

November 22, 2024

Via eTariff

The Honorable Debbie-Anne A. Reese Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, DC 20426

Re: Baltimore Gas and Electric Company

Docket No. ER25-514-000

Proposed Clean-Up Revisions to BGE Attachment H-2A

Dear Secretary Reese:

Pursuant to section 205 of the Federal Power Act,¹ Baltimore Gas and Electric Company ("BGE") hereby submits this ministerial cleanup filing to ensure that PJM Interconnection, L.L.C. ("PJM") Open Access Transmission Tariff correctly reflects language in Tariff, Attachment H-2A, Part I.a. & b. and Part II accepted by the Federal Energy Regulatory Commission "Commission" or "FERC").²

¹ 16 U.S.C. § 824d.

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

I. BACKGROUND

BGE, a Maryland corporation and a subsidiary of Exelon Corporation, is an energy delivery company in Central Maryland, where it delivers energy to more than 1.3 million electric customers and 680,000 gas customers. BGE is regulated by this Commission and the Maryland Public Service Commission. BGE maintains approximately 27,000 miles of distribution lines and more than 1,300 circuit miles of transmission lines in a 2,300-square-mile service territory. BGE provides unbundled, open access delivery service, and is a default load-serving provider for customers that do not opt for alternative energy providers under BGE's retail customer choice program. BGE is a transmission owning member of PJM.

BGE's transmission formula rate, which originated from a March 20, 2006 Settlement Agreement and Offer of Settlement ("settlement"), was approved by Commission order issued on April 19, 2006.³ BGE's transmission formula rate is included as Attachment H-2A of the PJM OATT and the protocols are included as Attachment H-2B.⁴ Over the past few years, BGE has made, and the Commission has accepted, several filings to revise BGE's Attachment H-2A ("BGE's Formula Rate"). However, some of the revisions the Commission has accepted were not always reflected in subsequent versions of BGE's Formula Rate. BGE submits this filing to correct the historical Tariff to merge all Commission-accepted language.⁵

³ Baltimore Gas and Elec. Co., et al., 115 FERC ¶ 61,066 (2006). On May 15, 2006, BGE submitted its first formula rate update and it became effective on June 1, 2006.

⁴ Del. Div. of the Pub. Advocate v. Baltimore Gas and Elec. Co., 153 FERC ¶ 61,140 (2015) (letter order approving partial settlement that resolved formula rate protocols issues in complaint proceeding).

⁵ BGE has committed in FERC Docket No. ER21-203 to make further changes related to Order No. 864 compliance. *See Atlantic City Elec. Co.*, 186 FERC 61,139, P 1 (2024). BGE expects to file such revisions by February 4, 2025 consistent with the orders in that proceeding.

II. DESCRIPTION OF ENCLOSED TARIFF RECORDS

BGE is submitting one updated version of Tariff, Attachment H-2A to ensure that the Tariff incorporates all Commission-accepted revisions on a historical and going-forward basis. Specifically, BGE is submitting an updated version of its tariff sheet (Attachment H-2A), to effectuate the following: 1- update for changes included in its compliance filing in Docket No. ER21-214-003, filed on March 25, 2024 and effective January 1, 2021; and 2- update for changes included in its filing for updated depreciation rates in Docket No. ER24-754-000, filed on December 22, 2023 and accepted by the Commission on February 29, 2024, with an effective date of March 1, 2024, subject to refund.⁶ Due to the timing of these various filings, BGE's current tariff in the PJM Open Access Transmission Tariff (OATT) does not reflect the approved changes noted in #1 and #2 above and this situation is addressed in the instant filing. The following chart summarizes the subsequent versions being updated, their respective effective dates, the dockets in which the versions were initially accepted and a description for the versions being incorporated.

Docket No.	Filing Date	Order Date	Effective Date	Version	Description of the Clean-up Changes
ER21-2023	5/27/2021 (initial filing in proceeding)	11/30/2023 (Commission Approval of Settlement)	8/1/2021 for Part I.a, 1/1/2021 for Part I.b, and 3/1/2024 for Part II	0.0.0	Current effective version of BGE's Attachment H- 2A
ER21-214- 003	3/25/2024 (date of settlement compliance	2/23/2024 (Commission Approval of Settlement)	1/1/2021 for all parts	1.1.0	Various changes from ER21-214- 003 compliance filing, impacting

⁶ BGE's tariff is divided into three parts: OATT Attachment H-2A Part I.a, OATT Attachment H-2A Part I.b, and OATT Attachment H-2A Part II. Both Part I.a and Part I.b are solely impacted by the updates originating from the ER21-214-003 proceeding while Part II is impacted by the updates originating from both Docket No. ER21-214-003 and Docket No. ER24-754-000.

Docket No.	Filing Date	Order Date	Effective	Version	Description of
			Date		the Clean-up
					Changes
	filing)				both Part I and
					Part II of the H-
					2A tariff.
ER25	11/22/2024	NA	8/1/2021 for	0.0.1	Combining
000			Part I.a,		revisions from
			1/1/2021 for		version 1.1.0 into
			Part I.b, and		version 0.0.0.
			1/1/2021 for		(Represents end
			Part II		state of BGE
					tariff records
					from this filing
					for Part I of the
ED24.754	12/22/2022	2/20/2024	2/1/2024 6	200	H-2A tariff.)
ER24-754- 000	12/22/2023	2/29/2024	3/1/2024 for	2.0.0	Depreciation rate updates from
000	(initial filing in	(Commission acceptance of	Part II only		ER24-754-000
	proceeding)	tariff updates,			filing, only
	proceeding)	subject to			impacting Part II
		refund.			of the H-2A tariff
ER25	11/22/2024	NA	3/1/2024 for	2.0.1	Combining
000		1111	Part II only	2.0.1	revisions from
					version 2.0.0 into
					version 0.0.1,
					only impacting
					Part II of the H-
					2A tariff.
					(Represents end
					state of BGE
					tariff records
					from this filing
					for Part II of the
					H-2A tariff.)

III. REQUEST FOR WAIVER AND EFFECTIVE DATE

BGE requests waiver of the Federal Power Act's and the Commission's 60 days' notice requirements to allow the Commission to accept these ministerial corrections effective on the dates shown in the summary chart in Attachment C to this filing. Good cause exists for granting

such waiver. Allowing the updated versions of PJM Attachment H-2A Parts I.a, I.b, and II to be effective on those dates is appropriate because that will ensure the Tariff consistently and continuously reflect the correct, Commission-accepted Tariff records on the effective date granted by the Commission. Further, BGE is not proposing any new revisions to these Tariff records as part of this filing.⁷ Accordingly, the Commission should accept this filing with the requested effective dates.

IV. DESCRIPTION OF FILING

This filing consists of the following:

- This transmittal letter;
- Attachment A Restored Tariff, Attachment H-2A, in clean format (identified by additional cover pages)⁸; and
- Attachment B Copies of previously submitted and accepted versions that are being incorporated (identified by additional cover pages).

V. COMMUNICATIONS

Correspondence, pleadings and other materials regarding this filing should be addressed to the following persons:

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⁷ On November 1, 2024, BGE filed a Settlement Agreement in FERC Docket No. ER24-754-001 with *pro forma* tariff sheets reflecting the revisions that would need to be filed upon compliance with a Commission order accepting the Settlement Agreement. Those revisions are not included in the attached clean-up filing, but would be filed after FERC accepts the Settlement Agreement.

⁸ Because BGE is simply combining accepted language into singular versions of eTariff records, no language is being changed from what was filed before and accepted by the Commission, thus PJM is submitting these eTariff records in clean format only.

VI. SERVICE

PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations, PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: https://www.pjm.com/library/filing-order.aspx with a specific link to the newly-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region¹⁰ alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: http://www.ferc.gov/docs-filing/elibrary.asp in accordance with the Commission's regulations and Order No. 714.

Thank you for your assistance in this matter.

Respectfully submitted,

/s/ Lisa B. Luftig

Lisa B. Luftig

Counsel for Baltimore Gas and Electric Company

⁹ See 18 C.F.R §§ 35.2(e) and 385.2010(f)(3).

¹⁰ PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

Attachment A

PJM Open Access Transmission Tariff Attachment H-2A (BGE Formula Rate Template)

Cleaned Up

(Identified by Additional Cover Pages)

Attachment A

PJM Open Access Transmission Tariff Attachment H-2A Part I.a

> Effective August 1, 2021 Version 2.0.1

ATTACHMENT H-2A

		ATTACHMENT H-ZA		
	re Gas and Electric Company			
Formula		Notes	FERC Form 1 Page # or Instruction	
Shaded	cells are input cells			
Allocato				
W	Vages & Salary Allocation Factor			
1	Direct Transmission Wages Expense		p354-355.21.b	0
1a	Exelon Business Services Company Transmission Wages Expense		p354 - p355 footnotes	0
1b	Total Transmission Wages Expense		(Line 1 + 1a)	0
2	Total Direct Wages Expense		p354-355.28.b	0
2a	Total Exelon Business Services Company Wages Expense		p354 - p355 footnotes	(
2b	Total Wages Expense		(Line 2 + 2a)	(
3	Less Direct A&G Wages Expense		p354-355.27.b	(
3a	Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	(
4	Total		(Line 2b - 3 - 3a)	(
5 W	Vages & Salary Allocator		(Line 1b / 4)	#DIV/0
P	Plant Allocation Factors			
6	Electric Plant in Service		p204-207.104.g (See Attachment 9A, line 14, column n)	0
7	Common Plant In Service - Electric	(Note A)	(Line 24)	(
8	Total Plant In Service		(Sum Lines 6 & 7)	0
9	Accumulated Depreciation (Total Electric Plant)		p219.29.c (See Attachment 9A, line 42, column b)	0
10	Accumulated Intangible Amortization	(Note A)	p200-201.21.c (See Attachment 9, line 16, column h)	0
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 16, column i)	(
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 16, column g)	0
13	Total Accumulated Depreciation		(Sum Lines 9 to 12)	0
14	Net Plant		(Line 8 - 13)	0
15	Transmission Gross Plant		(Line 29 - Line 28)	#DIV/0!
16 G	Gross Plant Allocator		(Line 15 / 8)	#DIV/0
17 =	Transmission Net Plant		(Line 39 - Line 28)	#DIV/0!
18 N	let Plant Allocator		(Line 17 / 14)	#DIV/0
Plant Ca	lculations			
	Plant In Service			
19	Transmission Plant In Service		p204-207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)	0
20	This Line Intentionally Left Blank	This Line Intentionally Left Blank	p204 207.00.9 (000 / ttatorimont o, into 10, obtainin b and / ttatorimont ou, into 14, obtainin)	0
21	This Line Intentionally Left Blank	This Line Intentionally Left Blank		0
22	Total Transmission Plant In Service	The Line Months and Line and L	(Line 19)	0
23	General & Intangible		P204-207.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r)	C
24	Common Plant (Electric Only)	(Notes A)	p356 (See Attachment 9, line 16, column d)	0
25	Total General & Common	(NOICE A)	(Line 23 + 24)	C
26	Wage & Salary Allocation Factor		(Line 5)	#DIV/0
27	General & Common Plant Allocated to Transmission		(Line 3) (Line 25 * 26)	#DIV/0!
21	General & Common Frant Anocated to Transmission		(LIII 6 23 20)	#014/0
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (Attachment 9, line 30, column c)	(
29 T	OTAL Plant In Service		(Line 22 + 27 + 28)	#DIV/0
	Accumulated Depreciation			
30	Transmission Accumulated Depreciation		p219.25.c (See Attachment 9, line 16, column e and Attachment 9a, line 42, column g)	0

31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 16, column f)	0
32	Accumulated Intangible Amortization		p200-201.21.c (See Attachment 9, line 16, column h less Attachment 9a, line 42, columns f and g)	0
33	Accumulated Common Amortization - Electric		(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)	(Notes A)	(Line 12)	0
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	0
36	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
37	General & Common Allocated to Transmission		(Line 35 * 36)	#DIV/0!
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	#DIV/0!
				
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	#DIV/0!

Adjusti	ment To Rate Base				
.,	Accumulated Deferred Income Taxes				
40a	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 24	#DIV/0!
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 48	
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 72	
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 96	
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note T)	Attachment 1A – ADIT Summary, Line 120	
40f	Accumulated Deferred Income Taxes Allocated To Transmission	·,···· ·,	()	Line 40a + 40b + 40c + 40d + 40e	
	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	
41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 41a + 41b	
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmis	ssion		Line 40f + 42	
	Unfunded Reserves				
44	Total Reserves Account Balance Attributable to Transmission		Enter Negative	Attachment 5	#DIV/0!
	Abandonment Transmission Projects				
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
	Prepayments				
45	Prepayments		(Note A)	Attachment 9, line 30, column f	#DIV/0!
46	Total Prepayments Allocated to Transmission			(Line 45)	#DIV/0!
	Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6.c & 16.c (See Attachment 9, line 30, column e)	0
48	Wage & Salary Allocation Factor			(Line 5)	#DIV/0!
49	Total Transmission Allocated			(Line 47 * 48)	#DIV/0!
50	Transmission Materials & Supplies		(Note U)	p227.8.c+ p227.5.c (See Attachment 9, line 30, column d)	0
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	#DIV/0!
	Cash Working Capital				
52	Operation & Maintenance Expense			/Line 9.4\	#DIV/0!
53	1/8th Rule			(Line 84) x 1/8	#DIV/0! 12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	#DIV/0!
34	Total Cash Working Capital Allocated to Transmission			(Line 32 33)	#DIV/0:
	Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outst	anding Network Credits	(Note N)	From PJM	0
57	Net Outstanding Credits	anang nothon ordette	(1101011)	(Line 55 - 56)	
	v			,	
58	TOTAL Adjustment to Rate Base			(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
=	·				
59	Rate Base			(Line 39 + 58)	#DIV/0!
:					
O&M					
	Transmission O&M				
60	Transmission O&M			p320-323.112.b	0
61	Less extraordinary property losses			Attachment 5	0
62	Plus amortization of extraordinary property losses			Attachment 5	0
63	Less Account 565			p320-323.96.b	0
64	Plus Schedule 12 payments billed to Transmission Owner and booke	d to Account 565	(Note O)	PJM Data	0

Plus Transmission Lease Payments	(Note A)	P200-201.4.c	0
Transmission O&M		(Lines 60 - 61 + 62 - 63 + 64 + 65)	0
Ilocated General & Common Expenses			
Common Plant O&M	(Note A)	p356	0
Total A&G		p320-323.197.b	0
For informational purposes: PBOP expense in FERC Account 926	(Note S)	(Attachment 5)	0
Less Property Insurance Account 924		p320-323.185.b	0
Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b	0
Less General Advertising Exp Account 930.1		p320-323.191.b	0
Less EPRI Dues	(Note D)	p352-353	0
General & Common Expenses		(Lines 67 + 68) - Sum (69 to 72)	0
Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
General & Common Expenses Allocated to Transmission		(Line 73 * 74)	#DIV/0!
•			
· · ·		•	0
	(Note K)	'	0
Subtotal - Transmission Related		(Line 76 + 77)	0
Property Insurance Account 924		p320-323.185.b	0
General Advertising Exp Account 930.1	(Note F)	p320-323.191.b	0
Total		(Line 79 + 80)	0
Gross Plant Allocation Factor		(Line 16)	#DIV/0!
A&G Directly Assigned to Transmission		(Line 81 * 82)	#DIV/0!
		(Line 66 + 75 + 78 + 83)	#DIV/0!
	Transmission O&M Illocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOP expense in FERC Account 926 Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission irectly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Gross Plant Allocation Factor	Ilocated General & Common Expenses Common Plant O&M (Note A) Total A&G For informational purposes: PBOP expense in FERC Account 926 (Note S) Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 (Note E) Less General Advertising Exp Account 930.1 Less EPRI Dues (Note D) General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission irectly Assigned A&G Regulatory Commission Exp Account 928 (Note G) General Advertising Exp Account 930.1 (Note G) General Advertising Exp Account 930.1 (Note K) Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 (Note F) Total Gross Plant Allocation Factor	Clines 60 - 61 + 62 - 63 + 64 + 65

Depre	ciation & Amortization Expense			
	Depreciation Expense			
85	Transmission Depreciation Expense		Attachment 5	0
85a	Transmission Amortization Expense	(Note R)	Attachment 9	#DIV/0!
86	General Depreciation		Attachment 5	0
87	Intangible Amortization	(Note A)	Attachment 5	0
88	Total		(Line 86 + 87)	0
89	Wage & Salary Allocation Factor		Line 5	#DIV/0!
90	General Depreciation Allocated to Transmission		(Line 88 * 89)	#DIV/0!
91	Common Depreciation - Electric Only	(Note A)	Attachment 5	0
92	Common Amortization - Electric Only	(Note A)	Attachment 5	0
93	Total		(Line 91 + 92)	0
94	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
95	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	#DIV/0!
96	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	#DIV/0!

Taxes (Other than Income		
97	Taxes Other than Income	Attachment 2	#DIV/0!
98	Total Taxes Other than Income	(Line 97)	#DIV/0!

Return / Capitalization Calculations

Long Term Interest

Less LTD Interest on Securitization Bonds ong Term Interest rred Dividends non Stock roprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter positive enter negative enter negative enter negative (Note Y)	Attachment 8 (Line 99 - 100) p118-119.29.c p112-113.16.c (Line 113) p112-113.12.c p112-113.15.c (Sum Lines 103 to 105a)	0 0
rred Dividends non Stock roprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter negative enter negative enter negative	p118-119.29.c p112-113.16.c (Line 113) p112-113.12.c p112-113.15.c (Sum Lines 103 to 105a)	0 0 0
non Stock roprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter negative enter negative enter negative	p112-113.16.c (Line 113) p112-113.12.c p112-113.15.c (Sum Lines 103 to 105a)	0
non Stock roprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter negative enter negative enter negative	p112-113.16.c (Line 113) p112-113.12.c p112-113.15.c (Sum Lines 103 to 105a)	0
roprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter negative enter negative	(Line 113) p112-113.12.c p112-113.15.c (Sum Lines 103 to 105a)	0
roprietary Capital Less Preferred Stock Less Account 216.1 Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter negative enter negative	(Line 113) p112-113.12.c p112-113.15.c (Sum Lines 103 to 105a)	0
Less Preferred Stock Less Account 216.1 Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter negative enter negative	(Line 113) p112-113.12.c p112-113.15.c (Sum Lines 103 to 105a)	0
Less Account 216.1 Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter negative enter negative	p112-113.12.c p112-113.15.c (Sum Lines 103 to 105a)	0
Less Account 219 ommon Stock alization ong Term Debt Less Loss on Reacquired Debt		enter negative	p112-113.15.c (Sum Lines 103 to 105a)	
ommon Stock alization ong Term Debt Less Loss on Reacquired Debt			(Sum Lines 103 to 105a)	0
alization ong Term Debt Less Loss on Reacquired Debt		(Note Y)		0
ong Term Debt Less Loss on Reacquired Debt			n112 113 18 d through 21 d	
ong Term Debt Less Loss on Reacquired Debt			n112 113 18 d through 21 d	
Less Loss on Reacquired Debt			01.17-11.0 10 0 0000001 / 1 0	0
•		enter negative	p110-111.81.c	0
Plus Gain on Reacquired Debt		enter positive	p112-113.61.c	0
Less ADIT associated with Gain or Loss		enter negative	Attachment 1B – ADIT EOY, Line 7	0
Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	0
otal Long Term Debt	(1333.1)	(Note Z)	(Sum Lines 107 to 111)	0
referred Stock		(Note AA)	p112-113.3.c	0
ommon Stock		,	(Line 106)	0
otal Capitalization			(Sum Lines 112 to 114)	0
-14.07	Tabiliana Tama Babi		(1) 440 (445)	00/
ebt %	Total Long Term Debt		(Line 112 / 115)	0%
referred %	Preferred Stock		(Line 113 / 115)	0%
ommon %	Common Stock		(Line 114 / 115)	0%
ebt Cost	Total Long Term Debt		(Line 101 / 112)	0.0000
referred Cost	Preferred Stock		(Line 102 / 113)	0.0000
ommon Cost	Common Stock	(Note J)	Fixed	0.1050
Inimhad Coat of Doha	Tatal Lang Tama Daht (MOLTD)		//: 440 * 440\	0.0000
=				0.0000
•			•	0.0000
	Common Stock			0.0000
The state of the s			(Sum Lines 122 to 124)	0.0000
/eighted Cost of Common Return (R)				
C C C C C C C C C C C C C C C C C C C	emmon % ebt Cost eferred Cost emmon Cost eighted Cost of Debt eighted Cost of Preferred eighted Cost of Common	bit Cost Total Long Term Debt eferred Cost Preferred Stock common Cost Common Stock Total Long Term Debt Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock Eighted Cost of Preferred Preferred Stock Common Stock	bit Cost Total Long Term Debt eferred Cost Preferred Stock common Cost Common Stock (Note J) eighted Cost of Debt Total Long Term Debt (WCLTD) eighted Cost of Preferred Preferred Stock common Stock Common Stock	common % Common Stock (Line 114 / 115) Sebt Cost Total Long Term Debt (Line 101 / 112) Seferred Cost Preferred Stock (Line 102 / 113) Semmon Cost Common Stock (Note J) Fixed Fixed Total Long Term Debt (WCLTD) (Line 116 * 119) Seighted Cost of Debt Preferred Stock (Line 117 * 120) Seighted Cost of Common Common Stock (Line 118 * 121)

Composite	Income Taxes				
	Income Tax Rates				
127	FIT=Federal Income Tax Rate		(Note I)		0.00%
128	SIT=State Income Tax Rate or Composite		(Note I)		0.00%
129	p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
130	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			0.00%
131	T/ (1-T)				0.00%
132	Tax Gross-Up Factor	1/(1-T)			
	Investment Tax Credit Adjustment		(Note T)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	0
134	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	0.00
135	ITC Adjustment Allocated to Transmission			[Line 133 *134]	#DIV/0!
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c + 136d)	
136f	_ Tax Gross-Up Factor [1/(1-T)]			(Line 132)	
136g	Other Income Tax Adjustment			(Line 136e*136f)	
136h	Income Tax Component =	OLT (T/4 T) * I I I I I I I I I I I I I I I I I I		TI: 404 * 400 * (4 (400 (405))]	
	•	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		[Line 131 ^ 126 ^ (1-(122 / 125))] (Line 135 + 136g + 136h)	#DIV/0! #DIV/0!
	Total Income Taxes REQUIREMENT	CTT=(1/1-T) * Investment Return * (1-(WCLTD/R)) =		· · · · · · · · · · · · · · · · · · ·	
		CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		· · · · · · · · · · · · · · · · · · ·	
	REQUIREMENT	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		· · · · · · · · · · · · · · · · · · ·	
REVENUE	REQUIREMENT Summary	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =	_	(Line 135 + 136g + 136h)	#DIV/0!
REVENUE	REQUIREMENT Summary Net Property, Plant & Equipment	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		(Line 135 + 136g + 136h) (Line 39)	#DIV/0!
138 139	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		(Line 135 + 136g + 136h) (Line 39) (Line 58)	#DIV/0! #DIV/0! #DIV/0!
138 139 140	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59)	#DIV/0! #DIV/0! #DIV/0!
138 139 140 141	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84)	#DIV/0! #DIV/0! #DIV/0! #DIV/0!
138 139 140 141 142	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84) (Line 96)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
138 139 140 141 142 143	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84) (Line 96) (Line 98)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
138 139 140 141 142 143 144	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =		(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
138 139 140 141 142 143 144 145	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes	CIT=(1/1-1) * Investment Return * (1-(WCLTD/IR)) =		(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
138 139 140 141 142 143 144 145	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement	CIT=(1/1-1) * Investment Return * (1-(WCLTD/IR)) =		(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
138 139 140 141 142 143 144 145	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =	(Note M)	(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137) (Sum Lines 141 to 145)	#DIV/0!
138 139 140 141 142 143 144 145 146	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service	CIT=(1/1-1) * Investment Return * (1-(WCLTD/R)) =	(Note M)	(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137) (Sum Lines 141 to 145)	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!
138 139 140 141 142 143 144 145 146	REQUIREMENT Summary Net Property, Plant & Equipment Adjustment to Rate Base Rate Base O&M Depreciation & Amortization Taxes Other than Income Investment Return Income Taxes Gross Revenue Requirement Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service Excluded Transmission Facilities	CIT=(1/1-1) * Investment Return * (1-(WCLTD/IR)) =	(Note M)	(Line 135 + 136g + 136h) (Line 39) (Line 58) (Line 59) (Line 84) (Line 96) (Line 98) (Line 126) (Line 137) (Sum Lines 141 to 145) (Line 19) Attachment 5	#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

151	Gross Revenue Requirement		(Line 146)	#DIV/0!
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	#DIV/0!
R	evenue Credits & Interest on Network Credits			
153	Revenue Credits		Attachment 3	
154	Interest on Network Credits	(Note N)	PJM Data	-
155	Net Revenue Requirement		(Line 152 - 153 + 154)	#DIV/0!
N	et Plant Carrying Charge			
156	Net Revenue Requirement		(Line 155)	#DIV/0!
157	Net Transmission Plant and Abandoned Plant		(Line 19 – 30 + 44a)	-
158	Net Plant Carrying Charge		(Line 156 / 157)	#DIV/0!
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	#DIV/0!
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - 85 - 126 - 137) / 157	#DIV/0!
N	et Plant Carrying Charge Calculation per 100 basis point increase in ROE			
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	#DIV/0!
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	#DIV/0!
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	#DIV/0!
164	Net Transmission Plant and Abandoned Plant		(Line 157)	-
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	#DIV/0!
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		(Line 162 - 85) / 164	#DIV/0!
167	Net Revenue Requirement		(Line 155)	#DIV/0!
168	True-up amount		Attachment 6	-
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	-
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility		Attachment 5	
171	Net Zonal Revenue Requirement		(Line 167 + 168 + 169+ 170)	#DIV/0!
N	etwork Zonal Service Rate			0
172	1 CP Peak	(Note L)	PJM Data	
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0!
174	Network Service Rate (\$/MW/Year)		(Line 173)	#DIV/0!

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

 Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.
- Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the zone under Schedule 12 are included in Transmission O&M.

 If they are booked to account 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27, and ER16-456.
- Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/1-T).
- U Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- V See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A ADIT Summary, Column M for inputs.
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note W, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column F for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- Y Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- Z Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- AA Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).

Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

	Taxes (Accou	nt No. 1	90)										
		Da	ys in Period				ction - Prora		Actual	- Proration	of Deferred	Tax Activity	(Note B)
Line	(A) Month	Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration Projected / Actual Activity					[Insert Date]		-	[Insert Date] [Insert Date]				-
3	January February				50.00% 50.00%	-		-	- -	- -	-	-	-
5 6	March April				50.00% 50.00%	-	- -	-	-	-	-	-	-
7	May June				50.00%	-	-	-	-	-	-	-	-
8 9	July				50.00% 50.00%	-	- -	-	-	-	-	-	-
10 11	August September				50.00% 50.00%	-		-	-	-		-	-
12 13	October November				50.00%	-		-		-	-	-	-
13	December				50.00% 50.00%	-	-	-	-	-	-	-	-

26	Projected /					[Insert			[Insert				
25	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Accelerated A	Amortiza					ction - Prora Tax Activit		Actual	- Proration	of Deferred	Tax Activity	(Note B)
24	Accumulated	Deferre	d Income Tay	YAS -		Line 20)			Line 20)				
24	Amount for Attachment H Line 40a	I-2A,				(Col. (H), L Line 23)	_ine 22 +	#DIV/0!	(Col. (M), Line 23)	Line 22 +			
23	Prorated ADIT					(Col. (H), Line 14)		-	(M), Line 14				-
22	Average Balar adjusted (non- prorated)					([Col. (H), Line 21] /2		#DIV/0!	([Col. (M) Line 21] / (Col.	, Line 18 + (2)			-
21	Ending Balance - DTA / (DTL)					(Col. (H), L Line 20)	_ine 19 +	#DIV/0!	(Col. (M), Line 20)	Line 19 +			-
20	Ending Balance - ADIT Adjustment					(Note F)		-					-
19	Ending Baland ADIT Not Subj Proration					[Insert Date]		#DIV/0!	[Insert Date]				-
18	Balance - DTA / (DTL)					(Col. (H), L Line 17)	.ine 16 +	-	(Col. (M), Line 17)	Line 16 +			-
17	Beginning Bala ADIT Adjustmo Beginning					(Note F)		-					-
16	Beginning Bala ADIT Not Subj Proration					[Insert Date]		-	[Insert Date]				-
15	of Lines 3 - 14)	-				-	-		-	-	-	-	
	Total (Sum												

	Actual Activity			Date]			Date]				
27	January		50.00%		_	-	-	-	-	-	-
28	February		50.00%		-	-	-	-	-	-	-
29	March		50.00%		-	-	-	-	-	-	-
30	April		50.00%		-	-	-	-	-	-	-
31	May		50.00%		-	-	-	-	-	-	-
32	June		50.00%		-	-	-	-	-	-	-
33	July		50.00%		-	-	-	-	-	-	-
34	August		50.00%		-	-	-	-	-	-	-
35	September		50.00%		-	-	-	-	-	-	-
36	October		50.00%		-	-	-	-	-	-	-
37	November		50.00%		-	-	-	-	-	-	-
38	December Total (Sum		50.00%		-	-	-	-	-	-	-
39	of Lines 27 - 38)	-		-	-	-	-	-	-	-	
40	Beginning Bala ADIT Not Subj Proration	ect to		[Insert Date]		-	[Insert Date]				-
41	Beginning Bala ADIT Adjustme	ance - ent		(Note F)		-					-
42	Beginning Balance - DTA / (DTL)			(Col. (H), L Line 41)	_ine 40 +	-	(Col. (M) Line 41)	, Line 40 +			-
43	Estimated End Not Subject to Ending Balance -	ling Balance - ADIT Proration		[Insert Date]		-	[Insert Date]				-
44	ADIT Adjustment Ending			(Note F)		-					-
45	Balance - DTA / (DTL)			(Col. (H), L Line 44)	₋ine 43 +	-	(Col. (M) Line 44)	, Line 43 +			-
46	Average Balar adjusted (non-prorated)			([Col. (H), Line 45] /2		-	([Col. (M) Line 45] /), Line 42 + /2)			-
47	Prorated ADIT			(Col. (H), Line 38)	,	-	(Col. (M),	-,			-

Amount for Attachment H-2A, (Col. (H), Line 46 + (Col. (M), Line 46 + 48 Line 40b Line 47) Line 47) **Accumulated Deferred Income** Taxes - Property (Account No. 282) **Projection - Proration of** Actual - Proration of Deferred Tax Activity (Note B) **Days in Period Deferred Tax Activity (Note A)** (A) (C) (D) (E) (G) (I) (K) (B) (H) Preserved Prorated Prorated Prorated Total Proration Projected Projected Preserve Preserve Actual Monthly Difference Days Amount Balance Prorated Projected Actual Proration Proration Balance Days Per (Column Activity (Col. G Projected Line Monthly Monthly (Actual vs (Actual vs (Col. K + Month Per Days **Future** C/ (Column Plus Col. vs. Actual Month Per Month Activity Activity Projected) Projected) Col. L+ Test Column Η, (Note C) Ех (Note D) Col. M, (Note E) Column Period D) Preceding Preceding F) Balance) Balance) **ADIT Subject** [Insert [Insert 49 to Proration Date] Date] Projected / [Insert Date] [Insert Actual Date] 50 Activity January 51 50.00% February 52 50.00% March 53 50.00% April 54 50.00% May 55 50.00% June 56 50.00% July 57 50.00% August 58 50.00% September 59 50.00% October 60 50.00% November 61 50.00% December 62 50.00% Total (Sum

63

of Lines 51 - -

Line 38

	62)												
64	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia	ect to ance -				[Insert Date]			[Insert Date]				-
65 66	Adjustment Beginning Balance - DTA / (DTL)					(Col. (H), L Line 65)	ine 64 +	-	(Col. (M) Line 65)	, Line 64 +			-
67	Estimated End Not Subject to Ending Balance	Proration				[Insert Date]		#DIV/0!	[Insert Date]				-
68	ADIT Deprecial Adjustment Ending					(Note F)	ino 67 I	- #DIV/0!	(Col. (M)	Lino 67			-
69	Balance - DTA / (DTL)					(Col. (H), L Line 68)	.ine 67 +	#UIV/U!	Line 68)	, Line 67 +			-
70	Average Balar adjusted (non-prorated)					([Col. (H), I Line 69] /2		#DIV/0!	Line 69] (Col.), Line 66 + /2)			-
71	Prorated ADIT Amount for					(Col. (H), Line 62)		-	(M), Line 62)				-
72	Attachment H Line 40c	l-2A,				(Col. (H), L Line 71)	ine 70 +	#DIV/0!	(Col. (M) Line 71)	, Line 70 +			-
	Accumulated Taxes - Other												
		Da	ys in Period				tion - Prora Tax Activit		Actua	I - Proration	of Deferred	Tax Activity	(Note B)
Line	(A)	(B) Days Per	(C) Prorated Days	Total Days	Proration Amount (Column	(F) Projected Monthly	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G	(I) Actual Monthly	(J) Difference Projected	Preserve Proration (Actual vs	Preserve Proration (Actual vs	(M) Preserved Prorated Actual Balance (Col. K +
		Month	Per Month	Future Test Period	C / Column D)	Activity	(Column E x Column F)	Plus Col. H, Preceding Balance)	Activity	vs. Actual (Note C)	Projected) (Note D)	Projected) (Note E)	Col. L + Col. M, Preceding Balance)
73	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
74	Projected / Actual Activity					[Insert Date]			[Insert Date]				

	January											
75	-		50.00%	-	-	-	-	-	-	-	-	
76	February		50.00%	-	-	-	-	-	-	-	-	
77	March		50.00%	-	-	-	-	-	-	-	-	
78	April		50.00%	-	-	-	-	-	-	-	-	
79	May		50.00%	-	-	-	-	-	-	-	-	
80	June		50.00%	-	-	-	-	-	-	-	-	
81	July		50.00%	-	-	-	-	-	-	-	-	
82	August		50.00%	-	-	-	-	-	-	-	-	
83	September		50.00%	-	-	-	-	-	-	-	-	
84	October		50.00%	-	-	-	-	-	-	-	-	
85	November		50.00%	-	-	-	-	-	-	-	-	
86	December		50.00%	-	-	-	-	-	-	-	-	
	Total (Sum of Lines 75 -											
87	86)	-		-	-		-	-	-	-		
	Beginning Bala ADIT Not Subj			[Insert			[Insert					
88	Proration Beginning Bala			Date]		-	Date]				-	
89	ADIT Adjustme	ent		(Note F)		-					-	
	Beginning Balance -			(Col. (H), L	_ine 88 +	_		, Line 88 +			_	
90	DTA / (DTL)			Line 89)			Line 89)					
91	Estimated End Not Subject to	ling Balance - ADIT Proration		[Insert Date]		#DIV/0!	[Insert Date]				_	
	Ending Balance -											
02	ADIT			(Note F)		-					-	
92	Adjustment Ending											
93	Balance - DTA / (DTL)			(Col. (H), L Line 92)	_ine 91 +	#DIV/0!	(Col. (M) Line 92)	, Line 91 +			-	
	Average Balar	nce as										
94	adjusted (non- prorated)			([Col. (H), Line 93] /2		#DIV/0!	([Col. (M) Line 93]), Line 90 + /2)			-	
	Prorated			•			(Col. (M),	,				
	ADIT			(Col. (H), Line 86)		-	Line 86				-	
95				INPXPI			1					

Attachment H-2A,	Line 95)	Line 95)	-
Line 40d	<u> </u>		

Accumulated Deferred Investment Tax Credits (Account No. 255)

	No. 255)								_					
		Day	ys in Period				tion - Prora ITC Activit			Actual	- Proration	of Deferred	ITC Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G) Prorated	(H) Prorated		(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Projected Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding Balance)	N	Actual Aonthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	DITC Subject to Proration					[Insert Date]		-	D	[Insert Date]				-
98	Projected / Actual Activity					[Insert Date]				[Insert Date]				
99	January				50.00%	-	-	-	-		-	-	-	-
100	February				50.00%	-	-	-	-		-	-	-	-
101	March				50.00%	-	-	-	-		-	-	-	-
102	April				50.00%	-	-	-	-		-	-	-	-
103	May				50.00%	-	-	-	-		-	-	-	-
104	June				50.00%	-	-	-	-		-	-	-	-
105	July				50.00%	-	-	-	-		-	-	-	-
106	August				50.00%	-	-	-	-		-	-	-	-
107	September				50.00%	-	-	-	-		-	-	-	-
108	October				50.00%	-	-	-	-		-	-	-	-
109	November				50.00%	-	-	-	-		-	-	-	-
110	December Total (Sum				50.00%	-	-	-	-		-	-	-	-
111	of Lines 99 - 110)	-				-	-		-		-	-	-	

112 113	Beginning Balance - DITC Not Subject to Proration Beginning Balance - DITC Adjustment	[Insert Date] (Note F)	-	[Insert Date]	- -
114	Beginning Balance - DITC	(Col. (H), Line 112 + Line 113)	-	(Col. (M), Line 112 + Line 113)	-
115	Estimated Ending Balance - DITC Not Subject to Proration Ending	[Insert Date]	-	[Insert Date]	-
116	Balance - DITC Adjustment Ending	(Note F)	-		-
117	Balance - DITC	(Col. (H), Line 115 + Line 116)	-	(Col. (M), Line 115 + Line 116)	-
118	Average Balance as adjusted (non-prorated)	([Col. (H), Line 114 + Line 117] /2)	-	([Col. (M), Line 114 + Line 117] /2) (Col.	-
119	Prorated DITC Amount for	(Col. (H), Line 110)	-	(M), Line 110)	-
120	Amount for Attachment H-2A, Line 40e	(Col. (H), Line 118 + Line 119)	-	(Col. (M), Line 118 + Line 119)	-

Instructions

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

Rate Year

Projected Activity

Check

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

Notes

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

 The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury
- The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result

in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.

- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

	ADIT (Not Subject to		Gas, Production, Distribution, or Other	Only Transmission	Plant	Labor
Line	Proration)	Total	Related	Related	Related	Related
1	ADIT-190	#DIV/0!	-	-	#DIV/0!	#DIV/0!
2	ADIT-281	-	-	-	-	-
3	ADIT-282	#DIV/0!	-	-	#DIV/0!	#DIV/0!
4	ADIT-283	#DIV/0!	-	-	#DIV/0!	#DIV/0!
5	ADITC-255	#DIV/0!	-	-	#DIV/0!	#DIV/0!
6	Subtotal - Transmission ADIT	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification

Allocator Transmission Allocator Other Allocator ADIT - Transmission (A)			#DIV/0!	O.00% - (C) Gas, Production,	100.00% - (D) Only	#DIV/0! #DIV/0!	#DIV/0!	(G)
Transmission Allocator Other Allocator ADIT -			#DIV/0!					
Transmission Allocator Other Allocator				0.00%	100.00%	#DIV/0!	#017/0:	
Transmission Allocator				0.00%	100.00%	#DIV/0!	#017/0:	
Transmission					400 000/	#DIV/0!	#DIV/0:	
Allocator						#DIV/0!	#DIV/0:	
Gross Plant							#DIV/U:	
Allocator							#DIV/0!	
Wages & Salary								
Proration)	-	-		-	-	-	-	
Total: ADIT-190 (Not	Subject to							
separately removed	,							
(liabilities) Less: OPEB related A	DIT, Above if not							
to income tax regulator								
Less: ASC 740 ADIT I								
Less: ASC 740 ADIT a	Adjustments							
excluded from rate ba	se							
Less: ASC 740 ADIT	Adjustments							
Proration)	-	-		-	-	-	-	
Subtotal: ADIT-190 (Not Subject to							

	ı	İ				
Subtotal: ADIT-190 (Subject to Proration)	-	_	_	_	-	
- recallent						
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT -						
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 234	1	-	-	-	-	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
2. ADIT items related only to
Transmission are directly assigned to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or	Transmission	Plant	Labor	
ADIT 202 (Not Cubicat t	a Dravation)	Total	Other	Dolotod	Dolotod	Dolotod	luctification
ADIT- 282 (Not Subject t	o Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-282 (Not	Subject to						
Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adju	ıstments						
excluded from rate base							
Less: ASC 740 ADIT Adju	ıstments						
related to AFUDC Equity Less: ASC 740 ADIT bala							
to income tax regulatory a							
(liabilities)	155615 /						
Less: OPEB related ADIT	Above if not						
separately removed	, Above ii not						
coparatory romoved							
Total: ADIT-282 (Not Su	bject to						
Proration)	•	-	_	-	-	-	
•							
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant							
Allocator					#DIV/0!		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production,	Only			
			Distribution, or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
	,						
Subtotal: ADIT-282 (S Proration)	Subject to	-	-	-	-	-	
Less: ASC 740 ADIT A							
excluded from rate bas							
Less: ASC 740 ADIT A							
related to unamortized Less: ASC 740 ADIT b							
to income tax regulator							
(liabilities)	y assets /						
Less: OPEB related Al	OIT. Above if not						
separately removed	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
Total: ADIT 202 (Cub	in at to						
Total: ADIT-282 (Subj Proration)	ectio	_	_	_	_	_	
1 Toration)							
Wages & Salary Allocator						#DIV/0!	
Gross Plant							
Allocator					#DIV/0!		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!		_	#DIV/0!	#DIV/0!	
Halisillission		#DIV/0!	-	-	#DIV/U!	#DIV/U!	
(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production,	Only			
			Distribution, or Other	Transmission	Plant	Labor	
ADIT-282		Total	Related	Related	Related	Related	Justification
ADIT-282 (Not							
Subject to Proration)		-	-	-	-	-	
ADIT-282 (Subject to							
Proration)		-	-	-	-	-	
Total - FERC Form							
1, Page 274-275		-	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F) Labor	(G)
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT- 283 (NOT Subject to Fioration)	i Otai	Relateu	Relateu	Relateu	Relateu	Justinication

							,
Subtotal: ADIT-283 (No Proration)	ot Subject to	-	-	-	-	-	
Less: ASC 740 ADIT Ac excluded from rate base							
Less: ASC 740 ADIT Acrelated to unamortized I	TC						
Less: ASC 740 ADIT ba to income tax regulatory (liabilities)	assets /						
Less: OPEB related AD separately removed	IT, Above if not						
Total: ADIT-283 (Not S Proration)	ubject to	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		#DIV/0!			#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
ADIT- 283 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						

Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed							
Total: ADIT-283 (Subject to							
Proration)		_	_	_	_	-	
,							
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-283	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 276-277	_	-	-	-	-	

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included
- in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the
- "normalization" rules will be included in ADIT-283

(Subject to Proration)

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)	Total	Other Related	Related	Related	Related	Justification
Total - FERC Form 1, Page 266-267	-	-	-	-	-	
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax						
Credit - Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
V 7	(5)	Gas,	(5)	(-)	(1)	(3)
		Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
III Comment Tax Orealt Amortization	Total	Notated	Noiateu	Itciated	itciated	Justinication
	-					

Total - FERC Form 1, Page 266-267	-	-	-	-	-	
Total: Investment Tax Credit Adjustments						
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%	100.0070			
Investment Tax Credit Amortization		0.0070				
- Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

END

Attachment A

PJM Open Access Transmission Tariff Attachment H-2A Part I.b

> Effective January 1, 2021 Version 2.0.1

Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

	ADIT (Not		Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	-	-	-	-	-
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution,	·			
		or	Transmission	Plant	Labor	
		Other				
ADIT-190 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification

Subtotal: ADIT-190 (Not Subject to							
Proration)		_	_	_	_	_	
Less: ASC 740 ADIT Adjustments							
excluded from rate base							
Less: ASC 740 ADIT Adjustments							
related to unamortized ITC							
Less: ASC 740 ADIT balances related							
to income tax regulatory assets /							
(liabilities)							
Less: OPEB related ADIT, Above if not							
separately removed							
Total: ADIT-190 (Not Subject to							
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator	<u> </u>						
Gross Plant							
Allocator	<u> </u>						
Transmission				400.0004			
Allocator	1			100.00%			
Other Allocator	<u> </u>		0.00%				
ADIT -							
Transmission		-	-	-	-	-	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Related	Related	Related	Related	Justification

Subtotal: ADIT-190 (Subject to Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base							
Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not separately removed	:						
Total: ADIT-190 (Subject to Proration)		-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT - Transmission		-	-	-	-	_	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 234	-	-	-	-	-	

Instructions for Account 190:

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

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

3. ADIT items related to Plant and

not in Columns C & D are included in Column E

- 4. ADIT items related to labor and not in Columns C & D are included
- in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production,	Only			
			Distribution,		D I 1		
			or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subjec	t to Proration)	Total	Related	Related	Related	Related	Justification
		-					
Subtotal: ADIT-282 (No	ot Subject to						
Proration)		-	-	-	-	-	
1 100 740 4517 4							
Less: ASC 740 ADIT Ac excluded from rate base							
Less: ASC 740 ADIT Ac							
related to AFUDC Equit							
Less: ASC 740 ADIT ba							
to income tax regulatory	/ assets /						
(liabilities)							
Less: OPEB related AD	IT, Above if not						
separately removed							
Total: ADIT-282 (Not S	subject to						
Proration)		_	-	-	-	_	
,							
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%	100.0076			
ADIT -			0.0076				
Transmission		-	-	-	-	_	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or	Transmission	Plant	Labor	
ADIT-282 (Subject to	Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT 202 (Gabjoot to	1 Torumon,	Total	Ttolatou	Ttolatou	Itolatoa	rtolatou	Guotiniounon
Subtotal: ADIT-282 (S	Subject to						
Proration)	-	-	-	-	-	-	
Less: ASC 740 ADIT A							
excluded from rate bas							
Less: ASC 740 ADIT A							
related to unamortized							
Less: ASC 740 ADIT b							
to income tax regulator (liabilities)	ry assets /						
Less: OPEB related AD	OIT Above if not						
separately removed	JII, Above II Hot						
Separately removed							
Total: ADIT-282 (Subj	iect to						
Proration)	,00110	-	-	-	-	_	
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	-	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas,	0.1			
			Production,	Only			
			Distribution, or	Transmission	Plant	Labor	
			Other	11411311113310[]	riaiil	Labor	
ADIT-282		Total	Related	Related	Related	Related	Justification
ADIT-282 (Not							
Subject to Proration)		-	-	-	-	-	
ADIT-282 (Subject to							
Proration)		ı	-	-	-	-	
Total - FERC Form							
1, Page 274-275		1	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F) Labor	(G)
		Other				
ADIT- 283 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification

			ı		ı		
Subtotal: ADIT-283 (Not Subject to Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base							
Less: ASC 740 ADIT Adjustments related to unamortized ITC							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)							
Less: OPEB related ADIT, Above if not separately removed							
Total: ADIT-283 (Not Subject to Proration)		-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission				100.000/			
Allocator			0.0557	100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	-	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustment	S						
excluded from rate base							
Less: ASC 740 ADIT Adjustment	S						
related to unamortized ITC							

Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	_	-	-	-	-	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-283	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 276-277	-	-	-	-	-	

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the
- "normalization" rules will be included in ADIT-283

(Subject to Proration)

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
			Distribution, or	Transmission	Plant	Labor	
ADITC-255 (Unamortized Investment Tax Credits)		Total	Other Related	Related	Related	Related	Justification
investment rax credits)		Total	Neiateu	Neiateu	ivelated	Neialeu	Justification
Total - FERC Form		_	_	_	_	_	
1, Page 266-267	+	-	-	-	-	-	
					-		
	4						
	+						
Total: ADIT-255	<u> </u>	-	-	-	-	-	
Wages & Salary	+						
Allocator							
Gross Plant							
Allocator Transmission	+						
Allocator				100.00%			
Other Allocator			0.00%	100.0070			
Unamortized	1						
Investment Tax							
Credit - Transmission		_	_		_	_	
Transmission		-	-	-	-	-	
(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas, Production,	Only			
			Distribution,	City			
			or	Transmission	Plant	Labor	
Investment Tax		Tatal	Other	Dolote -	Doloted	Doloted	luotification
Credit Amortization		Total	Related	Related	Related	Related	Justification
		-					

Total - FERC Form 1, Page 266-267	-	-	-	-	-	
Total Investment Tax Credit Adjustments						
Wages & Salary Allocator						
GrossPlant Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	_	-	_	_	_	

END

Baltimore Gas and Electric Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - ADIT Rate Base Adjustment

Rate	
Year =	

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess)

	Taxes (Acce		ays in Period	d		Deficie	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
Line	(A) Month	Days Per Month	(C) Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)		
1	Deficient / (E ADIT Subject Proration					[Insert Date]		-	[Insert Date]				-		
2	Projected / A Activity	Actual				[Insert Date]			[Insert Date]						
3	January				50.00%	_	-	-	-		-	-	-		
4	February				50.00%	-	-	-	-	-	-	-	-		
5	March				50.00%	-	-	-	-	-	-	-	-		
6	April				50.00%	-	-	-	-	-	-	-	-		
7	May				50.00%	-	-	-	-	-	-	-	-		
8	June				50.00%	-	-	-	-	-	-	-	-		
9	July				50.00%	-	-	-	-	-	-	-	-		
10	August Septemb				50.00%	-	-	-	-	-	-	-	-		
11 12	er October				50.00% 50.00%		-	-	-	-	-	-	-		

13	Novemb er_				50.00%	-	_	-	-	-	-	-	-												
14	Decemb er				50.00%	_	_	-	_	_	_	_	_												
	Total (Sum																								
15	of Lines 3 - 14)	-				-	-		-	-	-	-													
	Beginning B					[Insert			[Insert																
16	(Excess) AD Proration		•			Date]		-	Date]				-												
17	Beginning B (Excess) AD					(Note F)		_																	
	Beginning B	alance -				(Col. (H),			(Cal (M) I	(Col. (M), Line 16 +															
18	Deficient / (E ADIT	excess)				Line 16 + Line 17)		-	(Coi. (M), L Line 17)																
	Ending Bala	nce - Defi	cient /			-			-																
19	(Excess) AD Proration					[Insert Date]		-	[Insert Date]				-												
	Ending Bala					(Note F)																			
20	(Excess) AD Ending Bala	•	ment			(Col. (H),		-					-												
21	Deficient / (E	Deficient / (Excess) ADIT				Line 19 + Line 20)		-	(Col. (M), L Line 20)	ine 19 +			-												
21	ADIT					,			Lille 20)																
	Average Balance as					([Col. (H), Line 18 +																			
22	adjusted (no prorated)					Line 21] /2)		-	([Col. (M), I Line 21] /2)				-												
22	Prorated					72)																			
	Deficient / (Excess)					(Col. (H),		-	(Col. (M),		-														
23	ADIT Deficient /					Line 14) (Col. (H),	Line 14) L			Line 14)															
	(Excess) ADIT -				(Excess) ADIT -				(Excess) ADIT -				cess) ADIT -				ss) ADIT -			_	(Col. (M), L	ine 22 +			_
24	Account 19	0				Line 23)			Line 23)																
			Accumulated																						
	(Account N		tes - Propert	. y																					
		Days in Period				Defici	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / (I (Note B)	Excess) ADI	T Activity												
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(1)	(K)	(L)	(M)												
				Total	Proration		Prorated Projected	Prorated Projected					Preserved Prorated												
		Days	Prorated	Days	Amount	Projected	Monthly	Balance	Actual	Difference	Preserve Proration	Preserve Proration	Actual Balance												
Line	Month	Per Month	Days Per Month	Per Future	(Column C /	Monthly Activity	Activity (Column	(Col. G Plus Col.	Monthly Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	(Col. K + Col. L +												
		IVIOTILIT	1 OF IVIOLIUI	Test Period	Column D)	Activity	E x Column	H, Preceding	Activity	(Note C)	(Note D)	(Note E)	Col. M,												
					,		F)	Balance)					Preceding Balance)												

25 26	Deficient / (E ADIT Subjec Proration Projected / A Activity	t to	[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-		
27	January		50.00%	-	-	-	-	-	-	-	-	
28	February		50.00%	-	-	-	-	-	-	-	-	
29	March		50.00%	-	-	-	-	-	-	-	-	
30	April		50.00%	-	-	-	-	-	-	-	-	
31	May		50.00%	-	-	-	-	-	-	-	-	
32	June		50.00%	-	-	-	-	-	-	-	-	
33	July		50.00%	-	-	-	-	-	-	-	-	
34	August		50.00%	-	-	-	-	-	-	-	-	
35	Septemb er		50.00%	-	-	-	-	-	-	-	-	
36	October		50.00%	-	-	-	-	-	-	-	-	
37	Novemb er		50.00%	-	-	-	-	-	-	-	-	
38	Decemb er		50.00%	-	-		-	-	-	-	-	_
	Total (Sum of Lines 27	_		_	_		_	_	_	_		
39	- 38)											
	(Excess) AD	alance - Deficient / IT Not Subject to		[Insert Date]			[Insert Date]					
40	Proration Beginning Ba	alance - Deficient /		(Note F)			Datej					
41	(Excess) AD Beginning Ba	IT Adjustment alance -		(Col. (H),		-					-	1
42	Deficient / (E ADIT	excess)		Line 40 + Line 41)		-	(Col. (M), L Line 41)	ine 40 +			-	
	Ending Balar	nce - Deficient /		fluor and			fluore et					
43		IT Not Subject to		[Insert Date]		-	[Insert Date]				-	
44		nce - Deficient / IT Adjustment		(Note F)		_					-	
	Ending Balar Deficient / (E	nce -		(Col. (H), Line 43 +			(Col. (M), L	ine 43 +				-
45	ADIT			Line 44)		-	Line 44)				-	
46		Average Balance as adjusted (non-				-	([Col. (M), l Line 45] /2)				-	

	prorated)					Line 45] /2)							
	Prorated Deficient / (Excess)					(Col. (H),		_	(Col. (M),				_
47	ADIT Deficient /					Line 38) (Col. (H),			Line 38)				
48	(Excess) AD Account 282					Line 46 + Line 47)		-	(Col. (M), L Line 47)	ine 46 +			-
	Deficient / (I Deferred Inc (Account No	ome Ta	Accumulated xes - Other	i									
			ays in Period	k		Deficie	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
49	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
50	Projected / Actual Activity					[Insert Date]			[Insert Date]				
51	January				50.00%	-	-	-	-	-	-	-	-
52	February				50.00%	-	-	-	-	-	-	-	-
53	March				50.00%	-	-	-	-	-	-	-	-
54	April				50.00%	-	-	-	-	-	-	-	-
55	May				50.00%	-	-	-	-	-	-	-	-
56	June				50.00%	-	-	-	-	-	-	-	-
57	July				50.00%	-	-	-	-	-	-	-	-
58	August				50.00%	-	-	-	-	-	-	-	-
59	Septemb er				50.00%	-	-	-	-	-	-	-	-
60	October				50.00%	-	-	-	-	-	-	-	-

0.4	Novemb		50.000/								
61	er Decemb		50.00%	-	-	-	-	-	-	-	-
62	er		50.00%	-	_	-	-	-	-	-	-
	Total (Sum										
00	of Lines 51	-		-	_		_	-	_	_	
63	- 62)										
	Beginning B	alance - Deficient /					F1 .				
	(Excess) AD	IT Not Subject to		[Insert Date]			[Insert Date]				
64	Proration			Datej		-	Datej				-
65		alance - Deficient / NT Adjustment		(Note F)							
03	Beginning B			(Col. (H),							
	Deficient / (E			Line 64 +			(Col. (M), L	ine 64 +			
66	ADIT	,		Line 65)		-	Line 65)				-
	- " - D -	D (1) /									
		nce - Deficient / NT Not Subject to		[Insert			[Insert				
67	Proration	IT Not Subject to		Date]		-	Date]				-
O.		nce - Deficient /		(Nieta E)							
68	(Excess) AD	IT Adjustment		(Note F)		-					-
	Ending Bala			(Col. (H),			(0 (10)				
69	Deficient / (E ADIT	EXCESS)		Line 67 + Line 68)		-	(Col. (M), L Line 68)	ine 67 +			-
09	ADII			Line 00)			Line 00)				
				([Col. (H),							
	Average Bal			Line 66 +							
70	adjusted (no	n-		Line 669]		-	([Col. (M), I				-
70	prorated) Prorated			/2)			Line 69] /2)				
	Deficient /										
	(Excess)			(Col. (H),		-	(Col. (M),				-
71	ADIT			Line 62)			Line 62)				
	Deficient / (Excess) Al	OIT -		(Col. (H), Line 70 +			(Col. (M), L	ino 70 ±			
72	Account 28			Line 70 +		-	Line 71)	/ U Ŧ			-
		-									

	Unamortized Defici (Projected)	Unamortized Deficient / (Excess) ADIT - Federal (Projected)									
	(A)	(B)	(C)								
Line	Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance								
		(Col.									
	ADIT -	(H), Line	\$								
73	190	23) (Col.	-								
	ADIT -	(H), Line									
74	282	46) (Col.	-								
	ADIT -	(H), Line									
75	283	69)	-								

Unamortized Deficient / (Excess) ADIT - Federal (Actual)												
(D)	(E)	(F)										
Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance										
	(Col.											
ADIT -	(M), Line	\$										
190	23)	-										
	(Col.											
ADIT -	(M), Line											
282	46)	-										
	(Col.											
ADIT -	(M), Line											
283	69)	-										

Unamortized Deficient / (Excess) ADIT -Federal

76

Excess) ADIT - (Entered in ATT \$ ederal H-1A, Line 41a) _ -

Unamortized \$ Deficient / (Excess) ADIT - Federal

(Entered in ATT H-1A, Line 41a)

\$ _-

State Deficient / (Excess) Deferred Income Taxes

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

	Taxes (Acco	ount No.	190)										
		D	ays in Period	d		Deficie	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual -	Proration of	Deficient / ((Note B)	Excess) AD	IT Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
77	Deficient / (E ADIT Subjec Proration					[Insert Date]		-	[Insert Date]				-
78	Projected / A Activity	octual				[Insert Date]			[Insert Date]				
79	January				50.00%	_	_	-	_	_	_	_	_
80	February				50.00%	-	-	-	-	-	_	-	-
81	March				50.00%	-	-	-	-	-	-	-	-
82	April				50.00%	-	-	-	-	-	-	-	-
83	May				50.00%	-	-	-	-	-	-	-	-
84	June				50.00%	-	-	-	-	-	-	-	-
85	July				50.00%	-	-	-	-	-	-	-	-
86	August Septemb				50.00%	-	-	-	-	-	-	-	-
87	er				50.00%	-	-	-	-	-	-	-	-
88	October Novemb				50.00%	-	-	-	-	-	-	-	-
89	er				50.00%	-	-	-	-	-	-	-	-

	Decemb												
90	er Total (Cure				50.00%	-	-	-	-	-	-	-	
	Total (Sum of Lines 79												
91	- 90)	-				-	-		-	-	-	-	
	/												
	Beginning E					[Insert			[Insert				
	(Excess) Al	DIT Not Su	ubject to			Date]		_	Date]				_
92	Proration	Dalanaa I	Deficient /			,			,				
93	Beginning E (Excess) Al					(Note F)		_					_
93	Beginning E		inent			(Col. (H),							
	Deficient / (Line 92 +			(Col. (M), L	ine 92 +			
94	ADIT `	,				Line 93)		-	Line 93)				-
	Ending Bala					[Insert			[Insert				
95	(Excess) AI Proration	DII NOT SI	ubject to			Date]		-	Date]				-
93	Ending Bala	ance - Def	icient /										
96	(Excess) Al					(Note F)		-					-
	Ending Bala	ance -				(Col. (H),							
0.7	Deficient / (Excess)				Line 95 +		-	(Col. (M), L	ine 95 +			-
97	ADIT					Line 96)			Line 96)				
						([Col. (H),							
	Average Ba	lance as				Line 94 +							
	adjusted (no					Line 97]		-	([Col. (M),	Line 94 +			-
98	prorated)					/2)			Line 97] /2))			
	Prorated												
	Deficient /					(Cal. (U)			(Cal (M)				
99	(Excess) ADIT					(Col. (H), Line 90)		-	(Col. (M), Line 90)				-
33	Deficient /					(Col. (H),			Line 30)				
	(Excess) A	DIT -				Line 98 +			(Col. (M), L	ine 98 +			
100	Account 19	90				Line 99)			Line 99)				
			Accumulated										
	(Account N		xes - Propert	:y									
	(Account is	10. 202)				Proie	ction - Pror	ation of			-	·	
		D	ays in Perio	d		Defici	ent / (Exces	s) ADIT	Actual -	Proration of	(Note B)	Excess) AD	I Activity
		1					ctivity (Note				. ,		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
							Prorated	Prorated					Preserved Prorated
				Total	Proration		Projected	Projected			Preserve	Preserve	Actual
		Days	Prorated	Days Per	Amount	Projected	Monthly Activity	Balance (Col. G	Actual	Difference Projected	Proration	Proration	Balance
Line	Month	Per	Days	Future	(Column C /	Monthly	(Column	Plus Col.	Monthly	vs. Actual	(Actual vs	(Actual vs	(Col. K +
		Month	Per Month	Test	Column	Activity	Ex	H,	Activity	(Note C)	Projected)	Projected)	Col. L +
				Period	D)		Column	Preceding		,	(Note D)	(Note E)	Col. M, Preceding
							F)	Balance)					Balance)
			1			<u> </u>	ı			ı	I .	ı	
	Deficient / (Excess)				[Insert			[Insert				
101	ADIT Subje					Date]		-	Date]				-

	Proration										
102	Projected / A Activity	ctual		[Insert Date]			[Insert Date]				
103	January		50.00%	-	_	-	-	-	-	-	-
104	February		50.00%	-	-	-	-	-	-	-	-
105	March		50.00%	-	-	-	-	-	-	-	-
106	April		50.00%	-	-	-	-	-	-	-	-
107	May		50.00%	-	-	-	-	-	-	-	-
108	June		50.00%	-	-	-	-	-	-	-	-
109	July		50.00%	-	-	-	-	-	-	-	-
110	August		50.00%	-	-	-	-	-	-	-	-
111	Septemb er		50.00%	-	-	-	-	-	-	-	-
112	October		50.00%	-	-	-	-	-	-	-	-
113	Novemb er		50.00%	-	-	-	-	-	-	-	-
114	Decemb er		50.00%	-	-		-	-	-	-	-
115	Total (Sum of Lines 103 - 114)	-		-	-		-	-	-	-	
116		alance - Deficient / IT Not Subject to		[Insert Date]		-	[Insert Date]				-
117		alance - Deficient / IT Adjustment		(Note F)		-					_
118	Beginning Ba Deficient / (E ADIT	alance - (xcess)		(Col. (H), Line 116 + Line 117)		-	(Col. (M), L Line 117)	ine 116 +			-
119	(Excess) AD Proration	nce - Deficient / IT Not Subject to nce - Deficient /		[Insert Date]		-	[Insert Date]				-
120	(Excess) AD	IT Adjustment		(Note F)		-					-
121	Ending Balar Deficient / (E ADIT			(Col. (H), Line 119 + Line 120)		-	(Col. (M), L Line 120)	ine 119 +			-
122	Average Bala adjusted (no			([Col. (H), I Line 121] /		-	([Col. (M), I Line 121] /2				-

123 124	Deferred Inc	2 Excess) come Ta	Accumulated xes - Other	ı		(Col. (H), Line 114) (Col. (H), Line 122 + Line 123)		-	(Col. (M), Line 114) (Col. (M), L Line 123)	ine 122 +			-
	(Account No	•	ays in Period	d		Deficie	ction - Prora ent / (Exces ctivity (Note	s) ADIT	Actual - I	Proration of	Deficient / (Note B)	Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
125	ADIT Subject to Proration					[Insert Date]			[Insert Date]				-
126	Projected / Actual Activity					[Insert Date]			[Insert Date]				
127	January				50.00%	-	-	-	-	-	-	-	-
128	February				50.00%	_	-	_	-	-	-	-	-
129	March				50.00%	-	-	_	-	-	-	-	-
130	April				50.00%	-	-	-	-	-	-	-	-
131	May				50.00%	-	-	-	-	-	-	-	-
132	June				50.00%	-	-	-	-	-	-	-	-
133	July				50.00%	-	-	-	-	-	-	-	-
134	August				50.00%	-	-	-	-	-	-	-	-
135	Septemb er				50.00%	-	-	-	-	-	-	-	-
136	October				50.00%	-	-	-	-	-	-	-	-

137	Novemb er	50.00%		_	_				_	_
137	Decemb	30.0076	-	-	_	-	_	_	-	<u>-</u>
138	er	50.00%	-	-		-	-	-	-	-
	Total (Sum									
139	of Lines 127 - 138)		-	-		-	-	-	-	
139	127 - 130)									
	Beginning Balance - Deficient /		[Insert			[Insert				
	(Excess) ADIT Not Subject to		Date]		_	Date]				_
140	Proration Beginning Balance - Deficient /		Date			Date				
141	(Excess) ADIT Adjustment		(Note F)		_					_
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(Col. (H),							
	Beginning Balance -		Line 140							
4.40	Deficient / (Excess)		+ Line		-	(Col. (M), L	_ine 140 +			-
142	ADIT		141)			Line 141)				
	Ending Balance - Deficient /		Fl d			Fl d				
	(Excess) ADIT Not Subject to		[Insert Date]			[Insert Date]				
143	Proration		Datej		-	Datej				-
144	Ending Balance - Deficient / (Excess) ADIT Adjustment		(Note F)							
144	(Excess) ADIT Adjustifient		(Col. (H),		_					
	Ending Balance -		Line 143							
	Deficient / (Excess)		+ Line		-	(Col. (M), L	ine 143 +			-
145	ADIT		144)			Line 144)				
	Average Balance as									
	adjusted (non-		([Col. (H), L	ine 142 +		([Col. (M),	Line 142 +			
146	prorated)		Line 145] /2		-	Line 145] /				-
	Prorated		_							
	Deficient /		(Col. (H),			(O - L (NA)				
147	(Excess) ADIT		Line 138		-	(Col. (M), Line 138)				-
ודו) (Col. (H),			LIIIC 130)				
	Deficient / (Excess) ADIT -		Line 146							
	Account 283		+ Line		-	(Col. (M), L	_ine 146 +			-
148			147)			Line 147)				

	Unamortized Deficie (Projected)	ent / (Excess) ADIT -	State
	(A)	(B)	(C)
Line	Deficient / (Excess) Deferred Income Taxes	Referen ce	EOY Balance
		(Col.	
	ADIT -	(H), Line	\$
149	190	96) (Col.	-
	ADIT -	(H), Line	
150	282	119)	-
151	ADIT -	(Col.	

Unamortized Deficier (Actual)	nt / (Excess) AD	IT - State
(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Referen ce	Projected EOY Balance
	(Col.	
ADIT -	(M), Line	\$
190	96)	-
	(Col.	
ADIT -	(M), Line	
282	119)	-
ADIT -	(Col.	

	283	(H), Line 142)	-	283	(M), Line 142)	-
152	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-2A, Line 41b)	\$ -	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-2A, Line 41b)	\$ -

Instructions

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

Rate Year

Projected Activity

Check

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

Notes

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

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

- increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
- This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Baltimore Gas and Electric

Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		Federal Defic	cient / (Excess) Deferre	ed Income T	axes						
		Та	x Cuts and Jobs Act o	f 2017							
	(A)	(B)	(C)		(D) er 31, 2017		(E)		(F)	[lncor	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)		BOY alance		ent Year ortization		<mark>t Date]</mark> EOY Balance
1	Unprotected Non-Property		_					_			
2 3 4	ADIT - 190 ADIT - 281 ADIT - 282	(Note A) (Note A) (Note A)	4 Years 4 Years 4 Years	\$:			\$	- - -	\$	- - -
5 6	ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note A)	4 Years	\$	<u> </u>	\$		- \$	<u> </u>	<u> </u>	<u>-</u>
7	Unprotected Property			*		*		*		*	
8 9 10 11	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	5 Years 5 Years 5 Years 5 Years	\$	- - - -			\$	- - -	\$	- - - -
12	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
13	Protected Property										
14 15 16 17	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A)	ARAM ARAM ARAM ARAM	\$	- - -					\$	- - -
18	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$		\$	
19	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
			Tax Reform Act of 19	86							
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	(D) September 30, 2018 ADIT Deficient / (Excess)		BOY		Current Year Amortization		[Insert Date] EOY Balance	

21	ADIT - 190	(Note B)	ARAM							\$	-
22	ADIT - 281 ADIT - 282	(Note B)	ARAM ARAM								-
23 24	ADIT - 282 ADIT - 283	(Note B) (Note B)	ARAM								_
24	ADIT - 203	(Note b)	AIXAIVI								-
25	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
26	Total - Deficient / (Excess) ADIT			\$		\$	-	\$	-	\$	-
		Total Federal De	ficient / (Excess) Defe	erred Incom	ne Taxes						
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
1 :	Deficient //Europe Deformed Income Tours	Neter	Amortization			[Insert D				[Insert I	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period		ADIT ent / (Excess)		BOY alance		ent Year ortization		EOY alance
27	Unprotected Non-Property										
28	ADIT - 190			\$	-	\$	-	\$	-	\$	-
29	ADIT - 281				-		-		-		-
30	ADIT - 282				-		-		-		-
31	ADIT - 283				-		-		-		-
32	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
33	Unprotected Property										
34	ADIT - 190			\$	-	\$	-	\$	-	\$	-
35	ADIT - 281				-		-		-		-
36	ADIT - 282				-		-		-		-
37	ADIT - 283				-		-		-		-
38	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
39	Protected Property										
40	ADIT - 190			\$	-	\$	-	\$	-	\$	-
41	ADIT - 281				-		-		-		-
42	ADIT - 282				-		-		-		-
43	ADIT - 283				-		-		-		-
44	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
45	Total - Deficient / (Excess) ADIT			\$ -		\$	-	\$	-	\$	-
		Total Federal De	ficient / (Excess) Defe	rred Incom	ne Taxes						
	(A)	(B)	(C)	(D)		(E)		(F)			(G)

20

Protected Property

			Amortization		[Insert Date]		[Insert Date]
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	ADIT	BOY	Current Year	EOY
-				Deficient / (Excess)	Balance	Amortization	Balance
46	ADIT - 190			\$ -	\$ -	\$ -	\$ -
47	ADIT - 281			-	-	-	-
48	ADIT - 282			-	-	-	-
49	ADIT - 283			•	-	-	-
50	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
51	Tax Gross-Up Factor	ATT H-2A, Line 132					
52	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
		Federal Incon	ne Tax Regulatory As	sset / (Liability)			
	(4)	(D)	(C)	(D)	(E)	(E)	(C)
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date]
Line	Regulatory Assets / (Liabilities)	Notes		ADIT	BOY	Current Year	EOY
-				Deficient / (Excess)	Balance	Amortization	Balance
53	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)			-	-	-	-
55	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$ -
		State Deficien	t / (Excess) Deferred	Income Taxes			
		Giano Demoiori	tr (Exacts) Bereiros	птоотто тажес			
		S	State Tax Rate Chan	ge			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	•	• •			[Insert Date]		[Insert Date]
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT	BOY	Current Year	EOY
				Deficient / (Excess)	Balance	Amortization	Balance
56	Unprotected Non-Property						
57	ADIT - 190		4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281		4 Years	-	-	-	-
59	ADIT - 282		4 Years	-	-	-	-
60	ADIT - 283		4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$ -
0.				*	*	*	*

5 Years

5 Years

5 Years

Unprotected Property

ADIT - 190

ADIT - 281

ADIT - 282

62 63

64

65

66	ADIT - 283	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -
68	Protected Property					
69	ADIT - 190	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	NA	-	-	-	-
71	ADIT - 282	NA	-	-	-	-
72	ADIT - 283	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT		\$ -	\$ -	\$ _	\$ -
						,

		Total State Def	icient / (Excess) Defer	red Income	Taxes					
	(A)	(B)	(C)		(D)		(E)	(F)		(G)
			Amortization			[Insert D	ate]		[Insert	Date]
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period		ADIT nt / (Excess)	İ	BOY alance	ent Year rtization		EOY Balance
75	Unprotected Non-Property	<u>-</u>								
76	ADIT - 190			\$	-	\$	-	\$ -	\$	-
77	ADIT - 281				-		-	-		-
78	ADIT - 282				-		-	-		-
79	ADIT - 283				-		-	-		-
80	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
81	Unprotected Property	_								
82	ADIT - 190			\$	-	\$	-	\$ -	\$	-
83	ADIT - 281				-		-	-		-
84	ADIT - 282				-		-	-		-
85	ADIT - 283				-		-	-		-
86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
87	Protected Property	_								
88	ADIT - 190			\$	-	\$	-	\$ -	\$	-
89	ADIT - 281				-		-	-		-
90	ADIT - 282				-		-	-		- 1
91	ADIT - 283				-		-	-		-
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$ -	\$	-
93	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$ 	\$	-

		Total State	Deficient / (Excess)) Deferred I	ncome Taxes						
	(A)	(B)	(C)		(D)		(E)		(F)		(G)
_ine	Deficient / (Evenes) Deformed Income Tayon	Notos	Amortization			[Insert D		_		[Insert	t Date]
ne	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period		ADIT ent / (Excess)		BOY alance		ent Year ortization	f	EOY Balance
94	ADIT - 190			\$	-	\$	-	\$	-	\$	
95	ADIT - 281				-		-		-		
96	ADIT - 282				-		-		-		
97	ADIT - 283				-		-		-		
98	Total - Deficient / (Excess) ADIT			\$		\$	-	\$		\$	
99	Tax Gross-Up Factor	ATT H-2A, Line 132									
00	Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	
		State I	ncome Tax Regulate	ory Asset /	(Liability)						
	(A)	(B)	(C)		(D)	Una ort D	(E)		(F)	Ungori	(G)
ine.	Regulatory Assets / (Liabilities)	Notes			ADIT ent / (Excess)		BOY		ent Year		t Date] EOY
	- COOCION D. L. Accesso				TIL / (LACESS)		alance		ortization		Balance
101	Account 182.3 (Other Regulatory Assets)			\$	-	\$	-	\$	-	\$	
102	Account 254 (Other Regulatory Liabilities)						-		-		
03	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	
			0 T D			A	_				
		Federal and S	State Income Tax R	egulatory A	Asset / (Liability	()					
	Federal and	d State Income Tax Regulato	ory Asset / (Liability)	related to I	Excess / Defici	ent Deferre	d Income Ta	xes			
	(A)	(B)	(C)		(D)	Upport D	(E)		(F)	[lnoord]	(G)
	Regulatory Assets / (Liabilities)	Notes			ADIT	[Insert D		Curr	ant Voor	[IIIS C IT	t Date]
ine	Negulatory Assets / (Liabilities)	140162			ent / (Excess)		BOY alance		ent Year ortization	F	EOY Balance
ne								-			
04	Account 182.3 (Other Regulatory Assets)	_		\$	-	\$	-	\$	-	\$	
	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	- -	\$	- -	\$	

Instructions

^{1.} For transmission allocated deficient / (excess) accumulated deferred income taxes (ADIT) related to rate change(s) to income tax rates occurring after September 30, 2018, insert new amortization table(s) that delineates the deficient and (excess)

ADIT by category (i.e., protected property, unprotected property, and unprotected non-property).

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

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where BGE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

FND

Attachment A

PJM Open Access Transmission Tariff Attachment H-2A Part II

Effective March 1, 2024 Version 2.0.1 Baltimore Gas and
Electric
Accumulated Deferred
Income Taxes
Remeasurement
Attachment F Deficient / (Excess)
Deferred Income Taxes
Worksheet

											Tax	Cuts	and	Jobs Act	of 2017				
					T - Pre R ecembe		- Post F ecembe			•	Deficient / (Excess) Deferred Income Taxes (December 31								
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	SIT	Total ADIT	Rate Change Deferred Tax Impact	Non- Recoverabl	Income Tax Regulator Asset / Liability Deferred e Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)
	FERC Account 190 (Note A)																		
1	Accrued Bonus Accrued				\$ -		\$ -	\$ -		\$ -		\$	\$ -	\$			\$ -	100% Distribution 100%	No
2	Benefits Allowance for Doubtful				-		-	-		-		-	-	-			-	Distribution	No
3	Accounts Charitable				-		-	-		-		-	-	-			-	Distribution 100%	No
4	Contributions Charitable Contribution				-		-	-		-		-	-	-				Distribution 100%	No
5	Fed C/F Deferred				-		-	-		-		-	-	-			-	Distribution 100%	No
6	ITC Deferred				-		-	-		-		-	-	-			-	Distribution 100%	No
7	ITC				-		-	-		-		-	-	-		10	- 0%	Distribution	No
8	OPEB Allowance Excess	e for		-								-					tribution No	0.00	0% -
9	Material Gas			-					-			-					G Ratio Yes	s 11.98	5% -
10				-					-			-					tribution No	0.00	0% -

11	Gas Demand	-		-	-		-		-	-	-			-	100% Distribution	No	0.000%	-
12	GCRC	-		-	-		-		-	-	-			-	100% Distribution	No	0.000%	-
	Environmental														100%			
13	Reserves Purchase of	-		-	-		-		-	-	-			-	Distribution 100%	No	0.000%	-
14	Receivables	-		-	-		-		-	-	-			-	Distribution	No	0.000%	-
15	Long Term Incentives	-		-	-		-		-	-	-			-	100% Distribution	No	0.000%	-
16	Other (190)	_		_	_		_		_	_	-				100% Distribution	No	0.000%	_
. •	Workers Compensation														100%		0.00070	
17	Accruals	-		-	-		-		-	-	-			-	Distribution	No	0.000%	-
18	Vacation Pay Accruals	-		-	-		-		-	-	-			-	100% Distribution	No	0.000%	-
19	Pension	_		_	-		_		_	-	_			_	A&G Ratio	Yes	11.985%	_
20	Reg Liab - AMI	_		L	_		_		_	_	_			_	100% Distribution	No	0.000%	-
21	State NOL ITC Federal	-		-	-		-		-	-	-			-	A&G Ratio 100%	Yes	11.985%	-
22	Carryforward FAS 109	-		-	-		-		-	-	-			-	Distribution	No	0.000%	-
22	NonTCJA	_		_	_		_		_	_	_			-	N/A	No	0.000%	-
23									_	_	-				1471			
23 24	FAS109 TCJA	-		-					_	-	-			<u>-</u>	N/A	No	0.000%	
24	TCJA Total FERC \$		\$		<u>-</u> \$	\$	- \$ -	\$					\$	<u>-</u> \$ -				<u>-</u> \$ -
	FAS109 TCJA	-	\$ -	-		\$ -		\$ -	_	-	-	\$	\$ -					<u>-</u> \$ -
24	TCJA Total FERC \$ Account 190 -	-	\$ -	-		\$ -		\$ -	_	-	-	\$ -	\$ -					<u>-</u> \$ -
24	FAS109 TCJA Total FERC \$ Account 190 -	-	\$ -	-		\$ -		\$ -	_	-	-	\$	\$ -					<u>-</u> \$ -
24	FAS109 TCJA Total FERC \$ Account 190 -	<u>-</u> \$ -	-	- \$ -	* -	-	\$ -	-	- \$ -	-	<u>-</u> \$ -	-	-	\$ -				<u>-</u> \$ -
24	FAS109 TCJA Total FERC \$ Account 190 - FERC Account 282 (Note A) Fixed Asset	<u>-</u> \$ -	-	- \$ -	* -	\$ -	\$ -	-	- \$ -	-	<u>-</u> \$ -	-	\$ -	\$ -				<u>-</u> \$ -
24	FAS109 TCJA Total FERC \$ Account 190 - FERC Account 282 (Note A) Fixed Asset Basis Differences	- \$ -	-	- \$ -	\$ -	-	\$ -	-	- \$ -	-	<u>-</u> \$ -	-	-	\$ -				<u>-</u> \$ -
24 25	FAS109 TCJA Total FERC \$ Account 190 - FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) -	<u>-</u> \$ -	-	* -	* -	-	\$ -	-	- \$ -	-	- * -	-	-	\$ -	N/A	No	0.000%	\$ -
24	FAS109 TCJA Total FERC \$ Account 190 - FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected	- \$ -	-	- \$ -	\$ -	-	\$ -	-	- \$ -	\$ -	- \$ -	-	-	\$ -				\$
24 25	FAS109 TCJA Total FERC \$ Account 190 - FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset	- \$ -	-	* -	\$ -	-	\$ -	-	- \$ -	\$ -	- * -	-	-	\$ -	N/A	No	0.000%	\$ -
24 25	FAS109 TCJA Total FERC Account 190 - FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (Pixed Asset Basis Differences	- \$ -	-	* -	\$ -	-	\$ -	-	- \$ -	\$ -	- * -	-	-	\$ -	N/A	No	0.000%	\$ -
24 25 26	FAS109 TCJA Total FERC Account 190 - FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) -	- * - \$ -	-	- \$ - \$	\$ -	-	\$ - \$ -	-	- * -	\$ -	- \$ -	-	-	\$ -	N/A Plant	No	0.000%	\$ - \$
24252627	FAS109 TCJA Total FERC Account 190 FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected FAS109	- \$ -	-	* -	\$ -	-	\$ -	-	- \$ -	\$ -	- * -	-	-	\$ -	N/A Plant	No Yes	0.000% 15.216% 15.216%	\$ -
24 25 26	FAS109 TCJA Total FERC Account 190 - FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected	- * - \$ -	-	- \$ - \$	\$ -	-	\$ - \$ -	-	- * -	\$ -	- \$ -	-	-	\$ -	N/A Plant	No	0.000%	\$ - \$
24252627	FAS109 TCJA Total FERC Account 190 FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected FAS109 TCJA	- * - \$ -	-	\$ - \$ -	\$	-	\$	-	- * -	\$ -	- * - * -	-	-	\$ -	N/A Plant	No Yes	0.000% 15.216% 15.216%	\$ - \$ -
2425262728	FAS109 TCJA Total FERC Account 190 - FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected FAS109 TCJA FAS 109 NonTCJA ARO	- * - * -	-	\$ - \$ -	\$ - -	-	\$	-	\$ - \$ -	\$ -	- * - -	-	-	\$ - -	N/A Plant Plant Plant Plant Plant Plant	No Yes Yes No	0.000% 15.216% 15.216% 0.000%	\$
 24 25 26 27 28 29 	FAS109 TCJA Total FERC Account 190 FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Non-Protected FAS109 TCJA FAS 109 NonTCJA	\$ - \$ - - - -	-	\$ - - -	\$ - -	-	\$	-	\$ - - - -	\$ - -	- \$ - -	-	-	\$ - - -	N/A Plant Plant Plant Plant Plant	Yes Yes No No	0.000% 15.216% 15.216% 0.000% 0.000%	\$ - -

32 33	Account 282 FERC Account	\$. 	\$ -	- 6 \$	<u>-</u> \$ -	\$ -	- \$ -	\$ -		<u>-</u> \$ -	<u>-</u> \$ -	\$	\$	<u>-</u> \$ -	100% Electric	No	0.000%	<u>-</u> \$ -
	283 (Note A) AMI																	
34	Regulatory Asset	-	\$	-			\$ -		\$ -	\$ -	\$ -			\$ -	100% Distribution	No	0.000%	\$ -
35	Deferred Fuel	-		-	-		_			-	-			-	N/A	No	0.000%	\$ -
36	DRI Program	_		_	_		-			_	_			_	100% Distribution	No	0.000%	\$ -
	Energy Efficiency														100%			\$
37	Programs Loss on	-		-	-		-			-	-			-	Distribution	No	0.000%	-
38	Reacquired Debt	_			_		_			_	_			_	A&G Ratio	Yes	11.985%	\$
	POLR																	\$
39	Property Tax	-		-	-		-		-	-	-			-	N/A	No	0.000%	\$
40	Payable Regulatory Asset -	-		-	-		-			-	-			-	A&G Ratio	Yes	11.985%	-
	Legacy																	\$
41	Meters Regulatory	-		-	-		-			-	-			-	N/A	No	0.000%	\$
42	Asset - ARO Regulatory	-		-	-		-			-	-			-	N/A	No	0.000%	-
	Asset - Electric Trans																	\$
43	Rt True Up Regulatory	-		-	-		-			-	-			-	N/A	No	0.000%	-
	Asset-Spring														100%		0.0000/	\$
44	Gardens	-		-	-		-			-	-			-	Distribution 100%	No	0.000%	\$
45	ERI RIF Reg	-		-	-		-			-	-			-	Distribution 100%	No	0.000%	- \$
46	Asset Rate Case	-		-	-		-			-	-			-	Distribution 100%	No	0.000%	- \$
47	Reg Asset -	-		-	-		-			-	-			-	Distribution	No	0.000%	-
48	Cost to Achieve	_		-	-		-			_	-			-	100% Distribution	No	0.000%	\$ -

	Reg Liab -															100%			c
49	Smart Energy Rewards		_		_	_		_			_				_	Distribution	No	0.000%	Ф -
70	Reg Liab -					-				_					-	Distribution	140	0.00070	<u> </u>
50	Stride		-		-	-		-			-				-	N/A	No	0.000%	-
																100%			\$
51	Severance		-		-	-		-			-				-	Distribution	No	0.000%	-
	Prepaid Software 8																		
	Software & License																		¢
52	Expenses		_		_	-		_			-				-	A&G Ratio	Yes	11.985%	Ψ -
<u>-</u>	DRI															100%		• • • • • • • • • •	\$
53	Adjustment		-		-	-		-			-				-	Distribution	No	0.000%	-
- 4	(222)															5.1/A		2 2222/	\$
54	Other (283) Total FERC	¢	- ¢	\$	- \$	<u>-</u>	\$	- \$	¢	 \$ \$			<u></u>	¢.	<u>-</u>	N/A	No	0.000%	<u>-</u>
55	Account 283	\$ -	\$ -	-	-	-	-	-	- Þ	Ф Ф	.		\$ -	\$ -	\$ -				\$ -
55	Account 200																		_
		\$	\$	\$	\$	\$	\$	\$	\$	\$ \$			\$	\$	\$				\$
56	Grand Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -	\$ -	\$ \$ 	\$ -		\$	\$	\$ -				\$ -
56	Grand Total	\$ -	\$ 				\$ -	\$ -				 =	\$ -	<u>\$</u>	\$ -				\$ -
56	Grand Total	\$ -	\$ 				\$ -	\$ -			\$ 	— - — =	\$	\$ -	\$ -				<u>\$</u>
56	Grand Total	<u>*</u>	\$ 				<u>\$</u> -	\$ -			\$ 	<u> </u>	\$	· <u></u>	* - *				\$ -
56	Grand Total	<u>\$</u> -	\$ -				<u>*</u>	\$ -			- -	=	\$ -	Protected	\$ - \$				\$ - \$
56	Grand Total	<u> </u>	\$ 				\$ 	\$ -			<u>\$</u> -	=	\$ -	· <u></u>					\$ - \$ -
56	Grand Total	<u>\$</u> -	\$				\$ -	\$ -			\$ <u>-</u>		-	Protected Property					\$ - \$
56	Grand Total	<u>\$</u> -	\$ -				\$ -	\$ -			<u>\$</u> -		<u>\$</u> -	Protected					\$ - \$ -
56	Grand Total	<u>\$</u> -	\$ -				\$ -	\$ -			\$ -		<u>\$</u>	Protected Property Unprotected Property					\$ - \$ -
56	Grand Total	<u>*</u>	\$ -				\$ -	\$ -			\$ <u>-</u>		\$	Protected Property Unprotected					\$ - - -
56	Grand Total	\$ -	\$ -				\$ 	\$ -			\$ -		<u>\$</u>	Protected Property Unprotected Property Non-Property Total					\$ - - - - -
56	Grand Total	<u>\$</u>	\$ -				\$ 	\$ -			<u>\$</u>		<u>\$</u>	Protected Property Unprotected Property Non-Property	- - -				- - -
56	Grand Total	<u>\$</u>	\$ -				\$	\$ -			\$ <u>-</u>		<u>*</u>	Protected Property Unprotected Property Non-Property Total	- - -				- - -

Deficient / (Excess)ADIT

Instructions

^{1.} In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or

expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Remeasurements of deferred tax balance sheet accounts may also result in re-measurements of taxrelated regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the remeasurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages

at the date of the rate change.

Notes

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

END

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 262-263 <i>Col (I)</i>	Allocator	Allocated Amount
Plant R	Pelated		Gross Plant Allocator	
1	Real property (State, Municipal or Local)			
2	Personal property			
3	Capital Stock Tax			
4	Gross Premium (insurance) Tax			
5	PURTA			
6	Corp License			
Total P	lant Related	-	#DIV/0!	#DIV/0!
Labor			Wages & Salary Allocator	
	Federal FICA			
8	Unemployment			
Total L	abor Related	-	#DIV/0!	#DIV/0!
Other I	ncluded		Gross Plant Allocator	
	Miscellaneous			
	Use & Sales Tax			
Total C	ther Included	-	#DIV/0!	#DIV/0!
Total li	ocluded			#DIV/0!
	Currently Excluded			
11	Federal Income			
12	Maryland Income			
13	Pennsylvania Income			
14	Franchise			
15	PSC Assessment			
16	Environmental Surcharge			
17	Pole License			
18	Fuel Energy			
19	Montgomery County Fuel Energy			
20	Universal Service Fund			

- 21 Total
- 22 Total "Taxes Other Than Income Taxes" Page 114-117 line 14.g plus line 15.g plus line 16.g
- 23 Difference

Criteria for Allocation:

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

Page 8

Account 454 - Rent from Electric Property

- 1 Rent from Electric Property Transmission Related (Note 3)
- 2 Total Rent Revenues

Account 456 - Other Electric Revenues (Note 1)

- 3 Schedule 1A
- 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)
- 5 Point to Point Service revenues for which the load is not included in the divisor received by transmission owner
- 6 PJM Transitional Revenue Neutrality (Note 1)
- 7 PJM Transitional Market Expansion (Note 1)
- 8a Professional Services (Note 3, Transmission Related)
- 8b Professional Services (Note 3, Labor Related)
- 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)
- 11 Gross Revenue Credits
- 12 Less line 17g
- 13 Total Revenue Credits

Revenue Adjustment to determine Revenue Credit

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 172 of Appendix A.
- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to utilize lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 17a As discussed in Note 3 above, revenues included in lines 1-11 which are subject to 50/50 sharing.
- 17b Costs associated with revenues in line 17a
- 17c Net Revenues (17a 17b)

Baltimore Gas and Electric Company Attachment 3 - Revenue Credit Workpaper

	Total Amount	Allocation Factor	Allocation %	Total Amount Included in Rates
(Sum Line 1)		Transmission	100%	-
		Transmission	100%	
		Transmission	100%	
				-
		Transmission	100%	
		Transmission	100%	-
		Transmission	100%	-
		Transmission	100%	-
		Wages and Salaries		
		Transmission	100%	-
		Transmission	100%	-
(Sum Lines 2-10)		Transmission	100%	-
				-

-

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Page 9

- 17d 50% Share of Net Revenues (17c/2)
- 17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 17f Net Revenue Credit (17d + 17e)
- 17g Line 17f less line 17a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 19 Amount offset in line 4 above
- 20 Total Account 454 and 456

-

-

_

_

FN1# -

Difference

Baltimore Gas and Electric Company Attachment 4 - Calculation of 100 Basis Point Increase in ROE

А	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes			(Line 126 + Line 137)	#DIV/0!
В	100 Basis Point increase in ROE				1.00%
Return Calcu	lation				
59	Rate Base			(Line 39 + 58)	#DIV/0!
	Long Term Interest				
99	Long Term Interest			p114-117.62.c through 67.c	0
100	Less LTD Interest on Securitization Bonds	Note Dan Annandiy A		Attachment 8	
100 101	Long Term Interest	Note P on Appendix A		(Line 99 - 100)	0
101	Preferred Dividends	enter positive		p118-119.29.c	0
102	Common Stock	enter positive		p110-119.29.0	U
103	Proprietary Capital			p112-113.16.c	0
104	Less Preferred Stock	enter negative		(Line 113)	0
105	Less Account 216.1	enter negative		p112-113.12.c	0
105a	Less Account 219	enter negative		P112-113.15.c	0
106	Common Stock	Shor hogaire	(Note Y)	(Sum Lines 103 to 105a)	0
.00	Capitalization		(1.010-1)	(64 265 165 165 165 165 165 165 165 165 165 1	•
107	Long Term Debt			p112-113.18.d through 21.d	0
108	Less Loss on Reacquired Debt		enter negative	p110-111.81.c	0
109	Plus Gain on Reacquired Debt		enter positive	p112-113.61.c	0
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1	0
111	Less LTD on Securitization Bonds		enter negative	Attachment 8	0
112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)	0
113	Preferred Stock		(Note AA)	p112-113.3.c	0
114	Common Stock			(Line 106)	0
115	Total Capitalization			(Sum Lines 112 to 114)	0
116	Debt %		Total Long Term Debt	(Line 112 / 115)	0%
117	Preferred %		Preferred Stock	(Line 113 / 115)	0%
118	Common %		Common Stock	(Line 114 / 115)	0%
119	Debt Cost		Total Long Term Debt	(Line 101 / 112)	0.0000
120	Preferred Cost		Preferred Stock	(Line 102 / 113)	0.0000
121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)	0.0000
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)	0.0000
124	Weighted Cost of Common		Common Stock	(Line 118 * 121)	0.0000
125	Total Return (R)			(Sum Lines 122 to 124)	0.0000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!
Composite II	come Taxes (Note L)				
407	Income Tax Rates			44 - 15 - 1 1101)	0.000
127	FIT=Federal Income Tax Rate			(Note I from ATT H-2A)	0.00%
128	SIT=State Income Tax Rate or Composite	D /	and distribute for state and	(Note I from ATT H-2A)	0.00%
129	р Т	· ·	ax deductible for state purposes)	Per State Tax Code	0.00%
130	·	T=1 - {[(1 - SIT) * (1 - FIT)] / (1	- 511 F11 " p)} =		0.00%
131	T/ (1-T)	1//1 T\			0.00%
132	Tax Gross-Up Factor	1/(1-T)			

	Investment Tax Credit Adjustment		(Note T from ATT H-2A)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	0
134	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	0.00%
135	ITC Adjustment Allocated to Transmission			[Line 133 *134]	#DIV/0!
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V from ATT H-2A)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d	
136f	Tax Gross-Up Factor [1/(1-T)]			Line 132	
136g	Other Income Tax Adjustment			Line 136e*136f	
136h	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes			(Line 135 + 136g + 136h)	#DIV/0!

Baltimore Gas and Electric Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 F	age #s and Instructions	Form 1 Amount	Electric Portion	Non-electric Portion	Details	
Alloc	cated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c				
67	Common Plant O&M	(Note A)	p356				
Depr	reciation Expense						
85	Transmission Depreciation		p336.7.b / Projected				
86	General Depreciation		p336.10.b / Projected				
87	Intangible Amortization	(Note A)	p336.1.d / Projected			0	Amount in Form 1 is already electric only.
91	Common Depreciation - Electric Only	(Note A)	p336.11.b / Projected			0	Amount in Form 1 is already electric only.
92	Common Amortization - Electric Only	(Note A)	p336.11.d / Projected			0	Amount in Form 1 is already electric only.

Transmission / Non-transmission Cost Support

						Non-transmission	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s at	nd Instructions		Form 1 Amount	Transmission Related	Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)				Specific identification based on plant records
							1
							2
							3
							4
							5
WIP & Expensed Lease Worksheet							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions		Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	0	p204-207.104.g		0	0	See Form 1
	Plant In Service						
19	Transmission Plant In Service	0	p204-207.58.g		0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A)	p356		0	0	Electric / non-electric cost support above
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	0	p219.25.c		0	0	See Form 1
PRI Dues Cost Support							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s ar	nd Instructions		Form 1 Amount	EPRI Dues		Details
	Allocated General & Common Expenses						
72	Less EPRI Dues	(Note D)	p352-353			EPRI Dues paved by	Holding company (Constellation Energy)

Total Electric Administrative & General Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1	Page #s and Instructions		Form 1 Amount	Non-Recoverable Costs (including Merger Costs)	Recoverable Costs	Details
	Allocated General & Common Expenses	T ago no ana monaonono		1 om 17 mount	morgo: costo,	Noovolubio Goolo	
68	3 Total A&G	0	p320-323.197.b		0.00	0.00	See Form 1

Regulatory Expense Related to Transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page		Form 1 Amount	Transmission Related	Non-transmission Related	Details	
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b				
	Directly Assigned A&G						
76	Regulatory Commission Exp Account 928	(Note G)	p320-323.189.b		0	0	Included amount associated with proceedings before FERC.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
Dir	rectly Assigned A&G						
80	General Advertising Exp Account 930.1	(Note F)	p320-323.191.b			-	Electric advertising cost in account 930.1 associated with safety

MultiState Workpaper

	Attachment A Line #s, Descriptions, Notes, Form 1 Pag	State 1	State 2	State 3	State 4	State 5	Details		
lı	Income Tax Rates								
				Maryland	Enter State	Enter State	Enter State	Enter State	Enter Calculation
128	SIT=State Income Tax Rate or Composite	(Note I)	0		Enter %	Enter %	Enter %	Enter %	Maryland Only

Education and Out Reach Cost Support

	Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	i	Form 1 Amount	Education & Outreach	Other	Details
	Directly Assigned A&G						
77	General Advertising Exp Account 930.1	(Note K)	p320-323.191.b	-	0	0	

Excluded Plant Cost Support

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

Outstanding Network Credits Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Outstanding Network Credits	Description of the Credits
	Network Credits		
5	5 Outstanding Network Credits (Note N) From PJM	0	General Description of the Credits
		Enter \$	None
56	6 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Note N) From PJM	0	

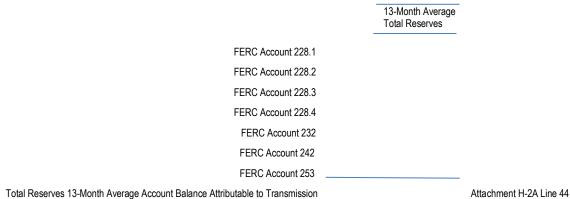
Enter \$	None	
	Add more lines if necessary	

Unfunded Reserves

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

44 Total Reserves Account Balance Attributable to Transmission

Long-Term (defined as being due more than 1 year from each month-end balance sheet date) Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 228.4) and the long-term accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of month-end and therefore available to Company.



Note: The Formula Rate shall include a credit to rate base for all long-term unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance is collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). The unfunded reserve allocators will utilize the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account. Additionally, balances where the related expense was recorded either below the line, 100% to a line of business other than wholesale transmission, or to an expense account not included in the formula rate should not be included in the account reserves deducted from rate base. The gas share of common expenses is also excluded from the above computation. See supporting worksheet that derives the 13-month average balances shown above.

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																Description of the Prepayments
45 Prepayments (limited to balance: in account 165 except for prepaid pension)																
	Decemb er Prior Year	January	Februar y	March	April	May	June	July	August	Septem ber	October	Novemb er	End of Year Decemb er	Allocato r	Allocati on Factor (Gross Plant, Wage and Salary Ratio, or Exclude d)	
Detail of Prepayments Included p.110-111, l.57																
Prepaid Pensions if not included in Prepayments Total Monthly Balance Included in Rates	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		Wage and Salary Ratio	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233). Attachment 9, line 17-29, column f

Extraordinary Property Loss

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

Abandoned Plant Calculations	-	-			
_ <u>Description</u>	Model Reference	-	Dedicated Facilities	MAPP	Baseline Upgrade b1254

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

Interest on Outstanding Network Credits Cost Support

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

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

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation	
Net Revenue Require	rement			
171	Net Zonal Revenue Requirement			

PJM Load Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
	Network Zonal Service Rate				
172	2 1 CP Peak		JM Data		PJM Zonal Peak Load per 34.1 of the PJM OATT

Statements BG/BH (Present and Proposed Revenues)

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

PBOP Expense in FERC 926

Attachme and Instru	ent A Line #s, Descriptions, Notes, Form 1 Page #s	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.320-323.197.b Account 926: p.320-323.187.b and c		I		

Other Inc	ome Tax Adjustments		Transmission				
Line	Component Descriptions	Instruction References	Depreciation Expense Amount	-	Tax Rate from Attachment H-2A, Line 130	_	Amount to Attachment H-2A, Line 136e
136a	- Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below	\$	Х		=	\$
136b	Amortization Deficient / (Excess) Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below					
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below					-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below					
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below					\$

Instr. #s	<u>Instructions</u>
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - EDIT Amortization, Column F, Line 50 and Line 79 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed period.
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

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

Summary of Administrative and General Expense (A&G) Charged to BGE by Exelon Business Services Company (BSC)

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

A&G

Explanation of the method

Baltimore Gas and Electric Company

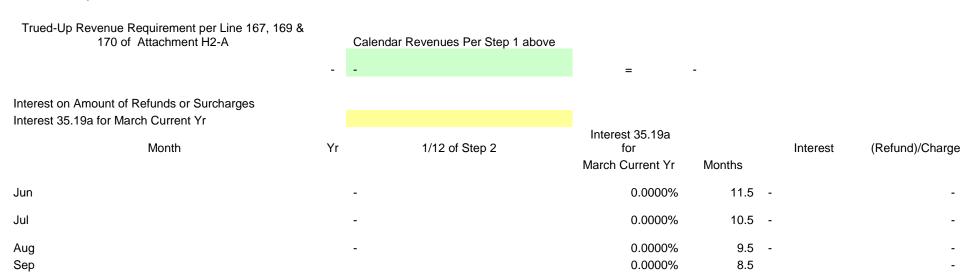
Attachment 6 - Reconciliation Worksheet

Step

1 Calcula	ition of Calen	dar Revenues for	Trued-Up Year
-----------	----------------	------------------	---------------

Line #			[Insert Date] Update	[Insert Date] Update	
1	Rate (\$/MW-Year)	Line 173 of Applicable Update			
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	0.00	0.00	
3	Number of Days Effective in the calendar Year				
4	1 CP Peak	Line 172 of Applicable Update			
5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	-	-	
6 7 8	True-Up from applicable update Effective Number of Days in Calendar Year Total Number of Days in Calendar Year	Line 168 of Applicable Update	-	-	
9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	-	-	Total
10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9			-

2 Comparison of Trued-Up File to Calendar Revenues



	-			-
Oct	-	0.0000%	7.5	-
Nov	-	0.0000%	6.5	-
Dec	-	0.0000%	5.5	-
Jan	-	0.0000%	4.5	-
Feb	-	0.0000%	3.5	-
Mar	-	0.0000%	2.5	-
Apr	-	0.0000%	1.5	-
May	-	0.0000%	0.5	-
Total	-			
	Balance	Interest	Amort	Balance
Jun	-	0.0000%	-	-
Jul	-	0.0000%	-	-
Aug	-	0.0000%	-	-
Sep	-	0.0000%	-	-
Oct	-	0.0000%	-	-
Nov	-	0.0000%	-	-
Dec	-	0.0000%	-	-
Jan	-	0.0000%	-	-
Feb	-	0.0000%	-	-
Mar	-	0.0000%	-	-
Apr	-	0.0000%	-	-
May	-	0.0000%	-	-
Total with interest			-	
The difference between the Trued-Up Revenue	e Requirement and the calendar billed revenues			
(excl true-up) with interest			-	
Prior Period Adjustments			-	Note 1
		Total true-up amount	-	•
Rev Req based on Current Year data before Total Revenue Requirement	rue-Up + Incentive Revenues + 30.9 Credits		#DIV/0! #DIV/0!	Note 2
Prior Period Adjustment is the amount of an adcorrect an error in a prior period. The adjustment	ljustment to ent will include			

Note

a gross-up for income tax purposes, as appropriate. The FERC Refund interest rate specified in CFR 35.19(a) for the period up to the date the projected rates that are subject to True-up here went into effect will be used in the calculation.

Please note that the "Rev Req based on Current Year data before True-Up + Incentive Revenues + 30.9 Credits" will be populated in the Projected Transmission Revenue Requirement (PTRR) but will not be populated in the Actual Transmission Revenue Requirement (ATRR).

Baltimore Gas and Electric Company Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge FCR if not a CIAC

F

159 Net Plant Carrying Charge without Depreciation

B 166 Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation #DI//01
C Line B less Line A #DI//01

FCR if a CIAC

D 160 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes

#DIV/0!

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

Therefore actual revenues collected in a year do not about a board on cost data for subsequent years

Per FERC's orders in Docket No. ER07-376, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest of Finksburg project get an ROE of 11.5%. The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-376, by order issued on July 24.

Details			Conastone 500kV S	ubstation Project		W	augh Chapel 500 k	V Substation Project			Downtown	Project			Northwest t	o Finksburg											
0-1-4-4-40	0(N-)													_								Dec	edicated Facility	Project	Dedicated Facility Project – Abandonment Costs	MAPP Project – Abandonment Costs	Baseline Upgrade b1254 – Abandonment Costs
Schedule 12 Life	(Yes or No)	44				44				44				No No							10						
CIAC	(Yes or No)	No				No				No				No 100 #DIV/0!							No				No	No	No
	. ,													#DIV/0! - may be weight	ited average of small	Il projects											
ROE Incentive (Basis Poi	nts)	100				100				100																	
FCR W/O Incentive		#DIV/0!				#DIV/0!				#DIV/0!				- may be weight	ited average of small	Il projects					0				0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
FCR for This Project		#DIV/0!				#DIV/0!				#DIV/0!											0		- m	ay be weighted average of	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge	0 see Att. 5, Abandoned Plant Carrying Charge
Investment			may be weighte	d average of small proj	ooto		may be weight	ed average of small pr	minata		may be weighter	d average of small pro	ninata										- III	nall projects	-		
		-	may be weighte	u average or smail proj	eus	-	may be weight	eu average or smail pr	ojecis	-	may be weighted	average or small pro	ojecis										- ma	ay be weighted average of	_	-	
Annual Depreciation or Amort. Exp.										_													sn	ay be weighted average of nall projects			
In Service Month (1-12)		-	may be weighte	d average of small proj	ects	-	may be weight	ed average of small pr	rojects	-	may be weighted	d average of small pro															
																					Beginning	Des	epreciation	Ending Revenue			
	Invest Yr	Beginning	Depr. or	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenu e	Beginning	Depr. or Amort.	Ending	Revenu e	Beginning	Depr. or Amort.	Ending	Revenu	Total	Incentive Charged	Revenue Credit							
W/O Enhancement	2004	Degillilling	Alliott.	Lituing	Revenue	Degining	Amort.	Litting	٠	Deginning	Amore	Litting	•	Degilling	Alliore	Litting	•	Total	Chargeu	Orealt							
W Enhancement	2004																										
W/O Enhancement	2005																										
W Enhancement W/O Enhancement	2005 2006																										
W/O Enhancement W Enhancement	2006																										
W/O Enhancement	2007																										
W Enhancement	2007																										
W/O Enhancement	2008					-	-	-	#DIV/0!	-			#DIV/0!		-		#DIV/0!	#DIV/0 !		#DIV/0!							
W Enhancement	2008							-	#DIV/0!				#DIV/0!			-	#DIV/0!	#DIV/0	#DIV/0!								
							-	-	#DIV/U!	-			#DIV/U!					#DIV/0	#DIV/U!								
W/O Enhancement	2009	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-			#DIV/0!	-		-	#DIV/0!	!		#DIV/0!							
W Enhancement	2009	-			#DIV/0!				#DIV/0!	-			#DIV/0!				#DIV/0!	#DIV/0 !	#DIV/0!								
W/O Enhancement	2010	l .			#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!	#DIV/0		#DIV/0!							
		•								-				-				#DIV/0		HDIVIO:							
W Enhancement	2010	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-			#DIV/0!	-		-	#DIV/0!	! #DIV/0	#DIV/0!								
W/O Enhancement	2011	-	•	-	#DIV/0!	-	-	-	#DIV/0!	-			#DIV/0!	•	-		#DIV/0!	!		#DIV/0!							
W Enhancement	2011	-			#DIV/0!				#DIV/0!	-			#DIV/0!				#DIV/0!	#DIV/0 !	#DIV/0!								
																		#DIV/0		170 H 1101							
W/O Enhancement	2012	-	•		#DIV/0!	-	-	-	#DIV/0!	-	•	•	#DIV/0!	-	-	-	#DIV/0!	! #DIV/0		#DIV/0!							
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Lives shown above are illustrative only The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirement associated with a directly assigned transmission charge. The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A (The Gross Revenue Requirement) of BCE's formula rate model. This same revenue requirement is frum credited on line 153 of Attachment H-2A (Revenue Credits') such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 (Net Revenue Requirement). In this way BCE's wholesale transmission customers are insulated from any revenue requirement effect from the Dedicated Facility Project.

NOTES:

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

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

The Dedicated Facility Project-Aboutmont revenue requirement grid(s) shown above reflect the revenue requirements associated with the abandorment costs regulatory asset as it pertains to the directly assigned transmission charge. The revenue requirement associated with these abandorment costs in any given year is included on line 152 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model. This same revenue requirement is in turn credited on line 159 of Attachment H-2A ("Revenue Credits") such that abandorment costs related to this directly assigned transmission charge has no impact on Attachment H-2A. (Ine 161 ("Net Revenue Requirement"). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect associated with abandorment costs

related to the directly assigned facility charge, should such abandonment costs ever arise.

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

Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Attachment 9

Rate Base Worksheet

Baltimore Gas and Electric

	(Note G)
Line No	Month (a)
Attachment H-2A, Line No:	
1 December Prior Year Actual	
2 January	
3 February	

4 March

Gross	Plant In Servic	ee	Accur	mulated Depre	ciation		mulated rtization	Net Plant In Service			
Transmission	General & Intangible	Common	Transmiss ion	General	Common	Intangible	Common	Transmission	General & Intangible	Common	
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	
19	23	24	30	31	12	10	11				
204-207.58.g minus 204- 207.57.g. Projected monthly balances that are the amounts expected to be included in 204- 207.58.g for end of year and records for other months (Note E)	204-207.99.g plus 204-	Electric Only, Form No 1, page 356 for end of year,		219.28.c for end of year, records for other months	of year,	200- 201.21.c for end of year, records for other months	,	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)	
-	-	-	-	-	-	-	-	-	-	-	
-	-	-		-	-	-	-	-	-	-	
-	-	-	_	-	-	-	-	-	-	-	

	-	-	-	-	-	-	-	-	-	-	-
5 April		_	_	-	_	_	_	-	_	_	_
6 May	-	-	-	-	-	-	-	-	-	-	-
7 June	-	-	-	-	-	-	-	-	-	-	-
8 July		-	-	-	-	-	-	-	-	-	-
9 August	-	-	-	-	-	-	-	-	-	-	-
10 September	-	-	-	-	-	-	-	-	-	-	-
11 October	-	-	-	-	-	-	-	-	-	-	-
12 November											
12 November		-	-	-	-	-	-	-	-	-	-
13 December	-	-	-	-	-	-	-	-	-	-	-
14 Average of the 13 Monthly Balances (Attachment 9A)	-	-	-	-	-	_	-	-	-	-	-
15 Less Merger Cost to Achieve (Attachment 10)		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		-	#DIV/0!	#DIV/0!
16 Average of the 13 Monthly Balances Less Merger Cost to Achieve	-	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!

(Note G)

Line No	Month	CWIP	PHFU		Undistribu ted		d	d	Account No. 282 Accumulated Deferred Income Taxes (Note C)	283 Accumulated Deferred	ed Deferred Income	Account No. 255 Accumula ted Deferred Investmen t Credit
	(a)	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments						
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)
Attachment H-2A, Line No:			28	50	47	45		44(a)				
		(Note B)		(see Att H- 2A Note U) for end of year,	Ratio) for end of year,	(Note F)	(Note A)	(Note H)	Attachment 1		Attachmer t 1	Attachme nt 1
17 December Prior Year Actual			-			#DIV/0!		#DIV/0!				
18 January						#DIV/0!						
19 February						#DIV/0!						
20 March						#DIV/0!						
21 April						#DIV/0!						
22 May						#DIV/0!						
23 June						#DIV/0!						
24 July						#DIV/0!						

Account

25 August			#DIV/0!			
26 September			#DIV/0!			
27 October			#DIV/0!			
28 November			#DIV/0!			
29 December			#DIV/0!			
30 Average of the 13 Monthly Balances (Note D)	 -	-	#DIV/0! -	#DIV/0!		

Not

es:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Includes only CWIP authorized by the Commission for inclusion in rate base.
- ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the C beginning of the year and end of the year balances plus the prorated balance.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other months.
- In the true-up calculation, actual monthly balance records are used for plant and in
- G the projected calculation, projected monthly balances are used for plant.
- H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Attachment 9A

Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

Baltimore Gas and Electric

(Note A)		Gross Plant In Service					Asset Retirement Obligations						Gross Plant in Service Less Asset Retirement Obligations					
Li n e N o Month	Total Plant in Service	Transmi I ssion	General &	tion Specific	Specific		Total Plant in Service		General & Intangible	tion Specifi	u Transmi ssion c Specific r Softwar e	:	Total Plant in Service	Transmi	General &	Specific	ssion Specific	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Attachment H-2A, Line No:					19								6			23	23	
	p204-207.104.g. Monthly balances that are the amounts expected to be included in 204-207.104.g for end of year and records for other months	207.58.g 2 for end 2 of year f and c records r	207.99.g plus 204- 207.5.g. for end of year, records for other	on specific software recorde d in Account	ssion specific software recorde d in	Electric Only, Form No 1, page 356 for end of year, records for other months	Monthly balance s that are the amounts expecte d to be included in 204-207.57.g . + 204-	204- 207.57.g . Monthly balance s that are the amounts expecte d to be included in 204- 207.57.g for end of year and records for other 2	04-207.98.g. for end of year, records for ther months	on specific software recorde d in	e software recorde d in	1, page 356 for end of year, records for other						

year and records for other months 1 December Prior Year Actual 2 January 3 February 4 March 5 April 6 May 7 June 8 July 9 August

207.83.g . + 204-207.98.g . for end of

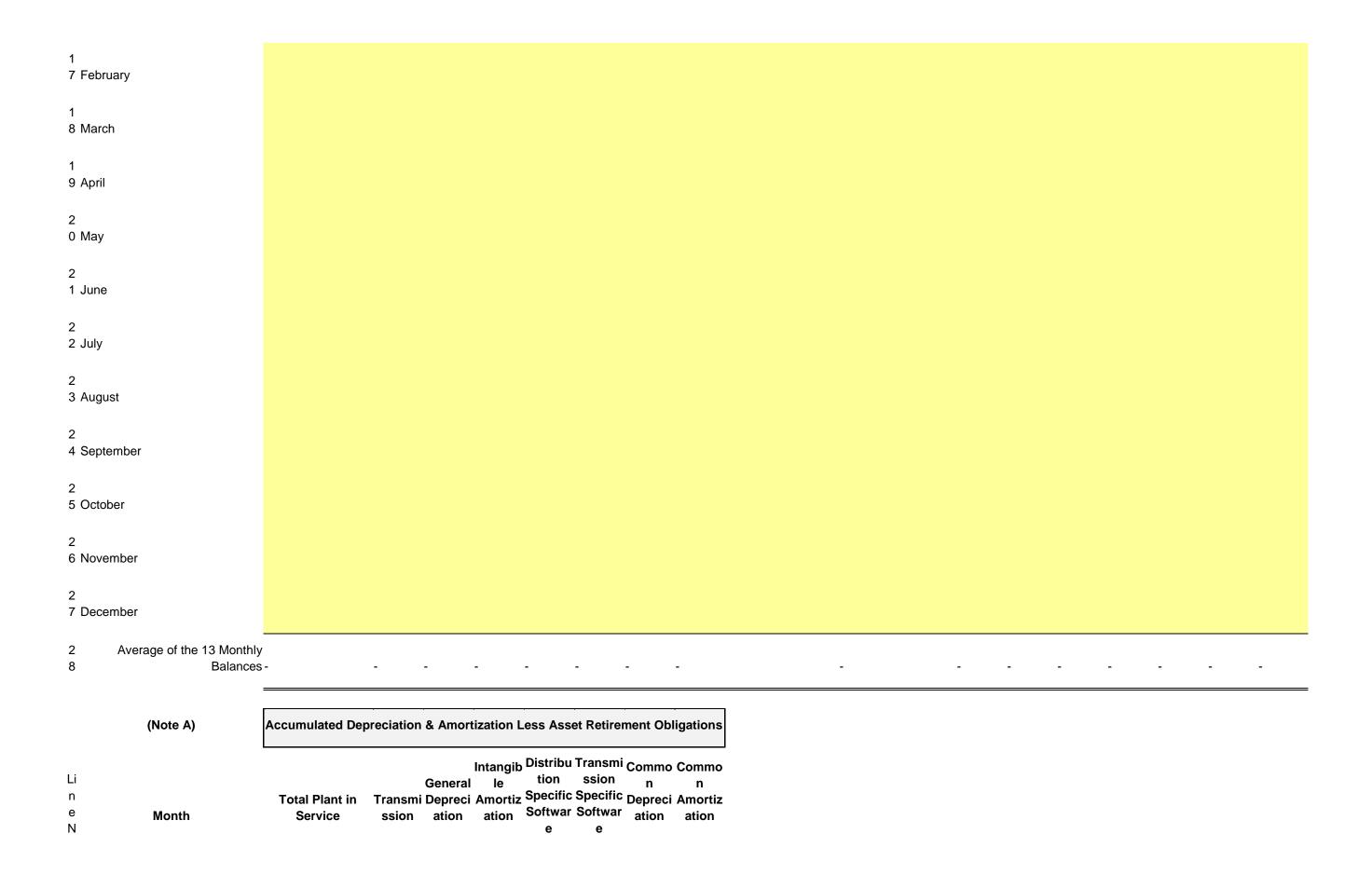
1 0 September

1 October

November

1

2													-	-	-	
1 3 December													-	-	-	
1 Average of the 13 Monthl 4 Balance		-	-	-	-	-	-	-	-		-	-	-	-	-	
(Note A)		Accumula	ated Dep	oreciatio	n & Amo	rtization			As	sset Retiren	nent Obl	igations				
Li n e N o Month	Total Plant in Service	Transmi ssion	General	le	tion Specific Softwar e	u Transm ssion c Specific r Softwar e Amort.	:		Total Plant in Service	Transmi ssion		Intangib le	Distribu tion Specific Softwar e Amort.	ssion Specific Softwar e	Commo	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(p)
Attachment H-2A, Line No:	219.29.c Monthly balances that are the amounts expected to be included in	219.25.c for end of year	219.28.c for end	for end	on specific software	ssion specific	Only, Form No 1, page 356 for e end of	356 for end of		Compan						
	219.29.c for end or year and records for other months	f records for other	records for other	records for other	d in r Account	d in	records for other	records for other	Company records	•	у	у	у	у	y	Compan y records
1 5 December Prior Year Actual 1	-	-	-	-			-	-								
6 January																



O Amortiz Amortiz ation ation

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Attachment H-2A, Line No:	9	30	31	32		30	12	11
	Col. (b) - Col. (j)			- Col. (e) Col. (m)				- Col. (i) - Col. (q)
2 9 December Prior Year Actual		-	-	-	-	-	-	-
3 0 January		-	-	-	-	-	-	-
3 1 February		-	-	-	-	-	-	-
3 2 March		-	-	-	-	-	-	-
3 3 April		-	-	-	-	-	-	-
3 4 May		-	-	-	-	-	-	-
3 5 June		-	-	-	-	-	-	-
3 6 July		-	-	-	-	-	-	-
3 7 August 3		-	-		-	-	-	-
8 September		-	-	-	-	-	-	-
9 October	-	-	-	-	-	-	-	-
November 4								

0	-	-	-	-	-	-	-	-	
4 1 December		-	-	-	-	-	-	-	
4 Average of the 13 Monthly 2 Balances		-	-	-	-	-	-	-	

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In the true-up calculation, actual monthly balance records are used for plant and in the projected calculation, projected monthly balances are used for A plant.

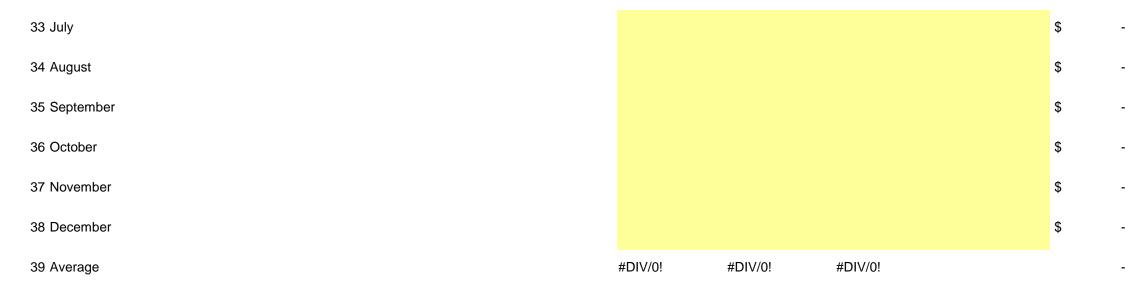
Baltimore Gas and Electric

Attachment 10 - Merger Costs

	(a)	(1	b)	(c)	(d)	()	(x)	
	O&M Cost To Achieve							
	FERC Account	Total		Allocation to Trans.			Tota	al
1	Transmission O&M			100.00%			\$	-
2	A&G			#DIV/0!			#DIV/0!	
3							\$	-
4	Total	\$	-				#DIV/0!	
5								
6	Depreciation & Amortization Expense Cost To Achieve							
7	FERC Account	Total		Allocation to Trans.			Tota	al
8	General Plant		-	#DIV/0!			#DIV/0!	
9	Intangible Plant		-	#DIV/0!			#DIV/0!	
10	Common Plant		-	#DIV/0!			#DIV/0!	
11	Total	\$	-				#DIV/0!	
	Capital Cost To Achieve included in Plant	Ger	neral	Intangible	Common			
	Gross Plant			·			Tota	al
12	December Prior Year						\$	-
13	January						\$	-

14 February				\$ 5	-
15 March				\$ 5	-
16 April				\$ 5	-
17 May				\$ \$	-
18 June				\$ \$	-
19 July				\$ \$	-
20 August				\$ \$	-
21 September				\$ \$	-
22 October				\$ 5	-
23 November				\$ \$	-
24 December				\$ \$	-
25 Average	#DIV/0!	#DIV/0!	#DIV/0!		-

25 Average	#DIV/0!	#DIV/0!	#DIV/0!		-	
Accumulated Depreciation	General	Intangible	Common		Total	
26 December Prior Year				9	-	
27 January				9	-	
28 February				9	-	
29 March				9	-	
30 April				9	-	
31 May				9	-	
32 June				9	-	



Baltimore Gas and Electric

Attachment 10 - Merger Costs

(a)	(b)	(c)	(d)	()	()	x)
Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	Common		То	otal
40 December Prior Year	-	-	-	-	\$	-
41 January	-	-	-	-	\$	-
42 February	-	-	-	-	\$	-
43 March	-	-	-	-	\$	-
44 April	-	-	-	-	\$	-
45 May	-	-	-	-	\$	-
46 June	-	-	-	-	\$	-
47 July	-	-	-	-	\$	-
48 August	-	-	-	-	\$	-

49 September	-	-	-	- \$	-
50 October	-	-	-	- \$	-
51 November	-	-	-	- \$	-
52 December	-	-	-	- \$	-
53 Average	-	-	-	-	-

Depreciation General Intensity Intensity Common Total 54 January 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2 3.2					
55 February	Depreciation	General	Intangible	Common	Total
56 March	54 January	-	-	-	\$ -
57 April - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -<	55 February	-	-	-	\$ -
58 May - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td>56 March</td> <td>-</td> <td>-</td> <td>-</td> <td>\$ -</td>	56 March	-	-	-	\$ -
59 June - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - </td <td>57 April</td> <td>-</td> <td>-</td> <td>-</td> <td>\$ -</td>	57 April	-	-	-	\$ -
60 July - - - - \$ - 61 August - - - - \$ - 62 September - - - - - \$ - 63 October - - - - - \$ - 64 November - - - - - \$ - 65 December - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	58 May	-	-	-	\$ -
61 August - - - - \$ - 62 September - - - - - \$ - 63 October - - - - - \$ - 64 November - - - - - \$ - 65 December - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td>59 June</td> <td>-</td> <td>-</td> <td>-</td> <td>\$ -</td>	59 June	-	-	-	\$ -
62 September - - - - \$ - 63 October - - - - - \$ - 64 November - - - - - \$ - 65 December - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <	60 July	-	-	-	\$ -
63 October - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	61 August	-	-	-	\$ -
64 November - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <td< td=""><td>62 September</td><td>-</td><td>-</td><td>-</td><td>\$ -</td></td<>	62 September	-	-	-	\$ -
65 December \$ -	63 October	-	-	-	\$ -
	64 November	-	-	-	\$ -
66 Total	65 December	-	-	-	\$ -
	66 Total	-	-	-	- \$ -

Capital Cost To Achieve included in Total Plant in Service

67 December Prior Year	
68 January	
69 February	
70 March	
71 April	
72 May	
73 June	
74 July	
75 August	
76 September	
77 October	
78 November	
79 December	
80 Average	

Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates

	Deprec.
Account Description	Rate (%)
LAND RIGHTS	1.19
STRUCTURES AND IMPROVEMENTS	2.10
STATION EQUIPMENT	2.81
TOWERS AND FIXTURES	3.83
POLES AND FIXTURES	3.85
OVERHEAD CONDUCTORS AND DEVICES	3.90
UNDERGROUND CONDUIT	1.90
UNDERGROUND CONDUCTORS AND DEVICES	2.20
ROADS AND TRAILS	1.72
	Deprec.
Account Description	Rate (%)
STRUCTURES AND IMPROVEMENTS	4.96
OFFICE FURNITURE	2.93
OFFICE EQUIPMENT	8.99
PERSONAL COMPUTERS	20.52
STORES EQUIPMENT	6.57
TOOLS, SHOP AND GARAGE EQUIPMENT	5.24
LABORATORY EQUIPMENT	0.01
COMMUNICATION EQUIPMENT	6.56
COMMUNICATION EQUIPMENT – DRI	10.60
MISCELLANEOUS EQUIPMENT	4.62
LECTRIC & GAS)	Deprec.
Account Description	Rate (%)
STRUCTURES AND IMPROVEMENTS	2.57
OFFICE FURNITURE	5.36
OFFICE EQUIPMENT	7.23
COMPUTER EQUIPMENT - OTHER	18.90
COMPUTER HARDWARE WITH SMART GRID	8.47
AUTOMOBILES	9.57
LIGHT TRUCKS UNDER 33,000	8.20
HEAVY TRUCKS 33,000 AND OVER	6.07
TRACTORS	5.04
TRAILERS	4.43
PRELEASED VEHICLES	17.45
	8.38
	4.44
	5.09
	7.98
LABORATORY EQUIPMENT	3.78
POWER OPERATED EQUIPMENT	6.35
	0.00
COMMUNICATION FOUIPMENT - OVERHEAD	5 32
COMMUNICATION EQUIPMENT - OVERHEAD COMMUNICATION FOLIPMENT - LINDERGROUND	5.32 5.19
COMMUNICATION EQUIPMENT - OVERHEAD COMMUNICATION EQUIPMENT - UNDERGROUND COMMUNICATION EQUIPMENT - OTHER	5.32 5.19 4.97
	LAND RIGHTS STRUCTURES AND IMPROVEMENTS STATION EQUIPMENT TOWERS AND FIXTURES POLES AND FIXTURES POLES AND FIXTURES OVERHEAD CONDUCTORS AND DEVICES UNDERGROUND CONDUIT UNDERGROUND CONDUCTORS AND DEVICES ROADS AND TRAILS ACCOUNT DESCRIPTION STRUCTURES AND IMPROVEMENTS OFFICE FURNITURE OFFICE EQUIPMENT PERSONAL COMPUTERS STORES EQUIPMENT TOOLS, SHOP AND GARAGE EQUIPMENT LABORATORY EQUIPMENT COMMUNICATION EQUIPMENT COMMUNICATION EQUIPMENT COMMUNICATION EQUIPMENT SECTIC & GAS) ACCOUNT DESCRIPTION STRUCTURES AND IMPROVEMENTS OFFICE EQUIPMENT COMPUTER EQUIPMENT COMPUTER COMPUTER SHOP IN SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS

398.00 MISCELLANEOUS EQUIPMENT 4.68

INTANGIBLE PLANT

Account	Account Description	Amort. Rate (%)
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
	2-year plant	50.00
	3-year plant	33.33
	4-year plant	25.00
	5-year plant	20.00
	6-year plant	16.67
	7-year plant	14.29
	8-year plant	12.50
	9-year plant	11.11
	10-year plant	10.00
	11-year plant	9.09
	12-year plant	8.33
	13-year plant	7.69
	14-year plant	7.14
	15-year plant	6.67

Notes: *Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, BGE will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

Depreciation rates as approved by FERC in Docket No. ER21-98. Amortization rates as approved by FERC in Docket No. ER21-214.

Attachment B

PJM Open Access Transmission Tariff Attachment H-2A (BGE Formula Rate Template)

Previously Accepted Redlines Incorporated

(Identified by Additional Cover Pages)

Attachment B

PJM Open Access Transmission Tariff Attachment H-2A Part I.a

Version 1.1.0 (Accepted in Docket No. ER21-214-003)

ATTACHMENT H.2A

	ATTACHMENT H-2A		
altimore Gas and Electric Company			
ormula Rate	Notes	FERC Form 1 Page # or Instruction	
haded cells are input cells			
llocators			
Wages & Salary Allocation Factor			
Direct Transmission Wages Expense		p354 <u>-355</u> .21.b	
a Exelon Business Services Company Transmission Wages Expense		p354 - p355 footnotes	
b Total Transmission Wages Expense		(Line 1 + 1a)	
2 Total Direct Wages Expense		p354 <u>-355</u> .28 <u>.</u> b	
a Total Exelon Business Services Company Wages Expense		p354 - p355 footnotes	
b Total Wages Expense		(Line 2 + 2a)	
B Less Direct A&G Wages Expense		p354 <u>-355</u> .27 <u>.</u> b	
a Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	
I Total		(Line 2b <u>-</u> 3 - 3a)	
Wages & Salary Allocator		(Line 1b / 4)	#DIV/
Plant Allocation Factors			_
Electric Plant in Service		p <u>204-</u> 207.104 <u>.g</u> (See Attachment 9A, line 14, column n)	
Common Plant In Service - Electric	(Note A)	(Line 24)	
Total Plant In Service		(Sum Lines 6 & 7)	
Accumulated Depreciation (Total Electric Plant)		p219.29_c (See Attachment 9A, line 42, column b)	
Accumulated Intangible Amortization	(Note A)	p200 <u>-201</u> .21 <u>.</u> c (See Attachment 9, line 16, column h)	
Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 16, column i)	
2 Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 16, column g)	
Total Accumulated Depreciation		(Sum Lines 9 to 12)	
4 Net Plant		(Line 8 - 13)	
5 Transmission Gross Plant		(Line 29 - Line 28)	#DIV/
Gross Plant Allocator		(Line 15 / 8)	#DIV
7 Transmission Net Plant		(Line 39 - Line 28)	#DIV
Net Plant Allocator		(Line 17 / 14)	#DIV
ant Calculations			
Plant In Service			
Transmission Plant In Service		p204-207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)	
This Line Intentionally Left Blank	This Line Intentionally Left Blank		
This Line Intentionally Left Blank	This Line Intentionally Left Blank		
2 Total Transmission Plant In Service		(Line 19)	
General & Intangible		P204-2057.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r)	
4 Common Plant (Electric Only)	(Notes A)	p356 (See Attachment 9, line 16, column d)	
Total General & Common		(Line 23 + 24)	
6 Wage & Salary Allocation Factor		(Line 5)	#DIV
7 General & Common Plant Allocated to Transmission		(Line 25 * 26)	#DIV
Plant Held for Future Use (Including Land)	(Note C)	p214 (Attachment 9, line 30, column c)	
9 TOTAL Plant In Service		(Line 22 + 27 + 28)	#DIV
Accumulated Depreciation			
0 Transmission Accumulated Depreciation		p219.25.c (See Attachment 9, line 16, column e and Attachment 9a, line 42, column g)	

31	Accumulated General Depreciation		p219.28 _{.c} (See attachment 9, line 16, column f)	0
32	Accumulated Intangible Amortization		p200-201.21_c (See Attachment 9, line 16, column h less Attachment 9a, line 42, columns f and g)	0
33	Accumulated Common Amortization - Electric		(Line 11)	0
34	Common Plant Accumulated Depreciation (Electric Only)	(Notes A)	(Line 12)	0
35	Total Accumulated Depreciation		(Sum Lines 31 to 34)	0
36	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
37	General & Common Allocated to Transmission		(Line 35 * 36)	#DIV/0!
38	TOTAL Accumulated Depreciation		(Line 30 + 37)	#DIV/0!
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)	#DIV/0!

Adiust	ment To Rate Base				
	Accumulated Deferred Income Taxes				
40a	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 2324	#DIV/0!
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A – ADIT Summamry, Line 4648	
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 6972	
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A – ADIT Summary, Line 9296	
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note T)	Attachment 1A – ADIT Summary, Line 115120	
40f	Accumulated Deferred Income Taxes Allocated To Transmission	. ,	()	Line 40a + 40b + 40c + 40d + 40e	
	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 7376	
41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 446152	
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission	· ·		Line 41a + 41b	
	·				
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			Line 40f + 42	
	Transmission O&M Reserves Unfunded Reserves				
44	Current Period Changes in Transmission Related Account 242 Reserves Total Re	eserves Account Balance Attributable to Transmission	Enter Negative	Attachment 5	#DIV/0!
	Abandonment Transmission Projects				// - 11 // 41
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
	Prepayments				
45	Prepayments		(Note A)	Attachment 9, line 30, column f	#DIV/0!
46	Total Prepayments Allocated to Transmission			(Line 45)	#DIV/0!
	Materials and Supplies				
47			(Note A)	n 227 G a 9 46 a (Caa Attachmant O line 20 actions a)	0
47 48	Undistributed Stores Exp Wage & Salary Allocation Factor		(Note A)	p227.6_c & 16.c (See Attachment 9, line 30, column e) (Line 5)	0 #DIV/0!
49	Total Transmission Allocated			(Line 47 * 48)	#DIV/0!
			(Note II)	,	
50 51	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission		(Note U)	p227.8_c+ p227.5_c (See Attachment 9, line 30, column d) (Line 49 + 50)	#DIV/0!
31	Total materials & Supplies Allocated to Transmission			(Line 49 + 50)	#DIV/U:
	Cash Working Capital				
52	Operation & Maintenance Expense			(Line 84)	#DIV/0!
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	#DIV/0!
0.	Total Scott Horizing Suprial Amounts to Transmission			(1110 01 00)	,,510,01
	Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network	Credits	(Note N)	From PJM	0
57	Net Outstanding Credits		(222)	(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 -+ 44 + 44a + -46 + 51 + 54 - 57)	#DIV/0!
59	Rate Base			(Line 39 + 58)	#DIV/0!
O&M					
	Transmission O&M				
60	Transmission O&M			p32 <u>0-323</u> 4.112.b	0
61	Less extraordinary property losses			Attachment 5	0
62	Plus amortization of extraordinary property losses			Attachment 5	0
63	Less Account 565	-	(1) (1)	p32 <u>0-323</u> 4.96.b	0
64	Plus Schedule 12 payments billed to Transmission Owner and booked to Account 56	5	(Note O)	PJM Data	0

65	Plus Transmission Lease Payments	(Note A)	P200 <u>-201</u> .4.c	0
66	Transmission O&M		(Lines 60 - 61 + 62 - 63 + 64 + 65)	0
	Allocated General & Common Expenses			
67	Common Plant O&M	(Note A)	p356	0
68	Total A&G		p <u>320-</u> 323.197.b	0
68a	For informational purposes: PBOP expense in FERC Account 926	(Note S)	(Attachment 5)	0
69	Less Property Insurance Account 924		p <u>320-</u> 323.185.b	0
70	Less Regulatory Commission Exp Account 928	(Note E)	p <u>320-</u> 323.189.b	0
71	Less General Advertising Exp Account 930.1		p <u>320-</u> 323.191.b	0
72	Less EPRI Dues	(Note D)	p352-353	0
73	General & Common Expenses		(Lines 67 + 68) - Sum (69 to 72)	0
74	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
75	General & Common Expenses Allocated to Transmission		(Line 73 * 74)	#DIV/0!
	Directly Assigned A&G			
76	Regulatory Commission Exp Account 928	(Note G)	p <u>320-</u> 323.189 <u>.</u> b	0
77	General Advertising Exp Account 930.1	(Note K)	p <u>320-</u> 323.191.b	0
78	Subtotal - Transmission Related		(Line 76 + 77)	0
79	Property Insurance Account 924		p <u>320-</u> 323.185 <u>.</u> b	0
80	General Advertising Exp Account 930.1	(Note F)	p <u>320-</u> 323.191.b	0
81	Total		(Line 79 + 80)	0
82	GrossNet Plant Allocation Factor		(Line 1 <u>6</u> 8)	#DIV/0!
83	A&G Directly Assigned to Transmission		(Line 81 * 82)	#DIV/0!
84	Total Transmission O&M		(Line 66 + 75 + 78 + 83)	#DIV/0!

	Depreciation Expense			
5	Transmission Depreciation Expense		Attachment 5	
5a	Transmission Amortization Expense	(Note R)	Attachment 9	#DIV
6	General Depreciation		Attachment 5	
7	Intangible Amortization	(Note A)	Attachment 5	
8	Total		(Line 86 + 87)	
9	Wage & Salary Allocation Factor		Line 5	#DIV
0	General Depreciation Allocated to Transmission		(Line 88 * 89)	#DIV
1	Common Depreciation - Electric Only	(Note A)	Attachment 5	
2	Common Amortization - Electric Only	(Note A)	Attachment 5	
3	Total		(Line 91 + 92)	
4	Wage & Salary Allocation Factor		(Line 5)	#DIV
15	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	#DIV/
6	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	#DIV/
ixes (Other than Income			
17	Taxes Other than Income		Attachment 2	#DIV/0!
8	Total Taxes Other than Income		(Line 97)	#DIV/0!

Long Term Interest

126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)	#DIV/0!
125	Total Return (R)			(Sum Lines 122 to 124)	0.00
124	Weighted Cost of Common	Common Stock		(Line 118 * 121)	0.00
123	Weighted Cost of Preferred	Preferred Stock		(Line 117 * 120)	0.00
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 116 * 119)	0.00
121	Confinion Cost	COMMINION SLOCK	(NOTE J)	I IAGU	0.10
120 121	Common Cost	Common Stock	(Note J)	(Line 1027 113) Fixed	0.0
119 120	Debt Cost Preferred Cost	Total Long Term Debt Preferred Stock		(Line 101 / 112) (Line 102 / 113)	0.0 0.0
18	Common %	Common Stock		(Line 114 / 115)	
117	Preferred %	Preferred Stock		(Line 112 / 113) (Line 113 / 115)	
16	Debt %	Total Long Term Debt		(Line 112 / 115)	
115	Total Capitalization			(Sum Lines 112 to 114)	
114	Common Stock			(Line 106)	
113	Preferred Stock		(Note AA)	p112 <u>-113</u> .3 <u>.</u> c	
12	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)	
111	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8	
10	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B – ADIT EOY, Line 7	
09	Plus Gain on Reacquired Debt		enter positive	p <u>112-</u> 113.61 <u>.</u> c	
08	Less Loss on Reacquired Debt		enter negative	p <u>110-</u> 111.81.c	
07	Long Term Debt			p112 <u>-113</u> .18 <u>.</u> d through 21 <u>.</u> d	
	Capitalization				
06	Common Stock		(Note Y)	(Sum Lines 103 to 105a)	
)5a	Less Account 219		enter negative	p112 <u>-113</u> .15 <u>.</u> c	
05	Less Account 216.1		enter negative	p112 <u>-113</u> .12 <u>.</u> c	
04	Less Preferred Stock		enter negative	(Line 1 <u>1392</u>)	
03	Proprietary Capital			p112 <u>-113</u> .16 <u>.</u> c	
	Common Stock				
02	Preferred Dividends		enter positive	p118 <u>-119</u> .29 <u>.</u> c	
01	Long Term Interest			(Line 99 - 100)	
00	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
				p <u>114-</u> 117.62 <u>.</u> c through 67 <u>.</u> c	

Composite	Income Taxes				
	Income Tax Rates				
127	FIT=Federal Income Tax Rate		(Note I)		0.00%
128	SIT=State Income Tax Rate or Composite		(Note I)		0.00%
129	p ((percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
130	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =			0.00%
131 a	T/ (1-T)				0.00%
13 <u>21b</u>	Tax Gross-Up Factor	1* 1/(1-T)			
4000	Investment Tax Credit Adjustment		(Note T)	W. J. (5. 15)7.707	
13 <u>3</u> 2	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	0
13 <u>4</u> 3	Tax Gross-Up Factor [1/(1-T)]			(Line 13 <u>2</u> 4 b)	0.00
134	Net Plant Allocation Factor -	-	-	(Line 18)	# DIV/0!
135	ITC Adjustment Allocated to Transmission			[Line 132 * 133 *134]	#DIV/0!
400	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			(Line 136a + 136b + 136c + 136d)	
136f	Tax Gross-Up Factor [1/(1-T)]			(Line 13 <mark>24b)</mark>	
136g	Other Income Tax Adjustment			(Line 136e*136f)	
136h	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131a * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes	OT-(171-1) INVOSITIONET (TVVOETBIN))		(Line 135 + 136g + 136h)	#DIV/0!
	REQUIREMENT			(Ellie 199 - 1998 - 1991)	#DIVIO:
REVENUE	Summary				
138	Net Property, Plant & Equipment			(Line 39)	#DIV/0!
139	Adjustment to Rate Base			(Line 58)	#DIV/0!
140	Rate Base			(Line 59)	#DIV/0!
141	O&M			(Line 84)	#DIV/0!
142	Depreciation & Amortization			(Line 96)	#DIV/0!
143	Taxes Other than Income			(Line 98)	#DIV/0!
144	Investment Return			(Line 126)	#DIV/0!
145	Income Taxes			(Line 137)	#DIV/0!
146	Gross Revenue Requirement			(Sum Lines 141 to 145)	#DIV/0!
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
147	Transmission Plant In Service			(Line 19)	0
148	Excluded Transmission Facilities		(Note M)	Attachment 5	0
149	Included Transmission Facilities			(Line 147 - 148)	0

150	Inclusion Ratio		(Line 149 / 147)	#DIV/0!
151	Gross Revenue Requirement		(Line 146)	#DIV/0!
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	#DIV/0!
	Revenue Credits & Interest on Network Credits			
153	Revenue Credits		Attachment 3	-
154	Interest on Network Credits	(Note N)	PJM Data	-
155	Net Revenue Requirement		(Line 152 - 153 + 154)	#DIV/0!
	Net Plant Carrying Charge			
156	Net Revenue Requirement		(Line 155)	#DIV/0!
157	Net Transmission Plant and Abandoned Plant		(Line 19 – 30 + 44a)	-
158	Net Plant Carrying Charge		(Line 156 / 157)	#DIV/0!
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	#DIV/0!
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - 85 - 126 - 137) / 157	#DIV/0!
	Net Plant Carrying Charge Calculation per 100 basis point increase in ROE			
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	#DIV/0!
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	#DIV/0!
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	#DIV/0!
164	Net Transmission Plant and Abandoned Plant		(Line 19 30 + 44a<u>157</u>)	-
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	#DIV/0!
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		(Line 162 - 85) / 164	#DIV/0!
167	Net Revenue Requirement		(Line 155)	#DIV/0!
168	True-up amount		Attachment 6	-
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	-
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility		Attachment 5	-
171	Net Zonal Revenue Requirement		(Line 167 + 168 + 169+ 170)	#DIV/0!
	Network Zonal Service Rate			0
172	1 CP Peak	(Note L)	PJM Data	
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0!
174	Network Service Rate (\$/MW/Year)		(Line 173)	#DIV/0!

Notes

- A Electric portion only
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant included which is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. For the true-up, new transmission plant which was actually placed in service weighted by the number of months it was actually in service
- C Transmission Portion Only
- D All EPRI Annual Membership Dues
- E All Regulatory Commission Expenses
- F Safety related advertising included in Account 930.1
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- Per FERC's order in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects get an additional 100 basis points to the return on equity on top of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point RTO transmission planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007, for a total ROE of 11.5%. The rest of transmission rate base, except as provided in Note Q below, gets an ROE of 10.5% because it excludes the additional 100 basis points approved solely for the Conastone and Waugh Chapel substation projects.
- K Education and outreach expenses relating to transmission, for example siting or billing
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates, includes investment in generation step-up transformers to the extent included in Plant in Service.
- N Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments (net of accumulated depreciation) towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.

 Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 154.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the zone under Schedule 12 are included in Transmission O&M.

 If they are booked to account 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q On November 16, 2007, the Federal Energy Regulatory Commission (FERC) granted Baltimore Gas and Electric (BGE) in Docket No. ER07-576 incentive rate treatment for 6 projects designated in the PJM Regional Transmission Expansion Plan (RTEP) as Transmission Owner Initiated (TOI). Specifically, FERC granted an additional 100 basis points to the return on equity (ROE) for these projects, resulting in a final ROE, for these projects, of 11.5%, inclusive of a base ROE of 10.0% per FERC order issued in Docket No. EL13-48 and a 50 basis point ROE transmission planning adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.
- R Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Dedicated Facilities pre-approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, LLC and Baltimore Gas and Electric Co., 150 FERC ¶ 61,054 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Mid-Atlantic Power Pathway (MAPP) approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., 152 FERC ¶ 61,254 (2015). Costs of Unamortized Abandoned Plant and Amortization of Abandoned Plant for Project Baseline Upgrades b1254 and b1254.1 ("b1254") approved for inclusion in this cell subject to Formula Rate Protocols by Commission order issued in PJM Interconnection, L.L.C. and Baltimore Gas and Electric Co., XXX FERC ¶XX1,XXX (XXXX).
- S See Attachment 5, Cost Support, section entitled "PBOP expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27, and ER16-456.
- Baltimore Gas and Electric Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/1-T).
- U Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- V See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity will be used. Every will be used. For the Annual Update (Projected) filing, see Attachment 1A ADIT Summary, Column H for inputs.
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note W-V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- Y Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 16.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- Z Long Term Debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 lines 18.c & d to 21.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).
- AA Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c & d in the Form No. 1. The balances for January through November shall represent the actual balances in BGE's books and records (trial balance or monthly balance sheet).

Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year	
=	

Accumulated Deferred Income Taxes (Account No. 190)

	Days in Period					tion - Prora Tax Activit		Actua	ıl - Proration	of Deferred	Tax Activity	(Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
<u>2</u>	Projected / Actual Activity					<u>[Insert</u> <u>Date]</u>			[Insert Date]				
<u>3</u> 2	January				50.00%	_	-	-	-	-	-	_	-
<u>4</u> 3	February				50.00%	-	-	-	-	-	-	-	-
<u>5</u> 4	March				50.00%	-	-	-	-	-	-	-	-
<u>6</u> 5	April				50.00%	-	-	-	-	-	-	-	-
<u>7</u> 6	May				50.00%	-	-	-	-	-	-	-	-
<u>8</u> 7	June				50.00%	-	-	-	-	-	-	-	-
<u>9</u> 8	July				50.00%	-	-	-	-	-	-	-	-
<u>10</u> 9	August				50.00%	-	-	-	-	-	-	-	-
1 <u>1</u> 0	September				50.00%	-	-	-	-	-	-	-	-
1 <u>2</u> 4	October				50.00%	-	-	-	-	-	-	-	-
1 <u>3</u> 2	November				50.00%	-	-	-	-	-	-	-	-
1 <u>4</u> 3	December				50.00%	-	-	-	-	-	-	-	-

1 <u>5</u> 4	Total (Sum of Lines <u>3</u> 2 - 1 <u>4</u> 3)	-				-	-		-	-	-	-	
1 <u>6</u> 5	Beginning Balance - ADIT Not Subject to Proration Beginning Balance -							-	[Insert Date]		-		
1 <u>7</u> 6	ADIT Adjustmon Beginning Balance -					(Note F)	ino 165 +	-					-
1 <u>8</u> 7	DTA / (DTL)					(Col. (H), L Line 1 <u>7</u> 6)	.iiie i <u>o</u> ⊕ +	-	Line 1 <u>7</u> 6)	, Line 1 <u>6</u> 5 +)			-
1 <u>9</u> 8					[Insert Date]		#DIV/0!	[Insert Date]				-	
<u>20</u> 19	Balance - ADIT Adjustment					(Note F)		-					-
	Ending Balance -					(Col. (H), L		#DIV/0!		, Line <u>19</u> 18			_
2 <u>1</u> 0	DTA / (DTL)				Line <u>20</u> 19)			+ Line <u>20</u> 19)				_	
2 <u>2</u> 4	Average Balance as adjusted (non- prorated)				([Col. (H), Line 1 <mark>87</mark> + #DIV/0! Line 2 <u>1</u> 0] /2)		([Col. (M), Line 1 <u>8</u> 7 + Line 2 <u>1</u> 0] /2) (Col.				-		
2 <u>3</u> 2	Prorated ADIT					(Col. (H), Line 1 <u>4</u> 3)		-	(M), Line 1 <u>4</u> 3)			-	
2 <u>4</u> 3	Amount for Attachment H Line 40a	I-2A,				(Col. (H), L Line 2 <u>3</u> 2)	ine 2 <mark>2</mark> 4 +	#DIV/0!	(Col. (M) Line 2 <u>3</u> 2)	, Line 2 <u>2</u> 4 +)			-
	Accumulated Accelerated A 281)												
		Day	ys in Period				tion - Prora Tax Activit		Actual	- Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
2 <u>5</u> 4	ADIT Subject to Proration					<u>[Insert</u> <u>Date]</u>		-	[Insert Date]				-

2	A	rojected / ctual ctivity			<u>[Insert</u> <u>Date]</u>			<u>[Insert</u> <u>Date]</u>				
2	<u>7</u> 5	January		50.00%		-	-	-	-	-	-	-
2	<u>8</u> 6	February		50.00%		-	-	-	-	-	_	_
2	<u>9</u> 7	March		50.00%		-	-	-	-	-	-	-
30	<u>)28</u>	April		50.00%		-	-	-	-	-	-	-
31	<u>29</u>	May		50.00%		-	-	-	-	-	-	-
3	<u>2</u> 0	June		50.00%		-	-	-	-	-	-	-
3	<u>3</u> 4	July		50.00%		-	-	-	-	-	-	-
3	<u>4</u> 2	August		50.00%		-	-	-	-	-	-	-
3	<u>5</u> 3	September		50.00%		-	-	-	-	-	-	-
3	<u>6</u> 4	October		50.00%		-	-	-	-	-	-	-
3	<u>7</u> 5	November		50.00%		-	-	-	-	-	-	-
3	<u>о</u> ө	December		50.00%		-	-	-	-	-	-	-
3	of	otal (Sum f Lines 25 7 3 <mark>86</mark>)	-		-	-	-	-	-	-	-	
•	A 3 <u>40</u> P B	eginning Bala DIT Not Subje roration eginning Bala DIT Adjustme	ect to ince -		[Insert Date] (Note F)		-	[Insert Date]				-
40	В	eginning alance - TA / (DTL)			(Col. (H), L + Line 39 4	ine 38 <u>40</u> 1)	-	(Col. (M) + Line 39	, Line 38 <u>40</u> 9<u>41</u>)			-
41	1 <u>43</u> N E B	stimated End ot Subject to nding alance - DIT	ing Balance - ADIT Proration		[Insert Date] (Note F)		-	<u>[Insert</u> <u>Date]</u>				-
	2 <u>44</u> A E B	djustment nding alance -			(Col. (H), L	ine 4 <u>3</u> 4 +	_		, Line 4 <u>3</u> 4 +			_
	A ad	TA / (DTL) verage Balan djusted (non- rorated)	ce as		Line 4 <u>4</u> 2) ([Col. (H), Line 4 <u>5</u> 3] /	Line 4 <u>2</u> 0 +	-	Line 4 <u>4</u> 2)), Line 4 <u>2</u> 0			-

	45 <u>47</u>	Prorated ADIT Amount for					(Col. (H), Line 3 <mark>86</mark>)		-	(Col. (M), Line 3 <u>8</u> 6)				-
	46 <u>48</u>	Attachment H Line 40b	I-2A,				(Col. (H), l Line 4 <u>7</u> 5)	₋ine 4 <u>6</u> 4 +	-	(Col. (M) Line 4 <u>7</u> 5)	, Line 4 <u>6</u> 4 +)			-
		Accumulated Taxes - Prope 282)												
			Da	ys in Period				ction - Prora Tax Activit		Actual	- Proration	of Deferred	Tax Activity	(Note B)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved
_	Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	47 <u>49</u>	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
	<u>50</u>	Projected / Actual Activity					[Insert Date]			<u>[Insert</u> <u>Date]</u>				
	48 <u>51</u>	January				50.00%		-	-	-	-	-	-	-
	4 <u>952</u>	February				50.00%		-	-	-	-	-	-	-
	50 53	March				50.00%		-	-	-	-	-	-	-
	51 <u>54</u>	April				50.00%		-	-	-	-	-	-	_
	52 55	May				50.00%		-	-	-	-	-	_	_
	53 <u>56</u>	June				50.00%		-	-	-	-	-	_	_
	5 4 <u>57</u>	July				50.00%		-	-	_	-	-	_	_
	55 58	August				50.00%		-	-	-	-	_	_	_
	56 59	September				50.00%		-	-	-	-	-	-	-
	57 60	October				50.00%		-	-	-	-	-	-	-
	58 61	November				50.00%		-	-	-	-	-	-	-
	59 62	December				50.00%		-	-	-	-	-	-	-

60 <u>63</u>	Total (Sum of Lines <u>51</u> 48 - <u>62</u> 59)	-				-	-	-	-	-	-	-	
6 <u>4</u> 1	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Deprecia	ject to ance -				[Insert Date] (Note F)			[Insert Date]				
6 <u>5</u> 2 6 <u>6</u> 3	Adjustment Beginning Balance - DTA / (DTL)					(Col. (H), L Line 6 <u>5</u> 2)	ine 6 <u>4</u> 4 +	-	(Col. (M) Line 6 <u>5</u> 2	, Line 6 <u>4</u> 4 +)			-
6 <u>7</u> 4	Estimated End Not Subject to Ending Balance	Proration ce -				[Insert Date]		#DIV/0!	[Insert Date]				-
6 <u>8</u> 5	ADIT Deprecia Adjustment Ending Balance -	auon				(Note F)	ine 6 <u>7</u> 4 +	#DIV/0!		, Line 6 <u>7</u> 4 +			-
6 <u>9</u> 6	DTA / (DTL) Average Balar adjusted (non-					Line 6 <u>8</u> 5) ([Col. (H), I	ino 663 ±	#DIV/0!	Line 6 <u>8</u> 5)), Line 6 <u>6</u> 3			
<u>70</u> 67	prorated) Prorated					Line 696] /2 (Col. (H),		#DIV/0:	+ Line 69 (Col. (M),				-
<u>71</u> 68	ADIT Amount for Attachment H	Ι-2Δ				Line 6259 (Col. (H), L	ine 70 67	- 	Line 6259) (Col. (M)	, Line <u>7067</u>			
<u>72</u> 69	Line 40c Accumulated		d Income			+ Line <u>71</u> 6			+ Line <u>71</u>				-
	Taxes - Other		nt No. 283) ys in Period				tion - Prora		Actual	- Proration	of Deferred	Tax Activity	(Note B)
	(A)	(B)	(C)	(D)	(E)	Deferred (F)	Tax Activit (G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
7 <u>3</u> 0	ADIT Subject to Proration					<u>[Insert</u> <u>Date]</u>		-	_[Insert 				-
<u>74</u>	Projected / Actual Activity					<u>[Insert</u> <u>Date]</u>			[Insert Date]				

1		January											
	7 <u>5</u> 4	February		50.00%	-	-	-	-	-	-	-	-	
	7 <u>6</u> 2	•		50.00%	-	-	-	-	-	-	-	-	
	7 <u>7</u> 3	March		50.00%	-	-	-	-	-	-	-	-	
	7 <u>8</u> 4	April		50.00%	-	-	-	-	-	-	-	-	
	7 <u>9</u> 5	May		50.00%	-	-	-	-	-	-	-	-	
	<u>80</u> 76	June		50.00%	-	-	-	-	-	-	-	-	
	<u>81</u> 77	July		50.00%	-	-	-	-	-	-	-	-	
	<u>82</u> 78	August		50.00%	-	-	-	-	-	-	-	-	
	<u>83</u> 79	September		50.00%	-	-	_	-	-	-	-	-	
	8 <u>4</u> 0	October		50.00%	-	-	_	-	-	-	-	-	
	8 <u>5</u> 4	November		50.00%	-	-	_	-	-	-	-	-	
	8 <u>6</u> 2	December		50.00%	-	-	_	-	-	-	-	-	
	8 <u>7</u> 3	Total (Sum of Lines 7 <u>5</u> 4 - 8 <u>6</u> 2)	-		-	-		-	-	-	-		
	8 <u>8</u> 4 8 <u>9</u> 5	Beginning Bala ADIT Not Subj Proration Beginning Bala ADIT Adjustme	ect to ance -		_[Insert Date] (Note F)		-	_[Insert Date]				-	
	<u>90</u> 86	Beginning Balance - DTA / (DTL)			(Col. (H), L Line 8 <u>9</u> 5)	ine 8 <u>8</u> 4 +	-	(Col. (M) Line 8 <u>9</u> 5	, Line 8 <u>8</u> 4 +)			-	
	<u>91</u> 87	Estimated End Not Subject to Ending Balance - ADIT	ing Balance - ADIT Proration		[Insert Date] (Note F)		#DIV/0!	[Insert Date]				-	
	<u>92</u> 88	Adjustment					_					_	
	<u>93</u> 89	Ending Balance - DTA / (DTL)			(Col. (H), L + Line <u>92</u> 8	_ine <u>91</u> 87 &)	#DIV/0!	(Col. (M) + Line <u>92</u>	, Line <u>91</u> 87 288)			-	
	9 <u>4</u> 0	Average Balan adjusted (non- prorated)			([Col. (H), + Line <u>93</u> 8		#DIV/0!	([Col. (M + Line <u>93</u> (Col.), Line <u>90</u> 86 889] /2)			-	
	9 <u>5</u> 4	Prorated ADIT			(Col. (H), Line 8 <u>6</u> 2)		-	(M), Line 8 <u>6</u> 2)				-	

9 <u>6</u> 2	Amount for Attachment H Line 40d	I-2A,				(Col. (H), L Line 9 <u>5</u> 4)	ine 9 <u>4</u> 0 +	#DIV/0!	(Col. (M Line 9 <u>5</u> -), Line 9 <u>4</u> 0 + -)			-
	Accumulated Investment Ta No. 255)												
		Da	ys in Period				tion - Prora ITC Activit		Actua	I - Proration	of Deferred	ITC Activity	(Note B)
Line	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
9 <u>7</u> 3	DITC Subject to Proration					_[Insert Date]		-	_[Insert Date]				-
<u>98</u>	Projected / Actual Activity					_[Insert Date]			_[Insert Date]				
9 <u>9</u> 4	January				50.00%	-	-	-	-	-	-	-	-
<u>100</u> 95	February				50.00%	-	-	-	-	-	-	-	-
<u>101</u> 96	March				50.00%	-	-	-	-	-	-	-	-
<u>102</u> 97	April				50.00%	-	-	-	-	-	-	-	-
<u>103</u> 98	May				50.00%	-	-	-	-	-	-	-	-
<u>104</u> 99	June				50.00%	-	-	-	-	-	-	-	-
10 <u>5</u> 0	July				50.00%	-	-	-	-	-	-	-	-
10 <u>6</u> 4	August				50.00%	-	-	-	-	-	-	-	-
10 <u>7</u> 2	September				50.00%	-	-	-	-	-	-	-	-
10 <u>8</u> 3	October				50.00%	_	-	_	-	-	-	_	-
- 10 <u>9</u> 4	November				50.00%	-	-	-	_	-	-	-	-
1 <u>10</u> 05	December				50.00%	-	-	-	-	-	-	-	-
1 <u>11</u> 06	Total (Sum of Lines 9 <u>9</u> 4 - 1 <u>10</u> 05)	-				-	-		-	-	-	-	

1 <u>12</u> 07 1 <u>13</u> 08	Beginning Balance - DITC Not Subject to Proration Beginning Balance - DITC Adjustment	_[Insert 	_[Ins - <u>Date]</u>		-
1 <u>14</u> 09	Beginning Balance - DITC	(Col. (H), Line 1 <u>12</u> 07 + Line 1 <u>13</u> 08)		(M), Line 7 + Line 8)	-
1 <u>15</u> 10	Estimated Ending Balance - DITC Not Subject to Proration Ending	_[Insert Date] -	_[Ins - Date]		-
1 <u>1611</u>	Balance - DITC Adjustment Ending	(Note F)	-		-
1 <u>17</u> 42	Balance - DITC	(Col. (H), Line 11 <u>5</u> 0 + Line 11 <u>6</u> 4)		(M), Line 11 <u>5</u> 0 e 11 <u>6</u> 4)	-
1 <u>18</u> 43	Average Balance as adjusted (non-prorated)	([Col. (H), Line 1 <u>1409</u> + Line 11 <u>72]</u> /2)		(M), Line 9 + Line <mark>2</mark>] /2)	-
1 <u>19</u> 14	Prorated DITC	(Col. (H), Line - 1 <u>1005</u>)	(M), - Line 1 <u>100</u>	5)	-
1 <u>20</u> 15	Amount for Attachment H-2A, Line 40e	(Col. (H), Line 1 <u>18</u> 13 + Line 11 <u>9</u> 4)		(M), Line 11 <u>8</u> 3 e 11 <u>9</u> 4)	-

Instructions

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



Projected Activity

Check

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

Note

The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(I)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the

calculations of rate base in the projected revenue requirement and in the true-up adjustment.

Page 16

Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.

- Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base. This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Baltimore Gas and Electric Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

	ADIT (Not		Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	#DIV/0!	-	-	#DIV/0!	#DIV/0!
2	ADIT-281	-	-	-	-	-
3	ADIT-282	#DIV/0!	-	-	#DIV/0!	#DIV/0!
4	ADIT-283	#DIV/0!	-	-	#DIV/0!	#DIV/0!
5	ADITC-255	#DIV/0!	-	-	#DIV/0!	#DIV/0!
6	Subtotal - Transmission ADIT	#DIV/0!	-	-	#DIV/0!	#DIV/0!
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Related	Related	Related	Related	Justification
Pension Expense Provision Asset	0					

	_					1	
Bad Debt - Change in Provision		0					
Accrued Bonus		0					
Deferred Investment Tax Credit		0					
AMI Reg Liability Adjustment CEG		0					
Workers Compensation Reserve		0					
Gas Inventory Overheads CEG		0					
BCBS Claim Adjustment CEG		0					
Addback of Other Equity		0					
Compensation							
Miscellaneous		0					
Gas Demand Charge CEG		0					
GCRC Expenses CEG		θ					
Charitable Contributions NC		0					
Miscellaneous Accrued Expenses		0					
Post Retirement Benefits		0					
State Net Operating Losses		0					
Vacation Pay		0					
FAS 109 Regulatory Liability Gross Up							
Subtotal: ADIT-190 (Not Subject to							
Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments							
excluded from rate base		-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments							
related to unamortized ITC Less: ASC 740 ADIT balances related			-	-	-	-	-
to income tax regulatory assets /							
(liabilities)		_	_	_	_	_	_
Less: OPEB related ADIT, Above if not							
separately removed		_	-	-	-	-	_
Total: ADIT-190 (Not Subject to							
Proration)		-	-	-	-	-	
	\sqcup						
Wages & Salary						#D1/ ((O)	
Allocator Gross Plant	\vdash					#DIV/0!	
Allocator					#DIV/0!		
Transmission	+				#DIV/U!		
Allocator				100.00%			
Other Allocator	\dagger		0.00%	100.0070			
ADIT -	\Box		0.0070				
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas.	(D)	(E)	(F)	(G)
		Production,	Only			
		Distribution,	_			
		or	Transmission	Plant	Labor	
		Other				
ADIT-190 (Subject to Proration)	Total	Related	Related	Related	Related	Justification

						1	
Subtotal: ADIT-190 (September 1997)	ubject to	-	-	-	-	-	
Less: ASC 740 ADIT Ac excluded from rate base		-	_	_	_	_	_
Less: ASC 740 ADIT Acrelated to unamortized	djustments	-	_	-	_	_	_
Less: ASC 740 ADIT batto income tax regulatory (liabilities)		_	-	-	_	_	-
Less: OPEB related AD separately removed	IT, Above if not	_	-	-	-	-	-
Total: ADIT-190 (Subje	ect to	-	-	-	-	-	
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 234	1	-	-	-	-	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

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

(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
			Distribution, or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)		Total	Related	Related	Related	Related	Justification
Property Related ADIT, Excl ARO	_	_					
ARO Adjustment Property	_	_					
AFUDC Equity	_	_					
Other Flow-through	_	_					
Maryland Additional Subtraction Modification	_	_					
Income Tax Regulatory Liability	_	_					
Subtotal: ADIT-282 (Not Subject to Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base		_	_	_	_	_	_
Less: ASC 740 ADIT Adjustments related to AFUDC Equity		_	_	_	_	_	_
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)		_	_	_	_	_	_
Less: OPEB related ADIT, Above if not separately removed		_	_	_	_	-	_
Total: ADIT-282 (Not Subject to Proration)		-	-	-	-	-	
<u> </u>							

Wages & Salary Allocator							#DIV/0!	
Gross Plant								
Allocator						#DIV/0!		
Transmission								
Allocator					100.00%			
Other Allocator				0.00%				
ADIT -								
Transmission		#DIV/0!	-		-	#DIV/0!	#DIV/0!	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
Dignt Deferred Taylor				-		-
Plant Deferred Taxes	-	-	_	_	_	_
		_	_		-	_
	_	_	_	-	_	
Subtotal: ADIT-282 (Subject to	_	-	_	_	_	-
Proration)	-	_	_	_	_	
Less: ASC 740 ADIT Adjustments						
excluded from rate base	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments						
related to unamortized ITC	-	-	-	-	-	-
Less: ASC 740 ADIT balances related						
to income tax regulatory assets / (liabilities)	_	_		_	_	
Less: OPEB related ADIT, Above if not	-	-	_	-	-	_
separately removed	_	_	_	_	_	_
Total: ADIT-282 (Not-Subject to						
Proration)	-	-	-	-	-	
Wages & Salary						
Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission				#DIV/0!		
Allocator			100.00%			
Other Allocator		0.00%				
ADIT -						
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Production,	Only			

		Distribution, or Other	Transmission	Plant	Labor	
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page <u>274-</u> 275	-	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

(A)	(E	3)	(C)	(D)	(E)	(F)	(G)
			Gas, Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	To	tal	Related	Related	Related	Related	Justification
AMI Reg Asset Adjustment CEG	_						
DEFERRED FUEL - NC	_						
DRI Program CEG	_						
ENERGY EFFICIENCY PROGRAMS	-						
ENVIRONMENTAL CLEAN-UP COSTS PRV	-						
Loss on Reacquired Debt CEG	1						
POLR CEG -	_						
Reg Asset Elec Trans Rt True Up CEG	_						

Day Assat ADO Flactric 9 Con			l		ì	
Reg Asset- ARO Electric & Gas						
Dan Assat Castta Ashisus	-					
Reg Asset- Cost to Achieve						
Description of Data Const. Francisco	-					
Reg Asset - Rate Case Expense						
	-					
Reg Asset - Smart Energy Rewards						
	-					
Reg Asset - Electric Vehicles						
	-					
Reg Asset - Gas Meter						
_	-					
Reg Asset - Union						
	-					
Reg Asset - Riverside						
	-					
Service Cost-Reg Asset						
	-					
STRIDE Overrecovery						
	-					
ERI Overrecovery						
	-					
Generation Assets						
	-					
Prepaid IT Expense						
	-					
Property Tax Payable						
	-					
Rabbi Trust & Maxi Flat Income						
	-					
Deferred Compensation						
	-					
Legacy Meters						
	-					
Tax Reform -						
	-					
Deferral of Maryland State Income Tax						
	-					
Subtotal: ADIT-283 (Not Subject to						
Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments						
excluded from rate base	_	_	_	_	_	-
Less: ASC 740 ADIT Adjustments						
related to unamortized ITC	_	_	_	-	-	-
Less: ASC 740 ADIT balances related						
to income tax regulatory assets /						
(liabilities)	_	_	_	_	_	-
Less: OPEB related ADIT, Above if not						
separately removed	_	_	_	_	_	_
Total: ADIT-283 (Not Subject to						
Proration)	_	_	_	_	_	
	1	1	<u>I</u>	<u>I</u>	I	<u> </u>

Wages & Salary						
Allocator					#DIV/0!	
Gross Plant						
Allocator				#DIV/0!		
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
ADIT -						
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or	Transmission	Plant	Labor	
ADIT 202 (Subject to Draveti	am\	Total	Other Related	Related	Related	Dolotod	Justification
ADIT- 283 (Subject to Proration	on)	lotai	Related	Related	Related	Related	Justification
Subtotal: ADIT-283 (Subject t	0						
Proration)	.0	_	_	_	_	_	
Less: ASC 740 ADIT Adjustme	nts						
excluded from rate base		-	-	-	-	-	-
Less: ASC 740 ADIT Adjustme	nts						
related to unamortized ITC		-	-	-	-	-	-
Less: ASC 740 ADIT balances							
to income tax regulatory assets	5/						
(liabilities)	us if mot	-	-	-	-	-	-
Less: OPEB related ADIT, Abor separately removed	ve if not	_	_			_	
separately removed		_	_	_	_	_	_
Total: ADIT-283 (Subject to							
Proration)		_	_	_	_	_	
,							
Wages & Salary							
Allocator						#DIV/0!	
Gross Plant							
Allocator					#DIV/0!		
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -		//D/2 //G!			# D 12 #61	//D/\ //61	
Transmission		#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to	Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not							
Subject to Proration)		-	-	-	-	-	
ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Total - FERC Form							
1, Page <u>276-</u> 277		-	-	-	-	-	

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized		or Other	Transmission	Plant	Labor	
Investment Tax Credits)	Total	Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred						
Investment Tax Credits)	_					
Total - FERC Form 1, Page <u>266-</u> 267	-	-	-	-	-	

Less: Adjustment to rate base	-	-	-	-	_	-
Totals ADIT OFF						
Total: ADIT-255	-	-	-	-	-	
Wages & Salary						
Allocator					#DIV/0!	
<u>Gross</u> Net Plant						
Allocator				#DIV/0!		
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Unamortized						
Investment Tax						
Credit -						
Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
		or Other	Transmission	Plant	Labor	
Investment Tax Credit Amortization	Total	Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	-					
Total - FERC Form 1, Page 266 <u>-267</u>	_	-	-	-	-	
-						
Total: Investment Tax Credit Adjustments						
- 10,000.000						
Wages & Salary Allocator					#DIV/0!	

GrossNet Plant						
Allocator				#DIV/0!		
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax						
Credit Amortization						
- Transmission	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

END

Attachment B

PJM Open Access Transmission Tariff Attachment H-2A Part I.b

Version 1.1.0 (Accepted in Docket No. ER21-214-003)

Accumulated Deferred Income Taxes (ADIT) Attachment 1C - ADIT Worksheet - Beginning of Year

	ADIT (Not		Gas, Production, Distribution, or	Only Transmission	Plant	Labor
Line	Subject to Proration)	Total	Other Related	Related	Related	Related
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	-	-	-	-	-
Line	Description	Total	_			
7	ADIT (Reacquired Debt)					

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column B is excluded from rate base and instead included in Cost of Debt on Attachment H-2A, Line 110. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-2A, Line 110. The ADIT balance is based on the 13-month average.

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

(A)		(B)	(C)	(D)	(E)	(F)	(G)
			Gas,				
			Production,	Only			
			Distribution,				
			or	Transmission	Plant	Labor	
			Other				
ADIT-190 (Not Subject to Proration)		Total	Related	Related	Related	Related	Justification
Pension Expense Provision Asset	-	0					
Bad Debt - Change in Provision	-	θ					

Accrued Bonus		_	θ					
Deferred Investment Tax	Credit		0					
AMI Reg Liability Adjustn		_	0					
Workers Compensation F		1	0					
Gas Inventory Overhead			0					
BCBS Claim Adjustment		-						
Addback of Other Equity		-	0					
Compensation		-	0					
Miscellaneous		-	0					
Gas Demand Charge CE	C	_	0					
GCRC Expenses CEG			0					
Charitable Contributions	NC	_	0					
Miscellaneous Accrued E		-	0					
Post Retirement Benefits	•	_	0					
Net Operating Losses (F			0					
State)	ечетат анч	-	U					
Vacation Pay		-	0					
· acame ay								
Subtotal: ADIT-190 (No	t Subject to							
Proration)			_	-	_	_	_	
,								
Less: ASC 740 ADIT Adj	ustments							
excluded from rate base			-	-	-	-	-	-
Less: ASC 740 ADIT Adj								
related to unamortized IT			-	-	-	-	-	-
Less: ASC 740 ADIT bala								
to income tax regulatory (liabilities)	assets /							_
Less: OPEB related ADI	T Above if not		_	-	-	_	-	_
separately removed	i, Above ii not		_	_	_	_	_	_
parately lambered								
Total: ADIT-190 (Not Su	ıbject to							
Proration)	-				-		-	
Wages & Salary								
Allocator								
Gross Plant								
Allocator								
Transmission Allocator					100.00%			
Other Allocator				0.00%	100.00%			
ADIT -				0.00%				
Transmission			_	_	_	_	_	
					1	I	1	1

(A)	(B)	(C) Gas.	(D)	(E)	(F)	(G)
		Production,	Only			
		Distribution,				
		or Other	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Related	Related	Related	Related	Justification

			_				
Subtotal: ADIT-190 (S	ubject to						
Proration)	-	-	-	-	-	-	
Less: ASC 740 ADIT A	djustments						
excluded from rate base							
Less: ASC 740 ADIT A	djustments						
related to unamortized							
Less: ASC 740 ADIT ba							
to income tax regulatory	y assets /						
(liabilities) Less: OPEB related AD	NT Above if not						
separately removed	in, Above ii not						
Separately removed							
Total: ADIT-190 (Subje	ect to						
Proration)		-	-	-	-	_	
,							
Wages & Salary							
Allocator							
Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	-	

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
		or Other	Transmission	Plant	Labor	
ADIT-190	Total	Related	Related	Related	Related	Justification
ADIT-190 (Not						
Subject to Proration)	-	-	-	ı	-	
ADIT-190 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page 234	-	-	-	-	-	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C

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

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,		Only			
			or Other	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)		Total	Related	Related	Related	Related	Justification
Property Related ADIT, Excl ARO							
	_	-					
ARO Adjustment Property	_	_					
AFUDC Equity		_					
Income Tax Regulatory Liability							
Subtotal: ADIT-282 (Not Subject to		-					
Proration)		_	_	_	_	_	
,							
Less: ASC 740 ADIT Adjustments							
excluded from rate base		-	-	_	-	-	-
Less: ASC 740 ADIT Adjustments							
related to AFUDC Equity Less: ASC 740 ADIT balances related		-	-	-	-	-	-
to income tax regulatory assets /							
(liabilities)		_	_	_	_	_	-
Less: OPEB related ADIT, Above if not							
separately removed		-	-	-	-	-	-
	<u> </u>						
Total: ADIT-282 (Not Subject to							
Proration)	1	-	-	-	-	-	
Wagoo & Salany	-						
Wages & Salary Allocator							
/ tiloodtoi	<u> </u>	L	1	<u> </u>			

Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%	100.007			
ADIT - Transmission		_	_	_	_	_	

Plant Deferred Taxes Subtotal: ADIT-282 (Subject to Proration)	-	-					
Subtotal: ADIT-282 (Subject to							
		-					
		-					
		-					
•			-	-	-	-	
Lace ACC 740 ADIT Adjustments							
Less: ASC 740 ADIT Adjustments excluded from rate base		_	_	_	_	_	_
Less: ASC 740 ADIT Adjustments							
related to unamortized ITC		-	_	-	_	_	-
Less: ASC 740 ADIT balances related	i l						
to income tax regulatory assets / (liabilities)		-	_		_	_	
Less: OPEB related ADIT, Above if no	ot		-	-		-	_
separately removed		_	_	_	_	1	_
Total: ADIT-282 (Not-Subject to Proration)							
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator							
Gross Plant							
Allocator Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	- ""	
						#DIV/0!	
(A)		(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
			Distribution,	Only			
			or	Transmission	Plant	Labor	

		Other				
ADIT-282	Total	Related	Related	Related	Related	Justification
ADIT-282 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page <u>274-</u> 275	-	-	-	-	-	

Instructions for Account 282:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration)

(A)		(B)	(C) Gas,	(D)	(E)	(F)	(G)
			Production, Distribution,	Only			
			or Other	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)		Total	Related	Related	Related	Related	Justification
AMI Reg Asset Adjustment CEG	_	_					
DEFERRED FUEL - NC	-	-					
DRI Program CEG	-	-					
ENERGY EFFICIENCY PROGRAMS	-	_					
ENVIRONMENTAL CLEAN-UP COSTS PRV	-	-					
Loss on Reacquired Debt CEG	- 1	-					
POLR CEG -	- 1	-					
Reg Asset Elec Trans Rt True Up CEG	-	-					
Reg Asset- ARO Electric & Gas	_	_					

Page 6

					ı		
Reg Asset-Cost to Achieve	_	_					
Reg Asset - Rate Case Expense	_						
	-	_					
Reg Asset - Smart Energy Rewards							
Service Cost-Reg Asset	-	_					
Service Cust-Ney Asset	_	_					
STRIDE Overrecovery							
-	-	-					
ERI Overrecovery							
Generation Assets	-	-					
Constant / Locale	_	_					
Prepaid IT Expense							
Description Tour Describe	-	-					
Property Tax Payable		_					
Rabbi Trust & Maxi Flat Income							
	-	-					
Deferred Compensation							
Legacy Meters	-	-					
Logady Wotors	_	_					
Tax Reform -							
	-	-					
Deferral of Maryland State Income Tax		_					
	_	_					
Subtotal: ADIT-283 (Not Subject to							
Proration)		-	-	-	-	-	
Less: ASC 740 ADIT Adjustments							
excluded from rate base		_					
Less: ASC 740 ADIT Adjustments							
related to unamortized ITC		-					
Less: ASC 740 ADIT balances related to income tax regulatory assets /							
(liabilities)		_					
Less: OPEB related ADIT, Above if not							
separately removed		-					
Total: ADIT 202 (Not Subject to							
Total: ADIT-283 (Not Subject to Proration)		_	_	_	_	_	
Wages & Salary							
Allocator							
Gross Plant Allocator							
Allocator							

Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
ADIT -							
Transmission		-	-	-	-	-	

(A)		(B)	(C) Gas, Production, Distribution,	(D) Only	(E)	(F)	(G)
			or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration	٠١	Total	Other Related	Related	Related	Related	Justification
ADIT-203 (Subject to Fioration	1)	Total	Neiateu	Neiateu	Neialeu	Neialeu	Justilication
Subtotal: ADIT 202 (Subject to							
Subtotal: ADIT-283 (Subject to Proration)	,	-	-	-	-	-	
Less: ASC 740 ADIT Adjustmen	ts						
excluded from rate base Less: ASC 740 ADIT Adjustmen	4-						
related to unamortized ITC	is						
Less: ASC 740 ADIT balances re	elated						
to income tax regulatory assets							
(liabilities)	'						
Less: OPEB related ADIT, Abov	e if not						
separately removed							
Total: ADIT-283 (Subject to							
Proration)		-	-	-	-	-	
Wages & Salary							
Allocator Gross Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%	100.0070			
ADIT -			0.0070				
Transmission		_	_	_	_	_	

		Distribution,				
		or Other	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Related	Related	Related	Related	Justification
ADIT-283 (Not						
Subject to Proration)	-	-	-	-	-	
ADIT-283 (Subject to						
Proration)	-	-	-	-	-	
Total - FERC Form						
1, Page <mark>276-</mark> 277	-	-	-	-	-	

Instructions for Account 283:

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

Transmission are directly assigned

to Column D

- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
		Production, Distribution,	Only			
ADITC-255 (Unamortized		or Other	Transmission	Plant	Labor	
Investment Tax Credits)	Total	Related	Related	Related	Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	_					
Total - FERC Form 1, Page 266-267	-	-	-	-	_	
Less: Adjustment to rate base				-		

Total: ADIT-255	-	-	-	-	-	
Wages & Salary						
Allocator						
GrossNet Plant						
Allocator						
Transmission						
Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax						
Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
		Other				
255Investment Tax Credit Amortization	Total	Related	Related	Related	Related	Justification
Credit Amortization	IOtai	Related	Neialeu	Relateu	Neiateu	Justilication
Investment Tax Credit Amortization						
HVESTHEIT TAX CIEUT AHORIZATION	_					
	_					
Total - FERC Form						
1, Page 266 <u>-267</u>	_	_	_	_	_	
., : ago 200 <u>20.</u>						
Total Investment Tax Credit Adjustments						
Wages & Salary Allocator						

GrossNet Plant							
Allocator							
Transmission							
Allocator				100.00%			
Other Allocator			0.00%				
Investment Tax							
Credit Amortization							
- Transmission		-	-	-	-	-	

END

Baltimore Gas and Electric Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Attachment 1D - ADIT Rate Base Adjustment

Rate Year	
=	

Federal Deficient / (Excess) Deferred Income Taxes

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

	Deferred Inco	ome Taxe	s (Account										
		D	ays in Period					of Deficient / vity (Note A)	Actual -	Proration of	Deficient / ((Note B)	Excess) AD	IT Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	Deficient / (Ex					[Insert			[Insert				
1	ADIT Subject Proration	to				<u>Date</u>]		-	<u>Date</u>]				-
·													
<u>2</u>	Projected / Ac Activity	<u>tual</u>				[Insert Date]			[Insert Date]				
<u>23</u>	January				50.00%	-	-	-	-	-	-	-	-
3 <u>4</u>	February				50.00%	-	-	-	-	-	-	-	-
4 <u>5</u>	March				50.00%	-	-	-	-	-	-	-	-
5 <u>6</u>	April				50.00%	_	_	_	_	_	_	_	_
6 <u>7</u>	May				50.00%	_	_	_	_	_	_	_	_
7 <u>8</u>	June				50.00%	_	_	_		_	_	_	_
	July									_			
<u>89</u>	August				50.00%	-	-	-	-	-	-	-	-
9 10	_				50.00%	-	-	-	-	-	-	-	-
10 11	September				50.00%	-	-	-	-	-	-	-	-
11 <u>12</u>	October				50.00%	-	-	-	-	-	-	-	-

12 13	November				50.00%	-	-	-	-	-	-	-	-
13 14	December				50.00%	_	-	-	_	_	_	-	-
1 4 <u>15</u>	Total (Sum of Lines 32 - 143)	-				-	-		-	-	-	-	
15 16	Beginning Bala (Excess) ADIT Proration Beginning Bala	Not Sub	ject to			[Insert Date]		-	[Insert Date]				-
16 <u>17</u>	(Excess) ADIT					(Note F)		-					-
17<u>18</u>	Beginning Bala Deficient / (Exc ADIT					(Col. (H), Line 1 <u>6</u> 5 + Line 1 <u>7</u> 6)		-	(Col. (M), L Line 1 <u>7</u> 6)	ine 1 <u>6</u> 5 +			-
18 19	Ending Balanc ADIT Not Subj Ending Balanc	ect to Pro e - Defici	oration			[Insert Date] (Note F)		-	[Insert Date]				-
19 20	ADIT Adjustme	ent				(Col. (H),		-					-
20 21	Ending Balanc Deficient / (Exc ADIT					Line 1 <u>9</u> 8 + Line <u>20</u> 19)		-	(Col. (M), L Line <u>20</u> 19)	ine 1 <u>9</u> 8 +			-
21 <u>22</u>	Average Balar adjusted (non- prorated) Prorated					([Col. (H), Line 1 <u>8</u> 7 + Line 2 <u>1</u> 0] /2)		-	([Col. (M), I Line 2 <u>1</u> 0] /2				-
22 23	Deficient / (Excess) ADIT					(Col. (H), Line 1 <u>4</u> 3) (Col. (H),		-	(Col. (M), Line 1 <u>4</u> 3)				-
23 24	Deficient / (Ex ADIT - Accou					Line 2 <u>2</u> 4 + Line 2 <u>3</u> 2)		-	(Col. (M), L Line 2 <u>3</u> 2)	ine 2 <u>2</u> 4 +			-
			ccumulated De rty (Account N										
		D	ays in Period			•		of Deficient / vity (Note A)	Actual -	Proration of	Deficient / (I (Note B)	Excess) ADI	T Activity
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

24 <u>25</u> 26	Deficient / (Exc ADIT Subject t Proration <u>Projected / Act Activity</u>	0		[Insert Date] [Insert Date]		-	[Insert Date] [Insert Date]				-
25 27	January		50.00%	-	_	-	-	-	-	-	-
26 28	February		50.00%	-	-	-	-	-	-	-	-
27 29	March		50.00%	-	-	-	-	-	-	-	-
28 <u>30</u>	April		50.00%	-	-	-	-	-	-	-	-
29 31	May		50.00%	-	-	-	-	-	-	-	-
30 <u>32</u>	June		50.00%	-	-	-	-	-	-	-	-
31 <u>33</u>	July		50.00%	-	-	-	-	-	-	-	-
32 <u>34</u>	August		50.00%	-	-	-	-	-	-	-	-
33 <u>35</u>	September		50.00%	-	-	-	-	-	-	-	-
34 <u>36</u>	October		50.00%	-	-	-	-	-	-	-	-
35 <u>37</u>	November		50.00%	-	-	-	-	-	-	-	-
36 <u>38</u>	December		50.00%	-	-		-	-	-	-	
37 <u>39</u>	Total (Sum of Lines 2 <u>7</u> 5 - 3 <u>8</u> 6)	-		-	-		-	-	-	-	
38 <u>40</u> 39 <u>41</u>	(Excess) ADIT Proration	ance - Deficient / Not Subject to ance - Deficient / Adjustment		[Insert Date] (Note F) (Col. (H),		-	[Insert Date]				-
40 <u>42</u>	Beginning Bala Deficient / (Exc ADIT			Line <u>40</u> 38 + Line <u>41</u> 39)		-	(Col. (M), L Line <u>41</u> 39)				-
41 <u>43</u> 4 <u>244</u>	ADIT Not Subj	e - Deficient / (Excess) ect to Proration e - Deficient / (Excess) ent		[Insert Date] (Note F)		-	[Insert Date]				-
4 <u>345</u>	Ending Baland Deficient / (Exc ADIT	e - cess)		(Col. (H), Line 4 <u>3</u> 4 + Line 4 <u>4</u> 2)		-	(Col. (M), L Line 4 <u>4</u> 2)	ine 4 <u>3</u> 4 +			-

44 <u>46</u> 4 <u>547</u> 4 <u>648</u>	Average Balar adjusted (non-prorated) Prorated Deficient / (Excess) ADIT Deficient / (Ex ADIT - Accounts)	xcess) nt 282				([Col. (H), Line 420 + Line 453] /2) (Col. (H), Line 386) (Col. (H), Line 464 + Line 475)		-	([Col. (M), Line 4 <u>5</u> 3] / (Col. (M), Line 3 <u>8</u> 6) (Col. (M), L Line 4 <u>7</u> 5)	2)			- - -
			ccumulated De (Account No. 2			Droination	Drorotion	of Deficient /	Actual	Dravation of	Deficient / /	Evenes\ AD	IT A ativity
			ays in Period	T		(Excess) ADIT Activ	of Deficient / vity (Note A)		Proration of	(Note B)		
Line	(A) Month	Days Per Month	(C) Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
47 <u>49</u>	ADIT Subject to Proration Projected /					[Insert Date]		-	[Insert Date]				-
<u>50</u>	<u>Actual</u> <u>Activity</u>					Date]			Date]				
48 <u>51</u>	January				50.00%	-	-	-	-	-	_	-	-
49 <u>52</u>	February				50.00%	_	_	-	_	-	-	_	_
50 <u>53</u>	March				50.00%	-	-	-	_	-	-	_	_
51 <u>54</u>	April				50.00%	-	-	-	-	-	-	-	-
52 55	May				50.00%	-	-	-	-	-	-	-	-
53 <u>56</u>	June				50.00%	-	-	-	-	-	-	-	-
5 4 <u>57</u>	July				50.00%	-	-	-	-	-	-	-	-
55 <u>58</u>	August				50.00%	-	-	-	-	-	-	-	-
56 <u>59</u>	September				50.00%	-	-	-	-	-	-	-	-
57 <u>60</u>	October				50.00%	-	-	-	-	-	-	-	-

58 61	November		50.00%	-	-	-	-	-	-	-
59 62	December		50.00%		_	_	-	_	-	_
00 <u>02</u>	Total (Sum		00.0070							
60 63	of Lines <u>51</u> 48 - <u>62</u> 59)					-	-	-	-	
	Beginning Balance - I			[Insert		[Insert				
61 <u>64</u>	(Excess) ADIT Not Some Proration			Date]	-	Date]				-
62 65	Beginning Balance - (Excess) ADIT Adjust			(Note F)	-					_
<u></u>	. ,			(Col. (H),						
	Beginning Balance - Deficient / (Excess)			Line 6 <u>4</u> 4 + Line	-	(Col. (M), L	ine 6 <u>4</u> 4 +			-
63 <u>66</u>	ADIT			6 <u>5</u> 2)		Line 6 <u>5</u> 2)				
0.407	Ending Balance - Def			[Insert		[Insert				
64 <u>67</u>	ADIT Not Subject to F Ending Balance - Def			Date]	-	Date]				-
65 68	ADIT Adjustment	,		(Note F)	-					-
	Ending Balance -			(Col. (H), Line 6 <u>7</u> 4						
66 69	Deficient / (Excess) ADIT			+ Line 6 <u>8</u> 5)	-	(Col. (M), Li Line 6 <u>8</u> 5)	ine 6 <u>7</u> 4 +			-
00 00	ADIT					Line o <u>o</u> o)				
	Average Balance as			([Col. (H), Line 6 <mark>63</mark>						
0770	adjusted (non-			+ Line	-	([Col. (M), L				-
67 70	prorated) Prorated			66 <u>9</u>] /2)		Line 6 <u>9</u> 6] /2	<u>(2)</u>			
	Deficient / (Excess)			(Col. (H), Line		(Col. (M), Line <u>62</u> 59				
68 71	ADIT			<u>6259</u>))				
				(Col. (H), Line						
	Deficient / (Excess) ADIT - Account 283			<u>70</u> 67 +	-	(0 1 (11) 1	. =00=			-
69 72				Line <u>71</u> 6 8)		(Col. (M), L Line <u>7168)</u>	ine <u>70</u> 67 +			
_				,		_ ,				
		ent / (Excess) ADIT - F	Federal	Unamortized Deficie	ent / (Excess) ADIT	- Federal				
	(Projected) (A)	(B)	(C)	(Actual) (D)	(E)	(F)				
Line	Deficient / (Excess) Deferred Income		Projected EOY	Deficient / (Excess) Deferred Income	Reference	Projected EOY				
	Taxes	iverer erree	Balance	Taxes	Keierence	Balance				
7070	ADIT 400	(Col. (H),	\$	ADIT -	(Col. (M),	\$				
70 <u>73</u>	ADIT - 190	Line 23) (Col. (H),	-	190 ADIT -	Line 23) (Col. (M),	-				
71 <u>74</u>	ADIT - 282	Line 46) (Col. (H),	-	282 ADIT -	Line 46) (Col. (M),	-				
72 75	ADIT - 283	Line 69)	-	283	Line 69)	-				

7376

Line

ent / (Excess) (Entered in ATT H- \$
- Federal 1A, Line 41a) _-

\$ - Unamortized Deficient / (Excess) ADIT - Federal

(Entered in ATT \$ H-1A, Line 41a) _-

State Deficient / (Excess) Deferred Income Taxes

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

Days in Period													
(A)	(B)	(C)	(D)	(E)									
Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)									

Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)											
(F)	(G)	(H)									
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)									

Actual -	Proration of	Deficient / (Note B)	Excess) ADI	T Activity
(I)	(J)	(K)	(L)	(M)
				Preserved
				Prorated
	Difference	Preserve	Preserve	Actual
Actual	Projected	Proration	Proration	Balance
Monthly	vs. Actual	(Actual vs	(Actual vs	(Col. K +
Activity	(Note C)	Projected)	Projected)	Col. L +
	(11010 0)	(Note D)	(Note E)	Col. M,
				Preceding
				Balance)

							F)							Balance)
74<u>77</u>	ADIT Subject to Proration	Projected / Actual						-	[Inse	1				-
<u>78</u>	Activity	<u>tuui</u>				[Insert Date]			Date	<u></u>				
75 79	January				50.00%	-	-	-	-		-	-	-	-
76 80	February				50.00%	-	-	-	-		-	-	-	-
77 <u>81</u>	March				50.00%	-	-	-	-		-	-	-	-
78 82	April				50.00%	-	-	-	-		-	-	-	-
79 83	May				50.00%	-	-	-	-		_	-	_	-
80 84	June				50.00%	-	-	-	-		-	-	-	-
81 <u>85</u>	July				50.00%	-	-	-	-		-	-	-	-
82 86	August				50.00%	-	-	-	-		-	-	-	-
83 87	September				50.00%	-	-	-	-		-	-	-	-
84 <u>88</u>	October				50.00%	-	-	-	-		_	-	_	-
85 89	November				50.00%	-	-	-	-		-	-	_	-
86 90	December				50.00%	-	-	-	-		-	-	-	-

	Total (Sum							_					
0704	of Lines 7 <u>9</u> 5	_				-	_		-	_	_	_	
87 91	- <u>90</u> 86)												
88 <u>92</u>	Beginning Bal (Excess) ADIT Proration	Not Subj	ject to			[Insert Date]		-	[Insert Date]				-
89 93	Beginning Bal (Excess) ADIT					(Note F)		_					_
33 <u>33</u>	,	·				(Col. (H), Line							
	Beginning Bal Deficient / (Ex					<u>92</u> 88 + Line		-	(Col. (M). L	ine <u>92</u> 88 +			-
90 94	ADIT	,				<u>93</u> 89)			Line <u>93</u> 89)				
91 95	Ending Baland ADIT Not Sub Ending Baland	ject to Pro	oration			[Insert Date]		-	[Insert Date]				-
92 96	ADIT Adjustm		ent/(Excess)			(Note F)		-					-
93 97		Ending Balance - Deficient / (Excess) ADIT				(Col. (H), Line 9 <u>5</u> 4 + Line 9 <u>6</u> 2)		-	(Col. (M), L Line 9 <u>6</u> 2)	ine 9 <u>5</u> 4 +			-
94 <u>98</u>	Average Balance as adjusted (non-prorated) Prorated					([Col. (H), Line 9 <u>40</u> + Line 9 <u>7</u> 3] /2)		-	([Col. (M), Line 9 <u>7</u> 3] /				-
95 99	Prorated Deficient / (Excess) ADIT					(Col. (H), Line <u>90</u> 86)		-	(Col. (M), Line <u>90</u> 86)				-
96 100	Deficient / (E: ADIT - Accou					(Col. (H), Line 9 <u>8</u> 4 + Line 9 <u>9</u> 5)	Line 984 + Line - (Col. (M), Line 984 +						-
			ccumulated De										
	Income Taxes	-	rty (Account N	lo. 282)		Projection	- Proration	of Deficient /	Actual -	Proration of	Deficient / (Excess) AD	T Activity
	(4)		ays in Period	(D)	(E)	(Excess	ADIT Activ	vity (Note A)			(Note B)	-	_
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved
Line	Month Days Per Month Per Month Per Month Prorated Days Per Future Test Period Proration Amount (Column C / Column D)				Amount (Column C / Column	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97 101	Deficient / (Excess) ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-

<u>102</u>	Projected / Act	<u>tual</u>		[Insert Date]			[Insert Date]				
98 103	January		50.00%	-	-	-	-	-	-	-	_
99 104	February		50.00%	-	-	-	-	-	_	-	-
100 105	March		50.00%	-	-	-	-	-	-	-	-
101 106	April		50.00%	-	-	-	-	-	-	-	-
102 107	May		50.00%	-	-	-	-	-	-	-	-
103 108	June		50.00%	-	-	-	-	-	-	-	-
104 109	July		50.00%	-	-	-	-	-	-	-	-
105 110	August		50.00%	-	-	-	-	-	_	-	-
106 111	September		50.00%	-	-	-	-	-	-	-	-
107 112	October		50.00%	-	-	-	-	-	_	-	-
108 113	November		50.00%	-	-	-	-	-	-	-	-
109 114	December		50.00%	-	-	_	-	-	_	-	
110 115	Total (Sum of Lines 10398 - 11409)	-		-	-		-	-	-	-	
111 116	(Excess) ADIT Proration Beginning Bala	ance - Deficient / Not Subject to ance - Deficient /		[Insert Date] (Note F)		-	[Insert Date]				-
112 117	(Excess) ADIT	Adjustment		(Col. (H),		-					-
113 <u>118</u>	Beginning Bala Deficient / (Exc ADIT	ance - cess)		Line 11 <u>6</u> 4 + Line 11 <u>7</u> 2)		-	(Col. (M), L Line 11 <u>7</u> 2)	ine 11 <u>6</u> 4 +			-
114 <u>119</u> 115 <u>120</u>	ADIT Not Subj	e - Deficient / (Excess) ect to Proration e - Deficient / (Excess) ent		[Insert Date] (Note F)		-	[Insert Date]				-
116 121	Ending Balanc Deficient / (Exc ADIT	e -		(Col. (H), Line 11 <u>9</u> 4 + Line 1 <u>20</u> 15)		-	(Col. (M), L Line 1 <u>20</u> 15	ine 11 <u>9</u> 4 +)			-

117 <u>122</u> 118 <u>123</u> 119 <u>124</u>	Average Balar adjusted (non- prorated) Prorated Deficient / (Excess) ADIT Deficient / (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction (Exaction	xcess) int 282	ccumulated De	eferred		([Col. (H), I + Line 1 <u>21</u> (Col. (H), Line 1 <u>1409</u>) (Col. (H), Line 1 <u>22</u> 47 + Line 1 <u>23</u> 48)	Line 11 <u>8</u> 3 16] /2)	- -	([Col. (M), I Line 1 <u>21</u> 46 (Col. (M), Line 1 <u>1409</u>) (Col. (M), L + Line 1 <u>23</u> -	ine 1 <u>22</u> 17			- - -
	Income Taxes		(Account No.) Days in Period	283)				n of Deficient /	Actual -	Proration of		Excess) AD	IT Activity
	(A)	(B)	(C)	(D)	(E)	(Excess) ADIT Acti	vity (Note A) (H)	(I)	(J)	(Note B)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
120 <u>125</u>	ADIT Subject to Proration Projected / Actual					[Insert Date]		-	[Insert Date]				-
<u>126</u>	Activity					Date]			Date]				
121 <u>127</u>	January				50.00%	-	-	-	-	-	-	-	-
122 128	February				50.00%	-	-	-	-	-	-	-	-
123 129	March				50.00%	-	-	-	-	-	-	-	-
12 4 <u>130</u>	April				50.00%	-	-	-	-	-	-	-	-
125 131	May				50.00%	-	-	-	-	-	-	-	-
126 132	June				50.00%	-	-	-	-	-	-	-	-
127 <u>133</u>	July				50.00%	-	-	-	-	-	-	-	-
128 <u>134</u>	August				50.00%	-	-	-	-	-	-	-	-
129 135	September				50.00%	-	-	-	-	-	-	-	-
130 136	October				50.00%	-	-	-	-	-	-	-	-

131 137 November 50.00%	-	_
Docombor		
132138 Total (Sum		<u>-</u>
of Lines		
133<u>139</u> 12<u>7</u>4 - 13<u>8</u>2)		
Beginning Balance - Deficient /		
(Excess) ADIT Not Subject to		
134 140 Profation		-
Beginning Balance - Deficient / 135141 (Excess) ADIT Adjustment (Note F)		_
(Col. (H),		
Line 14034		
Beginning Balance - 1 <u>40</u> 34 + Deficient / (Excess) Line (Col. (M), Line 14034		-
1 <u>41</u> 35) + Line 1 <u>41</u> 35) + Line 1 <u>41</u> 35)		
Ending Balance - Deficient / (Excess) [Insert		
Ending Balance - Deficient / (Excess) 137143 ADIT Not Subject to Proration [Insert Date] - Date]		_
Ending Balance - Deficient / (Excess)		
138144 ADIT Adjustment (Note 1) (Col. (H),		-
Line		
Ending Balance - 14337 +		-
Deficient / (Excess) Line (Col. (M), Line 1 <u>43</u> 37 139145 ADIT + Line 14438) + Line 14438)		
Average Balance as		
adjusted (non- 140146 prorated) ([Col. (H), Line 14236 ([Col. (M), Line 14236 + Line 14539] /2) + Line 14539] /2)		-
Prorated		
Deficient / (Col. (H), (Col. (M), (Excess) Line - Line 1382		
(Excess) Line - Line 13 <u>82</u> 141 <u>147</u> ADIT 13 <u>82</u>))		-
(Col. (H),		
Deficient / (Excess) Line		
ADIT - Account 283 1460 + Line - (Col. (M), Line 1460 +		-
142148 1474) Line 1474)		
Unamortized Deficient / (Excess) ADIT - State Unamortized Deficient / (Excess) ADIT - State		
(Projected) (Actual)		
(A) (B) (C) (D) (E) (F)		
Line Deficient / (Excess) Deferred Income Reference EOY Deferred Income Reference EOY		
Taxes Balance Taxes Balance		
(Col. (H), \$ ADIT - (Col. (M), \$		
143149 ADIT - 190 Line 96) - 190 Line 96) -		
(Col. (H), ADIT - (Col. (M), 144150 ADIT - 282 Line 119) - 282 Line 119) -		

145 151	ADIT - 283	(Col. (H), Line 142)	-	283	(Col. (M), Line 142)	-
	Unamortized	(Entered in ATT U	•	Unamortized	(Entered in ATT	¢
146 152	Deficient / (Excess) ADIT - State	(Entered in ATT H- 2A, Line 41b)	Ф -	Deficient / (Excess) ADIT - State	(Entered in ATT H-2A, Line 41b)	Ф -

Instructions

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

(0-1 (11)

Rate Year Projected Activity Check

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

Notes

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

- (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
 Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected
- Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
- This section is reserved for adjustments necessary to comply with the IRS normalization rules. IRS normalization adjustment

Baltimore Gas and Electric

Deficient / (Excess) Deferred Income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		Tax (Cuts and Jobs Act of 2	2017					
	(A)	(B)	(C)		(D)	(E)	(F	-)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	,	er 31, 2017 ADIT nt / (Excess)	[Insert Date] BOY Balance	Currer Amorti		<u>[Insert Date]</u> EOY Balance
1	Unprotected Non-Property				<u> </u>				
2	ADIT - 190	(Note A)	4 Years	\$	-		\$	-	\$
3	ADIT - 281	(Note A)	4 Years		-			-	
4	ADIT - 282	(Note A)	4 Years		-			-	
5	ADIT - 283	(Note A)	4 Years		-			-	
6	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$
7	Unprotected Property								
8	ADIT - 190	(Note A)	5 Years	\$	-		\$	-	\$
9	ADIT - 281	(Note A)	5 Years	*	-		Ť	_	•
10	ADIT - 282	(Note A)	5 Years		-			-	
11	ADIT - 283	(Note A)	5 Years		-			-	
12	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$
13	Protected Property								
14	ADIT - 190	(Note A)	ARAM	\$	-				\$
15	ADIT - 281	(Note A)	ARAM		-				
16	ADIT - 282	(Note A)	ARAM		-				
17	ADIT - 283	(Note A)	ARAM		-				
18	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$
19	Total - Deficient / (Excess) ADIT			\$	-	\$ -	\$	_	\$
		Т	ax Reform Act of 1986	3					
-	A				(D)	(-)	,,		(0)
	(A)	(B)	(C)		(D)	(E)	(F	-)	(G)
ine	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	•	er 30, 2018	[Insert Date]	_		[Insert Da
	Delicicity (Excess) Deletted Hicolife Taxes	110163	Fixed Period		ADIT nt / (Excess)	BOY Balance	Currer Amorti		EOY Baland

20	1 Totolica i Topolity										
21	ADIT - 190	(Note B)	ARAM							\$	
22	ADIT - 281	(Note B)	ARAM							Ψ	
23	ADIT - 282	(Note B)	ARAM								
24	ADIT - 283	(Note B)	ARAM								
24	ADII - 203	(Note B)	ANAIVI								
25	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	
26	Total - Deficient / (Excess) ADIT			\$	<u> </u>	\$		\$		\$	
20	Total Bollololit (Excoco) ABTI			<u> </u>		<u> </u>				Ψ	
		Total Federal Defi	cient / (Excess) Deferr	red Income	Taxes						
	(A)	(B)	(C)		(D)		(E)		(F)	(G)
			Amortization			_[Insert	Date]			[Insert Date	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Fixed Period	Doficio	ADIT ent / (Excess)		BOY Salance		ent Year	EO	
27	Unprotected Non-Property		_	Delicie	ent / (LXCess)		balance	_ AIIIO	rtization	Bala	ice
	ADIT - 190			φ		ф.		φ		ф	
28	ADIT - 190 ADIT - 281			\$	-	\$	-	\$	-	\$	
29	ADIT - 281 ADIT - 282				-		-		-		
30					-		-		-		
31	ADIT - 283				-		-		-		
32	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
33	Unprotected Property										
34	ADIT - 190			\$	-	\$	_	\$	_	\$	_
35	ADIT - 281			*	_	*	_	•	_	*	
36	ADIT - 282				_		_		_		
37	ADIT - 283				_		_		_		
				Ф.		Φ.				Ф.	
38	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	-
39	Protected Property										
40	ADIT - 190			\$	-	\$	-	\$	-	\$	-
41	ADIT - 281				-		-		-		-
42	ADIT - 282				-		_		-		
43	ADIT - 283				-		-		-		
44	Subtotal - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	
45	Total - Deficient / (Excess) ADIT			\$	-	\$	-	\$	-	\$	
		Total Federal Defi	cient / (Excess) Deferr	ed Income	Taxes						
	(A)	(B)	(C)		(D)		(E)		(F)	(G)

20

Protected Property

Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT nt / (Excess)	Date] BOY alance	Current Year Amortization		Date] OY ance
46	ADIT - 190			\$ -	\$ -	\$ -	\$	-
47	ADIT - 281			-	-	-		_
48	ADIT - 282			-	-	-		_
49	ADIT - 283			-	-	-		-
50	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ 	\$	
51	Tax Gross-Up Factor	ATT H-2A, Line 13 <mark>1b2</mark>						
52	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$	

		Federal Income	Tax Regulatory As	set / (Liability	y)						
	(A)	(B)	(C)		(D)	[Insert D	(E)	(F)	(G [Insert D	
Line	Regulatory Assets / (Liabilities)	Notes			ADIT nt / (Excess)		BOY salance		nt Year tization	EOY Balance	
53 54	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$	-	\$	-	\$	-	\$	-
55	Total - Transmission Regulatory Asset / (Liability)			\$	-	\$	-	\$	-	\$	

		State Delicient	:/ (Excess) Deferred In	come raxes											
	State Tax Rate Change														
	(A)	(B)	(C)	(D)	(E)		(F)	(G))						
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	<u>[Insert Date]</u> BOY Balance		ent Year tization	[Insert Date] EOY Balance							
56	Unprotected Non-Property	<u> </u>													
57	ADIT - 190		4 Years	\$ -	\$ -	\$	-	\$	_						
58	ADIT - 281		4 Years	-	-		-		-						
59	ADIT - 282		4 Years	-	-		-		-						
60	ADIT - 283		4 Years	-	-		-		-						
61	Subtotal - Deficient / (Excess) ADIT			\$ -	\$ -	\$	-	\$	-						
62	Unprotected Property	<u> </u>													
63	ADIT - 190		5 Years	\$ -	\$ -	\$	-	\$	-						
64	ADIT - 281		5 Years	-	-		-		-						
65	ADIT - 282		5 Years	-	-		-		-						

66	ADIT - 283	5 Years		-		-		-	-
67	Subtotal - Deficient / (Excess) ADIT		\$	-	\$	-	\$	-	\$ -
68	Protected Property	_							
69	ADIT - 190	NA	\$	-	\$	-	\$	-	\$ -
70	ADIT - 281	NA		-		-		-	-
71	ADIT - 282	NA		-		-		-	-
72	ADIT - 283	NA		-		-		-	-
73	Subtotal - Deficient / (Excess) ADIT		\$	-	\$	-	\$	-	\$ -
74	Total - Deficient / (Excess) ADIT		\$	_	\$		\$		\$
			<u> </u>	_	<u> </u>	_	- <u>·</u>		

		Total State Defici	ent / (Excess) Deferre	d Income T	axes				
	(A)	(B)	(C)		(D)	(E)		(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period		ADIT nt / (Excess)	<mark>Date]</mark> BOY salance		ent Year rtization	<u>[Insert Date]</u> EOY Balance
75	Unprotected Non-Property		_		_		•		
76	ADIT - 190			\$	-	\$ -	\$	-	\$ -
77	ADIT - 281				-	-		-	-
78 70	ADIT - 282				-	-		-	-
79	ADIT - 283				-	-		-	-
80	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$ -
81	Unprotected Property								
82	ADIT - 190			\$	-	\$ -	\$	-	\$ -
83	ADIT - 281				-	-		-	-
84	ADIT - 282				-	-		-	-
85	ADIT - 283				-	-		-	-
86	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$ -
87	Protected Property								
88	ADIT - 190			\$	-	\$ -	\$	-	\$ -
89	ADIT - 281				-	-		-	-
90	ADIT - 282				-	-		-	-
91	ADIT - 283				-	-		-	-
92	Subtotal - Deficient / (Excess) ADIT			\$	-	\$ -	\$	-	\$ -
93	Total - Deficient / (Excess) ADIT			\$	-	\$ 	\$	-	\$ -

		Total State De	eficient / (Excess) D	eferred Income Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	<u>[Insert Date]</u> BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
75 <u>94</u> 76 <u>95</u> 77 <u>96</u> 78 <u>97</u>	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283			\$ - - - -	\$ - - - -	\$ - - - -	\$
79 98	Total - Deficient / (Excess) ADIT			\$ -	\$ -	\$ -	\$
80 99	Tax Gross-Up Factor	ATT H-2A, Line 13 <mark>21b</mark>					
34 <u>100</u>	Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$
		State Inco	ome Tax Regulatory	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	<u>[Insert Date]</u> BOY Balance	Current Year Amortization	<u>[Insert Date]</u> EOY Balance
3 <u>2101</u> 3 <u>3102</u>	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)			\$ - -	\$ - -	\$ - -	\$
84 <u>103</u>	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$
		Federal and Sta	te Income Tax Red	ulatory Asset / (Liability)			
	Federal and S	State Income Tax Regulatory				2	
		-					(0)
	(A)	(B)	(C)	(D)	(E) [Insert Date]	(F)	(G) [Insert Date
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
3 5 104	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$
3 <u>6105</u>	Account 254 (Other Regulatory Liabilities)			-		-	
3 7 106	Total - Transmission Regulatory Asset / (Liability)			\$ -	\$ -	\$ -	\$

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

Notes

- Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where BGE resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized excess and deficient ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

Attachment B

PJM Open Access Transmission Tariff Attachment H-2A Part II

Version 1.1.0 (Accepted in Docket No. ER21-214-003)

Baltimore Gas and Electric
Accumulated
Deferred Income
Taxes
Remeasurement
Attachment F Deficient /
(Excess) Deferred
Income Taxes
Worksheet

	Tax Cuts and Jobs Act of 2017																					
					- Pre F					- Post cembe				Rate	Deficien	t / (Excess)	Deferred Total	Income Taxe	es (Decembe	r 31, 2017)		
Line	Detailed Descripti on	Descript ion	Categ ory	Federal Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te ADI T	FIT on SI T	al ADI T	Federal Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te ADI T	FIT on SI T	Tot al ADI T	Chang e Deferr ed Tax Impac t	Non- Recovera ble	Tax Regulat ory Asset / Liability Deferre d Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdict ion Allocato r	Electric Transmis sion	Alloca tor (Note B)	Transmis sion Allocated Deficient / (Excess) ADIT Balance	FERC Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (l) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 (Note A)																					
1	Accrued Bonus				\$ -		\$ -	\$		\$ -		\$ -	\$	\$ -			\$ -	100% Distributi on 100%	No	0.000 %	\$	190
2	Accrued Benefits				-		-	-		-		-	-	-			-	Distributi on	No	0.000 %	-	190
3	Allowanc e for Doubtful Accounts				-		-	-		-		-	-	-			-	100% Distributi on	No	0.000 %	-	190
4	Charitabl e Contributi ons				-		_	-		_		_	-	-			-	100% Distributi on	No	0.000 %	-	190

		aritabl													
	e Co	ntributi									100%				
		Fed									Distributi		0.000		
5	C/F		-		-			_		-	on	No		-	190
											100%				
		eferred									Distributi		0.000		
6	ITC		-		-			-		-	on	No	%	-	190
	Do	eferred									100% Distributi		0.000		
7	ITC									_	on	No	0.000 %	_	190
,	110							_		_	100%	NO	70	_	190
											Distributi				
8		OPEB	-		-	-	-	-		-	on	<u>No</u> Yes	0.000%	-	190
		Allowance													
•		for Excess									A&G		44.0050/		400
9		Material	-		-	-	-	-		-	Ratio 100%	Yes	11.985%	-	190
		Gas									Distributi				
10)	Inventory	_		_	_	_	_		_	on	<u>No</u> Yes	0.000%	_	190
											100%	<u></u>	0.00075		
		Gas									Distributi				
11	l	Demand	-		-	-	-	-		-	on	No	0.000%	-	190
											100%				
12	,	GCRC									Distributi	No	0.000%		100
12	<u> </u>	GCRC	-		-	-	-	-		-	on 100%	NO	0.000%	-	190
		Environment									Distributi				
13	3	al Reserves	-		-	_	-	-		-	on	No	0.000%	-	190
											100%				
		Purchase of									Distributi				
14	ł	Receivables	-		-	-	-	-		-	on 100%	No	0.000%	-	190
		Long Term									Distributi				
15	5	Incentives	_		_	_	_	_		-	on	No	0.000%	_	190
											100%	110	0.00070		.00
											Distributi				
16	3	Other (190)	-		-	-	-	-		-	on	No	0.000%	-	190
		Workers									100%				
17	7	Compensati on Accruals	_		_		_	_		_	Distributi on	No	0.000%	_	190
17		Vacation	_				_	_		_	100%	NO	0.00070	_	130
		Pay									Distributi				
18	3	Accruals	-		-	-	-	-		-	on	No	0.000%	-	190
4.0											A&G		44.0050/		400
19)	Pension	-		-	-	-	-		-	Ratio	Yes	11.985%	-	190
		Reg Liab -									100% Distributi				
20)	AMI	_		_	_	_	-		_	on	No	0.000%	_	190
											A&G		3.333.0		
21	l	State NOL	-		-	-	-	-		-	Ratio	Yes	11.985%	-	190
		ITC Federal									100%				
0.0)	Carryforwar									Distributi	No	0.0000/		100
22	<u>-</u>	d	-		-	-	-	-		-	on	No	0.000%	-	190

23 24 25	FAS 109 NonTCJA FAS109 TCJA Total FERC Account 190	\$	- - \$ -	\$ -	- - \$ -	- - \$ -	\$	- - \$ \$		 \$ \$	<u></u>	- - - \$ -	\$	\$	- - \$ -	N/A N/A	No No	0.000% 0.000%	- - \$ -	190 190
	FERC Account 282 (Note A) Fixed Asset																			
26	Basis Differences (PowerTax) - Protected Fixed Asset Basis Differences (PowerTax) - Non-		\$ -		\$	\$ -		\$		\$ \$		\$ -			\$ -	Plant	Yes	15.216%	\$ -	282
27	Protected		-			-		-	-			-			-	Plant	Yes	15.216%	-	282
28	FAS109 TCJA		-			-		-	-			-			-	Plant	No	0.000%	-	282
29	FAS 109 NonTCJA		-			-		-	-			-			-	Plant	No	0.000%	-	282
30	ARO Fixed Asset Basis Differences (Non- PowerTax) -		-			-		-	-			-			-	Plant	No	0.000%	-	282
31	Non- Protected Fixed Asset Basis Differences (Non- PowerTax) -		-			-			-			-			-	100% Electric	No	0.000%	-	282
32	Non- Protected		_		_	_		_				_			_	100% Electric	No	0.000%	-	282
J2	Total FERC		_					-							<u></u>	LICOLITO	110	0.00070	_ ,	202
33	Account 282	\$ -	\$ -	\$	\$	\$ -	\$ -	\$ \$	\$.	\$ \$	i	\$ -	\$ -	\$ -	\$ -				\$ -	
	FERC Account 283 (Note A)																			

	AMI		_			_	_	_			100%				
	Regulatory	\$	\$	\$	\$	\$	\$	\$		\$	Distributi			\$	
34	Asset	-	-	-	-	-	-	-		-	on	No	0.000%		283
	Deferred													\$	
35	Fuel	-	-	-	-	-	-	-		-	N/A	No	0.000%	-	283
											100%				
	DRI										Distributi			\$	
36	Program	-	-	-	-	-	-	-		-	on	No	0.000%	-	283
	Energy										100%				
	Efficiency										Distributi			\$	
37	Programs	-	-	-	-	-	-	-		-	on	No	0.000%	-	283
	Loss on														
	Reacquired										A&G		100.000 11.98	\$	
38	Debt	-	-	-	-	-	-	-		-	Ratio	Yes	<u>5</u> %	-	283
														\$	
39	POLR	-	-	-	-	-	-	-		-	N/A	No	0.000%	-	283
	Property										A&G		100.000 11.98	\$	
40	Tax Payable	-	-	-	-	-	-	-		-	Ratio	Yes	<u>5</u> %	-	283
	Regulatory														
	Asset -													•	
4.4	Legacy										N1/A		0.0000/	\$	000
41	Meters	-	-	-	-	-	-	-		-	N/A	No	0.000%	-	283
40	Regulatory										NI/A	NI.	0.0000/	\$	202
42	Asset - ARO	-	-	-	-	-	-	-		-	N/A	No	0.000%	-	283
	Regulatory														
	Asset -														
	Electric Trans Rt													φ	
43	True Up										N/A	No	0.000%	\$ -	283
43		-	-	-	-	-	-	-		-	IN/A	NO	0.000%	-	203
	Regulatory Asset-										100%				
	Spring										Distributi			\$	
44	Gardens										on	No	0.000%	φ -	283
44	Galdelis	-	-	-	-	-	-	-		-	100%	INO	0.000%	-	203
											Distributi			\$	
45	ERI	_								<u>-</u>	on	No	0.000%	-	283
40	LIN	_	_	_	_	_	_	_		_	100%	140	0.00070	_	200
	RIF Reg										Distributi			\$	
46	Asset	_	_	_	_	_	_	_		_	on	No	0.000%	Ψ -	283
40	710001										100%	140	0.00070		200
	Rate Case										Distributi			\$	
47	Reg Asset	_	_	_	_	_	_	_		_	on	No	0.000%	-	283
• • •	Reg Asset -										100%		0.00075		
	Cost to										Distributi			\$	
48	Achieve	-	_	_	-	_	-	-		-	on	No	0.000%	_	283
	Reg Liab -														
	Smart										100%				
	Energy										Distributi			\$	
49	Rewards	-	-	-	-	-	-	-		-	on	No	0.000%	-	283
	Reg Liab -													\$	
50	Stride	-	-	-	-	-	-	-		-	N/A	No	0.000%	-	283
											100%				
											Distributi			\$	
51	Severance	-	-	-	-	-	-	-		-	on	No	0.000%	- .	283
	Prepaid										A&G		100.000 11.98	\$	
52	Software &	-	-	-	-	-	-	-		-	Ratio	Yes	<u>5</u> %	-	283

	License Expenses															100%					
53	DRI Adjustment		-		-	-		-		-	-	-			-	Distributi on	No	(0.000%	\$ - \$	283
54	Other (283) Total FERC		-		-			-		-					-	_ N/A	No	(0.000%	<u>-</u>	283
55	Account 283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	
56	Grand Total	\$ -	\$ -	\$ -	\$ -	\$	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 	\$ -	-				\$ 	-
														Protected	\$					\$	
														Property	-					-	
														Unprotected Property Non-	-					-	
														Property Total	-	_				-	-
														Unprotecte d	\$ -					\$ -	
														Total Deficient /	ф.	-				Φ.	-
														(Excess)AD IT	\$ 	=				ф <u>-</u>	=

Instructions

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the

effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in remeasurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property,

unprotected property, and unprotected non-property).

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

Note

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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page <u>262-</u> 263 <i>Col (<u>[</u>i)</i>	Allocator	Allocated Amount
Plant Re	elated		Gross Plant Allocator	
	Real property (State, Municipal or Local)			
	Personal property			
	Capital Stock Tax			
4	Gross Premium (insurance) Tax			
5	PURTA			
6	Corp License			
Total Di	ant Related	-	#DIV/0!	#DIV/0!
IOtalii	ant Neiateu	- 1	#DIVIO:	#DIV/0:
Labor R	elated		Wages & Salary Allocator	
	Federal FICA		riagoo a balaly / mobalo.	
	Unemployment			
Total La	bor Related	-	#DIV/0!	#DIV/0!
•				
Other In			Gross Plant Allocator	
	Miscellaneous Use & Sales Tax			
10	Use a Sales Tax			
Total O	her Included	-	#DIV/0!	#DIV/0!
Total In	cluded			#DIV/0!
	Currently Excluded			
11	Federal Income			
	Maryland Income			
	Pennsylvania Income			
	Franchise			
	PSC Assessment			
16	Environmental Surcharge			
17	Pole License			
18	Fuel Energy			
19	Montgomery County Fuel Energy			
20	Universal Service Fund			

- 21 Total-as reported on p. 262-263(i)
- 22 Total "Taxes Other Than Income Taxes" Page 114-117 line 14.g plus line 15.g plus line 16.g
- 23 <u>Difference</u>

Difference

Criteria for Allocation:

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

Account 454 - Rent from Electric Property

- 1 Rent from Electric Property Transmission Related (Note 3)
- 2 Total Rent Revenues

Account 456 - Other Electric Revenues (Note 1)

- 3 Schedule 1A
- 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)
- 5 Point to Point Service revenues for which the load is not included in the divisor received by transmission owner
- 6 PJM Transitional Revenue Neutrality (Note 1)
- 7 PJM Transitional Market Expansion (Note 1)
- 8a Professional Services (Note 3, Transmission Related)
- 8b Professional Services (Note 3, Labor Related)
- 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)
- 11 Gross Revenue Credits
- 12 Less line 17g
- 13 Total Revenue Credits

Revenue Adjustment to determine Revenue Credit

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 172 of Appendix A.
- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to utilize lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 17a As discussed in Note 3 above, Rrevenues included in lines 1-11 which are subject to 50/50 sharing.
- 17b Costs associated with revenues in line 17a
- 17c Net Revenues (17a 17b)

Baltimore Gas and Electric Company Attachment 3 - Revenue Credit Workpaper

	Total Amount	Allocation Factor	Allocation %	Total Amount Included in Rates
(Sum Line 1)		<u>Transmission</u>	<u>100%</u>	-
		Transmission	<u>100%</u>	
		<u>Transmission</u>	<u>100%</u>	
				-
		<u>Transmission</u>	<u>100%</u>	
		<u>Transmission</u>	<u>100%</u>	-
		<u>Transmission</u>	<u>100%</u>	-
		<u>Transmission</u>	<u>100%</u>	-
		Wages and Salaries		
		<u>Transmission</u>	<u>100%</u>	-
		<u>Transmission</u>	<u>100%</u>	-
(Sum Lines 2-10)		<u>Transmission</u>	<u>100%</u>	-
				-

Page 10

- 17d 50% Share of Net Revenues (17c/2)
- 17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 17f Net Revenue Credit (17d + 17e)
- 17g Line 17f less line 17a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 19 Amount offset in line 4 above
- 20 Total Account 454 and 456

-

-

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FN1#

Difference

Baltimore Gas and Electric Company Attachment 4 - Calculation of 100 Basis Point Increase in ROE

		Return and Taxes with 100 Basis Point increase in ROE					
	Α	100 Basis Point increase in ROE and Income Taxes			(Line 126 + Line 137)		#DIV/0!
	В	100 Basis Point increase in ROE				1.00%	
	Return Calcul						
	59	Rate Base			(Line 39 + 58)		#DIV/0!
		Long Term Interest					
	99	Long Term Interest			p <u>114-</u> 117.62 <u>.</u> c through 67 <u>.</u> c		0
		Less LTD Interest on Securitization Bonds					
	100		Note P on Appendix A		Attachment 8		
i	101	Long Term Interest			(Line 99 - 100)		0
I	102	Preferred Dividends	enter positive		p118 <u>-119</u> .29 <u>.</u> c		0
1		Common Stock					
	103	Proprietary Capital			p112 <u>-113</u> .16 <u>.</u> c		0
	104	Less Preferred Stock	enter negative		(Line 1 <u>1392</u>)		0
	105	Less Account 216.1	enter negative		p112 <u>-113</u> .12 <u>.</u> c		0
l	105a	Less Account 219	enter negative		P112 <u>-113</u> .15 <u>.</u> c		0
	106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)		0
		Capitalization					
	107	Long Term Debt			p112 <u>-113</u> .18 <u>.</u> d through 21 <u>.</u> d		0
	108	Less Loss on Reacquired Debt		enter negative	p <u>110-</u> 111.81.c		0
	109	Plus Gain on Reacquired Debt		enter positive	p <u>112-</u> 113.61 <u>.</u> c		0
	110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1		0
	111	Less LTD on Securitization Bonds		enter negative	Attachment 8		0
	112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)		0
	113	Preferred Stock		(Note AA)	p112 <u>-113</u> .3 <u>.</u> c		0
	114	Common Stock			(Line 106)		0
	115	Total Capitalization			(Sum Lines 112 to 114)		0
	116	Debt %		Total Long Term Debt	(Line 112 / 115)		0%
	117	Preferred %		Preferred Stock	(Line 113 / 115)		0%
	118	Common %		Common Stock	(Line 114 / 115)		0%
	119	Debt Cost		Total Long Term Debt	(Line 101 / 112)		0.0000
	120	Preferred Cost		Preferred Stock	(Line 102 / 113)		0.0000
	121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts		0.1150
	122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)		0.0000
	123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)		0.0000
	124	Weighted Cost of Common		Common Stock	(Line 118 * 121)		0.0000
	125	Total Return (R)			(Sum Lines 122 to 124)		0.0000
	126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)		#DIV/0!
	Composito In	come Taxes (Note L)					
	composite III	Income Tax Rates					
	127	FIT=Federal Income Tax Rate			(Note I from ATT H-2A)		0.00%
	128	SIT=State Income Tax Rate or Composite			(Note I from ATT H-2A)		0.00%
	129	n	P = (nercent of federal income	tax deductible for state purposes)	Per State Tax Code		0.00%
	130	р Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1		Fel State Lax Code		0.00%
ı	130 131a <u>131</u>	T/ (1-T)	1-1-{[(1-311) (1-711)]/(1	- οπ τπ μης –			0.00%
	131b 132	Tax Gross-Up Factor	<u>4*</u> 1/(1-T)				0.0076
	<u> </u>	p	()				

		Investment Tax Credit Adjustment		(Note T from ATT H-2A)		
	132 133	Investment Tax Credit Amortization		enter negative	Attachment 1B – ADIT EOY	0
	133 134	Tax Gross-Up Factor [1/(1-T)]			(Line 13 <mark>21b</mark>)	0.00%
			-			
	134	Net Plant Allocation Factor		-	(Line 18) from ATT H-2A	#DIV/0!
	135	ITC Adjustment Allocated to Transmission			[Line 132 * 133 *134]	#DIV/0!
		Other Income Tax Adjustment				
	136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note V from ATT H-2A)	Attachment 5, Line 136a	0
	136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136b	
	136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136c	
	136d	Amortization of Other Flow-Through Items - Transmission Component		(Note V from ATT H-2A)	Attachment 5, Line 136d	
	136e	Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d	
	136f	Tax Gross-Up Factor [1/(1-T)]			Line 13 <u>2</u> 1b	
1	136g	Other Income Tax Adjustment			Line 136e*136f	
1	136 <u>h</u>	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131a * 126 * (1-(122 / 125))]	#DIV/0!
l						
	137	Total Income Taxes			(Line 135 + 136g + 136h)	#DIV/0!

Baltimore Gas and Electric Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Inst	ructions	•	Form 1 Amount	Electric Portion	Non-electric Portion	Details
-	Plant Allocation Factors		-	-			
6	Electric Plant in Service		p<u>204_</u>207.104<u>.</u>g				
9	Accumulated Depreciation (Total Electric Plant)		p219.29<u>.</u>c				
10	Accumulated Intangible Amertization	(Note A)	p200<u>201</u>.21.c				
			p356 (See Attachment				
11	Accumulated Common Amertization - Electric	(Note A)	9, line 16, column i)				
12	Accumulated Common Plant Depreciation Electric	(Note A)	p356				
-	Plant In Service		-	-			
19	Transmission Plant In Service		p <u>204_</u> 207.58.g				
23	General and Intangible Plant		p204-20<u>7</u>5.5.g & p<u>204-</u> p204-207.99.g				
20 24	Common Plant (Electric Only)	(Notes A)	p254 207.55.9 p356	_			
_	Common Flam (Elocatio City)	(11010071)	-	_			
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation		p219.25.c				
31	Accumulated General Depreciation		p219.28.c				
32	Accumulated Intangible Amortization	(Notes A)	p200<u>-201</u>.21<u>.</u>c				
		,					
-			-	-			
-	Materials and Supplies		-	-			
47	Undistributed Stores Exp	(Note A)	p227.6.c & 16.c (See	-			
			Attachment 9, line 30, column e)				
	Allocated General & Common Expenses		column c)				
65	Plus Transmission Lease Payments	(Note A)	P200 <u>-201</u> .4.c				
67	Common Plant O&M	(Note A)	p356 .1				
	Depreciation Expense	(Note 11)	p000.1				
85	Transmission Depreciation		p336.7.b / Projected				
86	General Depreciation		p336.10.b / Projected				
87	Intangible Amortization	(Note A)	p336.1.d / Projected			0	Amount in Form 1 is already electric only.
90	General Depreciation Allocated to Transmission	, ,	Projected				, ,
91	Common Depreciation - Electric Only	(Note A)	p336.11.b / Projected			0	Amount in Form 1 is already electric only.
92	Common Amortization - Electric Only	(Note A)	p336.11.d / Projected			0	Amount in Form 1 is already electric only.

Transmission / Non-transmission Cost Support

						Non-transmission	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s an	d Instructions		Form 1 Amount	Transmission Related	Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)				Specific identification based on plant records
							1
							2
							3
							4

							5
CWIP & Expensed Lease Worksheet							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	and Instructions		Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	0	p <u>204-</u> 207.104 <u>.</u> g		0	0	See Form 1
	Plant In Service						
19	Transmission Plant In Service	0	p <u>204-</u> 207.58.g		0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A)	p356		0	0	Electric / non-electric cost support above
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	0	p219.25.c		0	0	See Form 1
EPRI Dues Cost Support							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	and Instructions		Form 1 Amount	EPRI Dues		Details
	Allocated General & Common Expenses						
72	Less EPRI Dues	(Note D) p35	2-353			EPRI Dues payed by	Holding company (Constellation Energy)

Total Electric Administrative & General Cost Support

					Non-Recoverable Costs (including	Not Merger	
	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions		Form 1 Amount	Merger Costs)	Related Recoverable Costs	Details
	Allocated General & Common Expenses						
68	Total A&G	0	p <u>320-</u> 323.197.b		0.00	0.00	See Form 1

Regulatory Expense Related to Transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
	Allocated General & Common Expenses			-			
70	Less Regulatory Commission Exp Account 928	(Note E)	p <u>320-</u> 323.189.b				
	Directly Assigned A&G						
76	Regulatory Commission Exp Account 928	(Note G)	p <u>320-</u> 323.189 <u>.</u> b		0	0	Included amount associated with proceedings before FERC.

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form	1 Page #s and Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G					
80 General Advertising Exp Account 930.1	(Note F) p <u>320-</u> 323.191.b			-	Electric advertising cost in account 930.1 associated with safety

MultiState Workpaper

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

Education and Out Reach Cost Support

	Attachment A Line #s, Descriptions, Notes, For	rm 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
	Directly Assigned A&G						
77	General Advertising Exp Account 930.1	(Note K)	p <u>320-</u> 323.191.b	-	0	0	

Excluded Plant Cost Support

	Attachment A Line #s, Descriptions, Note	ss. Form 1 Page #s and Instructions			Excluded Transmission Facilities	Description of the Facilities
Δdiustm	nent to Remove Revenue Requirements Associated with Excluded Transmission F	-			i delitties	Description of the racinties
148	Excluded Transmission Facilities		(Note M)	Attachment 5	0	General Description of the Facilities
. 10	Instructions:	((11010 111)	/ ttadimont o	Enter \$	None
ı	1 Remove all investment below 69 kV or generator step up transformers include are not a result of the RTEP Process	led in transmission plant in service that				
	2 If unable to determine the investment below 69kV in a substation with investi	ment of 69 kV and higher as well as below 69 kV,			Or	
	the following formula will be used:	Example			Enter \$	
	A Total investment in substation	1,000,000				
	B Identifiable investment in Transmission (provide workpapers)	500,000			,	
	C Identifiable investment in Distribution (provide workpapers)	400,000				
	D Amount to be excluded (A x (C / (B + C)))	444,444				
						Add more lines if necessary

Outstanding Network Credits Cost Support

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

Unfunded Reserves

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

44 Total Reserves Account Balance Attributable to Transmission

Long-Term (defined as being due more than 1 year from each month-end balance sheet date) Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 28.3, & 228.4) and the long-term accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of month-end and therefore available to Company.

13-Month Average Total Reserves

FERC Account 228.1

FERC Account 228.2

FERC Account 228.3

FERC Account 228.4

FERC Account 232

FERC Account 242

FERC Account 253

Total Reserves 13-Month Average Account Balance Attributable to Transmission Attachment H-2A Line 44

Note: The Formula Rate shall include a credit to rate base for all long-term unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance is collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). The unfunded reserve allocators will utilize the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account. Additionally, balances where the related expense was recorded either below the line, 100% to a line of business other than wholesale transmission, or to an expense account not included in the formula rate should not be included in the account reserves deducted from rate base. The gas share of common expenses is also excluded from the above computation. See supporting worksheet that derives the 13-month average balances shown above.

Transmission Related Account 242 Reserves

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Total	Allocation	Transmission Related	Details
44	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)	Enter \$		-Amount	-
-	Directly Assignable to Transmission -	-	100%	_	-
-	Labor Related, General plant related or Common Plant related -	-	#DIV/0!	# DIV/0!	-
-	Plant Related -	-	#DIV/0!	# DIV/0!	-
-	Other -	-	0.00%	-	-
	Total Transmission Related Reserves (13 month average)		=		
-	· · ·	_	-	# DIV/0!	-

_	Prepayments																
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																Description of the Prepayments
	45 Prepayments (limited to balances) in account 165 except for prepaid pension)																
		Decemb er Prior Year	January	Februar y	March	April	May	June	July	August	Septemb er	October	Novemb er	End of Year Decemb er	Allocato r	Allocation Factor (Gross Plant, er Wage and Salary Ratio, or	
	Detail of Prepayments Included p.110-111,1.57															Exclude d) -Net Plant	
	Prepaid																Prepaid Pension is
	Pensions if not															Labor Wa ge and	recorded in FERC account

included in Prepayments														<u>Salary</u> <u>Ratio</u>	186 (see FERC Form 1 page 233).
Total Monthly Balance Included in Rates	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		Attachment 9, line 17-29, column f

Extraordinary Property Loss

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ interest
	Attachment A Line #5, Descriptions, Notes, Form 1 Fage #5 and instructions		Amount	Number of years	Amortization	w/ interest
61	Less extraordinary property losses	Attachment 5				
62	Plus amortization of extraordinary property losses	Attachment 5		5	\$ -	\$ -

Abandoned	d Plant Calculations	-	-		
	<u>Description</u>	Model Reference	_ <u>Dedicated Facilities</u>	<u>MAPP</u>	Baseline Upgrade b1254
<u>a</u> _	Beginning Balance of Unamortized Transmission Projects	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
<u>b</u> _	Years remaining in Amortization Period	Per PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C., Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXXX)			
<u>c</u> _	Transmission Depreciation Expense Including Amortization of Limited Term Plant ¹	(line a / line b)	#DIV/0!	#DIV/0	#DIV/0
<u>d</u> _	Ending Balance of Unamortized Transmission Projects	(line a - line c)	#DIV/0!	#DIV/0!	#DIV/0
<u>e</u> _	Average Balance of Unamortized Abandoned Transmission Projects ²	(line a + d)/2	#DIV/0!	#DIV/0!	#DIV/0
<u>f</u> _	Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	#DIV/0!	#DIV/0!	#DIV/0
<u>g</u> _	Rate Base	(Appendix A line 59)	#DIV/0!	#DIV/0!	#DIV/0

<u>h</u>	Non-Incentive Return and Income Taxes ³	(line f / line g)	#DIV/0!	#DIV/0!	#DIV/0
1- S	ee row 85a, Appendix A. See also amortization included in Attachment 7 revenue requirement calc	culation			
2- S	ee row 44a, Appendix A. See also investment included in Attachment 7 revenue requirement calcu	lation			
3- C	arrying charge rate to be used when computing the revenue requirement for all abandonment plant	facilities (see Attachment 7).			

Interest on Outstanding Network Credits Cost Support

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

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
Net Revenue Requirement		
171 Net Zonal Revenue Requirement	-	

PJM Load Cost Support

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

Statements BG/BH (Present and Proposed Revenues)

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

PBOP Expense in FERC 926

Attachme and Instru	ent A Line #s, Descriptions, Notes, Form 1 Page #s uctions	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p. <u>320-</u> 323.197.b Account 926: p. <u>320-</u> 323.187.b and c		ı		

Other Inco	ome Tax Adjustments		Transmission				
Line	Component Descriptions	Instruction References	Depreciation Expense Amount	-	Tax Rate from Attachment H-2A, Line 130	-	Amount to Attachment H-2A, Line 136e
136a	- Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below	\$	Х		=	\$
136b	Amortization Deficient / (Excess) Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below					
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below					-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below					
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below				-	\$

Instr. #s	<u>Instructions</u>
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - EDIT Amortization, Column F, Line 50 and Line 79 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed period.
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

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

Summary of Administrative and General Expense (A&G) Charged to BGE by Exelon Business Services Company (BSC)

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

A&G

Expense Items

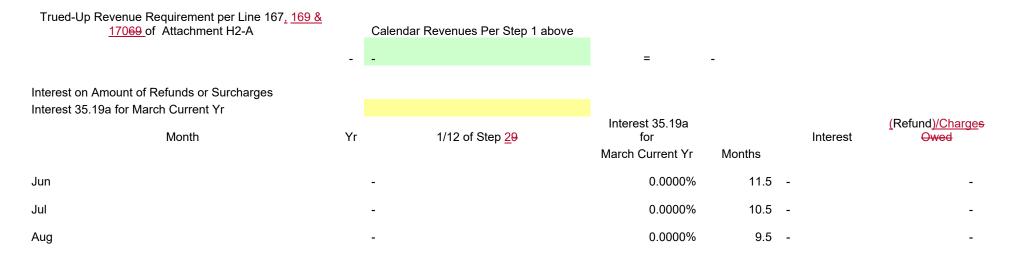
Explanation of the method

Baltimore Gas and Electric Company

Attachment 6 - Reconciliation Worksheet

Step

Line #				t Date] date	[Insert Date] Update
1	Rate (\$/MW-Year)	Line 173 of Applicable Update			
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year		0.00	0.00
3	Number of Days Effective in the calendar Year				
4	1 CP Peak	Line 172 of Applicable Update			
5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	-	-	
6	True-Up from applicable update	Line 1689 of Applicable Update	-	-	
7	Effective Number of Months-Days in Calendar Year			5	7
8	Total Number of Months Days in Calendar Year		12	12	!
9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	-	-	
10	Billed PJM Revenues, Excluding Impact of True-Up	Lines 5 minus - Line 9			



Sep	-	0.0000%	8.5	-
Oct	-	0.0000%	7.5	-
Nov	-	0.0000%	6.5	-
Dec	-	0.0000%	5.5	-
Jan	-	0.0000%	4.5	-
Feb	-	0.0000%	3.5	-
Mar	-	0.0000%	2.5	-
Apr	-	0.0000%	1.5	-
May	-	0.0000%	0.5	-
Total	-			
	Balance	Interest	Amort	Balance
Jun	-	0.0000%	-	-
Jul	-	0.0000%	-	-
Aug	-	0.0000%	-	-
Sep	-	0.0000%	-	-
Oct	-	0.0000%	-	-
Nov	-	0.0000%	-	-
Dec	-	0.0000%	-	-
Jan	-	0.0000%	-	-
Feb	-	0.0000%	-	-
Mar	-	0.0000%	-	-
Apr	-	0.0000%	-	-
May	-	0.0000%	-	-
Total with interest			-	
The difference between the Trued-Up Rev	venue Requirement and the calendar billed revenues			
(excl true-up) with interest			-	
Prior Period Adjustments		T	_	Note 1
		Total true-up amount	-	
Rev Req based on Current Year data before Total Revenue Requirement	ore True-Up + Incentive Revenues + 30.9 Credits		#DIV/0! #DIV/0!	Note 2

	Prior Period Adjustment is the amount of an adjustment to
	correct an error in a prior period. The adjustment will include
	a gross-up for income tax purposes, as appropriate. The
	FERC Refund interest rate specified in CFR 35.19(a) for the
<u>Note</u>	period up to the date the projected rates that are subject to
<u>1</u>	True-up here went into effect will be used in the calculation.
	Please note that the "Rev Reg based on Current Year data
	before True-Up + Incentive Revenues + 30.9 Credits" will be
	populated in the Projected Transmission Revenue
<u>Note</u>	Requirement (PTRR) but will not be populated in the Actual
<u>2</u>	Transmission Revenue Requirement (ATRR).
_	

Baltimore Gas and Electric Company Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge FCR if not a CIAC

Net Plant Carrying Charge without Depreciation

Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation B #DIV/0! Line B less Line A #DIV/0!

FCR if a CIAC

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

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

Per FERC's orders in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest to Finksburg project get an ROE of 11.5%. The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO transmission planning participation adder approved in Ballimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

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Lives shown above are illustrative only The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirement associated with a directly assigned transmission charge. The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model. This same revenue requirement is in turn credited on line 153 of Attachment H-2A ("Revenue Credits") such that this directly assigned transmission charge has no impact on Attachment H-2A, line 155 ("Net Revenue Requirement.). In this way BGE's wholesale transmission customers are insulated from any revenue requirement effect from the Dedicated Facility Project.

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

$\underline{\text{In } \text{ the event the facilities associated with the directly assigned transmission charge are abandoned:}}\\$

The Dedicated Facility Project-Abandorment revenue requirement grid(s) shown above reflect the revenue requirements associated with the abandorment costs regulatory asset as it pertains to the directly assigned transmission charge. The revenue requirement associated with these abandorment costs in any given year is included on line 152 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model. This same revenue requirement is in turn credited on line 159 of Attachment H-2A ("Revenue Credits") such that abandorment costs related to this directly assigned transmission charge has no impact on Attachment H-2A, line 161 ("Net Revenue Requirement"). In this way BGE's wholesals transmission customers are insulated from any revenue requirement effect associated with abandorment costs

related to the directly assigned facility charge, should such abandonment costs ever arise.

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

Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

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No

Month

(a)

2 January

Attachment 9

Rate Base Worksheet

Baltimore Gas and Electric

Gross I	Plant In Service	е	Accun	nulated Depre	ciation		mulated tization	Net PI	ant In Serv	ice
Transmission	General & Intangible	Common	Transmis sion	General	Common	Intangible	Common	Transmissio n	General & Intangible	Common
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
19	23	24	30	31	12	10	11			
204-207.58.g minus 204-207.57.g. Projected monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months (Note E)	204-207.99.g plus 204- 207.5g, minus 204-207.98.g for end of year, records for other months	Only, Form No 1, page 356 for end	for end of	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	year,	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
-	-	-		-	-	-	-	-	-	-
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¹ December Prior Year Actual

3 February	-	-	-			-	-	-	-	-	-
4 March	-	-	-			-	-	-	-	-	-
5 April	-	-	-		-	-	-	-	-	-	-
6 May	-	-	-			-	-	-	-	-	-
7 June	-	-	-			-	-	-	-	-	-
8 July	-	-	-			-	-	-	-	-	-
9 August	-	-	-			-	-	-	-	-	-
10 September		-	-			-	-	-	-	-	-
11 October	-	-	-			-	-	-	-	-	-
12 November	-	-	-			-	-	-	-	-	-
13 December	-	-	-			-	-	-	-	-	-
14 Average of the 13 Monthly Balances (Attachment 9A)	-	-	-			-	-	-	-	-	-
15 Less Merger Cost to Achieve (Attachment 10)		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		-	#DIV/0!	#DIV/0!
16 Average of the 13 Monthly Balances Less Merger Cost to Achieve	-	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!

(Note G)

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No Month (a) Attachment H-2A, Line No: 17 December Prior Year Actual 18 January 19 February 20 March 21 April 22 May 23 June 24 July

CWIP	PHFU		Undistrib uted		ed	Unamortiz ed Abandone d Plant	Account No. 282 Accumulated Deferred Income Taxes (Note C)	283 Accumulate d Deferred Income	Account No. 190 Accumula ted Deferred Income Taxes (Note C)	Account No. 255 Accumula ted Deferred Investme nt Credit
CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments						
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
	28	50	47	45		44(a)				
	214 for end of year, records	(see Att H- 2A Note U) for end of year,	end of year,							
(Note B)	for other months	other months	other months	(Note F)	(Note A)	(Note H)	Attachment 1	Attachment 1	Attachme nt 1	Attachme nt 1
	-			#DIV/0!		#DIV/0!				
				#DIV/0!						
				#DIV/0!						
				#DIV/0!						
				#DIV/0!						
				#DIV/0!						
				#DIV/0!						
				#DIV/0!						

25 August					#DIV/0!			
26 September					#DIV/0!			
27 October					#DIV/0!			
28 November					#DIV/0!			
29 December					#DIV/0!			
30 Average of the 13 Monthly Balances (Note D)	-	-	-	-	#DIV/0! -	#DIV/0!		

Not

es:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Includes only CWIP authorized by the Commission for inclusion in rate base.
- ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the
- C year balances.non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other months.
 - In the true-up calculation, actual monthly balance records are used for plant and in the
- G projected calculation, projected monthly balances are used for plant.
- H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

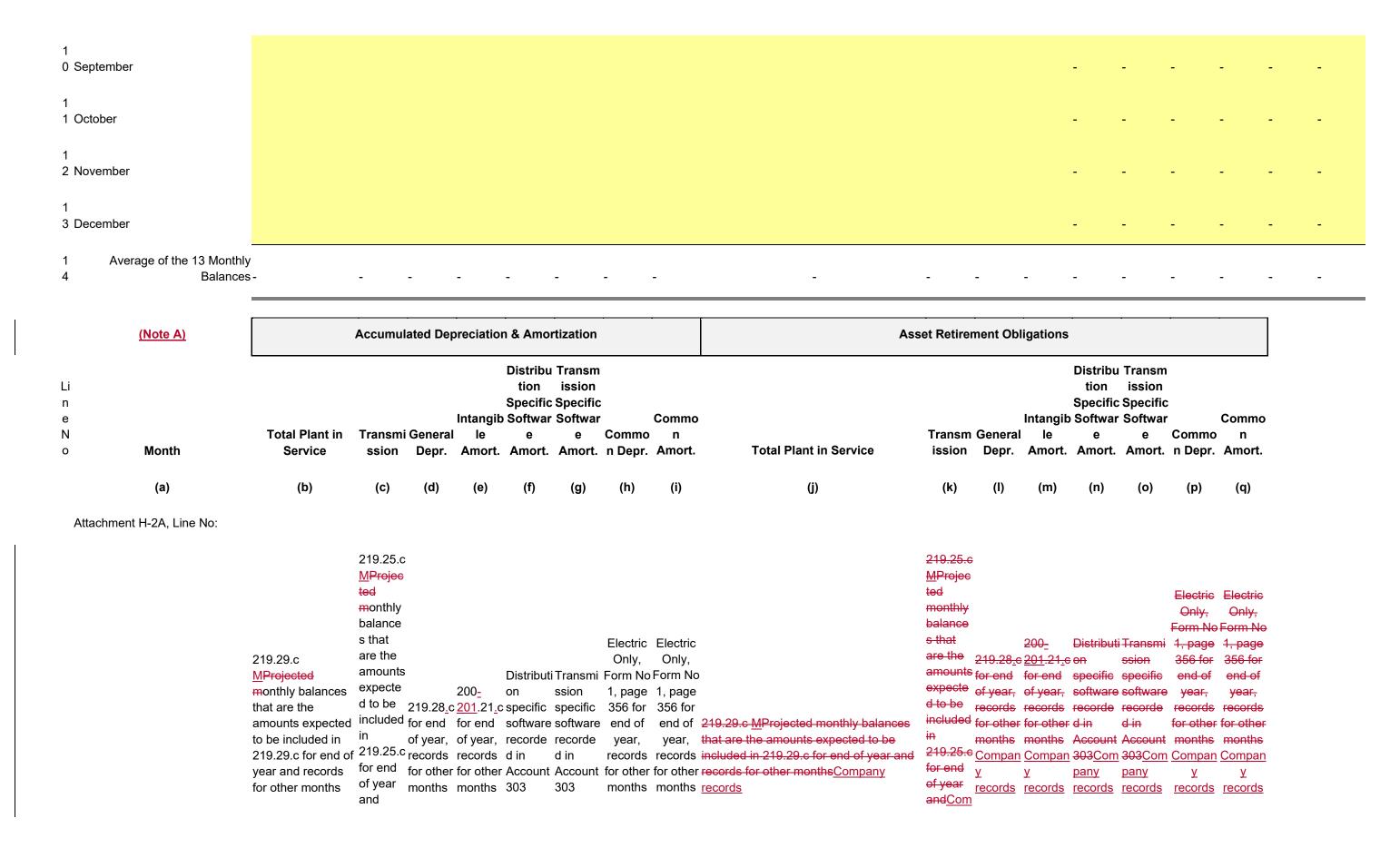
Attachment 9A

Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

Baltimore Gas and Electric

	(Note A)		Gross P	Plant In S	Service					Asset Retirement Obligation	s			Gros			Less Pro Obligation	•	Asset
Li n e N o	Month	Total Plant in Service	Transmi ssion		tion Specific	•		Total Plant in Service		General & Intangible	tion Specifi	u Transm ission c Specific r Softwar e	;	Total Plant in Service	Transm	General &	Specific	ission Specific	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Attachme	ent H-2A, Line No:					19								6			23	23	
		MProjected monthly balances that are the amounts expected to be included in 204-207.104.g for end of year and	of year	204- 207.99.g . plus 204- 20 <u>75</u> .5.g . for end of year, records for other	Distributi on specific software recorde d in	ssion specific software recorde d in	Electric Only, Form No 1, page 356 for end of year, records for other months	204- 207.74. g. + 204- 207.83. g. + 204- 207.98. g. MProjec ted monthly balance s that are the amounts	amounts expecte d to be included in 204-207.57. g for end of year and	<mark>204-</mark> 207.98.g. for end of year, records fo other months	on specific softward recorde d in	ti Transmi ssion specific e software recorde d in t Account 303	1, page 356 for e end of year, records for other		٠,,	. ,		٠,	,

	in 204- for other 207.57. months g. + 204- 207.74. g. + 204- 207.83. g. + 204- 207.98. g. for end of year and records for other months					
1 December Prior Year <u>Actual</u>	-		-	-	-	-
2 January			-	-	-	-
3 February			-	-	-	-
4 March			-	-	-	-
5 April			-	-	-	-
6 May			-	-	-	-
7 June			-	-	-	-
8 July			-	-	-	-
9 August			-	-	-	-



records pany
for other records
months records
for other
months

1 5 December Prior Year <u>Actual</u>	
1 6 January	
1 7 February	
1 8 March	
1 9 April	
2 0 May	
2 1 June	
2 2 July	
2 3 August	
2 4 September	
2 5 October	
2 6 November	

2 7 December										
2 Average o	of the 13 Monthly Balances -	-	 -	 -	-	-	 -	-	-	-

(Note A)

Projected Accumulated Depreciation & Amortization Less Projected Asset
Retirement Obligations

Distribu Transm tion ission Li Specific Specific **Intangib Softwar Softwar Commo Commo** n е General Total Plant in Transmi Depreci Amortiz Amortiz Amortiz Depreci Amortiz Ν Month Service ssion ation ation ation ation ation ation (a) (d) (h) (b) (c) (e) (f) (g) (i) Attachment H-2A, Line No: 9 30 31 32 30 12 11 Col. (c) - Col. (d) - Col. (e) - Col. (f) - Col. (g) - Col. (h) - Col. (i) -Col. (b) - Col. (j) Col. (k) Col. (l) Col. (m) Col. (n) Col. (o) Col. (p) Col. (q) 2 9 December Prior Year Actual 0 January 3 1 February 3 2 March 3 3 April 3 4 May

3 5 June		-	-	-	-		-	-
3 6 July		-	-	-	-	-	-	-
3 7 August	-	-	-	-	-	-	-	-
3 8 September		-	-	-	-	-	-	-
3 9 October		-	-	-	-	-	_	-
4 0 November		-			_		-	_
4 1 December	_	-	_	_		_	_	-
4 Average of the 13 Monthly 2 Balances		-	-	-	-	-	-	-

N ot

е

In the true-up calculation, actual monthly balance records are used <u>for plant and in the projected</u> <u>calculation, projected monthly balances are used for a plant.</u>

A <u>plant</u>.

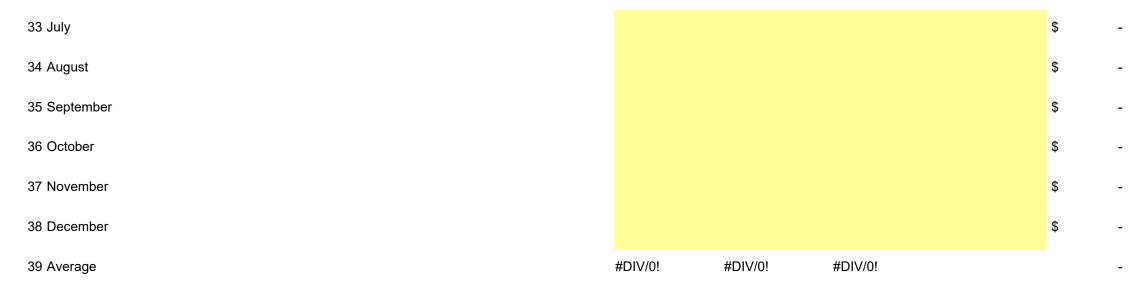
Baltimore Gas and Electric

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	()	(x)
	O&M Cost To Achieve						
	FERC Account	Total		Allocation to Trans.			Total
1	Transmission O&M			100.00%			\$ -
2	A&G			#DIV/0!			#DIV/0!
3							\$ -
4	Total	\$	-				#DIV/0!
5							
6	Depreciation & Amortization Expense Cost To Achieve						
7	FERC Account	Total		Allocation to Trans.			Total
8	General Plant		-	#DIV/0!			#DIV/0!
9	Intangible Plant		-	#DIV/0!			#DIV/0!
10	Common Plant		-	#DIV/0!			#DIV/0!
11	Total	\$	-				#DIV/0!
	Capital Cost To Achieve included in Plant	Go	neral	Intangible	Common		
		Gei	iciai	intangible	Common		Tatal
	Gross Plant						Total
12	December Prior Year						\$ -
13	January						\$ -

14 February				\$	-
15 March				\$	-
16 April				\$	-
17 May				\$	-
18 June				\$	-
19 July				\$	-
20 August				\$	-
21 September				\$	-
22 October				\$	-
23 November				\$	-
24 December				\$	-
25 Average	#DIV/0!	#DIV/0!	#DIV/0!		-

25 Average	#DIV/0!	#DIV/0!	#DIV/0!			-
Accumulated Depreciation	General	Intangible	Common		Tota	al
26 December Prior Year					\$	-
27 January				:	\$	-
28 February				:	\$	-
29 March				:	\$	-
30 April				:	\$	-
31 May					\$	-
32 June				:	\$	-



Baltimore Gas and Electric

Attachment 10 - Merger Costs

(a)	(b)	(c)	(d)	()	(x))
Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	Common		Tot	al
40 December Prior Year	-	-	-	-	\$	-
41 January	-	-	-	-	\$	-
42 February	-	-	-	-	\$	-
43 March	-	-	-	-	\$	-
44 April	-	-	-	-	\$	-
45 May	-	-	-	-	\$	-
46 June	-	-	-	-	\$	-
47 July	-	-	-	-	\$	-
48 August	-	-	-	-	\$	-

49 September	-	-	-	- \$	-
50 October	-	-	-	- \$	-
51 November	-	-	-	- \$	-
52 December	-	-	-	- \$	-
53 Average	-	-	-	-	-

Depreciation	General	Intangible	Common		Total
54 January	-	-	-	\$	-
55 February	-	-	-	\$	-
56 March	-	-	-	\$	-
57 April	-	-	-	\$	-
58 May	-	-	-	\$	-
59 June	-	-	-	\$	-
60 July	-	-	-	\$	-
61 August	-	-	-	\$	-
62 September	-	-	-	\$	-
63 October	-	-	-	\$	-
64 November	-	-	-	\$	-
65 December	-	-	-	\$	-
66 Total	-	-	-	- \$	-

Capital Cost To Achieve included in Total Plant in Service

67 December Prior Year	
68 January	
69 February	
70 March	
71 April	
72 May	
73 June	
74 July	
75 August	
76 September	
77 October	
78 November	
79 December	
80 Average	

Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates*

TRANSMISSION PLANT		Deprec.
Account	Account Description	Rate (%)
350.20	LAND RIGHTS	1.19
352.00	STRUCTURES AND IMPROVEMENTS	2.10
353.00	STATION EQUIPMENT	2.81
354.00	TOWERS AND FIXTURES	3.83
355.00	POLES AND FIXTURES	3.85
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.90
357.00	UNDERGROUND CONDUIT	1.90
358.00	UNDERGROUND CONDUCTORS AND DEVICES	2.20
359.00	ROADS AND TRAILS	1.72
GENERAL PLANT - ELECTRIC	<u> </u>	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	4.96
391.10	OFFICE FURNITURE	2.93
391.20	OFFICE EQUIPMENT	8.99
391.33	PERSONAL COMPUTERS	20.52
393.00	STORES EQUIPMENT	6.57
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.24
395.00	LABORATORY EQUIPMENT	0.01
397.00	COMMUNICATION EQUIPMENT	6.56
397.64	COMMUNICATION EQUIPMENT – DRI	10.60
398.00	MISCELLANEOUS EQUIPMENT	4.62
GENERAL PLANT - COMMON (ELECTRIC & GAS)		Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	2.57
391.10	OFFICE FURNITURE	5.36
391.20	OFFICE EQUIPMENT	7.23
391.33	COMPUTER EQUIPMENT – OTHER	40.00
		18.90
391.36	COMPUTER HARDWARE WITH SMART GRID	18.90 8.47
391.36 392.10		
	COMPUTER HARDWARE WITH SMART GRID	8.47
392.10	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES	8.47 9.57
392.10 392.20	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000	8.47 9.57 8.20
392.10 392.20 392.30	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER	8.47 9.57 8.20 6.07
392.10 392.20 392.30 392.40	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS	8.47 9.57 8.20 6.07 5.04
392.10 392.20 392.30 392.40 392.60	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS	8.47 9.57 8.20 6.07 5.04 4.43
392.10 392.20 392.30 392.40 392.60 392.70 393.00	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES	8.47 9.57 8.20 6.07 5.04 4.43 17.45 8.38
392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS	8.47 9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44
392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT	8.47 9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09
392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS	8.47 9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44
392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30 395.00	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS	8.47 9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09 7.98 3.78
392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30 395.00 396.00	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT	8.47 9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09 7.98 3.78 6.35
392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30 395.00 396.00 397.10	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT POWER OPERATED EQUIPMENT	8.47 9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09 7.98 3.78 6.35 5.32
392.10 392.20 392.30 392.40 392.60 392.70 393.00 394.10 394.20 394.30 395.00 396.00	COMPUTER HARDWARE WITH SMART GRID AUTOMOBILES LIGHT TRUCKS UNDER 33,000 HEAVY TRUCKS 33,000 AND OVER TRACTORS TRAILERS PRELEASED VEHICLES STORES EQUIPMENT PORTABLE TOOLS SHOP AND GARAGE EQUIPMENT CNG FUELING STATIONS LABORATORY EQUIPMENT POWER OPERATED EQUIPMENT COMMUNICATION EQUIPMENT - OVERHEAD	8.47 9.57 8.20 6.07 5.04 4.43 17.45 8.38 4.44 5.09 7.98 3.78 6.35

398.00 MISCELLANEOUS EQUIPMENT 4.68

INTANGIBLE PLANT

<u>Account</u>	Account Description	Amort. Rate (%)
<u>302</u>	Franchises and Consents	
<u>303</u>	Miscellaneous Intangible Plant	
	2-year plant	<u>50.00</u>
	3-year plant	<u>33.33</u>
	4-year plant	<u>25.00</u>
	<u>5-year plant</u>	<u>20.00</u>
	6-year plant	<u>16.67</u>
	7-year plant	<u>14.29</u>
	8-year plant	<u>12.50</u>
	9-year plant	<u>11.11</u>
	10-year plant	<u>10.00</u>
	11-year plant	<u>9.09</u>
	12-year plant	<u>8.33</u>
	13-year plant	<u>7.69</u>
	14-year plant	<u>7.14</u>
	15-year plant	<u>6.67</u>

Notes:

*Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, BGE will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

<u>Depreciation rates as approved by FERC in Docket No. ER21-98.</u>

<u>Amortization rates as approved by FERC in Docket No. ER21-214.</u>

Attachment B

PJM Open Access Transmission Tariff Attachment H-2A Part II

Version 2.0.0 (Accepted in Docket No. ER24-754-000)

Baltimore Gas and Electric
Accumulated
Deferred Income
Taxes
Remeasurement
Attachment F Deficient /
(Excess) Deferred
Income Taxes
Worksheet

										T	ax C	Cuts	and	Jobs Ac	t of 2017							
					- Pre F					- Post cembe					Deficien			Income Taxe	es (Decembe	r 31, 2017)		
Line	Detailed Descripti on	Descript ion	Categ ory	Federal Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te ADI T	FIT on SI T	Tot al ADI T	Federal Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te ADI T	FIT on SI T	Tot al ADI T	Rate Chang e Deferr ed Tax Impac t	Non- Recovera ble	Income Tax Regulat ory Asset / Liability Deferre d Taxes	Total Defici ent / (Exce ss) ADIT Balan ce	Jurisdict ion Allocato r	Electric Transmis sion	Alloca tor (Note B)	Transmis sion Allocated Deficient / (Excess) ADIT Balance	FERC Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 (Note A)																	4000/				
1	Accrued Bonus				\$ -		\$ -	\$		\$ -		\$ -	\$	\$ -			\$ -	100% Distributi on 100%	No	0.000 %	\$ -	190
2	Accrued Benefits				-		-	-		-		-	-	-			-	Distributi on	No	0.000 %	-	190
3	Allowanc e for Doubtful Accounts						-	-		-		-	-	-			-	100% Distributi on	No	0.000	-	190
4	Charitable Contributions				_		-	-		_		-	-	-			-	100% Distributi on	No	0.000 %	-	190

		aritabl														
	e Cor on l	ntributi Fed										100% Distributi		0.000		
5	C/F		-	-	-	-	-	-	-		-	on 100%	No	%	-	190
6	De ITC	ferred	_	_	_	_	_	_	_		_	Distributi on	No	0.000 %	_	190
		ferred										100% Distributi				
7	ITC		-	-	-	-	-	-	-		-	on 100%	No	0.000 %	-	190
8	3	OPEB	_	_	_	_	_	_	-		-	Distributio n	No	0.000%	_	190
		Allowance for Excess										A&G		11.985		
9	9	Material	-	-	-	-	-	-	-		-	Ratio 100%	Yes	%	-	190
1	0	Gas Inventory	-	-	-	-	-	-	-		-	Distributio n 100%	No	0.000%	-	190
1	1	Gas Demand	_		_	_	_	_	_		_	Distributio n	No	0.000%	_	190
												100% Distributio				
1.	2	GCRC	-	-	-	-	-	-	-		-	n 100%	No	0.000%	-	190
1	3	Environment al Reserves	-	-	-	-	-	-	-		-	Distributio n	No	0.000%	-	190
1	4	Purchase of Receivables										100% Distributio	No	0.000%		190
1	4	Long Term	-	-	-	-	_	-	-		-	n 100% Distributio	INO	0.000%	-	190
1	5	Incentives	-	-	-	-	-	-	-		-	n 100%	No	0.000%	-	190
1	6	Other (190)	_	_	_	_	_	_	-		-	Distributio n	No	0.000%	_	190
		Workers Compensati										100% Distributio				
1	7	on Accruals	-	-	-	-	-	-	-		-	n 100%	No	0.000%	-	190
1	8	Vacation Pay Accruals	-	-	-	-	-	-	-		-	Distributio n	No	0.000%	-	190
1	9	Pension	-	-	-	-	-	-	-		-	A&G Ratio 100%	Yes	11.985 %	-	190
2	20	Reg Liab - AMI	_	_	_	_	_	_	_		_	Distributio n	No	0.000%	_	190
												A&G		11.985		
2	:1	State NOL	-	-	-	-	-	-	-		-	Ratio 100%	Yes	%	-	190
2	2	ITC Federal Carryforward	-	-	-	-	-	-	-		-	Distributio n	No	0.000%	-	190

23 24	FAS 109 NonTCJA FAS109 TCJA		-		-	-				-	-	-			-	N/A N/A	No No	0.000% 0.000%		190 190
25	Total FERC Account 190	\$	\$	\$ -	\$	\$ -	\$ -	\$	\$ -	\$ -	\$	* -	- \$	\$	\$ -				\$	
26	FERC Account 282 (Note A) Fixed Asset Basis Differences (PowerTax) - Protected Fixed Asset		\$ -		\$ -	\$ -		\$ -		\$	\$	\$ -			\$ -	Plant	Yes	15.216 %	\$ -	282
27 28 29	Basis Differences (PowerTax) - Non- Protected FAS109 TCJA FAS 109 NonTCJA		- -		-	-		- -		- -	-	- -			- -	Plant Plant Plant	Yes No No	15.216 % 0.000% 0.000%	- -	282 282 282
30	ARO Fixed Asset Basis Differences (Non- PowerTax) - Non-		-		-	-		-		-	-	-			-	Plant 100%	No	0.000%	-	282
31	Protected Fixed Asset Basis Differences (Non- PowerTax) - Non-		-		-	-		-		-	-	-			-	Electric	No	0.000%	-	282 282
33	Protected Total FERC Account 282	\$	- \$ -	\$	- \$ -	\$ -	\$	\$ -	\$	- \$ -	\$	\$ -	\$ -	\$	\$ -	Electric	No	0.000%	\$ -	202
	FERC Account 283 (Note A) AMI Regulatory		\$		\$	\$		\$		\$	\$	\$			\$	100% Distributio			\$	
34	Asset		-		-	-		-		-	-	-			-	n	No	0.000%	-	283

	Deferred												¢	
35	Fuel	-	-	-	-		-		-	N/A 100%	No	0.000%	\$ -	283
	DRI									Distributio			\$	
36	Program Energy	-	-	-	-		-		-	n 100%	No	0.000%	-	283
07	Efficiency									Distributio	NI.	0.0000/	\$	000
37	Programs Loss on	-	-	-	-		-		-	n	No	0.000%	-	283
38	Reacquired Debt									A&G Ratio	Yes	11.985 %	\$	283
		-		-			-		-				\$	
39	POLR Property	-	-	-	-		-		-	N/A A&G	No	0.000% 11.985	- \$	283
40	Tax Payable	-	-	-	-		-		-	Ratio	Yes	%	-	283
	Regulatory Asset -													
44	Legacy									N1/A	No	0.000%	\$	202
41	Meters Regulatory	-		-	-		-		-	N/A	No		\$	283
42	Asset - ARO Regulatory	-	-	-	-		-		-	N/A	No	0.000%	-	283
	Asset -													
	Electric Trans Rt												\$	
43	True Up	-	-	-	-		-		-	N/A 100%	No	0.000%	-	283
	Regulatory Asset-Spring									Distributio			\$	
44	Gardens	-	-	-	-		-		-	n 100%	No	0.000%	-	283
4=	501									Distributio		0.0000/	\$	000
45	ERI	-	-	-	-		-		-	n 100%	No	0.000%	-	283
46	RIF Reg Asset									Distributio	No	0.000%	\$ -	283
40		-	-	-	-		-		-	n 100%	INO	0.00076	-	203
47	Rate Case Reg Asset	_	_	_	_		_		_	Distributio n	No	0.000%	\$ -	283
	Reg Asset -									100%	110	0.00070	•	200
48	Cost to Achieve	-	_	_	-		-		-	Distributio n	No	0.000%	\$ -	283
	Reg Liab - Smart									100%				
	Energy									Distributio			\$	
49	Rewards Reg Liab -	-	-	-	-		-		-	n	No	0.000%	- \$	283
50	Stride	-	-	-	-		-		-	N/A	No	0.000%	-	283
										100% Distributio			\$	
51	Severance Prepaid	-	-	-	-		-		-	n	No	0.000%	<u>-</u>	283
	Software &													
52	License Expenses	_		_	_		_		_	A&G Ratio	Yes	11.985 %	\$ -	283
-											. 55	,,		_00

53 54	DRI Adjustment Other (283)		- -		- -	- -		-		-	-	- -				- -	100% Distributio n N/A	No No	0.000% 0.000%	\$ - \$ -	283 283
55	Total FERC Account 283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				\$ -								
56	Grand Total	\$ -	\$ -	\$ -	\$ -	\$ 	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -				\$ 	
														Prote Pro _l	ected perty	\$ -				\$ -	
															ected perty Non- perty	-				-	
														Unprot	Total ecte d	\$ -				\$ -	
														Defici (Excess	Fotal ent /)ADI T	\$ 				\$	

Instructions

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers

through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Remeasurements of deferred tax balance sheet accounts may also result in re-measurements of taxrelated regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the remeasurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Categorization of items Α as protected or nonprotected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. . Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change. The allocation percentage in Column

T are based on the applicable percentages at the date of the rate

change and must remain fixed absent the Commission's express

approval.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 262-263 <i>Col (I)</i>	Allocator	Allocated Amount
Plant R	elated		Gross Plant Allocator	
1	Real property (State, Municipal or Local)			
	Personal property			
	Capital Stock Tax			
	Gross Premium (insurance) Tax			
	PURTA			
6	Corp License			
Total P	lant Related	-	#DIV/0!	#DIV/0!
Labor l			Wages & Salary Allocator	
	Federal FICA			
8	Unemployment			
Total L	abor Related	-	#DIV/0!	#DIV/0!
Other I	ncluded		Gross Plant Allocator	
9	Miscellaneous			
10	Use & Sales Tax			
T. () 0			WDD WAL	#DIV #01
i otai C	ther Included	-	#DIV/0!	#DIV/0!
Total Ir	cluded			#DIV/0!
	Currently Excluded			
11	Federal Income			
12	Maryland Income			
13	Pennsylvania Income			
14	Franchise			
15	PSC Assessment			
16	Environmental Surcharge			
17	Pole License			
18	Fuel Energy			
19	Montgomery County Fuel Energy			
20	Universal Service Fund			

- 21 Total
- 22 Total "Taxes Other Than Income Taxes" Page 114-117 line 14.g plus line 15.g plus line 16.g
- 23 Difference

Criteria for Allocation:

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

Account 454 - Rent from Electric Property

- 1 Rent from Electric Property Transmission Related (Note 3)
- 2 Total Rent Revenues

Account 456 - Other Electric Revenues (Note 1)

- 3 Schedule 1A
- 4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)
- 5 Point to Point Service revenues for which the load is not included in the divisor received by transmission owner
- 6 PJM Transitional Revenue Neutrality (Note 1)
- 7 PJM Transitional Market Expansion (Note 1)
- 8a Professional Services (Note 3, Transmission Related)
- 8b Professional Services (Note 3, Labor Related)
- 9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)
- 10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)
- 11 Gross Revenue Credits
- 12 Less line 17g
- 13 Total Revenue Credits

Revenue Adjustment to determine Revenue Credit

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 172 of Appendix A.
- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to utilize lines 17a 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).
- 17a As discussed in Note 3 above, revenues included in lines 1-11 which are subject to 50/50 sharing.
- 17b Costs associated with revenues in line 17a
- 17c Net Revenues (17a 17b)

Baltimore Gas and Electric Company Attachment 3 - Revenue Credit Workpaper

	Total Amount	Allocation Factor	Allocation %	Total Amount Included in Rates
(Sum Line 1)		Transmission	100%	-
		Transmission	100%	
		Transmission	100%	
				-
		Transmission	100%	
		Transmission	100%	-
		Transmission	100%	-
		Transmission	100%	-
		Wages and Salaries		
		Transmission	100%	-
		Transmission	100%	-
(Sum Lines 2-10)		Transmission	100%	-
				-

Page 10

- 17d 50% Share of Net Revenues (17c/2)
- 17e Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.
- 17f Net Revenue Credit (17d + 17e)
- 17g Line 17f less line 17a
- Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.
- 19 Amount offset in line 4 above
- 20 Total Account 454 and 456

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-

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FN1 #

Difference

Page 11

Baltimore Gas and Electric Company Attachment 4 - Calculation of 100 Basis Point Increase in ROE

	Return and Taxes with 100 Basis Point increase in ROE					
Α	100 Basis Point increase in ROE and Income Taxes			(Line 126 + Line 137)		#DIV/0!
В	100 Basis Point increase in ROE				1.00%	
Return Calc	ulation					
59	Rate Base			(Line 39 + 58)		#DIV/0!
	Long Term Interest					
99	Long Term Interest			p114-117.62.c through 67.c		0
	Less LTD Interest on Securitization Bonds			,		
100		Note P on Appendix A		Attachment 8		
101	Long Term Interest			(Line 99 - 100)		0
102	Preferred Dividends	enter positive		p118-119.29.c		0
	Common Stock					
103	Proprietary Capital			p112-113.16.c		0
104	Less Preferred Stock	enter negative		(Line 113)		0
105	Less Account 216.1	enter negative		p112-113.12.c		0
105a	Less Account 219	enter negative		P112-113.15.c		0
106	Common Stock		(Note Y)	(Sum Lines 103 to 105a)		0
100	Capitalization		(Note 1)	(Cum Emos 100 to 100a)		· ·
107	Long Term Debt			p112-113.18.d through 21.d		0
108	Less Loss on Reacquired Debt		enter negative	p110-111.81.c		0
109	Plus Gain on Reacquired Debt		· · · · · · · · · · · · · · · · · · ·	p112-113.61.c		0
			enter positive			
110	Less ADIT associated with Gain or Loss		enter negative	Attachment 1		0
111	Less LTD on Securitization Bonds		enter negative	Attachment 8		0
112	Total Long Term Debt		(Note Z)	(Sum Lines 107 to 111)		0
113	Preferred Stock		(Note AA)	p112-113.3.c		0
114	Common Stock			(Line 106)		0
115	Total Capitalization			(Sum Lines 112 to 114)		0
116	Debt %		Total Long Term Debt	(Line 112 / 115)		0%
117	Preferred %		Preferred Stock	(Line 113 / 115)		0%
118	Common %		Common Stock	(Line 114 / 115)		0%
119	Debt Cost		Total Long Term Debt	(Line 101 / 112)		0.0000
120	Preferred Cost		Preferred Stock	(Line 102 / 113)		0.0000
121	Common Cost	See (Note J) on Appendix A	Common Stock	Appendix A % plus 100 Basis Pts		0.1150
122	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 116 * 119)		0.0000
123	Weighted Cost of Preferred		Preferred Stock	(Line 117 * 120)		0.0000
124	Weighted Cost of Common		Common Stock	(Line 118 * 121)		0.0000
125	Total Return (R)		-	(Sum Lines 122 to 124)		0.0000
126	Investment Return = Rate Base * Rate of Return			(Line 59 * 125)		#DIV/0!
	- 4(4)					
Composite I	ncome Taxes (Note L)					
407	Income Tax Rates			(Alata I Garas ATT I I OA)		0.000/
127	FIT=Federal Income Tax Rate			(Note I from ATT H-2A)		0.00%
128	SIT=State Income Tax Rate or Composite			(Note I from ATT H-2A)		0.00%
129	p		tax deductible for state purposes)	Per State Tax Code		0.00%
130	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1	1 - SIT * FIT * p)} =			0.00%
131	T/ (1-T)					0.00%
132	Tax Gross-Up Factor	1/(1-T)				

	Investment Tax Credit Adjustment	(Note T fro	rom ATT H-2A)		
133	Investment Tax Credit Amortization	enter	er negative	Attachment 1B – ADIT EOY	0
134	Tax Gross-Up Factor [1/(1-T)]			(Line 132)	0.00%
135	ITC Adjustment Allocated to Transmission			[Line 133 *134]	#DIV/0!
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note V fro	rom ATT H-2A)	Attachment 5, Line 136a	0
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note V fro	rom ATT H-2A)	Attachment 5, Line 136b	
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note V fro	rom ATT H-2A)	Attachment 5, Line 136c	
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note V fro	rom ATT H-2A)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d	
136f	Tax Gross-Up Factor [1/(1-T)]			Line 132	
136g	Other Income Tax Adjustment			Line 136e*136f	
136h	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	Total Income Taxes			(Line 135 + 136g + 136h)	#DIV/0!

Baltimore Gas and Electric Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #	s and Instructions		Form 1 Amount	Electric Portion	Non-electric Portion	Details
	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c				
67	Common Plant O&M	(Note A)	p356				
	Depreciation Expense						
85	Transmission Depreciation		p336.7.b / Projected				
86	General Depreciation		p336.10.b / Projected				
87	Intangible Amortization	(Note A)	p336.1.d / Projected			0	Amount in Form 1 is already electric only.
91	Common Depreciation - Electric Only	(Note A)	p336.11.b / Projected			0	Amount in Form 1 is already electric only.
92	Common Amortization - Electric Only	(Note A)	p336.11.d / Projected			0	Amount in Form 1 is already electric only.

Transmission / Non-transmission Cost Support

Transmission / Non-transmission Cost Suppo	ort						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)				Specific identification based on plant records
							1
							2
							3
							4
							5
CWIP & Expensed Lease Worksheet							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions		Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors						
6	Electric Plant in Service	0	p204-207.104.g		0	0	See Form 1
	Plant In Service						
19	Transmission Plant In Service	0	p204-207.58.g		0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A)	p356		0	0	Electric / non-electric cost support abov
	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	0	p219.25.c		0	0	See Form 1
EPRI Dues Cost Support		<u> </u>			<u> </u>		
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s a	nd Instructions		Form 1 Amount	EPRI Dues		Details
	Allocated General & Common Expenses						
72	Less EPRI Dues	(Note D)	p352-353			EPRI Dues payed by	Holding company (Constellation Energy)

Total Electric Administrative & General Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Pa	ge #s and Instructions		Form 1 Amount	Non-Recoverable Costs (including Merger Costs)	Recoverable Costs	Details Details
	Allocated General & Common Expenses						
68	Total A&G	0	p320-323.197.b		0.00	0.00	See Form 1

Regulatory Expense Related to Transmission Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page	#s and Instructions		Form 1 Amount	Transmission Related	Non-transmission Related	Details
	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b				
Directly Assigned A&G							
76	Regulatory Commission Exp Account 928	(Note G)	p320-323.189.b		0	0	Included amount associated with proceedings before FERC.

Safety Related Advertising Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 F	Page #s and Instructions	Form 1 Amount	Safety Related	Non-safety Related	Details
	Directly Assigned A&G					
80	General Advertising Exp Account 930.1	(Note F) p320-323.191.b			-	Electric advertising cost in account 930.1 associated with safety

MultiState Workpaper

	Attachment A Line #s, Descriptions, Notes, Form 1 Pa		State 1	State 2	State 3	State 4	State 5	Details	
ı	Income Tax Rates								
				Maryland	Enter State	Enter State	Enter State	Enter State	Enter Calculation
128	SIT=State Income Tax Rate or Composite	(Note I)	0		Enter %	Enter %	Enter %	Enter %	Maryland Only

Education and Out Reach Cost Support

	Attachment A Line #s, Descriptions, Notes, For	m 1 Page #s and Instructions		Form 1 Amount	Education & Outreach	Other	Details
	Directly Assigned A&G						
77	General Advertising Exp Account 930.1	(Note K)	p320-323.191.b	-	0	0	

Excluded Plant Cost Support

	Attachment A Line #s, Descriptions, Not	es, Form 1 Page #s and Instructions	·	Excluded Transmission Facilities	Description of the Facilities
Adjust	tment to Remove Revenue Requirements Associated with Excluded Transmission F	acilities			
48	Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
	Instructions:			Enter \$	None
	1 Remove all investment below 69 kV or generator step up transformers included are not a result of the RTEP Process				
	2 If unable to determine the investment below 69kV in a substation with invest	ment of 69 kV and higher as well as below 69 kV,		Or	
	the following formula will be used:	Example		Enter \$	
	A Total investment in substation	1,000,000			
	B Identifiable investment in Transmission (provide workpapers)	500,000			
	C Identifiable investment in Distribution (provide workpapers)	400,000			
	D Amount to be excluded (A x (C / (B + C)))	444,444			
					Add more lines if necessary

Outstanding Network Credits Cost Support

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

Enter \$	None	
	Add more lines if necessary	

Unfunded Reserves

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

44 Total Reserves Account Balance Attributable to Transmission

Long-Term (defined as being due more than 1 year from each month-end balance sheet date) Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 28.3, & 228.4) and the long-term accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of month-end and therefore available to Company.

	13-Month Average Total Reserves	
FERC Account 228.1		
FERC Account 228.2		
FERC Account 228.3		
FERC Account 228.4		
FERC Account 232		
FERC Account 242		
FERC Account 253		
Total Reserves 13-Month Average Account Balance Attributable to Transmission		Attachment H-2A Line 44

Note: The Formula Rate shall include a credit to rate base for all long-term unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance is collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). The unfunded reserve allocators will utilize the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account. Additionally, balances where the related expense was recorded either below the line, 100% to a line of business other than wholesale transmission, or to an expense account not included in the formula rate should not be included in the account reserves deducted from rate base. The gas share of common expenses is also excluded from the above computation. See supporting worksheet that derives the 13-month average balances shown above.

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																Description of the Prepayments
45 Prepayments (limited to balances in account 165 except for prepaid pension)																
	Decemb er Prior Year	January	Februar y	March	April	May	June	July	August	Septemb er	October	Novemb er	End of Year Decemb er	Allocato r	Allocatio n Factor (Gross Plant, Wage and Salary Ratio, or Exclude d)	
Detail of Prepayments Included p.110-111, l.57															,	
Prepaid Pensions if not included in Prepayments															Wage and Salary Ratio	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).
Total Monthly Balance Included in Rates	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!			Attachment 9, line 17-29, column f

Extraordinary Property Loss

LAtiatium	ary reperty coss						
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Number of years	Amortization	w/ interest	
61	Less extraordinary property losses	Attachment 5					
62	Plus amortization of extraordinary property losses	Attachment 5			\$ -	\$ -	

Abandoned Plant Calculations	-	-			
_ <u>Description</u>	Model Reference	-	Dedicated Facilities	<u>MAPP</u>	Baseline Upgrade b1254

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

Interest on Outstanding Network Credits Cost Support

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

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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & PJM Documentation
Net Revenue Requirement		
171 Net Zonal Revenue Requirement	-	

PJM Load Cost Support

	4	tachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		1 CP Peak	Description & PJM Documentation
	Network Zonal Service Rate				
173	2 1 CP Peak	(Note L)	PJM Data		PJM Zonal Peak Load per 34.1 of the PJM OATT

Statements BG/BH (Present and Proposed Revenues)

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

PBOP Expense in FERC 926

Attachme and Instru	nt A Line #s, Descriptions, Notes, Form 1 Page #s	Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.320-323.197.b Account 926: p.320-323.187.b and c		<u> </u>		

Other Inco	ome Tax Adjustments		Transmission				
Line	Component Descriptions	Instruction References	Depreciation Expense Amount	-	Tax Rate from Attachment H-2A, Line 130	-	Amount to Attachment H-2A, Line 136e
136a	- Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below	\$	Х		=	\$
136b	Amortization Deficient / (Excess) Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below					
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below					-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below					
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below				•	\$

Instr. #s	<u>Instructions</u>
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - EDIT Amortization, Column F, Line 50 and Line 79 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed period.
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.

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

Summary of Administrative and General Expense (A&G) Charged to BGE by Exelon Business Services Company (BSC)

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

A&G

Expense Items

Explanation of the method

Baltimore Gas and Electric Company

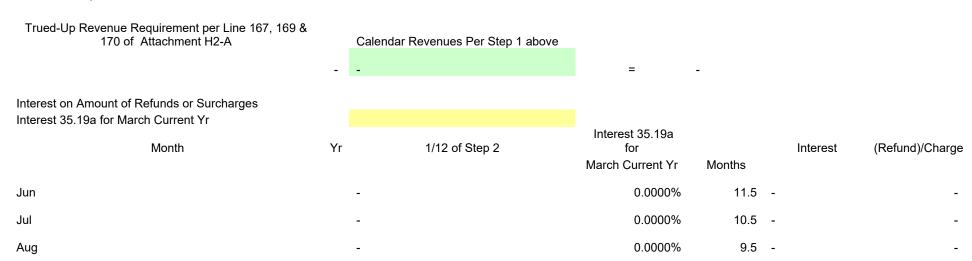
Attachment 6 - Reconciliation Worksheet

Step

1 Calculation of Calendar Revenues for Trued	d-Up Year
----------------------------------------------	-----------

Line #	·		[Insert Date] Update	[Insert Date] Update	
1	Rate (\$/MW-Year)	Line 173 of Applicable Update			
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	0.00	0.00	
3	Number of Days Effective in the calendar Year				
4	1 CP Peak	Line 172 of Applicable Update			
5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	-	-	
6 7 8	True-Up from applicable update Effective Number of Days in Calendar Year Total Number of Days in Calendar Year	Line 168 of Applicable Update	-	-	
9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	-	-	Tota
10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9			-

2 Comparison of Trued-Up File to Calendar Revenues



Sep	-	0.0000%	8.5	-
Oct	-	0.0000%	7.5	-
Nov	-	0.0000%	6.5	-
Dec	-	0.0000%	5.5	-
Jan	-	0.0000%	4.5	-
Feb	-	0.0000%	3.5	-
Mar	-	0.0000%	2.5	-
Apr	-	0.0000%	1.5	-
May	-	0.0000%	0.5	-
Total	-			
	Balance	Interest	Amort	Balance
Jun	-	0.0000%	-	-
Jul	-	0.0000%	-	-
Aug	-	0.0000%	-	-
Sep	-	0.0000%	-	-
Oct	-	0.0000%	-	-
Nov	-	0.0000%	-	-
Dec	-	0.0000%	-	-
Jan	-	0.0000%	-	-
Feb	-	0.0000%	-	-
Mar	-	0.0000%	-	-
Apr	-	0.0000%	-	-
May	-	0.0000%	-	-
Total with interest			-	
The difference between the Trued-Up Rever	nue Requirement and the calendar billed revenues			
(excl true-up) with interest			-	
Prior Period Adjustments		<u>-</u>	-	Note 1
		Total true-up amount	-	
Rev Req based on Current Year data before Total Revenue Requirement	True-Up + Incentive Revenues + 30.9 Credits		#DIV/0! #DIV/0!	Note 2

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

Note

Note

Please note that the "Rev Req based on Current Year data before True-Up + Incentive Revenues + 30.9 Credits" will be populated in the Projected Transmission Revenue Requirement (PTRR) but will not be populated in the Actual Transmission Revenue Requirement (ATRR).

Baltimore Gas and Electric Company Attachment 7 - Transmission Enhancement Charge Worksheet

New Plant Carrying Charge FCR if not a CIAC

Net Plant Carrying Charge without Depreciation

Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation B #DIV/0! Line B less Line A #DIV/0!

FCR if a CIAC

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

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

Per FERC's orders in Docket No. ER07-576, the Conastone and Waugh Chapel substation projects, the Downtown Project, and the Northwest to Finksburg project get an ROE of 11.5%. The rest of transmission rate base gets an ROE of 10.5% which includes a 50 basis point RTO transmission planning participation adder approved in Ballimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

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Lives shown above are illustrative only The Dedicated Facility Project revenue requirement grid(s) shown above reflect the revenue requirement associated with a directly assigned transmission charge. The revenue requirement associated with this project in any given year is included on line 146 of Attachment H-2A. ("the Gross Revenue Requirement") of BCE's formula rate model. This same revenue requirement is in tim ordered on line 153 of Attachment H-2A. ("the Gross Revenue Requirement") of BCE's formula rate model. This same revenue requirement effect from the Dedicated from a pre-tension facility from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicated from the Dedicat

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

$\underline{\text{In } \text{ the event the facilities associated with the directly assigned transmission charge are abandoned:}}\\$

The Dedicated Facility Project-Abandorment revenue requirement grid(s) shown above reflect the revenue requirements associated with the abandorment costs regulatory asset as it pertains to the directly assigned transmission charge. The revenue requirement associated with these abandorment costs in any given year is included on line 152 of Attachment H-2A ("the Gross Revenue Requirement") of BGE's formula rate model. This same revenue requirement is in turn credited on line 159 of Attachment H-2A ("Revenue Credits") such that abandorment costs related to this directly assigned transmission charge has no impact on Attachment H-2A, line 161 ("Net Revenue Requirement"). In this way BGE's wholesals transmission customers are insulated from any revenue requirement effect associated with abandorment costs

related to the directly assigned facility charge, should such abandonment costs ever arise.

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

Baltimore Gas and Electric Company

Attachment 8 - Company Exhibit - Securitization Workpaper

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

Attachment 9

Rate Base Worksheet

Baltimore Gas and Electric

		(Note G)	
Line No		Month	
		(a)	
	Attachment H-2A, Line No:		
1	December Prior Year Actual		
2	January		
3	February		

Gross I	Plant In Servic	e	Accur	nulated Depre	ciation		mulated rtization	Net Plant In Service			
Transmission	General & Intangible	Common	Transmiss ion	General	Common	Intangible	Common	Transmission	General & Intangible	Common	
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	
19	23	24	30	31	12	10	11				
204-207.58.g minus 204- 207.57.g. Projected monthly balances that are the amounts expected to be included in 204- 207.58.g for end of year and records for other months (Note E)	204-207.99.g	No 1, page 356 for end of year,	year and records for	219.28.c for end of year, records for other months	of year,	200- 201.21.c for end of year, records for other months	•	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)	
-	-	-		-	-	-	-	-	-	-	
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-	-	-	-	-	-	-	-	-	-	-	

4 March	-	-	-			-	-	-	-	-	-
5 April	-	-	-			-	-	-	-	-	-
6 May	-	-	-			-	-	-	-	-	-
7 June	-	-	-			-	-	-	-	-	-
8 July	-	-	-			-	-	-	-	-	-
9 August	-	-	-			-	-	-	-	-	-
10 September	-	-	-			-	-	-	-	-	-
11 October	-	-	-			-	-	-	-	-	-
12 November	-	-	-			-	-	-	-	-	-
13 December	-	-	-			-	-	-	-	-	-
14 Average of the 13 Monthly Balances (Attachment 9A)	-	-	-			-	-	-	-	-	-
15 Less Merger Cost to Achieve (Attachment 10)		#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!		-	#DIV/0!	#DIV/0!
16 Average of the 13 Monthly Balances Less Merger Cost to Achieve	-	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!

(Note G)

Line No	Month	CWIP	PHFU		Undistribu ted		d	d	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Accumulated Deferred Income	No. 190 Accumulat ed Deferred Income Taxes (Note C)	Account No. 255 Accumula ted Deferred Investmen t Credit
	(a)	CWIP in Rate Base	Held for Future Use	Materials & Supplies	Stores Expense	Prepayments	i					
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)
Attachment H-2A, Line No:			28	50	47	45		44(a)				
		(Note B)		(see Att H- 2A Note U) for end of year,	Ratio) for end of year,	(Note F)	(Note A)	(Note H)	Attachment 1		Attachmen t 1	Attachme nt 1
17 December Prior Year Actual			-			#DIV/0!		#DIV/0!				
18 January						#DIV/0!						
19 February						#DIV/0!						
20 March						#DIV/0!						
21 April						#DIV/0!						
22 May						#DIV/0!						
23 June						#DIV/0!						
24 July						#DIV/0!						

Account

25 August					#DIV/0!		
26 September					#DIV/0!		
27 October					#DIV/0!		
28 November					#DIV/0!		
29 December					#DIV/0!		
30 Average of the 13 Monthly Balances (Note D)	-	-	-	-	#DIV/0! -	#DIV/0!	

Not es:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Includes only CWIP authorized by the Commission for inclusion in rate base.
- ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the C beginning of the year and end of the year balances plus the prorated balance.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other months.
 - In the true-up calculation, actual monthly balance records are used for plant and in
- G the projected calculation, projected monthly balances are used for plant.
- H Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Attachment 9A

Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

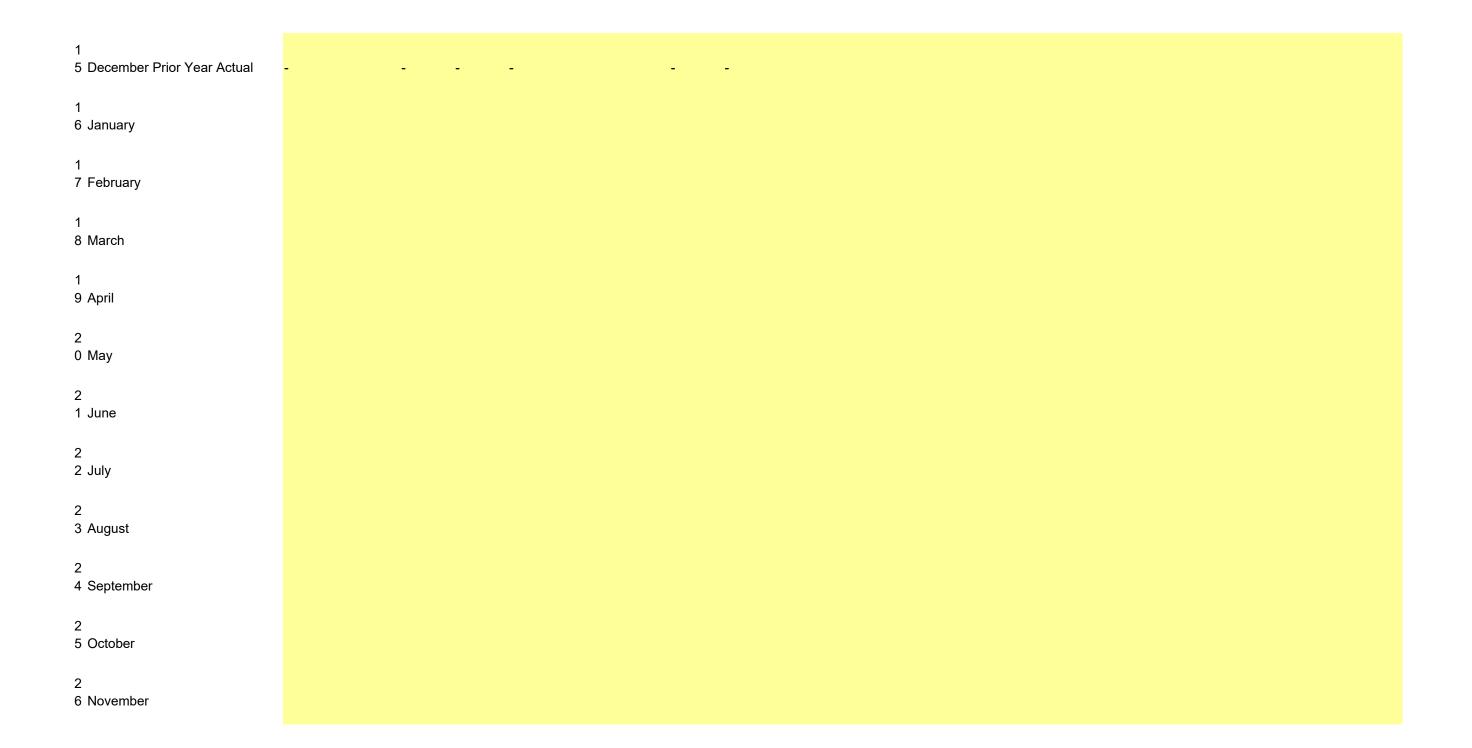
Baltimore Gas and Electric

(Note A)		Gross Pl	lant In S	ervice					Asset Retirement Obligations	3			Gross	Plant in	Service Obliga	Less Ass ations	et Retire	ement
Li n e N o Month	Total Plant in Service	Transmi I ssion	General &	Specific S	ission Specific			Transm ission	General & Intangible	tion Specifi	u Transm ission c Specific r Softwar e	: Commo	Total Plant in Service	Transm	General &	Specific	ission Specific	Commo n
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
Attachment H-2A, Line No:					19								6			23	23	
	p204-207.104.g. Monthly balances that are the amounts expected to be included in 204-207.104.g for end of year and records for other months	207.58.g 2 for end 2 of year f and c records r	207.99.g plus 204- 207.5.g. for end of year, records for other	Distribution specific software srecorde red in Account A	Transmi ssion specific software recorde d in Account	Electric Only, Form No 1, page 356 for end of year, records for other months	g. + 204- 207.83. g. + 204- 207.98. g. Monthly balance s that are the amounts expecte d to be included	g. Monthly balance s that are the amounts expecte d to be included in 204-207.57. g for end of year and records for other	204-207.98.g. for end of year, records fo other months	on specific software recorde d in	ti Transmi ssion specific e software recorde d in t Account 303	1, page 356 for end of year, records for other						

	g. + 204- 207.74. g. + 204- 207.83. g. + 204- 207.98. g. for end of year and records for other months				
1 December Prior Year Actual		-	 -	-	-
2 January		-	 -	-	-
3 February		-	 -	-	-
4 March		-	 -	-	-
5 April		-	 -	-	-
6 May			 -	-	-
7 June		-	 -	-	-
8 July		-	 -	-	-

9 August

1 0 September		
1 1 October		
1 2 November		
1 3 December		
1 Average of the 13 Monthl 4 Balance		
(Note A)	Accumulated Depreciation & Amortization	Asset Retirement Obligations
Li n e N o Month	Distribu Transm tion ission Specific Specific Intangib Softwar Softwar Commo Total Plant in Transmi General le e e Commo n Service ssion Depr. Amort. Amort. n Depr. Amort. Total Plant in Service	Distribu Transm tion ission Specific Specific Intangib Softwar Softwar Commo Transm General le e e Commo n rvice ission Depr. Amort. Amort. n Depr. Amort.
(a)	(b) (c) (d) (e) (f) (g) (h) (i) (j)	(k) (l) (m) (n) (o) (p) (q)
Attachment H-2A, Line No:	219.25.c Monthly balance s that are the amounts Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, Conly, C	Compan



2 7 December								
Average of the 13 MonthlyBalances		-	-	-	-	-	-	-
(Note A)	Accumulated Dep	preciation	& Amor	tization l	_ess Ass	et Retire	ment Ob	ligations
Li n e N o Month	Total Plant in Service	Transm ssion	General	le	е	ission Specific Softwar e	; · Commo n	Commo n Amortiz ation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Attachment H-2A, Line No:	9	30	31	32		30	12	11
	Col. (b) - Col. (j)				·Col. (f) - Col. (n)			
29 December Prior Year Actual		-	-	-	-	-	-	-
3 0 January	-	-	-	-	-	-	-	-
3 1 February	-	-	-	-	-	-	-	-
3 2 March		-	-	-	-	-	-	-
3 3 April	-	-	-	-	-	-	-	-
3 4 May	-	-	-	-	-	-	-	-

3 5 June	-	-	-	-	-	-	-	-
3 6 July	-	-	-	-	-	-	-	-
3 7 August		-	-	-	-	-	-	-
3 8 September		-	-	-	-	-	-	-
3 9 October		-	-	-	-	-	-	-
4 0 November		-	-	-	-	-	-	-
4 1 December	-	-	-	-	-	-	-	-
4 Average of the 13 Monthly 2 Balances		-	-	-	-	-	-	-

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In the true-up calculation, actual monthly balance records are used for plant and in the projected calculation, projected monthly balances are used for A plant.

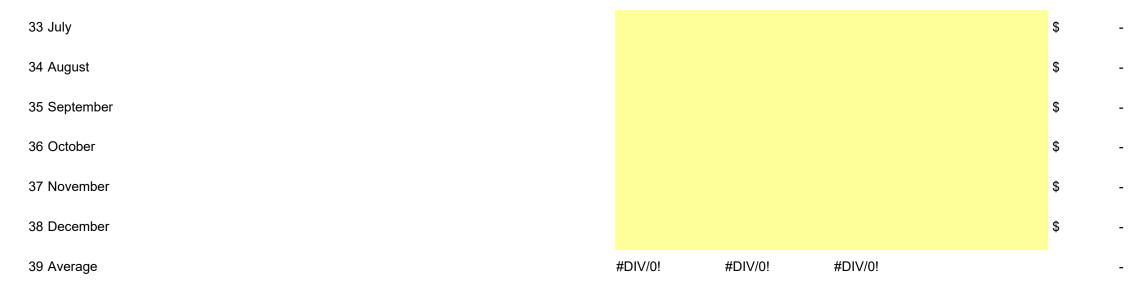
Baltimore Gas and Electric

Attachment 10 - Merger Costs

	(a)	((b)	(c)	(d)	()	(x)
	O&M Cost To Achieve						
	FERC Account	Total		Allocation to Trans.			Total
1	Transmission O&M			100.00%			\$ -
2	A&G			#DIV/0!			#DIV/0!
3							\$ -
4	Total	\$	-				#DIV/0!
5							
6	Depreciation & Amortization Expense Cost To Achieve						
7	FERC Account	Total		Allocation to Trans.			Total
8	General Plant		-	#DIV/0!			#DIV/0!
9	Intangible Plant		-	#DIV/0!			#DIV/0!
10	Common Plant		-	#DIV/0!			#DIV/0!
11	Total	\$	-				#DIV/0!
	Capital Cost To Achieve included in Plant	Ge	neral	Intangible	Common		
	Gross Plant						Total
12	December Prior Year						\$ -
13	January						\$ -

14 February				\$	-
15 March				\$	-
16 April				\$	-
17 May				\$	-
18 June				\$	-
19 July				\$	-
20 August				\$	-
21 September				\$	-
22 October				\$	-
23 November				\$	-
24 December				\$	-
25 Average	#DIV/0!	#DIV/0!	#DIV/0!		-

25 Average	#DIV/0!	#DIV/0!	#DIV/0!		-
Accumulated Depreciation	General	Intangible	Common	Tot	tal
26 December Prior Year				\$	-
27 January				\$	-
28 February				\$	-
29 March				\$	-
30 April				\$	-
31 May				\$	-
32 June				\$	-



Baltimore Gas and Electric

Attachment 10 - Merger Costs

(a)	(b)	(c)	(d)	()	(x)
Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible	Common		Total
40 December Prior Year	-	-	-	-	\$ -
41 January	-	-	-	-	\$ -
42 February	-	-	-	-	\$ -
43 March	-	-	-	-	\$ -
44 April	-	-	-	-	\$ -
45 May	-	-	-	-	\$ -
46 June	-	-	-	-	\$ -
47 July	-	-	-	-	\$ -
48 August	-	-	-	-	\$ -

49 September	-	-	-	- \$	-
50 October	-	-	-	- \$	-
51 November	-	-	-	- \$	-
52 December	-	-	-	- \$	-
53 Average	-	-	-	-	-

Depreciation	General	Intangible	Common		Total
54 January	-	-	-	\$	
55 February	-	-	-	\$	
56 March	-	-	-	\$	
57 April	-	-	-	\$	
58 May	-	-	-	\$	
59 June	-	-	-	\$	
60 July	-	-	-	\$	
61 August	-	-	-	\$	
62 September	-	-	-	\$	
63 October	-	-	-	\$	
64 November	-	-	-	\$	
65 December	-	-	-	\$	
66 Total	-	-	-	- \$	-

Capital Cost To Achieve included in Total Plant in Service

67 December Prior Year	
68 January	
69 February	
70 March	
71 April	
72 May	
73 June	
74 July	
75 August	
76 September	
77 October	
78 November	
79 December	
80 Average	

Baltimore Gas and Electric

Attachment 11 - Depreciation* and Amortization Rates

TRANSMISSION PLANT	·	Deprec.
Account	Account Description	Rate (%)
350.20	LAND RIGHTS	<u>1.19</u> 1.22
352.00	STRUCTURES AND IMPROVEMENTS	<u>2.10</u> 1.84
353.00	STATION EQUIPMENT	<u>2.81</u> <u>2.17</u>
354.00	TOWERS AND FIXTURES	<u>3.83</u> 2.02
355.00	POLES AND FIXTURES	<u>3.85</u> 2.57
356.00	OVERHEAD CONDUCTORS AND DEVICES	<u>3.90</u> 3.03
357.00	UNDERGROUND CONDUIT	<u>1.90</u> 1.65
358.00	UNDERGROUND CONDUCTORS AND DEVICES	<u>2.20</u> 1.60
359.00	ROADS AND TRAILS	<u>1.72</u> 1.74
GENERAL PLANT - ELEC	<u>CTRIC</u>	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	<u>4.96</u> 7.05
391.10	OFFICE FURNITURE	<u>2.93</u> 3.91
391.20	OFFICE EQUIPMENT	<u>8.99</u> 8.00
391.33	PERSONAL COMPUTERS	<u>20.52</u> 32.42
393.00	STORES EQUIPMENT	<u>6.57</u> 6.55
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	<u>5.24</u> 5.40
395.00	LABORATORY EQUIPMENT	<u>0.01</u> 0.97
397.00	COMMUNICATION EQUIPMENT	<u>6.56</u> 8.29
397.64	COMMUNICATION EQUIPMENT – DRI	<u>10.60</u> 10.54
398.00	MISCELLANEOUS EQUIPMENT	<u>4.62</u> 4 .93
GENERAL PLANT - COM	IMON (ELECTRIC & GAS)	Deprec.
Account	Account Description	Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	<u>2.57</u> 2.13
391.10	OFFICE FURNITURE	<u>5.36</u> 4. 63
391.20	OFFICE EQUIPMENT	<u>7.236.21</u>
391.33	COMPUTER EQUIPMENT – OTHER	<u>18.90</u> 13.47
391.36	COMPUTER HARDWARE WITH SMART GRID	<u>8.47</u> 10.49
392.10	AUTOMOBILES	<u>9.57</u> 10.86
392.20	LIGHT TRUCKS UNDER 33,000	<u>8.20</u> 8.34
392.30	HEAVY TRUCKS 33,000 AND OVER	<u>6.07</u> 6.33
392.40	TRACTORS	<u>5.04</u> 5.67
392.60	TRAILERS	<u>4.43</u> 4 .57
392.70	PRELEASED VEHICLES	<u>17.45</u> 25.42
393.00	STORES EQUIPMENT	<u>8.38</u> 7.66
394.10	PORTABLE TOOLS	<u>4.44</u> 3.23
394.20	SHOP AND GARAGE EQUIPMENT	<u>5.09</u> 5.28
394.30	CNG FUELING STATIONS	<u>7.98</u> 7.32
395.00	LABORATORY EQUIPMENT	<u>3.78</u> 4. 34
396.00	POWER OPERATED EQUIPMENT	<u>6.35</u> 5.89
397.10	COMMUNICATION EQUIPMENT - OVERHEAD	<u>5.32</u> 5.69
397.20	COMMUNICATION EQUIPMENT - UNDERGROUND	<u>5.19</u> 1.20
		——————————————————————————————————————
397.30	COMMUNICATION EQUIPMENT - OTHER	<u>4.97</u> 5.01
397.30 397.60	COMMUNICATION EQUIPMENT - OTHER COMMUNICATION EQUIPMENT - SMART GRID	

398.00 MISCELLANEOUS EQUIPMENT <u>4.68<mark>3.63</mark></u>

INTANGIBLE PLANT

Account	Account Description	Amort. Rate (%)
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
	2-year plant	50.00
	3-year plant	33.33
	4-year plant	25.00
	5-year plant	20.00
	6-year plant	16.67
	7-year plant	14.29
	8-year plant	12.50
	9-year plant	11.11
	10-year plant	10.00
	11-year plant	9.09
	12-year plant	8.33
	13-year plant	7.69
	14-year plant	7.14
	15-year plant	6.67

Notes: *Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, BGE will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

Depreciation rates as approved by FERC in Docket No. ER21-98. Amortization rates as approved by FERC in Docket No. ER21-214.