. -As provided in Section II.B of these Protocols, SFCthe SFCs shall provide their Annual Update for the immediately preceding calendar year to PJM and cause such information to be posted on the PJM website on or before June 15 of each year subsequent to calendar year 2021.

Section VIII. Formula Rate Inputs

- A. Stated inputs Fixed components to the Formula Rate: -For (i) rate of return on common equity; (ii) "_Post-Employment Benefits other than Pension" ("_" ("PBOP")") charges pursuant to Statement of Financial Accounting Standards No. 106, Employers' Employers' Accounting for Postretirement Benefits Other Than Pensions; and (iii) depreciation and/or amortization rates, the values in the Formula Rate shall be stated values and may be changed only pursuant to a FPA section 205 or section 206 proceeding. -These stated value inputs fixed components are specified in Attachment 9 of the Formula Rate.
- B.- Unpopulated Formula Rate line items:- With respect to line items in the Formula Rate that are not currently populated with non-zero numerical values because FERC policy requires prior authorization for recovery of the underlying costs or because, due to the nature of the associated functional activities, such costs are not considered part of SFC'sthe SFCs' transmission-related revenue requirement (but not line items that are zero values in a particular Rate Year for the sole reason that no such costs or revenues were incurred or revenues received or projected to be incurred or received during the Rate Year), such line items shall not be populated with non-zero values except as may be authorized following a FPA section 205 or section 206 proceeding.-