



August 12, 2024

Via eTariff

Ms. Debbie-Anne A. Reese, Acting Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: The Dayton Power and Light Company d/b/a AES Ohio's
Compliance Filing
Docket No. ER24-1268-002

Dear Secretary Reese:

Pursuant to paragraph 12 of the Federal Energy Regulatory Commission (“Commission”) July 12th Order, *The Dayton Power and Light Company*, 188 FERC ¶ 61,046 (2024), The Dayton Power and Light Company d/b/a AES Ohio’s (“AES Ohio”) hereby submits this compliance filing. In compliance with the Commission’s directive, AES Ohio is hereby filing to correct the eTariff metadata regarding the Transmission Allocation Factors in Attachment 9, Column G and “Average Monthly FERC Refund Rate” and “Number of Months of Interest” in lines 8 and 9 of Attachment 11W.

PJM Interconnection, L.L.C. (“PJM”), on behalf of AES Ohio, is submitting this compliance filing within thirty days of the issuance of the July 12th Order, as directed therein. AES Ohio respectfully requests that the Commission accept this compliance filing and that the Commission allow the proposed tariff changes be made effective as of April 17, 2024, the effective date accepted by the July 12th Order.

Service

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission’s regulations,¹ 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 Region²

¹ See 18 C.F.R §§ 35.2(e) and 385.2010(f)(3).

² PJM already maintains updates and regularly uses e-mail lists for all PJM Members and affected state commissions.

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 FERC'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.

Please contact the undersigned should you have any questions.

Respectfully submitted,

/s/ William M. Rappolt

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*Counsel for The Dayton Power and Light Company
d/b/a AES Ohio*

Attachment A
Unpopulated Formula Rate Template
With eTariff Metadata Corrected

Dayton Power and Light Effective April 17, 2024 Docket No. ER24-1268		Projected for 12 Months Ended December 31, 2024		
ATTACHMENT H-15A				
Formula Rate -- Appendix A (electric only)		Notes	Formula Rate Attachment Reference or Instruction	
Shaded cells are input cells				
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		(Attachment 4, Line 16)	0
2	Total O&M Wages Expense		(Attachment 4, Line 14)	0
3	Less A&G Wages Expense		(Attachment 4, Line 15)	0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	0
5	Wages & Salary Allocator		(Line 1 / Line 4)	#DIV/0!

	Plant Allocation Factors				
6		Electric Plant in Service	(Note A)	(Attachment 4, Line 1)	0
7		Accumulated Depreciation (Total Electric Plant)	(Note A)	(Attachment 4, Line 3)	0
8		Net Plant		(Line 6 - Line 7)	0
9		Transmission Gross Plant	(Note A)	(Line 20)	#DIV/0!
10	Gross Plant Allocator			(Line 9 / Line 6)	#DIV/0!
11		Transmission Net Plant	(Note A)	(Line 29)	#DIV/0!
12	Net Plant Allocator			(Line 11 / Line 8)	#DIV/0!

	Plant Calculations				
	Plant In Service				
13		Transmission Plant In Service	(Note A & J)	(Attachment 4, Line 7)	0
14		General	(Note A)	(Attachment 4, Line 8)	0
15		Intangible - Electric	(Note A)	(Attachment 4, Line 9)	0
16		Common Plant - Electric	(Note A)	(Attachment 4, Line 10)	0
17		Total General, Intangible & Common Plant		(Line 14 + Line 15 + Line 16)	0
18		Wage & Salary Allocator		(Line 5)	#DIV/0!
19		General and Intangible Plant Allocated to Transmission		(Line 17 * Line 18)	#DIV/0!
20	Total Plant In Service			(Line 13 + Line 19)	#DIV/0!
	Accumulated Depreciation				
21		Transmission Accumulated Depreciation	(Note A)	(Attachment 4, Line 11)	0
22		Accumulated General Depreciation	(Note A)	(Attachment 4, Line 12)	0
23		Accumulated Intangible Amortization	(Note A)	(Attachment 4, Line 4)	0
24		Accumulated Common Plant Depreciation and Amortization-Electric	(Note A)	(Attachment 4, Line 13)	0
25		Accumulated General, Intangible and Common Depreciation		(Line 22 + 23 + 24)	0
26		Wage & Salary Allocator		(Line 5)	#DIV/0!

27		Subtotal General, Intangible and Common Accumulated Depreciation Allocated to Transmission		(Line 25 * Line 26)	#DIV/0!
28	Total Accumulated Depreciation			(Lines 21 + 27)	#DIV/0!
29	Total Net Plant in Service			(Line 20 - Line 28)	#DIV/0!

Adjustments To Rate Base					
30	Accumulated Deferred Income Taxes Excluding FAS 109		(Notes L and P)	(Attachment 1A, Line 11)	#DIV/0!
	Accumulated Deferred Income Taxes				
31	Excess ADIT		(Note L and N)	(Attachment 4, Line 78)	0
	CWIP Incentive				
32	CWIP Balances		(Note A & F)	(Attachment 5, Line 17)	0
	Abandoned Transmission Projects				
33	Unamortized Abandoned Transmission Projects		(Note A and M)	(Attachment 4, Line 77)	0
34	Plant Held for Future Use		(Note B & L)	(Attachment 4, Line 17)	0
	Prepayments				
35	Prepayments		(Note A)	(Attachment 4, Line 22)	0
36	Wage & Salary Allocator			(Line 5)	#DIV/0!
37	Prepayments Allocated to Transmission			(Line 35 * Line 36)	#DIV/0!
	Materials and Supplies				
38	Undistributed Stores Expense		(Note A)	(Attachment 4, Line 23)	0
39	Wage & Salary Allocator			(Line 5)	#DIV/0!
40	Total Undistributed Stores Expense Allocated to Transmission			(Line 38 * Line 39)	#DIV/0!

		Assigned to Construction - Transmission Portion	(Note A & T)	(Attachment 4, Line 25)	0
41		Transmission	(Note A)	(Attachment 4, Line 24)	0
42		Total Materials & Supplies for Transmission		(Line 40 + Line 41)	#DIV/0!
	Cash Working Capital				
43		Operation & Maintenance Expense		(Line 78)	#DIV/0!
44		No Allowance			0.0%
45		Total Cash Working Capital for Transmission		(Line 43 * Line 44)	#DIV/0!
	Unfunded Reserves				
46		Property Insurance	(Note A)	(Attachment 4, Line 79)	0
47		Net Plant Allocator		(Line 12)	#DIV/0!
48		Property Insurance Allocated to Transmission		(Line 46 * Line 47)	#DIV/0!
49		Injuries and Damages	(Note A)	(Attachment 4, Line 80)	0
50		Non-Pension and Non-Other Post employment Benefits	(Note A)	(Attachment 4, Line 81)	0
51		Total		(Line 49 + Line 50)	0
52		Wage and Salary Allocator		(Line 5)	#DIV/0!
53		I&D and P&B Allocated to Transmission		(Line 51 * Line 52)	0
54		Miscellaneous Operating Provisions - Transmission Portion	(Note A)	(Attachment 4, Line 82)	0

55	Customer Deposits and Advances for Construction	(Note L)	(Attachment 4, Line 86)	0
56	Deferred Credits	(Note A)	(Attachment 4, Line 83)	0
57	Miscellaneous Current and Accrued Liabilities	(Note A)	(Attachment 4, Line 87)	#DIV/0!
58	Total Adjustments to Rate Base		(Lines 30 + 31 + 32 + 33 + 34 + 37 + 42 + 45 + 48 + 53 + 54 + 55 + 56 + 57)	#DIV/0!
59	Rate Base		(Line 29 + Line 58)	#DIV/0!

Operations & Maintenance Expense				
	Transmission O&M			
60		Transmission O&M		(Attachment 4, Line 26) 0
61		Less: Excluded Transmission O&M		(Attachment 4, Line 29) 0
62		Transmission O&M		(Lines 60 - 61) 0
	Allocated Administrative & General Expenses			
63		Total A&G	(Note G, V & W)	(Attachment 4, Line 31) 0
64		Less Property Insurance Expense		(Attachment 4, Line 30) 0
65		Less Regulatory Commission Expense	(Note D)	(Attachment 4, Line 34) 0
66		Less Service Company and DP&L Costs Directly Assigned to A&G Distribution and Transmission	(Note O)	(Attachment 4, Line 33) 0
67		Less EPRI Dues and Lobbying Expenses	(Note C)	(Attachment 4, Line 36 & Attachment 4, Line 37) 0
68		Administrative & General Expenses		(Lines 63 - 64 - 65 - 66 - 67) 0
69		Wage & Salary Allocator		(Line 5) #DIV/0!
70		Administrative & General Expenses Allocated to Transmission		(Line 68 * Line 69) #DIV/0!
	Directly Assigned A&G			
71		Regulatory Commission Expense - Transmission	(Note E)	(Attachment 4, Line 35) 0

72		Service Company and DP&L Costs Directly Assigned to A&G Transmission	(Note O)	(Attachment 4, Line 32)	0
73		Subtotal		(Line 71 + Line 72)	0
74		Property Insurance Account 924		(Line 64)	0
75		Net Plant Allocator		(Line 12)	#DIV/0!
76		Property Insurance Allocated to Transmission		(Line 74 * Line 75)	#DIV/0!
77		Total A&G for Transmission		(Lines 70 + 73 + 76)	#DIV/0!
78		Total Transmission O&M		(Lines 62 + 77)	#DIV/0!

Depreciation & Amortization Expense				
	Depreciation Expense			
79		Transmission Depreciation Expense	(Note G)	(Attachment 4, Line 38) 0
80		Amortization of Abandoned Plant Projects	(Note M)	(Attachment 4, Line 75) 0
81		General and Common Depreciation Expense	(Note G)	(Attachment 4, Line 39) 0
82		Intangible Amortization Expense	(Note A & G)	(Attachment 4, Line 40) 0
83		Total		(Line 81 + Line 82) 0
84		Wage & Salary Allocator		(Line 5) #DIV/0!
85		General and Common Depreciation & Intangible Amortization Allocated to Transmission		(Line 83 * Line 84) #DIV/0!
86	Total Transmission Depreciation & Amortization			(Lines 79 + 80 + 85) #DIV/0!
Taxes Other than Income Taxes				
87	Taxes Other than Income Taxes			(Attachment 2, Line 11) #DIV/0!
88	Total Transmission Taxes Other than Income Taxes			(Line 87) #DIV/0!

Rate of Return				
89	Long Term Interest			(Attachment 4, Line 50) 0
90	Preferred Dividends			(Attachment 4, Line 51) 0
	Capitalization			
	Common Stock			
91	Proprietary Capital	(Note K)		(Attachment 4, Line 52) 0
92	Less: Accumulated Other Comprehensive Income (Account 219)	(Note K)		(Attachment 4, Line 53) 0
93	Less: Preferred Stock	(Note K)		(Attachment 4, Line 64) 0
94	Less: Unappropriated, Undistributed Subsidiary Earnings (Account 216.1)	(Note K)		(Attachment 4, Line 54) 0
95	Common Stock			(Line 91 - 92 - 93 - 94) 0
96	Long Term Debt	(Note K)		(Attachment 4, Line 55) 0
	Add: Unamortized Debt Expense	(Note K)		(Attachment 4, Line 56) 0
97	Add: Unamortized Loss on Reacquired Debt	(Note K)		(Attachment 4, Line 57) 0
98	Unamortized Premium	(Note K)		(Attachment 4, Line 58) 0
99	Unamortized Discount	(Note K)		(Attachment 4, Line 59) 0
100	Unamortized Gain on Reacquired Debt	(Note K)		(Attachment 4, Line 60) 0
101	ADIT Associated with Gain or Loss	(Note K)		(Attachment 4, Line 61) 0

102		Long-term Portion of Derivative Assets - Hedges	(Note K)	(Attachment 4, Line 62)	0
103		Derivative Instrument Liabilities - Hedges	(Note K)	(Attachment 4, Line 63)	0
104		Long Term Debt to Determine Debt Rate		(Line 96 + 97 + 98 + 99 + 100 + 101 + 102 + 103)	0
	Capital Structure				
105		Long-term Debt		(Line 96)	0
106		Preferred Stock		(Line 93)	0
107		Common Stock		(Line 95)	0
108		Total Capitalization		(Line 105 + Line106 + Line 107)	0
109		Debt %	Total Long-Term Debt	(Line 105 / Line 108)	#DIV/0!
110		Preferred %	Preferred Stock	(Line 106 / Line 108)	#DIV/0!
111		Common %	Common Stock	(Line 107 / Line 108)	#DIV/0!
112		Debt Cost	Total Long-Term Debt	(Line 89 / Line 104)	#DIV/0!
113		Preferred Cost	Preferred Stock	(Line 90 / Line 106)	0.00%
114		Common Cost	Common Stock (Note G)	Fixed	9.85%
115		Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	#DIV/0!
116		Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	#DIV/0!
117		Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	#DIV/0!

118	Rate of Return on Rate Base (ROR)		(Lines 115 + 116 + 117)	#DIV/0!
119	Transmission Investment Return = Rate Base * Rate of Return		(Line 59 * Line 118)	#DIV/0!

Income Taxes				
Income Tax Rates				
120		FIT=Federal Income Tax Rate		21.00%
121		SIT=State Income Tax Rate or Composite	(Attachment 4, Line 65)	0.00%
122		MIT= Average Municipality Tax Rate	(Attachment 4, Line 66)	0.00%
123		P=(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
124		Composite Income Tax Rate (T)	$= FIT + SIT + MIT - (SIT + MIT) * FIT - (FIT * p * SIT)$	21.00%
125		$T / (1-T)$		26.58%
126		$1/(1-T)$		126.58%
ITC Adjustment				
127		Amortization of Investment Tax Credit - Transmission	(Attachment 4, Line 68)	0
128		Amortization of Investment Tax Credit - General	(Attachment 4, Line 67)	0
129		Wage & Salary Allocator	(Line 5)	#DIV/0!
130		Amortization of Investment Tax Credit - General Allocated to Transmission	(Line 128 * Line 129)	#DIV/0!
131		Total Amortization of Investment Tax Credit - Transmission	(Line 127 + Line 130)	#DIV/0!
132		$1/(1-T)$	(Line 126)	126.58%
133		ITC Amortization Allocated to Transmission	(Line 131 * Line 132)	#DIV/0!
Equity AFUDC Component of Transmission Depreciation				

134		Equity AFUDC Component of Transmission Depreciation		(Attachment 4, Line 69)	0
135		Tax Effect of AFUDC Equity Permanent Difference		(Line 124 * Line 134)	0
136		1/(1-T)		(Line 126)	126.58%
137		Equity AFUDC Adjustment for Transmission		(Line 135 * Line 136)	0
	Amortization of Excess Accumulated Deferred Income Taxes				
138		Amortization of Excess ADIT	(Note N)	(Attachment 4, Line 78)	0
139		1/(1-T)		(Line 126)	126.58%
140		Amortization of Excess ADIT for Transmission		(Line 138 * Line 139)	0
141	Income Tax Component		(T/1-T) * Weighted Cost of Preferred and Common * Rate Base	(Line 125 * Line 59 * (Line 116 + Line 117))	#DIV/0!
142	Transmission Income Taxes			(Line 133 + Line 137 + Line 140 + Line 141)	#DIV/0!

Transmission Revenue Requirement				
	Summary			
143	Net Property, Plant & Equipment		(Line 29)	#DIV/0!
144	Total Adjustments to Rate Base		(Line 58)	#DIV/0!
145	Rate Base		(Line 59)	#DIV/0!
146	Total Transmission O&M		(Line 78)	#DIV/0!
147	Total Transmission Depreciation & Amortization		(Line 86)	#DIV/0!
148	Taxes Other than Income		(Line 88)	#DIV/0!
149	Investment Return		(Line 119)	#DIV/0!
150	Income Taxes		(Line 142)	#DIV/0!
151	Gross Transmission Revenue Requirement	(Note U)	(Sum Lines 146 to 150)	#DIV/0!
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
152	Transmission Plant In Service		(Line 13)	0
153	Excluded Transmission Facilities	(Note A & I)	(Attachment 4, Line 70)	0
154	Included Transmission Facilities		(Line 152 - Line 153)	0
155	Inclusion Ratio		(Line 154 / Line 152)	#DIV/0!
156	Gross Revenue Requirement		(Line 151)	#DIV/0!
157	Adjusted Gross Revenue Requirement		(Line 155 * Line 156)	#DIV/0!
	Revenue Credits & Interest on Network Credits			

158	Revenue Credits		(Attachment 3, Line 17)	0
159	Net Transmission Revenue Requirement		(Line 157 + Line 158)	#DIV/0!

Zonal Network Integration Transmission Service Rate and Carrying Charges				
	Carrying Charges			
160	Gross Revenue Requirement		(Line 151)	#DIV/0!
161	Net Transmission Plant and CWIP		(Line 13 + Line 21 + Line 32)	0
162	Net Plant Carrying Charge		(Line 160 / Line 161)	#DIV/0!
163	Net Plant Carrying Charge without Depreciation		(Line 160 - Line 79) / Line 161	#DIV/0!
164	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 160 - Line 79 - Line 149 - Line 150) / Line 161	#DIV/0!
165	Net Transmission Revenue Requirement		(Line 159)	#DIV/0!
166	True-up amount (with Projected ATRR Only)	(Note P)	(Attachment 6A, Line E)	0
167	Corrections		(Attachment 11, Line 11)	0
168	ROE Adder for DP&L Projects Included Only in the Dayton Zone	(Note Q)	(Attachment 7A, Line 9)	#DIV/0!
169	Revenues from DP&L Schedule 12 Projects	(Note R)	(Attachment 7B, Line 8)	#DIV/0!
170	Facility Credits under Section 30.9 of the PJM OATT	(Note S)	(Attachment 4, Line 71)	0
171	Annual Transmission Revenue Requirement - Dayton Zone		(Line 165 + 166 + 167+168 - 169 + 170)	#DIV/0!
	Network Integration Transmission Service Rate - Dayton Zone			
172	1 CP Peak	(Note H)	(Attachment 4, Line 72)	0.0
173	Rate (\$/MW-Year)		(Line 171 / 172)	#DIV/0!
174	Network Integration Transmission Service Rate - Dayton Zone (\$/MW/Year)		(Line 173)	#DIV/0!

175	Monthly Rate		(Line 174 / 12)	#DIV/0!
176	Weekly Rate		(Line 174 / 52)	#DIV/0!
177	Daily On-Peak Rate		(Line 176 / 5)	#DIV/0!
178	Daily Off-Peak Rate		(Line 176 / 7)	#DIV/0!

Notes	
A	Calculated using 13-month average balances
B	Includes the original cost of transmission electric plant (excluding land and land rights) owned and held by DP&L for future use of electric service under a definite plan for such use and land and land rights held by DP&L for future use of electric service under a plan for such use
C	Includes 100% of EPRI membership dues and lobbying expenses charged to A&G which are excluded from the Annual Transmission Revenue Requirement ("ATRR")
D	Includes 100% of Regulatory Commission Expenses charged to A&G
E	Includes Regulatory Commission Expenses charged to A&G and directly related to transmission service, RTO filings, or transmission siting and all itemized in Form 1 at 351.h
F	CWIP can only be included in rate base if authorized by the Commission
G	Base ROE is fixed and will not change absent a determination by FERC in a Section 205 or 206 proceeding. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE and the RTO Participation Adder shall be included in the ATRR subject to a maximum value of 9.99% during the Moratorium Period. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE plus the RTO Participation Adder shall be included in the ATRR at the end of the Moratorium Period. The Annual PBOP Expense included in the Formula Rate Annual Update shall be based upon the Company's projections and trued-up to actual PBOP Expense as charged to FERC Account 926. DP&L will provide, in connection with each annual True-Up Adjustment filing, a confidential copy of relevant pages from the annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926. Depreciation rates were approved in Docket No. ER20-1150-000. They may be updated with future changes in depreciation rates but only after approval by FERC. If book depreciation rates are different than the Attachment 8 rates, DP&L will provide workpapers at the annual update to reconcile formula depreciation expense and FERC Form 1 depreciation accruals.
H	Coincident peak demand computed as provided for in Section 34.1 of the PJM OATT. The PJM determined coincident peak demand will not be revised or updated in the Annual True-Up (ATU) Adjustment, as the ATU Adjustment compares the applicable calendar year actual revenue requirement to the actual revenue (based upon the projected revenue requirement).
I	Amount of transmission plant excluded from the ATRR. The amounts are shown on Attachment 4

J	Costs associated with DP&L's integrated transmission system, including all transmission facilities in place as of the 2001 FERC Integration study (Docket ER01-2307), shall be recoverable under this formula rate template. After that date, Step-up facilities with a lower-voltage side operating at below 69 kV shall be excluded. Step-down transformers with a lower-voltage side operating at below 69kV will be excluded even if within a transmission substation. Integrated high-side breakers, integrated lines operating at or above 69 kV and other integrated transmission facilities that are within a substation shall be recoverable under the formula rate template. Transmission Owner Interconnection Facilities, when constructed pursuant to a Large or Small Generator Interconnection Agreement and paid for by the interconnecting entity, are not to be recovered under this formula rate template, which may be effectuated by crediting amounts received from the interconnecting entity to the formula rate.
K	Calculated using the average of the beginning and end of current year balances. Goodwill may only be included pursuant to a Commission Order authorizing such inclusion
L	Calculated using the average of the beginning and end of current year balances
M	Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion
N	Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes.
O	As a general rule, A&G costs will be directly assigned to or explicitly allocated within DP&L's accounting system between the transmission function and other functions, with the transmission function costs included in the ATRR. A&G costs directly assigned or allocated within DP&L's accounting system to distribution or relating to some other function shall be excluded. A wage allocation will be used only to the extent there is any remaining amount that is unassigned. These general rules will apply irrespective of whether the A&G costs originate within DP&L itself or from the centralized service company, AES US Services, LLC. See Attachment 13 - A&G amounts by account and by business function.
P	In the projected ATRR and the ATU Adjustment, the calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).
Q	ROE Adder authorized by the Commission for projects included in Attachment 7A, which contains the docket in which ROE Adder was authorized by FERC.

	R	The revenue requirement for PJM Schedule 12 Facilities is separately identified for cost allocation purposes, as the costs are allocated to more than the Dayton Zone. Schedule 12 Project requirements are excluded from the DP&L NITS revenue requirement. PJM compensates DP&L for the Schedule 12 Project revenue requirements pursuant to Schedule 12. Amount includes any ATU Adjustment for Schedule 12 projects.
	S	Include any Network or Facility Credits provided pursuant to Section 30.9 of the PJM OATT if not already included in another category of the Formula Rate.
	T	Only the transmission portion of M&S amounts reported on line 5 of page 227 of FERC Form 1 is used ("Assigned to - Construction"). The transmission portion of line 5 is specified in a footnote on page 227.
	U	FERC approval is required for the amortization of any Regulatory Asset through charges calculated pursuant to the template
	V	No production-related costs or expenses or renewable energy credits will be included in A&G allocated to transmission
EN D	W	Customers have the right to challenge the inclusion of distribution-related costs to the extent inclusion of those costs would result in a disproportionate allocation of costs to transmission. Such right shall be exercised pursuant to the Protocols, Attachment H-15B

Dayton Power and Light							
ATTACHMENT H-15A							
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31, 2024							
			<i>Only</i>				
			<i>Transmissio n</i>	<i>Plant</i>	<i>Labor</i>		<i>Total</i>
			<i>Related</i>	<i>Related</i>	<i>Related</i>		<i>ADIT</i>
1		ADIT-190 w/o prorated items	0	0	0		(Line 26)
2		ADIT-282 w/o prorated items	0	0	0		(Line 29)
3		ADIT-283 w/o prorated items	0	0	0		(Line 40)
4		Subtotal	0	0	0		(Line 1 + Line 2 + Line 3)
5		Wages & Salary Allocator			#DIV/0!		(Appendix A, Line 5)
6		Net Plant Allocator		#DIV/0!			(Appendix A, Line 12)
7		End of Year ADIT	0	#DIV/0!	#DIV/0!		#DIV/0! (Line 4 * Line 5 or Line 6)
8		End of Previous Year ADIT (from 1C - ADIT Prior Year)	0	#DIV/0!	#DIV/0!		#DIV/0! (Attachment 1C - ADIT Prior Year, Line 7)
9		Average Beginning and End of Year - Nonprorated Items	0	#DIV/0!	#DIV/0!		#DIV/0! (Average of Line 7 + Line 8)
10		ADIT-282 - Prorated Items	0	#DIV/0!	#DIV/0!		#DIV/0! (Attachment 1B, Line 14 or

								Attachment 1D, Line 13)	
11		Total ADIT	0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 9 + Line 10)	
	Items that are not prorated are below. Debit amounts are shown as positive and credit amounts are shown as negative.								
	In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.								
	A	B	C	D	E	F		G	
	ADIT-190			Transmission	Plant	Labor			
		Total	Excluded	Related	Related	Related		Justification	
12	Vacation Pay	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.	
13	Post-retirement Benefits - FAS 106	0	0	0	0	0		FAS 106 - Post Retirement Benefits Obligation	
14	Deferred Compensation	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.	

15	Federal Taxes Deferred - FAS 109	0	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
16	Union Disability	0	0	0	0	0	0	Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid
17	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0	0	FIN 48 deferred tax offsets to reflect tax position uncertainties.
18	Employee Stock Plans	0	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid
19	Bad Debt Expense	0	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs
20	State Income Taxes	0	0	0	0	0	0	State and local taxes accrued on the listed temporary differences

21	Capitalized Interest Income	0	0	0	0	0		Tax capitalized interest on certain pollution control bonds
22	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0		Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit
23	Other	0	0	0	0	0		Miscellaneous book tax differences
24	Subtotal - p234	0	0	0	0	0		
25	Less FASB 109 Above if not separately removed	0	0	0	0	0		All FAS 109 items excluded from formula rate
26	Total	0	0	0	0	0		
	Instructions for Account 190:							
	1. ADIT items related to Non-Electric Operations or which are not significant are excluded and directly assigned to Column C							
	2. ADIT items related only to Transmission are directly assigned to Column D							
	3. ADIT items related to Plant are included in Column E							
	4. ADIT items related to Labor are included in Column F							
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded							
	Dayton Power and Light							

ATTACHMENT H-15A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31, 2024

	A	B	C	D	E	F	G
		<i>Total Without Exclusions</i>		<i>Transmission Related</i>	<i>Plant Related</i>	<i>Labor Related</i>	<i>Justification</i>
	ADIT- 282		Excluded				
27	Depreciation - Liberalized Depreciation	0	0	0	0	0	Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount.
28	Other - Exclude CIAC	0	0	0	0	0	Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
29	Total	0	0	0	0	0	
	Instructions for Account 282:						

	1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
	2. ADIT items related only to Transmission are directly assigned to Column D
	3. ADIT items related to Plant and not in Columns C & D are included in Column E
	4. ADIT items related to labor and not in Columns C & D are included in Column F
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.

Dayton Power and Light								
ATTACHMENT H-15A								
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31, 2024								
	A	B	C	D	E	F		G
	ADIT-283	Total	Excluded	Transmissio n Related	Plant	Labor		Justification
30								Book tax difference related to software costs
31	Reacquisition of Bonds	0	0	0	0	0		Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
32	Pensions	0	0	0	0	0		Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.

33	Phase-in Deferral	0	0	0	0	0		Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction)
34	FAS 109	0	0	0	0	0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
35	Pay Incentives	0	0	0	0	0		Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid
36	Other	0	0	0	0	0		Primarily related to unrealized gains and losses on hedging transactions
37	Subtotal - p277	0	0	0	0	0		
38	Less: FASB 109 Above if	0	0	0	0	0		

	not separately removed							
39	Less: Reacquisition of Bonds	0	0	0	0	0		Included in cost of debt
40	Total	0	0	0	0	0		
	Instructions for Account 283:							
	1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C							
	2. ADIT items related only to Transmission are directly assigned to Column D							
	3. ADIT items related to Plant and not in Columns C & D are included in Column E							
	4. ADIT items related to labor and not in Columns C & D are included in Column F							
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.							

Dayton Power and Light

Attachment H-15A

Attachment 1B - Accumulated Deferred Income Taxes - Prorated Projection - December 31, 2024

Not used for actual ATRR calculations																		
Debit amounts are shown as positive and credit amounts are shown as negative.																		
Rate Year = 2024																		
Account 282																		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(v)	
Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection	Beginning Balance/Monthly Amount/Ending Balance	Trans	Trans Proration (d) x (f)	Plant Related	Net Plant Allocator	Plant Allocation	Plant Proration (f) x (l)	Labor Related	Wage and Salary Allocator	Labor Allocation	Labor Proration (f) x (p)	Total Trans Prorated Amount	
1	December 31st balance Prorated Items (FF1 274.2.b less non Prorated Items)	0			100.00%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
2	January	0	31	335	91.78%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
3	February	0	28	307	84.11%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
4	March	0	31	276	75.62%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
5	April	0	30	246	67.40%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
6	May	0	31	215	58.90%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
7	June	0	30	185	50.68%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

8	July	0	31	154	365	42.19%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	0	31	123	365	33.70%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	0	30	93	365	25.48%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	0	31	62	365	16.99%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	0	30	32	365	8.77%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	0	31	1	365	0.27%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Prorated Balance		365				#DIV/0!	0	0	0			#DIV/0!	0			#DIV/0!	#DIV/0!
<p>Note: In the projected ATRR and the ATU Adjustment, the calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).</p>																		

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ATTACHMENT H-15A							
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year							
			<i>Only</i>				
			<i>Transmission</i>	<i>Plant</i>	<i>Labor</i>		<i>Total</i>
			<i>Related</i>	<i>Related</i>	<i>Related</i>		<i>ADIT</i>
1		ADIT-190	0	0	0		(Line 22)
2		ADIT- 282	0	0	0		(Line 25)
3		ADIT-283	0	0	0		(Line 36)
4		Subtotal	0	0	0		(Line 1 + Line 2 + 3)
5		Wages & Salary Allocator			#DIV/0!		(Appendix A, Line 5)
6		Net Plant Allocator		#DIV/0!			(Appendix A, Line 12)
7		End of Year ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!	(Line 4 * Line 5 or Line 6)
Contains all ADIT Items - Prorated and Nonprorated. Debit amounts are shown as positive and credit amounts are shown as negative.							
In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.							

	A	B	C	D	E	F		G
		<i>Total</i>		<i>Only</i>				
	<i>ADIT-190</i>			<i>Transmission</i>	<i>Plant</i>	<i>Labor</i>		
			<i>Excluded</i>	<i>Related</i>	<i>Related</i>	<i>Related</i>		<i>Justification</i>
8	Vacation Pay	0	0	0	0			Book estimate accrued and expensed - tax deduction when paid.
9	Post-retirement Benefits - FAS 106	0		0	0	0		FAS 106 - Post Retirement Benefits Obligation
10	Deferred Compensation	0	0	0	0			Book estimate accrued and expensed - tax deduction when paid.
11	Federal Taxes Deferred - FAS 109	0	0	0		0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
12	Union Disability	0	0	0	0			Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid
13	Federal Deferred Tax on Future Tax Impacts	0		0	0	0		FIN 48 deferred tax offsets to reflect tax position uncertainties

14	Employee Stock Plans	0	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid
15	Bad Debt Expense	0	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs
16	State Income Taxes	0	0	0	0	0	0	State and local taxes accrued on the listed temporary differences
17	Capitalized Interest Income	0	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds
18	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0	0	Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit
19	Other	0	0	0	0	0	0	Miscellaneous book tax differences
20	Subtotal - p234		0	0	0	0	0	
21	Less FASB 109 Above if not separately removed	0	0	0	0	0	0	All FAS 109 items excluded from formula rate
22	Total	0	0	0	0	0	0	

	Instructions for Account 190:							
	1. ADIT items related to Non-Electric Operations or are not significant are excluded and directly assigned to Column C							
	2. ADIT items related only to Transmission are directly assigned to Column D							
	3. ADIT items related to Plant and not in Columns C & D are included in Column E							
	4. ADIT items related to Labor and not in Columns C & D are included in Column F							
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.							
	Dayton Power and Light							
	ATTACHMENT H-15A							
	Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year							
	A	B	C	D	E	F		G
		<i>Total</i>		<i>Only</i>				
	<i>ADIT- 282</i>			<i>Transmission</i>	<i>Plant</i>	<i>Labor</i>		
			<i>Excluded</i>	<i>Related</i>	<i>Related</i>	<i>Related</i>		Justification
23	Depreciation - Liberalized Depreciation	0	0	0	0	0		Tax and book differences resulting from accelerated tax depreciation . Included in prorated amount

24	Other - Exclude CIAC	0			0			Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
25	Total	0	0	0	0	0		
Instructions for Account 282:								
1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C								
2. ADIT items related only to Transmission are directly assigned to Column D								
3. ADIT items related to Plant and not in Columns C & D are included in Column E								
4. ADIT items related to labor and not in Columns C & D are included in Column F								
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.								
Dayton Power and Light								
ATTACHMENT H-15A								
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year								
	A	B	C	D	E	F		G
	ADIT-283	Total		Only Transmission	Plant	Labor		

			<i>Excluded</i>	<i>Related</i>	<i>Related</i>	<i>Related</i>		
26	Capitalized Software	0	0	0	0			Book tax difference related to software costs
27	Reacquisition of Bonds	0		0	0	0		Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
28	Pensions	0		0	0	0		Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.
29	Phase-in Deferral	0	0	0	0	0		Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take

								a current deduction)
30	FAS 109	0	0	0	1	0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
31	Pay Incentives	0	0	0	0	1	1	Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid
32	Other	0	1	0	0	0	1	Miscellaneous book tax differences primarily related to non-utility activities
33	Subtotal - p277	0	0	0	0	0		
34	Less: FASB 109 Above if not separately removed	0	0	0	0	0		
35	Less: Reacquisition of Bonds	0	0	0	0	0		Included in cost of debt
36	Total	0	0	0	0	0		
	Instructions for Account 283:							
	1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C							

	2. ADIT items related only to Transmission are directly assigned to Column D	
	3. ADIT items related to Plant and not in Columns C & D are included in Column E	
	4. ADIT items related to labor and not in Columns C & D are included in Column F	
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.	

Dayton Power and Light

ATTACHMENT H-15A

Attachment 1D - Accumulated Deferred Income Taxes for Annual True-up - December 31,

Not used in projections - see 1B - ADIT Proration					ADIT Proration																			
Debit amounts are shown as positive and credit amounts are shown as negative.																								
Account 282 (Note 1)																								
Days in Period					Projection - Proration of Projected Deferred Tax Activity			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity																
A	B	C	D	E		F	G	H		I	J	K	L	M	N									

	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col B)	Proration Percentage (Attachment 1B - Col. C / Col. D)		Projected Monthly Activity	Prorated Amount (E*F)	Prorated Projected Balance (Line 27, H plus G)		Actual Monthly Activity	Difference between projected monthly and actual monthly activity	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 1)	Difference between projected and actual activity either both increases or decreases. (See Note 1)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 1)	Balance reflecting proration or averaging					
1	December 31st balance (FF1 274.2.b)								#DIV/0!		December 31st balance (FF1 274.2.b)					#DIV/0!					
2	January	31	335	365	91.78 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!						
3	February	28	307	365	84.11 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!						

4	March	31	276	365	75.62%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
5	April	30	246	365	67.40%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
6	May	31	215	365	58.90%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
7	June	30	185	365	50.68%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
8	July	31	154	365	42.19%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
9	August	31	123	365	33.70%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
10	September	30	93	365	25.48%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
11	October	31	62	365	16.99%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
12	November	30	32	365	8.77%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
13	December	31	1	365	0.27%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
14	Total	365				0	0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			
					Net Plant												
		Trans		Plant Related	Allocat or	Total	Labor Related	Allocato r	Total	Grand Total		Balance at 12/31/22 - T	12/31/21 - T	100.0%			-
	Actual Monthly Activity																

1 5	January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	Balance at 12/31/22-G	-	12/31/21 - G	-	#DIV/0!	#DIV/0!
1 6	February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
1 7	March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	Balance at 12/31/22-P	-	12/31/21-P	-	#DIV/0!	#DIV/0!
1 8	April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
1 9	May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!			Total			#DIV/0!
2 0	June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 1	July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 2	August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 3	September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 4	October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 5	November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 6	December	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
Note 1: The calculations for accelerated depreciation-related ADIT in the projected net revenue requirement and the ATU Adjustment will be performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).															
Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.															
Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity															
and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.															
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.															

Dayton Power and Light

ATTACHMENT H-15A

Attachment 2 - Taxes Other Than Income - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.

			<i>Page 263</i>		<i>Allocated</i>	
Other Taxes			Col (i)	Allocator	Amount	
	Direct Assign					
1	Real Estate		0	DA	0	(Attachment 4, Line 41)
2	Unused		0	DA	0	
3	Unused		0	DA	0	
4	Total Direct Assign		0	DA	0	
	Net Plant Related			Net Plant Allocator		
5	Unused		0			
6	Total Plant Related		0	#DIV/0!	#DIV/0!	
	Labor Related			Wages & Salary Allocator		

7	FICA	0			
8	Federal Unemployment	0			
9	Real Estate - General and Intangible	0			
10	Total Labor Related	0	#DIV/0!	#DIV/0!	
11	Total Included (Lines 4 + 6 + 10)	0		#DIV/0!	
	Excluded Items				
12	kWh Excise - Unbilled	0			
13	kWh Excise - Billed	0			
14	Federal Income Tax	0			
15	Ohio Municipal Income Taxes	0			
16	Sales and Use Tax	0			
17	Heavy Vehicle Use Tax	0			
18	Ohio CAT Tax	0			
19	Subtotal, Excluded	0			
20	Total, Included and Excluded (Line 11 + Line 19)	0			

21	Total Other Taxes from p114.14.k		0			
22	Difference (Line 20 - Line 21)		0			

Dayton Power and Light									
ATTACHMENT H-15A									
Attachment 3 - Revenue Credits - December 31, 2024									
Debit amounts are shown as positive and credit amounts are shown as negative.									
	Account 451				Comments				
1	Transmission Related - Direct Assigned		0	p300, Footnotes					
	Account 454 - Rent from Electric Property								
2	Attachment Fee revenue associated with transmission facilities (Note 2)		0	p300, Footnotes					
3	Right of Way Leases - transmission related (Note 2)		0	p300, Footnotes					
4	Transmission tower licenses for wireless services (Note 2)		0	p300, Footnotes					
5	Other - transmission-related		0	p300, Footnotes					
6	Total Account 454		0						
	Account 456 - Other Electric Revenues								
7	DP&L Schedule 1A		0	p300, Footnotes					
8	Transmission maintenance and consulting services (Note 2)		0	p300, Footnotes					
9	Revenues from Directly Assigned Transmission Facility Charges (Note 1)		0	p300, Footnotes					

10	Licenses for intellectual property (Note 2)		0	p300, Footnotes					
11	Other PJM-related revenues		0	p300, Footnotes					
12	Total Account 456		0						
	Account 456.1 -Transmission of Electricity for Others								
13	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor on Appendix A (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)		0	p300, Footnotes					
14	Point to Point Service revenues for which the load is not included in the divisor in Appendix A (Note 3)		0	p300, Footnotes					
15	Total Account 456.1		0						
15	Gross Revenue Credits	(Sum of Lines 1, 6, 12 and 15)	0						
16	Less: Sharing of Certain Revenues (Note 2)		0						
17	Total Revenue Credits	(Line 15 - 16)	0						
18	Revenues associated with lines 2, 3, 4, 8 and 10 (Note 2)	(Sum of Lines 2, 3, 4, 8 and 10)	0						
19	Revenue Credit	(50% of Line 18)	0						

Note 1	Only if the revenue requirement associated with Directly Assigned Transmission Facilities are included in the formula are the associated revenues also included in the formula.
Note 2	The following revenues, which are derived from new, secondary uses of transmission facilities, are shared equally between customers and DP&L: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property; and (5) transmission maintenance and consulting services to other utilities and large customers. DP&L will retain 50% of net revenues consistent with <i>Pacific Gas and Electric Company</i> , 90 FERC ¶ 61,314. In order to use lines 13-18, DP&L must track in separate subaccounts the revenues and costs associated with each new, secondary use. There is no sharing of losses and DP&L shall not use portfolio accounting. Any revenues from existing services shall continue to be credit 100% to the ATRR.
Note 3	DP&L share of Schedule 7, Firm P2P Border Rate revenue

Dayton Power and Light

ATTACHMENT H-15A

Attachment 4 - Cost Support - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.

Plant Investment Support [excludes any Asset Retirement Obligations]																			
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Previous Year	Year												Avg	Non-electric Portion
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec			
	Plant Allocation Factors																		
1	Electric Plant in Service (Excludes Asset Retirement Costs - ARC)	p200.8c		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2	Common Plant in Service - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	Accumulated Depreciation (Total Electric Plant)	p200.18c		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4	Accumulated Intangible Amortization	p200.21c/derived		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Accumulated Common Plant Depreciation - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6	Accumulated Common Amortization - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Plant In Service																			
7	Transmission Plant in Service (Excludes Asset Retirement Costs - ARC)	p207.58.g	350-359															0	0
8	General (Excludes Asset Retirement Costs - ARC)	p207.99.g	389-399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Intangible - Electric	p205.5.g	301-303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Common Plant in Service - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accumulated Depreciation																			
11	Transmission Accumulated Depreciation	p219.25.c	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Accumulated General Depreciation	p219.28.b	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Accumulated Common Plant Depreciation & Amortization - Electric	p356	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wages & Salary																			
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct															End of Year	
14	Total O&M Wage Expense	p354.28b																0	

15		Total A&G Wages Expense	p354.27b																0	
16		Transmission Wages	p354.21b																0	
Transmission Property Held for Future Use																				
Line #s	Descriptions		FF1 Page # or Instructions	FER C Account														Beg inning Year Balance	End of Year	Avg
17		Transmission	p214.2.d	105														0	0	0
Prepayments																				
Line #s	Descriptions		FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg		
18		Prepayments - Total	p111.57c	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19		Less: Amounts Related to PUCO Proceedings	p111.57c	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
20		Less: Amounts Related to p-cards	p111.57c	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
21		Less: Amounts Related to PJM Credits in 2018	p111.57c	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
22		Net Prepayments																	0	

Materials and Supplies																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg	
23	Undistributed Stores Exp	p227.16.b,c	163	█	█	█	█	█	█	█	█	█	█	█	█	█	0	
24	Transmission Materials & Supplies	p227.8 and fn	154	█	█	█	█	█	█	█	█	█	█	█	█	█	0	
25	Assigned to Construction - Transmission Portion	p227.5 and fn	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
O&M Expenses																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct														End of Year	
26	Transmission O&M	p.321.112.b	560-574														0	
27	Transmission of Electricity by Others	p321.96.b	565														0	
28	Scheduling, System Control and Dispatch Services	p321.88.b	561.4														0	
29	Total of Accounts 565 and 561.4																0	
Property Insurance Expenses																		

Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct														End of Year
30	Property Insurance	p323.185b	924														0
Adjustments to A & G Expense																	
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct														End of Year
31	Total A&G Expenses	p323.197b	920-935														0
32	Service Company and DP&L A&G Directly Assigned to Transmission	p323.fn	920-935														0
33	Service Company and DP&L A&G Directly Assigned to Distribution and Transmission	p323.fn	920-935														0
Regulatory Expense Related to Transmission Cost Support																	
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct														End of Year
34	Regulatory Commission Expenses	p323.189b	928														0
35	Regulatory Commission	p350.c	928														0

		Expenses - Transmission Related																		
Excluded A&G Items																				
Lin e #s	Descriptions		FF1 Page # or Instruc ions	FER C Acct															End of Year	
36		EPRI Dues	p352-353	A&G															0	
37		Lobbying Expenses	Internal data	A&G															0	
Depreciation and Amortization Expense																				
Lin e #s	Descriptions		FF1 Page # or Instruc ions	FER C Acct															End of Year	
38		Depreciation- Transmission	p336.7.f	403															0	
39		Depreciation- General & Common	p336.10&11 .f	403															0	
40		Amortization- Intangible	p336.1.f	404															0	
Taxes Other Than Income Taxes																				

Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct													End of Year	Transmission Related	
41	Real Estate Taxes - Directly Assigned to Transmission	p263, fn	408.1													0	0	
42	FICA - Insurance Contribution	p263.1.20i	408.1													0		
43	Federal Unemployment	p263.1.18i	408.1													0		
Return \ Capitalization - include all amounts as positive values																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct													Beg inning of Year	End of Year	Avg
44	Long-term Interest Expense	p117.62.c	427														-	
45	Amortization of Debt Discount and Expense	p117.63.c	428														-	
46	Amortization of Loss on Reacquired Debt	p117.64.c	428.1														-	
47	Amortization of Debt Premium	p117.65.c	429														-	
48	Amortization of Gain on Reacquired Debt	p117.66.c	429.1														-	
49	Interest on Debt to Associated Companies	p117.67.c	430														-	

50		Total Long-term Interest Expense															0		
51		Preferred Dividends	p118.29.c	NA															
52		Proprietary Capital	p112.16.c,d	201-219														0	
53		Accumulated Other Comprehensive Income	p112.15.c,d	219														0	
54		Unappropriated Undistributed Subsidiary Earnings	p119.53.c&d	216.1														0	
55		Long Term Debt	p112.24.c,d	221-224														0	
56		Unamortized Debt Expense	p111.69.c.d.	181														0	
57		Unamortized Loss on Recquired Debt	p111.81.c,d	189														0	
58		Unamortized Premium	p112.22.d	225														0	
59		Unamortized Discount	p112.23.d	226														0	
60		Unamortized Gain on Recquired Debt	p113.61.c,d	257														0	
61		ADIT Associated with Gain or Loss on Recquired Debt	p277.3.k and 277.4.k	190 and 283													0	0	0
62		Long-term Portion of Derivative Assets - Hedges	p110.31d	176														0	
63		Derivative Instrument Liabilities - Hedges	p113.52d	245														0	
64		Preferred Stock	p112.3.c,d	204														0	

Multi-State Workpaper														State 1	State 2	State 3
Line #s	Descriptions	FF1 Page # or Instructions	FERC Acct													
Income Tax Rates																
															Ohio	
65	SIT=State Income Tax Rate or Composite														0.00%	
66	Average Municipality Income Tax Rate														0.00%	
Miscellaneous Income Tax Items																
Line #s	Descriptions	FF1 Page # or Instructions	FERC Acct												End of Year	
67	Amortization of Investment Tax Credits - General	p266.8.f	411.4												0	
68	Amortization of Investment Tax Credits - Transmission	p266.8.f	411.4												0	
69	Equity AFUDC Portion of Transmission Depreciation Expense	p336.7f													0	
Excluded Transmission Facilities																

Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg	
70	Excluded Transmission Facilities	206	350-359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Facility Credits under Section 30.9 of the PJM OATT																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct													End of Year		
71	Facility Credits under Section 30.9 of the PJM OATT		(Appendix A, Note S)													0		
PJM Load Cost Support																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct													1 CP Peak in MWs		
Network Zonal Service Rate																		
72	1 CP Demand	PJM Data	NA													0.0		
Abandoned Transmission Projects																		

Line #s	Descriptions	FF1 Page # or Instructions	FERC Acct	Project X	Project Y	Project Z	Total											
-																		
73	Beginning of Year Balance of Unamortized Abandoned Transmission Project Costs	Per FERC Order	182.1	0	0	0	0											
74	Remaining Amortization Period in Years	Per FERC Order		0	0	0												
75	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs	(Line 73) / (Line 74)	407	0	0	0	0											
76	Ending Balance of Unamortized Transmission Projects	(Line 73) - (Line 75)	182.1	0	0	0	0											
77	Average Balance of Unamortized Abandoned Transmission Projects	(Line 73) + (Line 76) / 2		0	0	0	0											
	Only costs that have been approved for recovery by the Commission are included			Docket No.	Docket No.	Docket No.												
Excess Accumulated Deferred Income Taxes																		
Line #s	Descriptions	FF1 Page # or Instructions	FERC Acct											Beg inni ng Yea r Bal	Am orti zati on	End of Year	Avg	

Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg		
83	Deferred Credits - Direct Assign	p269.10.f	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customer Deposits and Advances for Construction																			
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg		
84	Customer Advances for Construction	p113.56.c	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
85	Customer Deposits	p112.41.c	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
86	Total																0		
		(Direct Assigned)																	
Miscellaneous Current and Accrued Liabilities																			
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average		
87	Included Items	(Workpaper 10)	242														#DIV/0!		
Plant in Service, Accumulated Depreciation and Accumulated Deferred Income Taxes - Projects with ROE Adder					Year														
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average		

	Name																	
88	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
91	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
94	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
97	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
100	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

102	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
103	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
106	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
109	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
112	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	

115	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117	Accumulated Deferred Income Taxes	274		0												0	0	
Plant in Service and Accumulated Depreciation - Schedule 12 Projects				Year														
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg or Annual	
	Marysville Reconductoring and Substation																	
118	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Depreciation	336															0	
	Name																	
121	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123	Depreciation	336															0	
	Name																	
124	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Depreciation	336															0	

	Name																	
127	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
128	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
129	Depreciation	336															0	
	Name																	
130	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
131	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
132	Depreciation	336															0	
	Name																	
133	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
134	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
135	Depreciation	336															0	
	Name																	
136	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
137	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
138	Depreciation	336															0	
	Name																	
139	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
140	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
141	Depreciation	336															0	

Dayton Power and Light

ATTACHMENT H-15A

Attachment 5 - CWIP in Rate Base - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.

Line #s	Descriptions	Approved for Inclusion	Dec	Current Year												Average	Status as of	Estimated In-Service Date
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
	Projects																	
1		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

13			Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14			Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
15			Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16			Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
17	Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

Dayton Power and Light

ATTACHMENT H-15A

Attachment 6A - True-up Adjustment for Network Integration Transmission Service - December 31, 2024

	Debit amounts are shown as positive and credit amounts are shown as negative.															
	The NITS True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:															
	(i)	In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.														
	(ii)	(Annual True-Up Adjustment Before Interest). DP&L shall determine the Annual True-Up Adjustment as follows:														
	(iii)	Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand														
	(iv)	Multiply the Annual True-Up Adjustment Before Interest by $(1+i)^{24}$ months														
		Where:	i =	Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)												
				The interest rates are initially estimated and then trued-up to actual												

		To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue												
		Requirement included in the Annual True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be												
		reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation												
		is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this												
		transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the												
		worksheet and input to the main body of the Formula Rate.												
	<u>Line</u>							Estimated	Actual					
								<u>Interest Rate</u>	<u>Interest Rate</u>	<u>Difference</u>				
1	A	NITS ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.						0						
2	B	NITS Revenues based upon the projected ATRR for the previous calendar year and excluding any true-up adjustment included therein						0						
3	C	Difference (A-B)						0	0					
4	D	Future Value Factor $(1+i)^{24}$						1.0000	1.0000					
5	E	True-up Adjustment (C*D)						0	0	0				
6	F	Interest Rate True-up (Note 1)						0						
		Where:												
		i = average interest rate as calculated below												
		Interest on Amount of Refunds or Surcharges						Estimated	Actual					
								Monthly	Monthly					
	<u>Month</u>	<u>Year</u>						<u>Interest Rate</u>	<u>Interest Rate</u>					
7	July	Year 1						0.0000%	0.0000%					

8	August	Year 1		0.0000%	0.0000%								
9	September	Year 1		0.0000%	0.0000%								
10	October	Year 1		0.0000%	0.0000%								
11	November	Year 1		0.0000%	0.0000%								
12	December	Year 1		0.0000%	0.0000%								
13	January	Year 2		0.0000%	0.0000%								
14	February	Year 2		0.0000%	0.0000%								
15	March	Year 2		0.0000%	0.0000%								
16	April	Year 2		0.0000%	0.0000%								
17	May	Year 2		0.0000%	0.0000%								
18	June	Year 2		0.0000%	0.0000%								
19	July	Year 2		0.0000%	0.0000%								
20	August	Year 2		0.0000%	0.0000%								
21	September	Year 2		0.0000%	0.0000%								
22	October	Year 2		0.0000%	0.0000%								
23	November	Year 2		0.0000%	0.0000%								
24	December	Year 2		0.0000%	0.0000%								
25	January	Year 3		0.0000%	0.0000%								
26	February	Year 3		0.0000%	0.0000%								
27	March	Year 3		0.0000%	0.0000%								
28	April	Year 3		0.0000%	0.0000%								
29	May	Year 3		0.0000%	0.0000%								
30	June	Year 3		0.0000%	0.0000%								

31	Average			0.00000%	0.00000%								
	Note 1: Use Workpaper 6A - NITS True-up to determine ATU with actual interest rates and include interest rate true-up adjustment with subsequent ATU adjustment.												

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Attachment 6B - True-up Adjustment for Schedule 12 Projects (Transmission Enhancement Charges) - December 31, 2024												
Debit amounts are shown as positive and credit amounts are shown as negative.												
The Schedule 12 True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:												
(i)	In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.											
(ii)	(Annual True-Up Adjustment Before Interest). DP&L shall determine the Annual True-Up Adjustment as follows:											
(iii)	Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand											
(iv)	Multiply the Annual True-Up Adjustment Before Interest by $(1+i)^{24}$ months											
	Where:	i =	Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment									
			is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)									
			The interest rates are initially estimated and then trued-up to actual									

		To the extent possible each input to the Formula Rate used to calculate the actual Annual Transmission Revenue														
		Requirement included in the Annual True-Up Adjustment either will be taken directly from the FERC Form No. 1 or will be														
		reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation														
		is provided through a worksheet included in the filed Formula Rate template, the inputs to the worksheet must meet this														
		transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the														
		worksheet and input to the main body of the Formula Rate.														
									Estimated	Actual						
<u>Line #</u>									<u>Interest Rate</u>	<u>Interest Rate</u>	<u>Difference</u>					
1	A	Schedule 12 ATRR based on actual costs included for the previous calendar year but excludes the true-up adjustment.										0				
2	B	Schedule 12 revenues based upon the projected ATRR for the previous calendar year and excluding any true-up adjustment included therein										0				
3	C	Difference (A-B)										0	0			
4	D	Future Value Factor (1+i)^24										1.0000	1.0000			
5	E	True-up Adjustment (C*D)										0	0	0		
6	F	Interest Rate True-up (Note 1)										0				
		Where:														
		i = average interest rate as calculated below														
		Interest on Amount of Refunds or Surcharges										Estimated	Actual			
												Monthly	Monthly			
	<u>Month</u>	<u>Year</u>							<u>Interest Rate</u>	<u>Interest Rate</u>						

7	July	Year 1		0.0000%	0.0000%								
8	August	Year 1		0.0000%	0.0000%								
9	September	Year 1		0.0000%	0.0000%								
10	October	Year 1		0.0000%	0.0000%								
11	November	Year 1		0.0000%	0.0000%								
12	December	Year 1		0.0000%	0.0000%								
13	January	Year 2		0.0000%	0.0000%								
14	February	Year 2		0.0000%	0.0000%								
15	March	Year 2		0.0000%	0.0000%								
16	April	Year 2		0.0000%	0.0000%								
17	May	Year 2		0.0000%	0.0000%								
18	June	Year 2		0.0000%	0.0000%								
19	July	Year 2		0.0000%	0.0000%								
20	August	Year 2		0.0000%	0.0000%								
21	September	Year 2		0.0000%	0.0000%								
22	October	Year 2		0.0000%	0.0000%								
23	November	Year 2		0.0000%	0.0000%								
24	December	Year 2		0.0000%	0.0000%								
25	January	Year 3		0.0000%	0.0000%								
26	February	Year 3		0.0000%	0.0000%								
27	March	Year 3		0.0000%	0.0000%								
28	April	Year 3		0.0000%	0.0000%								
29	May	Year 3		0.0000%	0.0000%								
30	June	Year 3		0.0000%	0.0000%								

31	Average			0.00000%	0.00000%								
	Note 1: Use Workpaper 6B - Schedule 12 True-up to determine ATU with actual interest rates and include interest rate true-up adjustment with subsequent ATU adjustment.												

Dayton Power and Light

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Attachment 7A - ROE Adder for Projects - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.														
ROE Adder														
				Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	
Line #			Total	Name	Name	Name	Name	Name	Name	Name	Name	Name	Name	Name
1	Plant In Service	(Attachment 4, Line 88 etc.)		0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 89 etc.)		0	0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + Line 2)		0	0	0	0	0	0	0	0	0	0	0
4	Accumulated Deferred Income Taxes	(Attachment 4, Line 90 etc.)		0	0	0	0	0	0	0	0	0	0	0
5	Rate Base	(Line 3 + Line 4)		0	0	0	0	0	0	0	0	0	0	0
6	ROE Adder	Note A		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Equity Capitalization Ratio	(Appendix A, Line 111)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	1/(1-T)	(Appendix A, Line 126)		126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %
9	ROE Adder Value	(Line 5 * Line 6 * Line 7 * Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note A: FERC Authorization - Order in Docket No.																			
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ATTACHMENT H-15A

Attachment 7B - Revenue Requirement of Schedule 12 Projects - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.													
Revenue Requirement				Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10
Line #		Total		Marysville Substation and Line Reconductoring	Name	Name	Name	Name	Name	Name	Name	Name	Name
	Schedule 12 Designation			b1570									
1	Plant In Service	(Attachment 4, Line 118 etc.)	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 119 etc.)	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + 2)	0	0	0	0	0	0	0	0	0	0	0
4	Net Plant Carrying Charge w/o Depreciation	(Appendix A, Line 163)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	Revenue Requirement w/o Depreciation and ROE Adder	(Line 3 * Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	Depreciation	(Attachment 4, Line 120 etc.)	0	0	0	0	0	0	0	0	0	0	0
7	ROE Adder (if applicable)	Attachment 7A	0	0	0	0	0	0	0	0	0	0	0

8	Total Revenue Requirement	(Line 5 + Line 6 + Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	Schedule 12 Annual True-Up Adjustment Plus Correction	(Attachment 6B, Line E) and below	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	(Note A)													
10	Total Schedule 12 Revenue Requirement	(Line 8 + Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	(To Appendix A, Line 193)													
11	Allocation Percentage to Other Than the Dayton Zone			9.93%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Allocation to Other Than the Dayton Zone	(Line 10 * Line 11)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
				Includes Correction - 2021	ATSI Only Correction - 2020									
Note A: Schedule 12 Annual True-up Adjustment allocated to projects based upon Total Revenue Requirement														
					2020	2021	Total							
13				Corrections										

14						ATSI Zone only	100%												
15					Interest Rate	0.00%	0.00%												
16					Months (see Corrections Tab)	46	36												
17					Interest Amount		-												
18					Total Correction Plus Interest		-												
					FERC Interest Rate														
					May-20	0.00%													
					Jun-20	0.00%													
					Jul-20	0.00%													
					Aug-20	0.00%													
					Sep-20	0.00%													
					Oct-20	0.00%													
					Nov-20	0.00%													
					Dec-20	0.00%													
					Jan-21	0.00%													
					Feb-21	0.00%													
					Mar-21	0.00%													
					Apr-21	0.00%													
					May-21	0.00%													

					Jun-21		0.00%												
					Jul-21		0.00%												
					Aug-21		0.00%												
					Sep-21		0.00%												
					Oct-21		0.00%												
					Nov-21		0.00%												
					Dec-21		0.00%												
					Jan-22		0.00%												
					Feb-22		0.00%												
					Mar-22		0.00%												
					Apr-22		0.00%												
					May-22		0.00%												
					Jun-22		0.00%												
					Jul-22		0.00%												
					Aug-22		0.00%												
					Sep-22		0.00%												
					Oct-22		0.00%												
					Nov-22		0.00%												
					Dec-22		0.00%												
					Jan-23		0.00%												
					Feb-23		0.00%												
					Mar-23		0.00%												
					Apr-23		0.00%												
					May-23		0.00%												

					Jun-23		0.00%												
					Jul-23		0.00%												
					Aug-23		0.00%												
					Sep-23		0.00%												
					Oct-23		0.00%												
					Nov-23		0.00%												
					Dec-23		0.00%												
					Jan-24		0.00%												
					Feb-24		0.00%												
					Mar-24		0.00%												
					Apr-24		0.00%												
					May-24		0.00%												
					Jun-24		0.00%												
					Jul-24		0.00%												
					Aug-24		0.00%												
					Sep-24		0.00%												
					Oct-24		0.00%												
					Nov-24		0.00%												
					Dec-24		0.00%												
					2020-2024 Average		0.00%												
					2021-2024 Average		0.00%												

Dayton Power and Light

ATTACHMENT H-15A

Attachment 8 - Depreciation and Amortization Rates

December 31, 2024

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>						
<u>Transmission (based upon data as of June 2019)</u>								
350	Land Rights	N/A						
352	Structures and Improvements	1.92%						
353	Station Equipment	2.09%						
354	Towers and Fixtures	1.92%						
355	Poles and Fixtures	2.45%						
356	Overhead Conductors & Devices	2.45%						
357	Underground Conduit	1.33%						
358	Underground Conductors & Devices	1.82%						
359	Roads and Trails	1.25%						
<u>General and Intangible (determined in a Public Utilities Commission of Ohio proceeding and using data as of December 31, 2019)</u>								
302	Franchises and Consents	N/A						
303	Intangible Plant	14.29%						
390.1	Structures and Improvements - Other	2.22%						
390.1	Structures and Improvements - McGregor	2.44%						

362.1/391	Office Furniture and Equipment	6.25%						
362.1/391	Computer Equipment	10.00%						
362.2/392	Transportation Equipment - Auto	7.50%						
362.2/392	Transportation Equipment - Light Truck	7.50%						
362.2/392	Transportation Equipment - Trailers	7.50%						
362.2/392	Transportation Equipment - Heavy Trucks	7.50%						
393	Stores Equipment	4.00%						
394	Tools, Shop and Garage Equipment	4.00%						
395	Laboratory Equipment	5.00%						
396	Power Operated Equipment	5.88%						
362.7/397.2	Communication Equipment	5.00%						
398	Miscellaneous Equipment	5.00%						
399	Other Tangible Property	0.00%						
Note 1: The Dayton Power and Light Company's transmission depreciation rates may not change absent Commission authorization								
General and intangible depreciation and amortization rates are as approved by the Public Utilities Commission of Ohio								

Dayton Power and Light

ATTACHMENT H-15A

Attachment 9 - Excess Accumulated Deferred Income Taxes - December 31, 2024

Resulting from Income Tax Rate Changes (Note C and D)

Debit amounts are shown as positive and credit amounts are shown as negative.

	(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)
<u>Line</u>	<u>Description</u>	ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note F)	Deficient or Excess Accumulated Deferred Taxes at December 31, 2017	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes	Transmission Allocation Factors (Note A)	Allocated to Transmission	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Through December 31, 2019	Balance at December 31, 2019	2020 Amortization (Note B)	Balance at December 31, 2020	2021 Amortization (Note B)	Balance at December 31, 2021 (Note B)	2022 Amortization (Note B)	Balance at December 31, 2022 (Note B)	2023 Amortization (Note B)	Balance at December 31, 2023 (Note B)	2024 Amortization (Note B)	Balance at December 31, 2024 (Note B)	2025 Amortization (Note B)	Balance at December 31, 2025 (Note B)	2026 Amortization (Note B)	Balance at December 31, 2026 (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1																								
	FERC Account 190																								
1	Vacati	0	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	on Pay																								
2	Post Retirement Benefits	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Deferred Compensation	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FAS 109 - Electric	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Union Disability	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Fed Dfrd Tax on Future Tax Impacts	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Employee Stock Plans	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Bad Debts Expense	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	State Income Tax Expense	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Capitalized Interest Income	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Deferred Federal	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	al Tax on CAT Tax Credit																								
1 2	Other	0	0	0	0	0	Vari us	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 3	Total FERC Account 190	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	FERC Account 282																								
1 4	TBD	0	0	0	0	0	0.00 0%	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 5	TBD	0	0	0	0	0	Vari us	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 6	Total Account 282	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	FERC Account 283																								
1 7	TBD	0	0	0	0	0	0.00 0%	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 8	TBD	0	0	0	0	0	0.00 0%	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
1 9	TBD	0	0	0	0	0	0.00 0%	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 0	TBD	0	0	0	0	0	Vari us	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 1	Total FERC Account 283	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2 2	Subtotal Before Being Grossed up for Income			0		0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

	e Taxes																							
23	Gross Up			0		0		0		0		0		0		0		0		0		0		0
24	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0		0		0		0		0		0		0		0		0		0		0
	Excess Accumulated Deferred Income Taxes - amortized to 411.1																							
	FERC Account 190																							
25	TBD	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
26	TBD	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	Total Account 190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

	FERC Account 282																								
28	Liberalized Depreciation - Protected	0	0	0	0	0	0.000%	0	P	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Other (Note D)	0	0	0	0	0	Various	0	UP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
30	Total Account 282	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	FERC Account 283																								
31	Capitalized Software	0	0	0	0	0	0.000%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
32	Requisition of Bonds	0	0	0	0	0	0.000%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
33	Regulatory Assets/Liabilities	0	0	0	0	0	0.000%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
34	FAS 109	0	0	0	0	0	0.000%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
35	Pay Incentives	0	0	0	0	0	0.000%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
36	Other	0	0	0	0	0	Various	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	Total Account 283	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
38	Subtotal Before Being			0		0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

	Gross ed up for Income Taxes																						
39	Gross Up			0		0		0		0		0		0		0		0		0		0	
40	Total Excess Accumulated Deferred Income Taxes - Account 254			0		0		0		0		0		0		0		0		0		0	
41	Grand Total			0		0		0		0		0		0		0		0		0		0	
42	Total Amortization									0		0		0		0		0		0		0	
Note A: The allocators are based upon the Cost Alignment and Allocation Manual and derived from the detailed tax records of DP&L. Zero allocations are used for generation items and items charged to Other Comprehensive Income.																							
Note B: Per the settlement in ER20-1150, protected excess accumulated deferred income tax items are amortized using the Average Rate Assumption Method. All other items are amortized over 10 years for 2020 and 2021 and the remaining unamortized amounts at 12/31/2021 amortized over five years thereafter																							
Note C: Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes. This sheet will be replicated for any future change in federal, state or local income tax rates.																							
Note D: CIAC related excess ADIT not included.																							
Note E: DP&L shall provide workpapers supporting amounts in Columns B and E for all items.																							
Note F: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate																							
				New nominal rate		21.0%																	
				Prior nominal rate		35.0%																	

				Remeasurement Factor				60.0%																					

Dayton Power and Light

ATTACHMENT H-15A

Attachment 10 - Miscellaneous Current and Accrued Liabilities

31-Dec-24

Debit amounts are shown as positive and credit amounts are shown as negative.																			
Account 242 - Current Year																		Wage	Plant
			Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Excluded	Allocator	Allocator
Categories of Items																		#DIV/0!	#DIV/0!
1	Payroll Accrual		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2	Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0	0		#DIV/0!	
3	Energy Suppliers		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
4	Other		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
5	Total		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	0
6	Total Transmission Allocation																		#DIV/0!

Dayton Power and Light

ATTACHMENT H-15A

Attachment 11 - Corrections - December 31, 2024

	Debit amounts are shown as positive and credit amounts are shown as negative.						
			(a)	(b)	(c)		(d)
				Calendar Year	Calendar Year		
			Revenue	2020	2021		
Line			Impact of	Revenue	Revenue		
<u>No.</u>	<u>Description</u>	<u>Source</u>	<u>Correction</u>	<u>Requirement</u>	<u>Requirement</u>		Total
1	Filing Name and Date						
2	Original Revenue Requirement			0	0		
3	Description of Correction 1			0	0		
4	Description of Correction 2			0	0		
5	Total Corrections	(Line 3 + Line 4)		0	0		
6	Corrected Revenue Requirement	(Line 2 + Line 5)		0	0		
7	Total Corrections	(Line 5)		0	0		0
8	Average Monthly FERC Refund Rate	Note A		0.46%	0.48%		

9	Number of Months of Interest	Note B		46	36		
10	Interest on Correction	Line 7 x 8 x 9		0	0		0
11	Sum of Corrections Plus Interest	Line 7 + 10		0	0		0
				For 5/3/20-12/31/20			
Notes:							
A	The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - similar to how interest on the ATU Adjustment is computed.						
B	The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - - similar to how interest on the ATU Adjustment is computed.						
	FERC Interest Rate						
	May-20	0.40%					
	Jun-20	0.39%					
	Jul-20	0.29%					
	Aug-20	0.29%					
	Sep-20	0.28%					
	Oct-20	0.28%					
	Nov-20	0.27%					
	Dec-20	0.28%					
	Jan-21	0.28%					
	Feb-21	0.25%					
	Mar-21	0.28%					
	Apr-21	0.27%					

May-21	0.28%						
Jun-21	0.27%						
Jul-21	0.28%						
Aug-21	0.28%						
Sep-21	0.27%						
Oct-21	0.28%						
Nov-21	0.27%						
Dec-21	0.28%						
Jan-22	0.28%						
Feb-22	0.25%						
Mar-22	0.28%						
Apr-22	0.27%						
May-22	0.28%						
Jun-22	0.27%						
Jul-22	0.31%						
Aug-22	0.31%						
Sep-22	0.30%						
Oct-22	0.42%						
Nov-22	0.40%						
Dec-22	0.42%						
Jan-23	0.54%						
Feb-23	0.48%						
Mar-23	0.54%						
Apr-23	0.62%						

May-23	0.64%						
Jun-23	0.62%						
Jul-23	0.68%						
Aug-23	0.68%						
Sep-23	0.66%						
Oct-23	0.71%						
Nov-23	0.69%						
Dec-23	0.71%						
Jan-24	0.71%						
Feb-24	0.69%						
Mar-24	0.71%						
Apr-24	0.69%						
May-24	0.71%						
Jun-24	0.69%						
Jul-24	0.71%						
Aug-24	0.71%						
Sep-24	0.69%						
Oct-24	0.71%						
Nov-24	0.69%						
Dec-24	0.71%						
2020-2024 Average	0.46%						
2021-2024 Average	0.48%						

Dayton Power and Light

Attachment 12 - Schedule 1A

January through December 2024

Line	Revenue Requirement								FERC Form 1	Account
									Page	No.
1	Load Dispatch - Reliability							\$ -	321.85b	561.1
2	Load Dispatch - Monitor and Operate Transmission System							0	321.86b	561.2
3	Load Dispatch - Transmission Services and Scheduling							0	321.87b	561.3
4	Revenue Credit from Schedule 1 Border Rate Transactions							-	Data provided by PJM	
5	Total							0	(Line 1 + Line 2 + Line 3 + Line 4)	
6	MWHs							0	From 2023 LT Forecast Report to PUCO, page FE-D1 2, reporting 2022 data - total end user consumption	

7	Schedule 1A Rate per MWH							#DIV/0!		(Line 5 / Line 6)		

Dayton Power and Light

ATTACHMENT H-15A

Attachment 13 - Administrative and General Expense Detail

December 31, 2024

Directly Assigned to:												
Line	Description	FERC Account	Amount	Transmission	Distribution	Other	To Be Allocated Via the Wage Allocator					
1	Administrative and general salaries	920	-	-	-	-						
2	Office supplies and expenses	921	-	-	-	-						
3	Administrative expense transferred	922	-	-	-	-						
4	Outside services employed	923	-	-	-	-						
5	Property insurance	924	-	-	-	-						
6	Injuries and damages	925	-	-	-	-						
7	Employee pension and benefits	926	-	-	-	-						

8	Franchise requirements	927		-		-		-		-		-
9	Regulatory commission expenses	928		-		-		-		-		-
10	Duplicate charges	929		-		-		-		-		-
11	General advertising	930.1		-		-		-		-		-
12	Miscellaneous general expenses	930.2		-		-		-		-		-
13	Rents	931		-		-		-		-		-
14	Maintenance of general plant	935		-		-		-		-		-
15	Total			-		-		-		-		-

Dayton Power and Light Effective April 17, 2024 Docket No. ER24-1268		Projected for 12 Months Ended December 31, 2024	
ATTACHMENT H-15A			
Formula Rate -- Appendix A (electric only)		Notes	Formula Rate Attachment Reference or Instruction
Shaded cells are input cells			
Allocators			
Wages & Salary Allocation Factor			
1	Transmission Wages Expense		(Attachment 4, Line 16) 0
2	Total O&M Wages Expense		(Attachment 4, Line 14) 0
3	Less A&G Wages Expense		(Attachment 4, Line 15) 0
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3) 0
5	Wages & Salary Allocator		(Line 1 / Line 4) #DIV/0!

	Plant Allocation Factors				
6		Electric Plant in Service	(Note A)	(Attachment 4, Line 1)	0
7		Accumulated Depreciation (Total Electric Plant)	(Note A)	(Attachment 4, Line 3)	0
8		Net Plant		(Line 6 - Line 7)	0
9		Transmission Gross Plant	(Note A)	(Line 20)	#DIV/0!
10	Gross Plant Allocator			(Line 9 / Line 6)	#DIV/0!
11		Transmission Net Plant	(Note A)	(Line 29)	#DIV/0!
12	Net Plant Allocator			(Line 11 / Line 8)	#DIV/0!

	Plant Calculations				
	Plant In Service				
13		Transmission Plant In Service	(Note A & J)	(Attachment 4, Line 7)	0
14		General	(Note A)	(Attachment 4, Line 8)	0
15		Intangible - Electric	(Note A)	(Attachment 4, Line 9)	0
16		Common Plant - Electric	(Note A)	(Attachment 4, Line 10)	0
17		Total General, Intangible & Common Plant		(Line 14 + Line 15 + Line 16)	0
18		Wage & Salary Allocator		(Line 5)	#DIV/0!
19		General and Intangible Plant Allocated to Transmission		(Line 17 * Line 18)	#DIV/0!
20	Total Plant In Service			(Line 13 + Line 19)	#DIV/0!
	Accumulated Depreciation				
21		Transmission Accumulated Depreciation	(Note A)	(Attachment 4, Line 11)	0
22		Accumulated General Depreciation	(Note A)	(Attachment 4, Line 12)	0
23		Accumulated Intangible Amortization	(Note A)	(Attachment 4, Line 4)	0
24		Accumulated Common Plant Depreciation and Amortization-Electric	(Note A)	(Attachment 4, Line 13)	0
25		Accumulated General, Intangible and Common Depreciation		(Line 22 + 23 + 24)	0
26		Wage & Salary Allocator		(Line 5)	#DIV/0!

27		Subtotal General, Intangible and Common Accumulated Depreciation Allocated to Transmission		(Line 25 * Line 26)	#DIV/0!
28	Total Accumulated Depreciation			(Lines 21 + 27)	#DIV/0!
29	Total Net Plant in Service			(Line 20 - Line 28)	#DIV/0!

Adjustments To Rate Base					
30	Accumulated Deferred Income Taxes Excluding FAS 109		(Notes L and P)	(Attachment 1A, Line 11)	#DIV/0!
	Accumulated Deferred Income Taxes				
31	Excess ADIT		(Note L and N)	(Attachment 4, Line 78)	0
	CWIP Incentive				
32	CWIP Balances		(Note A & F)	(Attachment 5, Line 17)	0
	Abandoned Transmission Projects				
33	Unamortized Abandoned Transmission Projects		(Note A and M)	(Attachment 4, Line 77)	0
34	Plant Held for Future Use		(Note B & L)	(Attachment 4, Line 17)	0
	Prepayments				
35	Prepayments		(Note A)	(Attachment 4, Line 22)	0
36	Wage & Salary Allocator			(Line 5)	#DIV/0!
37	Prepayments Allocated to Transmission			(Line 35 * Line 36)	#DIV/0!
	Materials and Supplies				
38	Undistributed Stores Expense		(Note A)	(Attachment 4, Line 23)	0
39	Wage & Salary Allocator			(Line 5)	#DIV/0!
40	Total Undistributed Stores Expense Allocated to Transmission			(Line 38 * Line 39)	#DIV/0!

		Assigned to Construction - Transmission Portion	(Note A & T)	(Attachment 4, Line 25)	0
41		Transmission	(Note A)	(Attachment 4, Line 24)	0
42		Total Materials & Supplies for Transmission		(Line 40 + Line 41)	#DIV/0!
	Cash Working Capital				
43		Operation & Maintenance Expense		(Line 78)	#DIV/0!
44		No Allowance			0.0%
45		Total Cash Working Capital for Transmission		(Line 43 * Line 44)	#DIV/0!
	Unfunded Reserves				
46		Property Insurance	(Note A)	(Attachment 4, Line 79)	0
47		Net Plant Allocator		(Line 12)	#DIV/0!
48		Property Insurance Allocated to Transmission		(Line 46 * Line 47)	#DIV/0!
49		Injuries and Damages	(Note A)	(Attachment 4, Line 80)	0
50		Non-Pension and Non-Other Post employment Benefits	(Note A)	(Attachment 4, Line 81)	0
51		Total		(Line 49 + Line 50)	0
52		Wage and Salary Allocator		(Line 5)	#DIV/0!
53		I&D and P&B Allocated to Transmission		(Line 51 * Line 52)	0
54		Miscellaneous Operating Provisions - Transmission Portion	(Note A)	(Attachment 4, Line 82)	0

55	Customer Deposits and Advances for Construction	(Note L)	(Attachment 4, Line 86)	0
56	Deferred Credits	(Note A)	(Attachment 4, Line 83)	0
57	Miscellaneous Current and Accrued Liabilities	(Note A)	(Attachment 4, Line 87)	#DIV/0!
58	Total Adjustments to Rate Base		(Lines 30 + 31 + 32 + 33 + 34 + 37 + 42 + 45 + 48 + 53 + 54 + 55 + 56 + 57)	#DIV/0!
59	Rate Base		(Line 29 + Line 58)	#DIV/0!

Operations & Maintenance Expense				
	Transmission O&M			
60		Transmission O&M		(Attachment 4, Line 26) 0
61		Less: Excluded Transmission O&M		(Attachment 4, Line 29) 0
62		Transmission O&M		(Lines 60 - 61) 0
	Allocated Administrative & General Expenses			
63		Total A&G	(Note G, V & W)	(Attachment 4, Line 31) 0
64		Less Property Insurance Expense		(Attachment 4, Line 30) 0
65		Less Regulatory Commission Expense	(Note D)	(Attachment 4, Line 34) 0
66		Less Service Company and DP&L Costs Directly Assigned to A&G Distribution and Transmission	(Note O)	(Attachment 4, Line 33) 0
67		Less EPRI Dues and Lobbying Expenses	(Note C)	(Attachment 4, Line 36 & Attachment 4, Line 37) 0
68		Administrative & General Expenses		(Lines 63 - 64 - 65 - 66 - 67) 0
69		Wage & Salary Allocator		(Line 5) #DIV/0!
70		Administrative & General Expenses Allocated to Transmission		(Line 68 * Line 69) #DIV/0!
	Directly Assigned A&G			
71		Regulatory Commission Expense - Transmission	(Note E)	(Attachment 4, Line 35) 0

72		Service Company and DP&L Costs Directly Assigned to A&G Transmission	(Note O)	(Attachment 4, Line 32)	0
73		Subtotal		(Line 71 + Line 72)	0
74		Property Insurance Account 924		(Line 64)	0
75		Net Plant Allocator		(Line 12)	#DIV/0!
76		Property Insurance Allocated to Transmission		(Line 74 * Line 75)	#DIV/0!
77		Total A&G for Transmission		(Lines 70 + 73 + 76)	#DIV/0!
78		Total Transmission O&M		(Lines 62 + 77)	#DIV/0!

Depreciation & Amortization Expense					
	Depreciation Expense				
79		Transmission Depreciation Expense	(Note G)	(Attachment 4, Line 38)	0
80		Amortization of Abandoned Plant Projects	(Note M)	(Attachment 4, Line 75)	0
81		General and Common Depreciation Expense	(Note G)	(Attachment 4, Line 39)	0
82		Intangible Amortization Expense	(Note A & G)	(Attachment 4, Line 40)	0
83		Total		(Line 81 + Line 82)	0
84		Wage & Salary Allocator		(Line 5)	#DIV/0!
85		General and Common Depreciation & Intangible Amortization Allocated to Transmission		(Line 83 * Line 84)	#DIV/0!
86	Total Transmission Depreciation & Amortization			(Lines 79 + 80 + 85)	#DIV/0!
Taxes Other than Income Taxes					
87	Taxes Other than Income Taxes			(Attachment 2, Line 11)	#DIV/0!
88	Total Transmission Taxes Other than Income Taxes			(Line 87)	#DIV/0!

Rate of Return				
89	Long Term Interest			(Attachment 4, Line 50) 0
90	Preferred Dividends			(Attachment 4, Line 51) 0
	Capitalization			
	Common Stock			
91	Proprietary Capital	(Note K)		(Attachment 4, Line 52) 0
92	Less: Accumulated Other Comprehensive Income (Account 219)	(Note K)		(Attachment 4, Line 53) 0
93	Less: Preferred Stock	(Note K)		(Attachment 4, Line 64) 0
94	Less: Unappropriated, Undistributed Subsidiary Earnings (Account 216.1)	(Note K)		(Attachment 4, Line 54) 0
95	Common Stock			(Line 91 - 92 - 93 - 94) 0
96	Long Term Debt	(Note K)		(Attachment 4, Line 55) 0
	Add: Unamortized Debt Expense	(Note K)		(Attachment 4, Line 56) 0
97	Add: Unamortized Loss on Reacquired Debt	(Note K)		(Attachment 4, Line 57) 0
98	Unamortized Premium	(Note K)		(Attachment 4, Line 58) 0
99	Unamortized Discount	(Note K)		(Attachment 4, Line 59) 0
100	Unamortized Gain on Reacquired Debt	(Note K)		(Attachment 4, Line 60) 0
101	ADIT Associated with Gain or Loss	(Note K)		(Attachment 4, Line 61) 0

102		Long-term Portion of Derivative Assets - Hedges	(Note K)	(Attachment 4, Line 62)	0
103		Derivative Instrument Liabilities - Hedges	(Note K)	(Attachment 4, Line 63)	0
104		Long Term Debt to Determine Debt Rate		(Line 96 + 97 + 98 + 99 + 100 + 101 + 102 + 103)	0
	Capital Structure				
105		Long-term Debt		(Line 96)	0
106		Preferred Stock		(Line 93)	0
107		Common Stock		(Line 95)	0
108		Total Capitalization		(Line 105 + Line106 + Line 107)	0
109		Debt %	Total Long-Term Debt	(Line 105 / Line 108)	#DIV/0!
110		Preferred %	Preferred Stock	(Line 106 / Line 108)	#DIV/0!
111		Common %	Common Stock	(Line 107 / Line 108)	#DIV/0!
112		Debt Cost	Total Long-Term Debt	(Line 89 / Line 104)	#DIV/0!
113		Preferred Cost	Preferred Stock	(Line 90 / Line 106)	0.00%
114		Common Cost	Common Stock (Note G)	Fixed	9.85%
115		Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	#DIV/0!
116		Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	#DIV/0!
117		Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	#DIV/0!

118	Rate of Return on Rate Base (ROR)		(Lines 115 + 116 + 117)	#DIV/0!
119	Transmission Investment Return = Rate Base * Rate of Return		(Line 59 * Line 118)	#DIV/0!

Income Taxes				
Income Tax Rates				
120		FIT=Federal Income Tax Rate		21.00%
121		SIT=State Income Tax Rate or Composite	(Attachment 4, Line 65)	0.00%
122		MIT= Average Municipality Tax Rate	(Attachment 4, Line 66)	0.00%
123		P=(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
124		Composite Income Tax Rate (T)	$= FIT + SIT + MIT - (SIT + MIT) * FIT - (FIT * p * SIT)$	21.00%
125		$T / (1-T)$		26.58%
126		$1/(1-T)$		126.58%
ITC Adjustment				
127		Amortization of Investment Tax Credit - Transmission	(Attachment 4, Line 68)	0
128		Amortization of Investment Tax Credit - General	(Attachment 4, Line 67)	0
129		Wage & Salary Allocator	(Line 5)	#DIV/0!
130		Amortization of Investment Tax Credit - General Allocated to Transmission	(Line 128 * Line 129)	#DIV/0!
131		Total Amortization of Investment Tax Credit - Transmission	(Line 127 + Line 130)	#DIV/0!
132		$1/(1-T)$	(Line 126)	126.58%
133		ITC Amortization Allocated to Transmission	(Line 131 * Line 132)	#DIV/0!
Equity AFUDC Component of Transmission Depreciation				

134		Equity AFUDC Component of Transmission Depreciation		(Attachment 4, Line 69)	0
135		Tax Effect of AFUDC Equity Permanent Difference		(Line 124 * Line 134)	0
136		1/(1-T)		(Line 126)	126.58%
137		Equity AFUDC Adjustment for Transmission		(Line 135 * Line 136)	0
	Amortization of Excess Accumulated Deferred Income Taxes				
138		Amortization of Excess ADIT	(Note N)	(Attachment 4, Line 78)	0
139		1/(1-T)		(Line 126)	126.58%
140		Amortization of Excess ADIT for Transmission		(Line 138 * Line 139)	0
141	Income Tax Component		(T/1-T) * Weighted Cost of Preferred and Common * Rate Base	(Line 125 * Line 59 * (Line 116 + Line 117))	#DIV/0!
142	Transmission Income Taxes			(Line 133 + Line 137 + Line 140 + Line 141)	#DIV/0!

Transmission Revenue Requirement				
	Summary			
143	Net Property, Plant & Equipment		(Line 29)	#DIV/0!
144	Total Adjustments to Rate Base		(Line 58)	#DIV/0!
145	Rate Base		(Line 59)	#DIV/0!
146	Total Transmission O&M		(Line 78)	#DIV/0!
147	Total Transmission Depreciation & Amortization		(Line 86)	#DIV/0!
148	Taxes Other than Income		(Line 88)	#DIV/0!
149	Investment Return		(Line 119)	#DIV/0!
150	Income Taxes		(Line 142)	#DIV/0!
151	Gross Transmission Revenue Requirement	(Note U)	(Sum Lines 146 to 150)	#DIV/0!
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
152	Transmission Plant In Service		(Line 13)	0
153	Excluded Transmission Facilities	(Note A & I)	(Attachment 4, Line 70)	0
154	Included Transmission Facilities		(Line 152 - Line 153)	0
155	Inclusion Ratio		(Line 154 / Line 152)	#DIV/0!
156	Gross Revenue Requirement		(Line 151)	#DIV/0!
157	Adjusted Gross Revenue Requirement		(Line 155 * Line 156)	#DIV/0!
	Revenue Credits & Interest on Network Credits			

158	Revenue Credits		(Attachment 3, Line 17)	0
159	Net Transmission Revenue Requirement		(Line 157 + Line 158)	#DIV/0!

Zonal Network Integration Transmission Service Rate and Carrying Charges				
	Carrying Charges			
160	Gross Revenue Requirement		(Line 151)	#DIV/0!
161	Net Transmission Plant and CWIP		(Line 13 + Line 21 + Line 32)	0
162	Net Plant Carrying Charge		(Line 160 / Line 161)	#DIV/0!
163	Net Plant Carrying Charge without Depreciation		(Line 160 - Line 79) / Line 161	#DIV/0!
164	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 160 - Line 79 - Line 149 - Line 150) / Line 161	#DIV/0!
165	Net Transmission Revenue Requirement		(Line 159)	#DIV/0!
166	True-up amount (with Projected ATRR Only)	(Note P)	(Attachment 6A, Line E)	0
167	Corrections		(Attachment 11, Line 11)	0
168	ROE Adder for DP&L Projects Included Only in the Dayton Zone	(Note Q)	(Attachment 7A, Line 9)	#DIV/0!
169	Revenues from DP&L Schedule 12 Projects	(Note R)	(Attachment 7B, Line 8)	#DIV/0!
170	Facility Credits under Section 30.9 of the PJM OATT	(Note S)	(Attachment 4, Line 71)	0
171	Annual Transmission Revenue Requirement - Dayton Zone		(Line 165 + 166 + 167+168 - 169 + 170)	#DIV/0!
	Network Integration Transmission Service Rate - Dayton Zone			
172	1 CP Peak	(Note H)	(Attachment 4, Line 72)	0.0
173	Rate (\$/MW-Year)		(Line 171 / 172)	#DIV/0!
174	Network Integration Transmission Service Rate - Dayton Zone (\$/MW/Year)		(Line 173)	#DIV/0!

175	Monthly Rate		(Line 174 / 12)	#DIV/0!
176	Weekly Rate		(Line 174 / 52)	#DIV/0!
177	Daily On-Peak Rate		(Line 176 / 5)	#DIV/0!
178	Daily Off-Peak Rate		(Line 176 / 7)	#DIV/0!

Notes	
A	Calculated using 13-month average balances
B	Includes the original cost of transmission electric plant (excluding land and land rights) owned and held by DP&L for future use of electric service under a definite plan for such use and land and land rights held by DP&L for future use of electric service under a plan for such use
C	Includes 100% of EPRI membership dues and lobbying expenses charged to A&G which are excluded from the Annual Transmission Revenue Requirement ("ATRR")
D	Includes 100% of Regulatory Commission Expenses charged to A&G
E	Includes Regulatory Commission Expenses charged to A&G and directly related to transmission service, RTO filings, or transmission siting and all itemized in Form 1 at 351.h
F	CWIP can only be included in rate base if authorized by the Commission
G	Base ROE is fixed and will not change absent a determination by FERC in a Section 205 or 206 proceeding. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE and the RTO Participation Adder shall be included in the ATRR subject to a maximum value of 9.99% during the Moratorium Period. To the extent FERC has authorized a RTO Participation Adder for DP&L, the sum of the Base ROE plus the RTO Participation Adder shall be included in the ATRR at the end of the Moratorium Period. The Annual PBOP Expense included in the Formula Rate Annual Update shall be based upon the Company's projections and trued-up to actual PBOP Expense as charged to FERC Account 926. DP&L will provide, in connection with each annual True-Up Adjustment filing, a confidential copy of relevant pages from the annual actuarial valuation report supporting the derivation of the Actual Annual PBOP Expense as charged to FERC Account 926. Depreciation rates were approved in Docket No. ER20-1150-000. They may be updated with future changes in depreciation rates but only after approval by FERC. If book depreciation rates are different than the Attachment 8 rates, DP&L will provide workpapers at the annual update to reconcile formula depreciation expense and FERC Form 1 depreciation accruals.
H	Coincident peak demand computed as provided for in Section 34.1 of the PJM OATT. The PJM determined coincident peak demand will not be revised or updated in the Annual True-Up (ATU) Adjustment, as the ATU Adjustment compares the applicable calendar year actual revenue requirement to the actual revenue (based upon the projected revenue requirement).
I	Amount of transmission plant excluded from the ATRR. The amounts are shown on Attachment 4

J	Costs associated with DP&L's integrated transmission system, including all transmission facilities in place as of the 2001 FERC Integration study (Docket ER01-2307), shall be recoverable under this formula rate template. After that date, Step-up facilities with a lower-voltage side operating at below 69 kV shall be excluded. Step-down transformers with a lower-voltage side operating at below 69kV will be excluded even if within a transmission substation. Integrated high-side breakers, integrated lines operating at or above 69 kV and other integrated transmission facilities that are within a substation shall be recoverable under the formula rate template. Transmission Owner Interconnection Facilities, when constructed pursuant to a Large or Small Generator Interconnection Agreement and paid for by the interconnecting entity, are not to be recovered under this formula rate template, which may be effectuated by crediting amounts received from the interconnecting entity to the formula rate.
K	Calculated using the average of the beginning and end of current year balances. Goodwill may only be included pursuant to a Commission Order authorizing such inclusion
L	Calculated using the average of the beginning and end of current year balances
M	Unamortized Abandoned Plant and Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion
N	Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes.
O	As a general rule, A&G costs will be directly assigned to or explicitly allocated within DP&L's accounting system between the transmission function and other functions, with the transmission function costs included in the ATRR. A&G costs directly assigned or allocated within DP&L's accounting system to distribution or relating to some other function shall be excluded. A wage allocation will be used only to the extent there is any remaining amount that is unassigned. These general rules will apply irrespective of whether the A&G costs originate within DP&L itself or from the centralized service company, AES US Services, LLC. See Attachment 13 - A&G amounts by account and by business function.
P	In the projected ATRR and the ATU Adjustment, the calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).
Q	ROE Adder authorized by the Commission for projects included in Attachment 7A, which contains the docket in which ROE Adder was authorized by FERC.

	R	The revenue requirement for PJM Schedule 12 Facilities is separately identified for cost allocation purposes, as the costs are allocated to more than the Dayton Zone. Schedule 12 Project requirements are excluded from the DP&L NITS revenue requirement. PJM compensates DP&L for the Schedule 12 Project revenue requirements pursuant to Schedule 12. Amount includes any ATU Adjustment for Schedule 12 projects.
	S	Include any Network or Facility Credits provided pursuant to Section 30.9 of the PJM OATT if not already included in another category of the Formula Rate.
	T	Only the transmission portion of M&S amounts reported on line 5 of page 227 of FERC Form 1 is used ("Assigned to - Construction"). The transmission portion of line 5 is specified in a footnote on page 227.
	U	FERC approval is required for the amortization of any Regulatory Asset through charges calculated pursuant to the template
	V	No production-related costs or expenses or renewable energy credits will be included in A&G allocated to transmission
EN D	W	Customers have the right to challenge the inclusion of distribution-related costs to the extent inclusion of those costs would result in a disproportionate allocation of costs to transmission. Such right shall be exercised pursuant to the Protocols, Attachment H-15B

Dayton Power and Light							
ATTACHMENT H-15A							
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31, 2024							
			<i>Only</i>				
			<i>Transmission</i>	<i>Plant</i>	<i>Labor</i>		<i>Total</i>
			<i>Related</i>	<i>Related</i>	<i>Related</i>		<i>ADIT</i>
1		ADIT-190 w/o prorated items	0	0	0		(Line 26)
2		ADIT-282 w/o prorated items	0	0	0		(Line 29)
3		ADIT-283 w/o prorated items	0	0	0		(Line 40)
4		Subtotal	0	0	0		(Line 1 + Line 2 + Line 3)
5		Wages & Salary Allocator			#DIV/0!		(Appendix A, Line 5)
6		Net Plant Allocator		#DIV/0!			(Appendix A, Line 12)
7		End of Year ADIT	0	#DIV/0!	#DIV/0!		#DIV/0! (Line 4 * Line 5 or Line 6)
8		End of Previous Year ADIT (from 1C - ADIT Prior Year)	0	#DIV/0!	#DIV/0!		#DIV/0! (Attachment 1C - ADIT Prior Year, Line 7)
9		Average Beginning and End of Year - Nonprorated Items	0	#DIV/0!	#DIV/0!		#DIV/0! (Average of Line 7 + Line 8)
10		ADIT-282 - Prorated Items	0	#DIV/0!	#DIV/0!		#DIV/0! (Attachment 1B, Line 14 or

								Attachment 1D, Line 13)	
11		Total ADIT	0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 9 + Line 10)	
	Items that are not prorated are below. Debit amounts are shown as positive and credit amounts are shown as negative.								
	In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.								
	A	B	C	D	E	F		G	
	ADIT-190			Transmission	Plant	Labor			
		Total	Excluded	Related	Related	Related		Justification	
12	Vacation Pay	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.	
13	Post-retirement Benefits - FAS 106	0	0	0	0	0		FAS 106 - Post Retirement Benefits Obligation	
14	Deferred Compensation	0	0	0	0	0		Book estimate accrued and expensed - tax deduction when paid.	

15	Federal Taxes Deferred - FAS 109	0	0	0	0	0	0	FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
16	Union Disability	0	0	0	0	0	0	Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid
17	Federal Deferred Tax on Future Tax Impacts	0	0	0	0	0	0	FIN 48 deferred tax offsets to reflect tax position uncertainties.
18	Employee Stock Plans	0	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid
19	Bad Debt Expense	0	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs
20	State Income Taxes	0	0	0	0	0	0	State and local taxes accrued on the listed temporary differences

21	Capitalized Interest Income	0	0	0	0	0		Tax capitalized interest on certain pollution control bonds
22	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0		Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit
23	Other	0	0	0	0	0		Miscellaneous book tax differences
24	Subtotal - p234	0	0	0	0	0		
25	Less FASB 109 Above if not separately removed	0	0	0	0	0		All FAS 109 items excluded from formula rate
26	Total	0	0	0	0	0		
	Instructions for Account 190:							
	1. ADIT items related to Non-Electric Operations or which are not significant are excluded and directly assigned to Column C							
	2. ADIT items related only to Transmission are directly assigned to Column D							
	3. ADIT items related to Plant are included in Column E							
	4. ADIT items related to Labor are included in Column F							
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded							
	Dayton Power and Light							

ATTACHMENT H-15A

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31, 2024

	A	B	C	D	E	F		
		<i>Total Without Exclusions</i>						
	<i>ADIT- 282</i>			<i>Transmission</i>	<i>Plant</i>	<i>Labor</i>		G
			<i>Excluded</i>	<i>Related</i>	<i>Related</i>	<i>Related</i>		<i>Justification</i>
27	Depreciation - Liberalized Depreciation	0	0	0	0	0	0	Tax and book differences resulting from accelerated tax depreciation. Included in prorated amount.
28	Other - Exclude CIAC	0	0	0	0	0	0	Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
29	Total	0	0	0	0	0		
	Instructions for Account 282:							

	1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C
	2. ADIT items related only to Transmission are directly assigned to Column D
	3. ADIT items related to Plant and not in Columns C & D are included in Column E
	4. ADIT items related to labor and not in Columns C & D are included in Column F
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.

Dayton Power and Light								
ATTACHMENT H-15A								
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet - Projected December 31, 2024								
	A	B	C	D	E	F		G
	ADIT-283	Total		Transmissio n	Plant	Labor		
			Excluded	Related				Justification
30								Book tax difference related to software costs
31	Reacquisition of Bonds	0	0	0	0	0		Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
32	Pensions	0	0	0	0	0		Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.

33	Phase-in Deferral	0	0	0	0	0		Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take a current deduction)
34	FAS 109	0	0	0	0	0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
35	Pay Incentives	0	0	0	0	0		Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid
36	Other	0	0	0	0	0		Primarily related to unrealized gains and losses on hedging transactions
37	Subtotal - p277	0	0	0	0	0		
38	Less: FASB 109 Above if	0	0	0	0	0		

	not separately removed							
39	Less: Reacquisition of Bonds	0	0	0	0	0		Included in cost of debt
40	Total	0	0	0	0	0		
	Instructions for Account 283:							
	1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C							
	2. ADIT items related only to Transmission are directly assigned to Column D							
	3. ADIT items related to Plant and not in Columns C & D are included in Column E							
	4. ADIT items related to labor and not in Columns C & D are included in Column F							
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.							

Dayton Power and Light

Attachment H-15A

Attachment 1B - Accumulated Deferred Income Taxes - Prorated Projection - December 31, 2024

Not used for actual ATRR calculations																		
Debit amounts are shown as positive and credit amounts are shown as negative.																		
Rate Year = 2024																		
Account 282																		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(v)	
Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection	Beginning Balance/Monthly Amount/Ending Balance	Trans	Trans Proration (d) x (f)	Plant Related	Net Plant Allocator	Plant Allocation	Plant Proration (f) x (l)	Labor Related	Wage and Salary Allocator	Labor Allocation	Labor Proration (f) x (p)	Total Trans Prorated Amount	
1	December 31st balance Prorated Items (FF1 274.2.b less non Prorated Items)	0			100.00%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
2	January	0	31	335	91.78%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
3	February	0	28	307	84.11%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
4	March	0	31	276	75.62%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
5	April	0	30	246	67.40%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
6	May	0	31	215	58.90%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
7	June	0	30	185	50.68%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

8	July	0	31	154	365	42.19%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	0	31	123	365	33.70%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	0	30	93	365	25.48%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	0	31	62	365	16.99%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	0	30	32	365	8.77%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	0	31	1	365	0.27%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Prorated Balance		365				#DIV/0!	0	0	0			#DIV/0!	0			#DIV/0!	#DIV/0!
<p>Note: In the projected ATRR and the ATU Adjustment, the calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).</p>																		

Dayton Power and Light							
ATTACHMENT H-15A							
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year							
			<i>Only</i>				
			<i>Transmission</i>	<i>Plant</i>	<i>Labor</i>		<i>Total</i>
			<i>Related</i>	<i>Related</i>	<i>Related</i>		<i>ADIT</i>
1		ADIT-190	0	0	0		(Line 22)
2		ADIT- 282	0	0	0		(Line 25)
3		ADIT-283	0	0	0		(Line 36)
4		Subtotal	0	0	0		(Line 1 + Line 2 + 3)
5		Wages & Salary Allocator			#DIV/0!		(Appendix A, Line 5)
6		Net Plant Allocator		#DIV/0!			(Appendix A, Line 12)
7		End of Year ADIT	0	#DIV/0!	#DIV/0!	#DIV/0!	(Line 4 * Line 5 or Line 6)
Contains all ADIT Items - Prorated and Nonprorated. Debit amounts are shown as positive and credit amounts are shown as negative.							
In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns C-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.							

	A	B	C	D	E	F		G
		<i>Total</i>		<i>Only</i>				
	<i>ADIT-190</i>			<i>Transmission</i>	<i>Plant</i>	<i>Labor</i>		
			<i>Excluded</i>	<i>Related</i>	<i>Related</i>	<i>Related</i>		<i>Justification</i>
8	Vacation Pay	0	0	0	0			Book estimate accrued and expensed - tax deduction when paid.
9	Post-retirement Benefits - FAS 106	0		0	0	0		FAS 106 - Post Retirement Benefits Obligation
10	Deferred Compensation	0	0	0	0			Book estimate accrued and expensed - tax deduction when paid.
11	Federal Taxes Deferred - FAS 109	0	0	0		0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
12	Union Disability	0	0	0	0			Reversal for book reserves for employee disability, and medical reserves - tax deduction when paid
13	Federal Deferred Tax on Future Tax Impacts	0		0	0	0		FIN 48 deferred tax offsets to reflect tax position uncertainties

14	Employee Stock Plans	0	0	0	0	0	0	Book estimate accrued and expensed - tax deduction when paid
15	Bad Debt Expense	0	0	0	0	0	0	Reversal of book reserve and tax deduction for actual bad debt charge offs
16	State Income Taxes	0	0	0	0	0	0	State and local taxes accrued on the listed temporary differences
17	Capitalized Interest Income	0	0	0	0	0	0	Tax capitalized interest on certain pollution control bonds
18	Deferred Federal Taxes on CAT Tax Credit	0	0	0	0	0	0	Deferred taxes a CAT (Commercial Activities Tax similar to a gross receipts tax) credit
19	Other	0	0	0	0	0	0	Miscellaneous book tax differences
20	Subtotal - p234		0	0	0	0	0	
21	Less FASB 109 Above if not separately removed	0	0	0	0	0	0	All FAS 109 items excluded from formula rate
22	Total	0	0	0	0	0	0	

	Instructions for Account 190:							
	1. ADIT items related to Non-Electric Operations or are not significant are excluded and directly assigned to Column C							
	2. ADIT items related only to Transmission are directly assigned to Column D							
	3. ADIT items related to Plant and not in Columns C & D are included in Column E							
	4. ADIT items related to Labor and not in Columns C & D are included in Column F							
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.							
	Dayton Power and Light							
	ATTACHMENT H-15A							
	Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year							
	A	B	C	D	E	F		G
		<i>Total</i>		<i>Only</i>				
	<i>ADIT- 282</i>			<i>Transmission</i>	<i>Plant</i>	<i>Labor</i>		
			<i>Excluded</i>	<i>Related</i>	<i>Related</i>	<i>Related</i>		Justification
23	Depreciation - Liberalized Depreciation	0	0	0	0	0		Tax and book differences resulting from accelerated tax depreciation . Included in prorated amount

24	Other - Exclude CIAC	0			0			Other Plant related book tax temporary differences (e.g., repairs deductions, deductions for mixed service costs capitalized for book purposes, etc.)
25	Total	0	0	0	0	0		
Instructions for Account 282:								
1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C								
2. ADIT items related only to Transmission are directly assigned to Column D								
3. ADIT items related to Plant and not in Columns C & D are included in Column E								
4. ADIT items related to labor and not in Columns C & D are included in Column F								
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.								
Dayton Power and Light								
ATTACHMENT H-15A								
Attachment 1C - Accumulated Deferred Income Taxes (ADIT) Worksheet - December 31 of Prior Year								
	A	B	C	D	E	F		G
	ADIT-283	Total		Only Transmission	Plant	Labor		

			<i>Excluded</i>	<i>Related</i>	<i>Related</i>	<i>Related</i>		
26	Capitalized Software	0	0	0	0			Book tax difference related to software costs
27	Reacquisition of Bonds	0		0	0	0		Cost of reacquiring bonds deducted when incurred for tax purposes and being amortized over time for book purposes. Removed below
28	Pensions	0		0	0	0		Book amortization of pension expense based on actuarial calculations. Tax deduction is allowed when cash contributions are made to the plan.
29	Phase-in Deferral	0	0	0	0	0		Books record regulatory assets and liabilities. In certain cases, tax is able to take a current deduction for those activities (books records a reg asset for certain storm damages, tax is able to take

								a current deduction)
30	FAS 109	0	0	0	1	0		FAS 109 - primarily associated with items previously flowed through due to regulation. Removed below.
31	Pay Incentives	0	0	0	0	1	1	Book/tax difference related to bonus accruals - tax deduction taken when bonuses are paid
32	Other	0	1	0	0	0	1	Miscellaneous book tax differences primarily related to non-utility activities
33	Subtotal - p277	0	0	0	0	0		
34	Less: FASB 109 Above if not separately removed	0	0	0	0	0		
35	Less: Reacquisition of Bonds	0	0	0	0	0		Included in cost of debt
36	Total	0	0	0	0	0		
	Instructions for Account 283:							
	1. ADIT items related only to Non-Electric Operations or Production are directly assigned to Column C							

	2. ADIT items related only to Transmission are directly assigned to Column D	
	3. ADIT items related to Plant and not in Columns C & D are included in Column E	
	4. ADIT items related to labor and not in Columns C & D are included in Column F	
	5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income and rates. If the item giving rise to the ADIT is not included in the formula rate revenue requirement, the associated ADIT amount shall be excluded.	

	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col B)	Proration Percentage (Attachment 1B - Col. C / Col. D)		Projected Monthly Activity	Prorated Amount (E*F)	Prorated Projected Balance (Line 27, H plus G)		Actual Monthly Activity	Difference between projected monthly and actual monthly activity	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 1)	Difference between projected and actual activity when projected activity are either both increases or decreases. (See Note 1)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 1)	Balance reflecting proration or averaging					
1	December 31st balance (FF1 274.2.b)								#DIV/0!		December 31st balance (FF1 274.2.b)					#DIV/0!					
2	January	31	335	365	91.78 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!						
3	February	28	307	365	84.11 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!						

4	March	31	276	365	75.62 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
5	April	30	246	365	67.40 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
6	May	31	215	365	58.90 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
7	June	30	185	365	50.68 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
8	July	31	154	365	42.19 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
9	August	31	123	365	33.70 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
10	September	30	93	365	25.48 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
11	October	31	62	365	16.99 %		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
12	November	30	32	365	8.77%		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
13	December	31	1	365	0.27%		0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
14	Total	365					0	0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
					Net Plant													
		<u>Trans</u>		<u>Plant Related</u>	<u>Allocat or</u>	<u>Total</u>		<u>Labor Related</u>	<u>Allocato r</u>	<u>Total</u>		<u>Grand Total</u>		<u>Balance at 12/31/22 - T</u>		<u>12/31/21 - T</u>		100.0%
	Actual Monthly Activity																	

1 5	January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	Balance at 12/31/22-G	-	12/31/21 - G	-	#DIV/0!	#DIV/0!
1 6	February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
1 7	March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	Balance at 12/31/22-P	-	12/31/21-P	-	#DIV/0!	#DIV/0!
1 8	April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
1 9	May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!			Total			#DIV/0!
2 0	June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 1	July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 2	August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 3	September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 4	October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 5	November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
2 6	December	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!						
Note 1: The calculations for accelerated depreciation-related ADIT in the projected net revenue requirement and the ATU Adjustment will be performed in accordance with the proration requirements of Treasury regulation Section 1.167(l)-1(h)(6).															
Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.															
Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity															
and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.															
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.															

Dayton Power and Light

ATTACHMENT H-15A

Attachment 2 - Taxes Other Than Income - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.

		<i>Page 263</i>		<i>Allocated</i>	
<i>Other Taxes</i>		<i>Col (i)</i>	<i>Allocator</i>	<i>Amount</i>	
<i>Direct Assign</i>					
1	Real Estate	0	DA	0	(Attachment 4, Line 41)
2	Unused	0	DA	0	
3	Unused	0	DA	0	
4	Total Direct Assign	0	DA	0	
<i>Net Plant Related</i>		<i>Net Plant Allocator</i>			
5	Unused	0			
6	Total Plant Related	0	#DIV/0!	#DIV/0!	
<i>Labor Related</i>			<i>Wages & Salary Allocator</i>		

7	FICA	0			
8	Federal Unemployment	0			
9	Real Estate - General and Intangible	0			
10	Total Labor Related	0	#DIV/0!	#DIV/0!	
11	Total Included (Lines 4 + 6 + 10)	0		#DIV/0!	
	Excluded Items				
12	kWh Excise - Unbilled	0			
13	kWh Excise - Billed	0			
14	Federal Income Tax	0			
15	Ohio Municipal Income Taxes	0			
16	Sales and Use Tax	0			
17	Heavy Vehicle Use Tax	0			
18	Ohio CAT Tax	0			
19	Subtotal, Excluded	0			
20	Total, Included and Excluded (Line 11 + Line 19)	0			

21	Total Other Taxes from p114.14.k		0			
22	Difference (Line 20 - Line 21)		0			

Dayton Power and Light

ATTACHMENT H-15A

Attachment 3 - Revenue Credits - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.									
	Account 451				Comments				
1	Transmission Related - Direct Assigned		0	p300, Footnotes					
	Account 454 - Rent from Electric Property								
2	Attachment Fee revenue associated with transmission facilities (Note 2)		0	p300, Footnotes					
3	Right of Way Leases - transmission related (Note 2)		0	p300, Footnotes					
4	Transmission tower licenses for wireless services (Note 2)		0	p300, Footnotes					
5	Other - transmission-related		0	p300, Footnotes					
6	Total Account 454		0						
	Account 456 - Other Electric Revenues								
7	DP&L Schedule 1A		0	p300, Footnotes					
8	Transmission maintenance and consulting services (Note 2)		0	p300, Footnotes					
9	Revenues from Directly Assigned Transmission Facility Charges (Note 1)		0	p300, Footnotes					

10	Licenses for intellectual property (Note 2)		0	p300, Footnotes					
11	Other PJM-related revenues		0	p300, Footnotes					
12	Total Account 456		0						
	Account 456.1 -Transmission of Electricity for Others								
13	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor on Appendix A (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner)		0	p300, Footnotes					
14	Point to Point Service revenues for which the load is not included in the divisor in Appendix A (Note 3)		0	p300, Footnotes					
15	Total Account 456.1		0						
15	Gross Revenue Credits	(Sum of Lines 1, 6, 12 and 15)	0						
16	Less: Sharing of Certain Revenues (Note 2)		0						
17	Total Revenue Credits	(Line 15 - 16)	0						
18	Revenues associated with lines 2, 3, 4, 8 and 10 (Note 2)	(Sum of Lines 2, 3, 4, 8 and 10)	0						
19	Revenue Credit	(50% of Line 18)	0						

Note 1	Only if the revenue requirement associated with Directly Assigned Transmission Facilities are included in the formula are the associated revenues also included in the formula.
Note 2	The following revenues, which are derived from new, secondary uses of transmission facilities, are shared equally between customers and DP&L: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property; and (5) transmission maintenance and consulting services to other utilities and large customers. DP&L will retain 50% of net revenues consistent with <i>Pacific Gas and Electric Company</i> , 90 FERC ¶ 61,314. In order to use lines 13-18, DP&L must track in separate subaccounts the revenues and costs associated with each new, secondary use. There is no sharing of losses and DP&L shall not use portfolio accounting. Any revenues from existing services shall continue to be credit 100% to the ATRR.
Note 3	DP&L share of Schedule 7, Firm P2P Border Rate revenue

Dayton Power and Light

ATTACHMENT H-15A

Attachment 4 - Cost Support - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.

Plant Investment Support [excludes any Asset Retirement Obligations]				Previous Year	Year													
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg	Non-electric Portion
	Plant Allocation Factors																	
1	Electric Plant in Service (Excludes Asset Retirement Costs - ARC)	p200.8c		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Common Plant in Service - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Accumulated Depreciation (Total Electric Plant)	p200.18c		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Accumulated Intangible Amortization	p200.21c/derived		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Common Plant Depreciation - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Accumulated Common Amortization - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Plant In Service																			
7	Transmission Plant in Service (Excludes Asset Retirement Costs - ARC)	p207.58.g	350-359															0	0
8	General (Excludes Asset Retirement Costs - ARC)	p207.99.g	389-399	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Intangible - Electric	p205.5.g	301-303	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Common Plant in Service - Electric	p356		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accumulated Depreciation																			
11	Transmission Accumulated Depreciation	p219.25.c	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Accumulated General Depreciation	p219.28.b	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Accumulated Common Plant Depreciation & Amortization - Electric	p356	111	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wages & Salary																			
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct																End of Year
14	Total O&M Wage Expense	p354.28b																	0

15		Total A&G Wages Expense	p354.27b																0	
16		Transmission Wages	p354.21b																0	
Transmission Property Held for Future Use																				
Line #s	Descriptions		FF1 Page # or Instructions	FER C Account														Beg inning Year Balance	End of Year	Avg
17		Transmission	p214.2.d	105														0	0	0
Prepayments																				
Line #s	Descriptions		FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg		
18		Prepayments - Total	p111.57c	165	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
19		Less: Amounts Related to PUCO Proceedings	p111.57c	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
20		Less: Amounts Related to p-cards	p111.57c	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
21		Less: Amounts Related to PJM Credits in 2018	p111.57c	165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	
22		Net Prepayments																0		

Materials and Supplies																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg	
23	Undistributed Stores Exp	p227.16.b,c	163	█	█	█	█	█	█	█	█	█	█	█	█	█	0	
24	Transmission Materials & Supplies	p227.8 and fn	154	█	█	█	█	█	█	█	█	█	█	█	█	█	0	
25	Assigned to Construction - Transmission Portion	p227.5 and fn	154	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
O&M Expenses																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct														End of Year	
26	Transmission O&M	p.321.112.b	560-574														0	
27	Transmission of Electricity by Others	p321.96.b	565														0	
28	Scheduling, System Control and Dispatch Services	p321.88.b	561.4														0	
29	Total of Accounts 565 and 561.4																0	
Property Insurance Expenses																		

Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct															End of Year
30	Property Insurance	p323.185b	924															0
Adjustments to A & G Expense																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct															End of Year
31	Total A&G Expenses	p323.197b	920-935															0
32	Service Company and DP&L A&G Directly Assigned to Transmission	p323.fn	920-935															0
33	Service Company and DP&L A&G Directly Assigned to Distribution and Transmission	p323.fn	920-935															0
Regulatory Expense Related to Transmission Cost Support																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct															End of Year
34	Regulatory Commission Expenses	p323.189b	928															0
35	Regulatory Commission	p350.c	928															0

		Expenses - Transmission Related																	
Excluded A&G Items																			
Lin e #s	Descriptions		FF1 Page # or Instruc ions	FER C Acct														End of Year	
36		EPRI Dues	p352-353	A&G														0	
37		Lobbying Expenses	Internal data	A&G														0	
Depreciation and Amortization Expense																			
Lin e #s	Descriptions		FF1 Page # or Instruc ions	FER C Acct														End of Year	
38		Depreciation- Transmission	p336.7.f	403														0	
39		Depreciation- General & Common	p336.10&11 .f	403														0	
40		Amortization- Intangible	p336.1.f	404														0	
Taxes Other Than Income Taxes																			

Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct													End of Year	Transmission Related	
41	Real Estate Taxes - Directly Assigned to Transmission	p263, fn	408.1													0	0	
42	FICA - Insurance Contribution	p263.1.20i	408.1													0		
43	Federal Unemployment	p263.1.18i	408.1													0		
Return \ Capitalization - include all amounts as positive values																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct													Beg inni ng of Yea r	End of Year	Avg
44	Long-term Interest Expense	p117.62.c	427														-	
45	Amortization of Debt Discount and Expense	p117.63.c	428														-	
46	Amortization of Loss on Reacquired Debt	p117.64.c	428.1														-	
47	Amortization of Debt Premium	p117.65.c	429														-	
48	Amortization of Gain on Reacquired Debt	p117.66.c	429.1														-	
49	Interest on Debt to Associated Companies	p117.67.c	430														-	

50		Total Long-term Interest Expense															0		
51		Preferred Dividends	p118.29.c	NA															
52		Proprietary Capital	p112.16.c,d	201-219														0	
53		Accumulated Other Comprehensive Income	p112.15.c,d	219														0	
54		Unappropriated Undistributed Subsidiary Earnings	p119.53.c&d	216.1														0	
55		Long Term Debt	p112.24.c,d	221-224														0	
56		Unamortized Debt Expense	p111.69.c.d.	181														0	
57		Unamortized Loss on Recquired Debt	p111.81.c,d	189														0	
58		Unamortized Premium	p112.22.d	225														0	
59		Unamortized Discount	p112.23.d	226														0	
60		Unamortized Gain on Recquired Debt	p113.61.c,d	257														0	
61		ADIT Associated with Gain or Loss on Recquired Debt	p277.3.k and 277.4.k	190 and 283													0	0	0
62		Long-term Portion of Derivative Assets - Hedges	p110.31d	176														0	
63		Derivative Instrument Liabilities - Hedges	p113.52d	245														0	
64		Preferred Stock	p112.3.c,d	204														0	

Multi-State Workpaper														State 1	State 2	State 3
Line #s	Descriptions	FF1 Page # or Instructions	FERC Acct													
Income Tax Rates																
															Ohio	
65	SIT=State Income Tax Rate or Composite														0.00%	
66	Average Municipality Income Tax Rate														0.00%	
Miscellaneous Income Tax Items																
Line #s	Descriptions	FF1 Page # or Instructions	FERC Acct												End of Year	
67	Amortization of Investment Tax Credits - General	p266.8.f	411.4												0	
68	Amortization of Investment Tax Credits - Transmission	p266.8.f	411.4												0	
69	Equity AFUDC Portion of Transmission Depreciation Expense	p336.7f													0	
Excluded Transmission Facilities																

Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg	
70	Excluded Transmission Facilities	206	350-359	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Facility Credits under Section 30.9 of the PJM OATT																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct													End of Year		
71	Facility Credits under Section 30.9 of the PJM OATT		(Appendix A, Note S)													0		
PJM Load Cost Support																		
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct													1 CP Peak in MWs		
Network Zonal Service Rate																		
72	1 CP Demand	PJM Data	NA													0.0		
Abandoned Transmission Projects																		

Line #s	Descriptions	FF1 Page # or Instructions	FERC Acct	Project X	Project Y	Project Z	Total											
-																		
73	Beginning of Year Balance of Unamortized Abandoned Transmission Project Costs	Per FERC Order	182.1	0	0	0	0											
74	Remaining Amortization Period in Years	Per FERC Order		0	0	0												
75	Amortization of Property Losses, Unrecovered Plant and Regulatory Study Costs	(Line 73) / (Line 74)	407	0	0	0	0											
76	Ending Balance of Unamortized Transmission Projects	(Line 73) - (Line 75)	182.1	0	0	0	0											
77	Average Balance of Unamortized Abandoned Transmission Projects	(Line 73) + (Line 76) / 2		0	0	0	0											
	Only costs that have been approved for recovery by the Commission are included			Docket No.	Doc ket No.	Doc ket No.												
Excess Accumulated Deferred Income Taxes																		
Line #s	Descriptions	FF1 Page # or Instructions	FERC Acct											Beg inning Year Bal	Am orti zati on	End of Year	Avg	

Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg			
83	Deferred Credits - Direct Assign	p269.10.f	253	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Customer Deposits and Advances for Construction																				
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg			
84	Customer Advances for Construction	p113.56.c	252	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
85	Customer Deposits	p112.41.c	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
86	Total																0			
		(Direct Assigned)																		
Miscellaneous Current and Accrued Liabilities																				
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average			
87	Included Items	(Workpaper 10)	242														#DIV/0!			
Plant in Service, Accumulated Depreciation and Accumulated Deferred Income Taxes - Projects with ROE Adder					Year															
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average			

	Name																	
88	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
91	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
94	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
97	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
100	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

102	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
103	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
106	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
109	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	
112	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
113	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	Accumulated Deferred Income Taxes	274		0												0	0	
	Name																	

115	Plant in Service	206		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117	Accumulated Deferred Income Taxes	274		0												0	0	
Plant in Service and Accumulated Depreciation - Schedule 12 Projects				Year														
Line #s	Descriptions	FF1 Page # or Instructions	FER C Acct	Form 1Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Avg or Annual	
	Marysville Reconductoring and Substation																	
118	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
119	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
120	Depreciation	336															0	
	Name																	
121	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
123	Depreciation	336															0	
	Name																	
124	Plant in Service/CWIP	206/216		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
125	Accumulated Depreciation	219		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Depreciation	336															0	

	Name																	
127	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
128	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
129	Depreciation	336															0	
	Name																	
130	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
131	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
132	Depreciation	336															0	
	Name																	
133	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
134	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
135	Depreciation	336															0	
	Name																	
136	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
137	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
138	Depreciation	336															0	
	Name																	
139	Plant in Service/CWIP	206/216	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
140	Accumulated Depreciation	219	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
141	Depreciation	336															0	

Dayton Power and Light

ATTACHMENT H-15A

Attachment 5 - CWIP in Rate Base - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.

Line #s	Descriptions	Approved for Inclusion	Dec	Current Year												Average	Status as of	Estimated In-Service Date
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
	Projects																	
1		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
3		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
4		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
5		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
6		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
7		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
8		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
10		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
11		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12		Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

13			Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
14			Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
15			Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
16			Yes/No	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
17	Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		

Dayton Power and Light

ATTACHMENT H-15A

Attachment 6A - True-up Adjustment for Network Integration Transmission Service - December 31, 2024

	Debit amounts are shown as positive and credit amounts are shown as negative.															
	The NITS True-Up Adjustment component of the Formula Rate for each Rate Year shall be determined as follows:															
	(i)	In accordance with its formula rate protocols, DP&L shall recalculate an adjusted Annual Transmission Revenue Requirement for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.														
	(ii)	(Annual True-Up Adjustment Before Interest). DP&L shall determine the Annual True-Up Adjustment as follows:														
	(iii)	Determine the difference between the actual Net Transmission Revenue Requirement as determined in paragraph (i) above, and actual revenues based upon the projected ATRR for the previous calendar year, the resulting rate and actual peak demand														
	(iv)	Multiply the Annual True-Up Adjustment Before Interest by $(1+i)^{24}$ months														
		Where:	i =	Average of the monthly rates from the middle of the Rate Year for which the Annual True-up Adjustment is being calculated through the middle of the year in which the Annual True-up Adjustment is included in rates (24 months)												
				The interest rates are initially estimated and then trued-up to actual												

8	August	Year 1		0.0000%	0.0000%								
9	September	Year 1		0.0000%	0.0000%								
10	October	Year 1		0.0000%	0.0000%								
11	November	Year 1		0.0000%	0.0000%								
12	December	Year 1		0.0000%	0.0000%								
13	January	Year 2		0.0000%	0.0000%								
14	February	Year 2		0.0000%	0.0000%								
15	March	Year 2		0.0000%	0.0000%								
16	April	Year 2		0.0000%	0.0000%								
17	May	Year 2		0.0000%	0.0000%								
18	June	Year 2		0.0000%	0.0000%								
19	July	Year 2		0.0000%	0.0000%								
20	August	Year 2		0.0000%	0.0000%								
21	September	Year 2		0.0000%	0.0000%								
22	October	Year 2		0.0000%	0.0000%								
23	November	Year 2		0.0000%	0.0000%								
24	December	Year 2		0.0000%	0.0000%								
25	January	Year 3		0.0000%	0.0000%								
26	February	Year 3		0.0000%	0.0000%								
27	March	Year 3		0.0000%	0.0000%								
28	April	Year 3		0.0000%	0.0000%								
29	May	Year 3		0.0000%	0.0000%								
30	June	Year 3		0.0000%	0.0000%								

31	Average			0.00000%	0.00000%								
	Note 1: Use Workpaper 6A - NITS True-up to determine ATU with actual interest rates and include interest rate true-up adjustment with subsequent ATU adjustment.												

7	July	Year 1		0.0000%	0.0000%								
8	August	Year 1		0.0000%	0.0000%								
9	September	Year 1		0.0000%	0.0000%								
10	October	Year 1		0.0000%	0.0000%								
11	November	Year 1		0.0000%	0.0000%								
12	December	Year 1		0.0000%	0.0000%								
13	January	Year 2		0.0000%	0.0000%								
14	February	Year 2		0.0000%	0.0000%								
15	March	Year 2		0.0000%	0.0000%								
16	April	Year 2		0.0000%	0.0000%								
17	May	Year 2		0.0000%	0.0000%								
18	June	Year 2		0.0000%	0.0000%								
19	July	Year 2		0.0000%	0.0000%								
20	August	Year 2		0.0000%	0.0000%								
21	September	Year 2		0.0000%	0.0000%								
22	October	Year 2		0.0000%	0.0000%								
23	November	Year 2		0.0000%	0.0000%								
24	December	Year 2		0.0000%	0.0000%								
25	January	Year 3		0.0000%	0.0000%								
26	February	Year 3		0.0000%	0.0000%								
27	March	Year 3		0.0000%	0.0000%								
28	April	Year 3		0.0000%	0.0000%								
29	May	Year 3		0.0000%	0.0000%								
30	June	Year 3		0.0000%	0.0000%								

31	Average			0.00000%	0.00000%								
	Note 1: Use Workpaper 6B - Schedule 12 True-up to determine ATU with actual interest rates and include interest rate true-up adjustment with subsequent ATU adjustment.												

Dayton Power and Light

ATTACHMENT H-15A

Attachment 7A - ROE Adder for Projects - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.														
ROE Adder														
				Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	
Line #			Total	Name	Name	Name	Name	Name	Name	Name	Name	Name	Name	Name
1	Plant In Service	(Attachment 4, Line 88 etc.)		0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 89 etc.)		0	0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + Line 2)		0	0	0	0	0	0	0	0	0	0	0
4	Accumulated Deferred Income Taxes	(Attachment 4, Line 90 etc.)		0	0	0	0	0	0	0	0	0	0	0
5	Rate Base	(Line 3 + Line 4)		0	0	0	0	0	0	0	0	0	0	0
6	ROE Adder	Note A		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	Equity Capitalization Ratio	(Appendix A, Line 111)		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	1/(1-T)	(Appendix A, Line 126)		126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %	126.58 %
9	ROE Adder Value	(Line 5 * Line 6 * Line 7 * Line 8)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Dayton Power and Light

ATTACHMENT H-15A

Attachment 7B - Revenue Requirement of Schedule 12 Projects - December 31, 2024

Debit amounts are shown as positive and credit amounts are shown as negative.													
Revenue Requirement				Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10
Line #		Total		Marysville Substation and Line Reconductoring	Name	Name	Name	Name	Name	Name	Name	Name	Name
	Schedule 12 Designation			b1570									
1	Plant In Service	(Attachment 4, Line 118 etc.)	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	(Attachment 4, Line 119 etc.)	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant	(Line 1 + 2)	0	0	0	0	0	0	0	0	0	0	0
4	Net Plant Carrying Charge w/o Depreciation	(Appendix A, Line 163)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	Revenue Requirement w/o Depreciation and ROE Adder	(Line 3 * Line 4)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	Depreciation	(Attachment 4, Line 120 etc.)	0	0	0	0	0	0	0	0	0	0	0
7	ROE Adder (if applicable)	Attachment 7A	0	0	0	0	0	0	0	0	0	0	0

8	Total Revenue Requirement	(Line 5 + Line 6 + Line 7)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	Schedule 12 Annual True-Up Adjustment Plus Correction	(Attachment 6B, Line E) and below	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	(Note A)													
10	Total Schedule 12 Revenue Requirement	(Line 8 + Line 9)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	(To Appendix A, Line 193)													
11	Allocation Percentage to Other Than the Dayton Zone			9.93%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12	Allocation to Other Than the Dayton Zone	(Line 10 * Line 11)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
				Includes Correction - 2021	ATSI Only Correction - 2020									
	Note A: Schedule 12 Annual True-up Adjustment allocated to projects based upon Total Revenue Requirement													
					2020	2021	Total							
13				Corrections										

14						ATSI Zone only	100%											
15					Interest Rate	0.00%	0.00%											
16					Months (see Corrections Tab)	46	36											
17					Interest Amount		-											
18					Total Correction Plus Interest		-											
					FERC Interest Rate													
					May-20	0.00%												
					Jun-20	0.00%												
					Jul-20	0.00%												
					Aug-20	0.00%												
					Sep-20	0.00%												
					Oct-20	0.00%												
					Nov-20	0.00%												
					Dec-20	0.00%												
					Jan-21	0.00%												
					Feb-21	0.00%												
					Mar-21	0.00%												
					Apr-21	0.00%												
					May-21	0.00%												

					Jun-23		0.00%												
					Jul-23		0.00%												
					Aug-23		0.00%												
					Sep-23		0.00%												
					Oct-23		0.00%												
					Nov-23		0.00%												
					Dec-23		0.00%												
					Jan-24		0.00%												
					Feb-24		0.00%												
					Mar-24		0.00%												
					Apr-24		0.00%												
					May-24		0.00%												
					Jun-24		0.00%												
					Jul-24		0.00%												
					Aug-24		0.00%												
					Sep-24		0.00%												
					Oct-24		0.00%												
					Nov-24		0.00%												
					Dec-24		0.00%												
					2020-2024 Average		0.00%												
					2021-2024 Average		0.00%												

Dayton Power and Light

ATTACHMENT H-15A

Attachment 8 - Depreciation and Amortization Rates

December 31, 2024

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>						
<u>Transmission (based upon data as of June 2019)</u>								
350	Land Rights	N/A						
352	Structures and Improvements	1.92%						
353	Station Equipment	2.09%						
354	Towers and Fixtures	1.92%						
355	Poles and Fixtures	2.45%						
356	Overhead Conductors & Devices	2.45%						
357	Underground Conduit	1.33%						
358	Underground Conductors & Devices	1.82%						
359	Roads and Trails	1.25%						
<u>General and Intangible (determined in a Public Utilities Commission of Ohio proceeding and using data as of December 31, 2019)</u>								
302	Franchises and Consents	N/A						
303	Intangible Plant	14.29%						
390.1	Structures and Improvements - Other	2.22%						
390.1	Structures and Improvements - McGregor	2.44%						

362.1/391	Office Furniture and Equipment	6.25%						
362.1/391	Computer Equipment	10.00%						
362.2/392	Transportation Equipment - Auto	7.50%						
362.2/392	Transportation Equipment - Light Truck	7.50%						
362.2/392	Transportation Equipment - Trailers	7.50%						
362.2/392	Transportation Equipment - Heavy Trucks	7.50%						
393	Stores Equipment	4.00%						
394	Tools, Shop and Garage Equipment	4.00%						
395	Laboratory Equipment	5.00%						
396	Power Operated Equipment	5.88%						
362.7/397.2	Communication Equipment	5.00%						
398	Miscellaneous Equipment	5.00%						
399	Other Tangible Property	0.00%						
Note 1: The Dayton Power and Light Company's transmission depreciation rates may not change absent Commission authorization								
General and intangible depreciation and amortization rates are as approved by the Public Utilities Commission of Ohio								

Dayton Power and Light

ATTACHMENT H-15A

Attachment 9 - Excess Accumulated Deferred Income Taxes - December 31, 2024

Resulting from Income Tax Rate Changes (Note C and D)

Debit amounts are shown as positive and credit amounts are shown as negative.

	(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)
<u>Line</u>	<u>Description</u>	ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note F)	Deficient or Excess Accumulated Deferred Taxes at December 31, 2017	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes	Transmission Allocation Factors (Note A)	Allocated to Transmission	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Through December 31, 2019	Balance at December 31, 2019	2020 Amortization (Note B)	Balance at December 31, 2020	2021 Amortization (Note B)	Balance at December 31, 2021 (Note B)	2022 Amortization (Note B)	Balance at December 31, 2022 (Note B)	2023 Amortization (Note B)	Balance at December 31, 2023 (Note B)	2024 Amortization (Note B)	Balance at December 31, 2024 (Note B)	2025 Amortization (Note B)	Balance at December 31, 2025 (Note B)	2026 Amortization (Note B)	Balance at December 31, 2026 (Note B)
	Deficient Deferred Income Taxes - amortized to 410.1																								
	FERC Account 190																								
1	Vacati	0	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	on Pay																								
2	Post Retirement Benefits	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Deferred Compensation	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	FAS 109 - Electric	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Union Disability	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Fed Dfrd Tax on Future Tax Impacts	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Employee Stock Plans	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Bad Debts Expense	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	State Income Tax Expense	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Capitalized Interest Income	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Deferred Federal	0	0	0	0	0.00 0%	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	al Tax on CAT Tax Credit																								
1	2	0	0	0	0	0	Vari	0	UO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Other						us																		
1	3	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total FERC Account 190																								
	FERC Account 282																								
1	4	0	0	0	0	0	0.00	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TBD						0%																		
1	5	0	0	0	0	0	Vari	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TBD						us																		
1	6	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Account 282																								
	FERC Account 283																								
1	7	0	0	0	0	0	0.00	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TBD						0%																		
1	8	0	0	0	0	0	0.00	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TBD						0%																		
1	9	0	0	0	0	0	0.00	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TBD						0%																		
2	0	0	0	0	0	0	Vari	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	TBD						us																		
2	1	0	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total FERC Account 283																								
	Subtotal Before Being Grossed up for Income			0		0		0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

	e Taxes																							
23	Gross Up			0		0		0		0		0		0		0		0		0		0		0
24	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0		0		0		0		0		0		0		0		0		0		0
	Excess Accumulated Deferred Income Taxes - amortized to 411.1																							
	FERC Account 190																							
25	TBD	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	TBD	0	0	0	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Account 190	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	Gross ed up for Income Taxes																						
39	Gross Up			0		0		0		0		0		0		0		0		0		0	
40	Total Excess Accumulated Deferred Income Taxes - Account 254			0		0		0		0		0		0		0		0		0		0	
41	Grand Total			0		0		0		0		0		0		0		0		0		0	
42	Total Amortization									0		0		0		0		0		0		0	
Note A: The allocators are based upon the Cost Alignment and Allocation Manual and derived from the detailed tax records of DP&L. Zero allocations are used for generation items and items charged to Other Comprehensive Income.																							
Note B: Per the settlement in ER20-1150, protected excess accumulated deferred income tax items are amortized using the Average Rate Assumption Method. All other items are amortized over 10 years for 2020 and 2021 and the remaining unamortized amounts at 12/31/2021 amortized over five years thereafter																							
Note C: Includes Unamortized Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes related to the 2017 Tax Cut and Jobs Act and any future change in federal, state or local income tax rates, as per Order 864, Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes. This sheet will be replicated for any future change in federal, state or local income tax rates.																							
Note D: CIAC related excess ADIT not included.																							
Note E: DP&L shall provide workpapers supporting amounts in Columns B and E for all items.																							
Note F: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate																							
				New nominal rate		21.0%																	
				Prior nominal rate		35.0%																	

				Remeasurement Factor				60.0%																	

Dayton Power and Light

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Attachment 10 - Miscellaneous Current and Accrued Liabilities

31-Dec-24

Debit amounts are shown as positive and credit amounts are shown as negative.																			
Account 242 - Current Year																		Wage	Plant
	Form 1 Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Form 1 Dec	Average	Excluded	Allocator	Allocator		
Categories of Items																		#DIV/0!	#DIV/0!
1	Payroll Accrual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
2	Benefits	0	0	0	0	0	0	0	0	0	0	0	0	0	0		#DIV/0!		
3	Energy Suppliers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
4	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
5	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	0	
6	Total Transmission Allocation																	#DIV/0!	

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Attachment 11 - Corrections - December 31, 2024

	Debit amounts are shown as positive and credit amounts are shown as negative.						
			(a)	(b)	(c)		(d)
				Calendar Year	Calendar Year		
			Revenue	2020	2021		
Line			Impact of	Revenue	Revenue		
<u>No.</u>	<u>Description</u>	<u>Source</u>	<u>Correction</u>	<u>Requirement</u>	<u>Requirement</u>		Total
1	Filing Name and Date						
2	Original Revenue Requirement			0	0		
3	Description of Correction 1			0	0		
4	Description of Correction 2			0	0		
5	Total Corrections	(Line 3 + Line 4)		0	0		
6	Corrected Revenue Requirement	(Line 2 + Line 5)		0	0		
7	Total Corrections	(Line 5)		0	0		0
8	Average Monthly FERC Refund Rate	Note A		0.46%	0.48%		

9	Number of Months of Interest	Note B		46	36		
10	Interest on Correction	Line 7 x 8 x 9		0	0		0
11	Sum of Corrections Plus Interest	Line 7 + 10		0	0		0
				For 5/3/20-12/31/20			
Notes:							
A	The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - similar to how interest on the ATU Adjustment is computed.						
B	The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - - similar to how interest on the ATU Adjustment is computed.						
	FERC Interest Rate						
	May-20	0.40%					
	Jun-20	0.39%					
	Jul-20	0.29%					
	Aug-20	0.29%					
	Sep-20	0.28%					
	Oct-20	0.28%					
	Nov-20	0.27%					
	Dec-20	0.28%					
	Jan-21	0.28%					
	Feb-21	0.25%					
	Mar-21	0.28%					
	Apr-21	0.27%					

May-21	0.28%						
Jun-21	0.27%						
Jul-21	0.28%						
Aug-21	0.28%						
Sep-21	0.27%						
Oct-21	0.28%						
Nov-21	0.27%						
Dec-21	0.28%						
Jan-22	0.28%						
Feb-22	0.25%						
Mar-22	0.28%						
Apr-22	0.27%						
May-22	0.28%						
Jun-22	0.27%						
Jul-22	0.31%						
Aug-22	0.31%						
Sep-22	0.30%						
Oct-22	0.42%						
Nov-22	0.40%						
Dec-22	0.42%						
Jan-23	0.54%						
Feb-23	0.48%						
Mar-23	0.54%						
Apr-23	0.62%						

May-23	0.64%						
Jun-23	0.62%						
Jul-23	0.68%						
Aug-23	0.68%						
Sep-23	0.66%						
Oct-23	0.71%						
Nov-23	0.69%						
Dec-23	0.71%						
Jan-24	0.71%						
Feb-24	0.69%						
Mar-24	0.71%						
Apr-24	0.69%						
May-24	0.71%						
Jun-24	0.69%						
Jul-24	0.71%						
Aug-24	0.71%						
Sep-24	0.69%						
Oct-24	0.71%						
Nov-24	0.69%						
Dec-24	0.71%						
2020-2024 Average	0.46%						
2021-2024 Average	0.48%						

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Attachment 12 - Schedule 1A

January through December 2024

Line	Revenue Requirement								FERC Form 1	Account
									Page	No.
1	Load Dispatch - Reliability							\$ -	321.85b	561.1
2	Load Dispatch - Monitor and Operate Transmission System							0	321.86b	561.2
3	Load Dispatch - Transmission Services and Scheduling							0	321.87b	561.3
4	Revenue Credit from Schedule 1 Border Rate Transactions							-	Data provided by PJM	
5	Total							0	(Line 1 + Line 2 + Line 3 + Line 4)	
6	MWHs							0	From 2023 LT Forecast Report to PUCO, page FE-D1 2, reporting 2022 data - total end user consumption	

7	Schedule 1A Rate per MWH							#DIV/0!		(Line 5 / Line 6)		

Dayton Power and Light

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Attachment 13 - Administrative and General Expense Detail

December 31, 2024

Directly Assigned to:												
Line	Description	FERC Account	Amount	Transmission	Distribution	Other	To Be Allocated Via the Wage Allocator					
1	Administrative and general salaries	920	-	-	-	-						
2	Office supplies and expenses	921	-	-	-	-						
3	Administrative expense transferred	922	-	-	-	-						
4	Outside services employed	923	-	-	-	-						
5	Property insurance	924	-	-	-	-						
6	Injuries and damages	925	-	-	-	-						
7	Employee pension and benefits	926	-	-	-	-						

8	Franchise requirements	927		-		-		-		-		-
9	Regulatory commission expenses	928		-		-		-		-		-
10	Duplicate charges	929		-		-		-		-		-
11	General advertising	930.1		-		-		-		-		-
12	Miscellaneous general expenses	930.2		-		-		-		-		-
13	Rents	931		-		-		-		-		-
14	Maintenance of general plant	935		-		-		-		-		-
15	Total			-		-		-		-		-

CERTIFICATE OF SERVICE

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

Dated at Washington, D.C., this 12th day of August 2024.

/s/ William M. Rappolt

William M. Rappolt

Assistant General Counsel, FERC

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