



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,<sup>1</sup> 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”).<sup>2</sup>

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<sup>1</sup> 16 U.S.C. § 824d.

<sup>2</sup> 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.<sup>3</sup> BGE's transmission formula rate is included as Attachment H-2A of the PJM OATT and the protocols are included as Attachment H-2B.<sup>4</sup> 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.<sup>5</sup>

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<sup>3</sup> *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.

<sup>4</sup> *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).

<sup>5</sup> 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.<sup>6</sup> 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

<sup>6</sup> 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 Date	Version	Description of the Clean-up Changes
	filing)				both Part I and Part II of the H-2A tariff.
ER25-___-000	11/22/2024	NA	8/1/2021 for Part I.a, 1/1/2021 for Part I.b, and 1/1/2021 for Part II	0.0.1	Combining revisions from version 1.1.0 into version 0.0.0. (Represents end state of BGE tariff records from this filing for Part I of the H-2A tariff.)
ER24-754-000	12/22/2023 (initial filing in proceeding)	2/29/2024 (Commission acceptance of tariff updates, subject to refund.	3/1/2024 for Part II only	2.0.0	Depreciation rate updates from ER24-754-000 filing, only impacting Part II of the H-2A tariff
ER25-___-000	11/22/2024	NA	3/1/2024 for Part II only	2.0.1	Combining 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.<sup>7</sup> 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)<sup>8</sup>; 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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<sup>7</sup> 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.

<sup>8</sup> 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,<sup>9</sup> 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 Region<sup>10</sup> 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*

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

<sup>10</sup> 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

Baltimore Gas and Electric Company		Notes	FERC Form 1 Page # or Instruction	
Formula Rate				
Shaded cells are input cells				
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
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	0
2b	Total Wages Expense		(Line 2 + 2a)	0
3	Less Direct A&G Wages Expense		p354-355.27.b	0
3a	Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	0
4	Total		(Line 2b - 3 - 3a)	0
5	<b>Wages &amp; Salary Allocator</b>		(Line 1b / 4)	<b>#DIV/0!</b>
<b>Plant Allocation Factors</b>				
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)	0
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)	0
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)	<b>#DIV/0!</b>
16	<b>Gross Plant Allocator</b>		(Line 15 / 8)	<b>#DIV/0!</b>
17	Transmission Net Plant		(Line 39 - Line 28)	<b>#DIV/0!</b>
18	<b>Net Plant Allocator</b>		(Line 17 / 14)	<b>#DIV/0!</b>
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
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		0
21	This Line Intentionally Left Blank	This Line Intentionally Left Blank		0
22	<b>Total Transmission Plant In Service</b>		(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)	0
24	Common Plant (Electric Only)	(Notes A)	p356 (See Attachment 9, line 16, column d)	0
25	Total General & Common		(Line 23 + 24)	0
26	Wage & Salary Allocation Factor		(Line 5)	<b>#DIV/0!</b>
27	<b>General &amp; Common Plant Allocated to Transmission</b>		(Line 25 * 26)	<b>#DIV/0!</b>
28	<b>Plant Held for Future Use (Including Land)</b>	(Note C)	p214 (Attachment 9, line 30, column c)	0
29	<b>TOTAL Plant In Service</b>		(Line 22 + 27 + 28)	<b>#DIV/0!</b>
<b>Accumulated Depreciation</b>				
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	<b>TOTAL Accumulated Depreciation</b>		<b>(Line 30 + 37)</b>	<b>#DIV/0!</b>
39	<b>TOTAL Net Property, Plant &amp; Equipment</b>		<b>(Line 29 - 38)</b>	<b>#DIV/0!</b>

Adjustment To Rate Base					
<b>Accumulated Deferred Income Taxes</b>					
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	
<b>Unamortized Deficient / (Excess) ADIT</b>					
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 Transmission			Line 40f + 42	
<b>Unfunded Reserves</b>					
44	<b>Total Reserves Account Balance Attributable to Transmission</b>		Enter Negative	Attachment 5	#DIV/0!
<b>Abandonment Transmission Projects</b>					
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
<b>Prepayments</b>					
45	Prepayments		(Note A)	Attachment 9, line 30, column f	#DIV/0!
46	<b>Total Prepayments Allocated to Transmission</b>			(Line 45)	#DIV/0!
<b>Materials and Supplies</b>					
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	<b>Total Materials &amp; Supplies Allocated to Transmission</b>			(Line 49 + 50)	#DIV/0!
<b>Cash Working Capital</b>					
52	Operation & Maintenance Expense			(Line 84)	#DIV/0!
53	1/8th Rule			x 1/8	12.5%
54	<b>Total Cash Working Capital Allocated to Transmission</b>			(Line 52 * 53)	#DIV/0!
<b>Network Credits</b>					
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			(Line 55 - 56)	0
58	<b>TOTAL Adjustment to Rate Base</b>			(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	#DIV/0!
59	<b>Rate Base</b>			(Line 39 + 58)	#DIV/0!
O&M					
<b>Transmission O&amp;M</b>					
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 booked to Account 565		(Note O)	PJM Data	0

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

#### Depreciation & Amortization Expense

<b>Depreciation Expense</b>				
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	<b>General Depreciation Allocated to Transmission</b>		(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	<b>Common Depreciation - Electric Only Allocated to Transmission</b>		(Line 93 * 94)	#DIV/0!
96	<b>Total Transmission Depreciation &amp; Amortization</b>		<b>(Line 85 + 85a + 90 + 95)</b>	<b>#DIV/0!</b>

#### Taxes Other than Income

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

#### Return / Capitalization Calculations

Long Term Interest

99	Long Term Interest		p114-117.62.c through 67.c	0
100	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
101	<b>Long Term Interest</b>		(Line 99 - 100)	0
102	<b>Preferred Dividends</b>	enter positive	p118-119.29.c	--
<b>Common Stock</b>				
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	<b>Common Stock</b>	(Note Y)	(Sum Lines 103 to 105a)	0
<b>Capitalization</b>				
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 1B – ADIT EOY, Line 7	0
111	Less LTD on Securitization Bonds	(Note P)	Attachment 8	0
112	<b>Total Long Term Debt</b>	(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	<b>Total Capitalization</b>		(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	(Note J)	Common Stock Fixed	0.1050
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	<b>Total Return ( R )</b>		(Sum Lines 122 to 124)	<b>0.0000</b>
126	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 59 * 125)	<b>#DIV/0!</b>

**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
130	T	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$	0.00%
131	T/(1-T)		0.00%
132	Tax Gross-Up Factor	1/(1-T)	
Investment Tax Credit Adjustment			
133	Investment Tax Credit Amortization	(Note T) 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	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 131 * 126 * (1-(122 / 125))] #DIV/0!
137	<b>Total Income Taxes</b>		(Line 135 + 136g + 136h) #DIV/0!

**REVENUE REQUIREMENT**

Summary			
138	Net Property, Plant & Equipment		(Line 39) #DIV/0!
139	Adjustment to Rate Base		(Line 58) #DIV/0!
140	<b>Rate Base</b>		(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	<b>Gross Revenue Requirement</b>		(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	<b>Adjusted Gross Revenue Requirement</b>		(Line 150 * 151)	#DIV/0!
	<b>Revenue Credits &amp; Interest on Network Credits</b>			
153	Revenue Credits		Attachment 3	-
154	Interest on Network Credits	(Note N)	PJM Data	-
155	<b>Net Revenue Requirement</b>		(Line 152 - 153 + 154)	#DIV/0!
	<b>Net Plant Carrying Charge</b>			
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!
	<b>Net Plant Carrying Charge Calculation per 100 basis point increase in ROE</b>			
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	<b>Net Revenue Requirement</b>		(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	<b>Net Zonal Revenue Requirement</b>		(Line 167 + 168 + 169 + 170)	#DIV/0!
	<b>Network Zonal Service Rate</b>			0
172	1 CP Peak	(Note L)	PJM Data	-
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0!
174	<b>Network Service Rate (\$/MW/Year)</b>		(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.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J 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.
- T 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.
- W 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, these 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 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. 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.
- X 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 C 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)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) 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					[Insert Date]	-		[Insert Date]				-
2	Projected / Actual Activity					[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				50.00%	-	-	-	-	-	-	-	-
11	September				50.00%	-	-	-	-	-	-	-	-
12	October				50.00%	-	-	-	-	-	-	-	-
13	November				50.00%	-	-	-	-	-	-	-	-
14	December				50.00%	-	-	-	-	-	-	-	-

15	Total (Sum of Lines 3 - 14)	-	-	-	-
16	Beginning Balance - ADIT Not Subject to Proration	[Insert Date]	-	[Insert Date]	-
17	Beginning Balance - ADIT Adjustment	(Note F)	-		-
18	Beginning Balance - DTA / (DTL)	(Col. (H), Line 16 + Line 17)	-	(Col. (M), Line 16 + Line 17)	-
19	Ending Balance - ADIT Not Subject to Proration	[Insert Date]	#DIV/0!	[Insert Date]	-
20	Ending Balance - ADIT Adjustment	(Note F)	-		-
21	Ending Balance - DTA / (DTL)	(Col. (H), Line 19 + Line 20)	#DIV/0!	(Col. (M), Line 19 + Line 20)	-
22	Average Balance as adjusted (non-prorated)	([Col. (H), Line 18 + Line 21] / 2)	#DIV/0!	([Col. (M), Line 18 + Line 21] / 2)	-
23	Prorated ADIT	(Col. (H), Line 14 )	-	(Col. (M), Line 14 )	-
24	<b>Amount for Attachment H-2A, Line 40a</b>	(Col. (H), Line 22 + Line 23)	#DIV/0!	(Col. (M), Line 22 + Line 23)	-

**Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

25	ADIT Subject to Proration	[Insert Date]	-	[Insert Date]	-
26	Projected /	[Insert		[Insert	

	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	50.00%	-	-	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)	-	-	-	-	-	-	-	-
40	Beginning Balance - ADIT Not Subject to Proration		[Insert Date]	-	[Insert Date]	-			-
41	Beginning Balance - ADIT Adjustment		(Note F)	-		-			-
42	Beginning Balance - DTA / (DTL)		(Col. (H), Line 40 + Line 41)	-	(Col. (M), Line 40 + Line 41)	-			-
43	Estimated Ending Balance - ADIT Not Subject to Proration		[Insert Date]	-	[Insert Date]	-			-
44	Ending Balance - ADIT Adjustment		(Note F)	-		-			-
45	Ending Balance - DTA / (DTL)		(Col. (H), Line 43 + Line 44)	-	(Col. (M), Line 43 + Line 44)	-			-
46	Average Balance as adjusted (non-prorated)		([Col. (H), Line 42 + Line 45] / 2)	-	([Col. (M), Line 42 + Line 45] / 2)	-			-
47	Prorated ADIT		(Col. (H), Line 38 )	-	(Col. (M),	-			-

48 **Amount for Attachment H-2A, Line 40b** (Col. (H), Line 46 + Line 47) - Line 38 ) - (Col. (M), Line 46 + Line 47) -

**Accumulated Deferred Income Taxes - Property (Account No. 282)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) 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	September				50.00%		-	-		-	-	-	-
60	October				50.00%		-	-		-	-	-	-
61	November				50.00%		-	-		-	-	-	-
62	December				50.00%		-	-		-	-	-	-
63	Total (Sum of Lines 51 -					-	-	-	-	-	-	-	-

62)

64	Beginning Balance - ADIT Not Subject to Proration	[Insert Date]	-	[Insert Date]	-
65	Beginning Balance - ADIT Depreciation Adjustment	(Note F)	-		-
66	Beginning Balance - DTA / (DTL)	(Col. (H), Line 64 + Line 65)	-	(Col. (M), Line 64 + Line 65)	-
67	Estimated Ending Balance - ADIT Not Subject to Proration	[Insert Date]	#DIV/0!	[Insert Date]	-
68	Ending Balance - ADIT Depreciation Adjustment	(Note F)	-		-
69	Ending Balance - DTA / (DTL)	(Col. (H), Line 67 + Line 68)	#DIV/0!	(Col. (M), Line 67 + Line 68)	-
70	Average Balance as adjusted (non-prorated)	([Col. (H), Line 66 + Line 69] /2)	#DIV/0!	([Col. (M), Line 66 + Line 69] /2)	-
71	Prorated ADIT	(Col. (H), Line 62 )	-	(Col. (M), Line 62 )	-
72	<b>Amount for Attachment H-2A, Line 40c</b>	(Col. (H), Line 70 + Line 71)	#DIV/0!	(Col. (M), Line 70 + Line 71)	-

**Accumulated Deferred Income Taxes - Other (Account No. 283)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Month	Days Per Month	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)

73	ADIT Subject to Proration	[Insert Date]	-	[Insert Date]	-
74	Projected / Actual Activity	[Insert Date]		[Insert Date]	

75	January	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%	-	-	-	-	-	-	-	-
87	Total (Sum of Lines 75 - 86)		-	-	-	-	-	-	-	-
88	Beginning Balance - ADIT Not Subject to Proration		[Insert Date]	-		[Insert Date]	-			
89	Beginning Balance - ADIT Adjustment		(Note F)	-			-			
90	Beginning Balance - DTA / (DTL)		(Col. (H), Line 88 + Line 89)	-		(Col. (M), Line 88 + Line 89)	-			
91	Estimated Ending Balance - ADIT Not Subject to Proration		[Insert Date]	#DIV/0!		[Insert Date]	-			
92	Ending Balance - ADIT Adjustment		(Note F)	-			-			
93	Ending Balance - DTA / (DTL)		(Col. (H), Line 91 + Line 92)	#DIV/0!		(Col. (M), Line 91 + Line 92)	-			
94	Average Balance as adjusted (non-prorated)		([Col. (H), Line 90 + Line 93] / 2)	#DIV/0!		([Col. (M), Line 90 + Line 93] / 2)	-			
95	Prorated ADIT		(Col. (H), Line 86 )	-		(Col. (M), Line 86 )	-			
96	<b>Amount for</b>		(Col. (H), Line 94 +	#DIV/0!		(Col. (M), Line 94 +				

Attachment H-2A,  
Line 40d

Line 95)

Line 95)

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**Accumulated Deferred  
Investment Tax Credits (Account  
No. 255)**

Line	Days in Period					Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	DITC Subject to Proration					[Insert Date]	-		[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				50.00%	-	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)	-				-	-	-	-	-	-	-	-

112	Beginning Balance - DITC Not Subject to Proration	[Insert Date]	-	[Insert Date]	-
113	Beginning Balance - DITC Adjustment	(Note F)	-		-
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	[Insert Date]	-	[Insert Date]	-
116	Ending Balance - DITC Adjustment	(Note F)	-		-
117	Ending 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)	-
119	Prorated DITC	(Col. (H), Line 110 )	-	(Col. (M), Line 110 )	-
120	<b>Amount for Attachment H-2A, Line 40e</b>	(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

- A** The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(l)-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.
- B** 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.

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

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or	Only	Plant Related	Labor Related
			Other Related	Transmission 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	<b>Subtotal - Transmission ADIT</b>	#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, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT-190 (Not Subject to Proration)	Total					





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, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT- 282 (Not Subject to Proration)</b>	<b>Total</b>					
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
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						
<b>Total: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)	Total					
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	-	-	-	-	-	
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						
<b>Total: ADIT-282 (Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282	Total					
ADIT-282 (Not Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 274-275</b>	-	-	-	-	-	







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

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

**Instructions for Account 283:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)



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

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or	Only	Plant Related	Labor Related
			Other Related	Transmission Related		
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	<b>Subtotal - Transmission ADIT</b>	-	-	-	-	-

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





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, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT- 282 (Not Subject to Proration)	Total					
	-					
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
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						
<b>Total: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	



(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)	Total					
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	-	-	-	-	-	
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						
<b>Total: ADIT-282 (Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282	Total					
ADIT-282 (Not Subject to Proration)	-	-	-	-	-	
ADIT-282 (Subject to Proration)	-	-	-	-	-	
<b>Total - FERC Form 1, Page 274-275</b>	-	-	-	-	-	





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

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

**Instructions for Account 283:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)



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

**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)**

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
2	Projected / Actual Activity					[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				50.00%	-	-	-	-	-	-	-	-
11	September				50.00%	-	-	-	-	-	-	-	-
12	October				50.00%	-	-	-	-	-	-	-	-

13	November		50.00%	-	-	-	-	-	-	-
14	December		50.00%	-	-	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)			-	-	-	-	-	-	-
16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-		
17	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-			-		
18	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line 16 + Line 17)	-		(Col. (M), Line 16 + Line 17)	-		
19	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-		
20	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-			-		
21	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line 19 + Line 20)	-		(Col. (M), Line 19 + Line 20)	-		
22	Average Balance as adjusted (non-prorated) Prorated Deficient / (Excess) ADIT			(Col. (H), Line 18 + Line 21) /2)	-		(Col. (M), Line 18 + Line 21) /2)	-		
23	Deficient / (Excess) ADIT			(Col. (H), Line 14 )	-		(Col. (M), Line 14 )	-		
24	Deficient / (Excess) ADIT - Account 190			(Col. (H), Line 22 + Line 23)	-		(Col. (M), Line 22 + Line 23)	-		

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)



25	Deficient / (Excess) ADIT Subject to Proration			[Insert Date]	-		[Insert Date]	-	
26	Projected / Actual Activity			[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	September	50.00%	-	-	-	-	-	-	-
36	October	50.00%	-	-	-	-	-	-	-
37	November	50.00%	-	-	-	-	-	-	-
38	December	50.00%	-	-	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)	-	-	-	-	-	-	-	-
40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-	
41	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-			-	
42	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line 40 + Line 41)	-		(Col. (M), Line 40 + Line 41)	-	
43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-	
44	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-			-	
45	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line 43 + Line 44)	-		(Col. (M), Line 43 + Line 44)	-	
46	Average Balance as adjusted (non-			((Col. (H), Line 42 +	-		((Col. (M), Line 42 + Line 45) / 2)	-	

prorated)

Line 45]  
/2)

47	Prorated Deficient / (Excess) ADIT	(Col. (H), Line 38 )	-	(Col. (M), Line 38 )	-
48	<b>Deficient / (Excess) ADIT - Account 282</b>	(Col. (H), Line 46 + Line 47)	-	(Col. (M), Line 46 + Line 47)	-

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) 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	September				50.00%	-	-	-	-	-	-	-	-
60	October				50.00%	-	-	-	-	-	-	-	-

61	Novemb er		50.00%	-	-	-	-	-	-	-
62	Decemb er		50.00%	-	-	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)			-	-	-	-	-	-	-
64	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]		-	
65	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-				-	
66	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line 64 + Line 65)	-		(Col. (M), Line 64 + Line 65)		-	
67	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]		-	
68	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-				-	
69	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line 67 + Line 68)	-		(Col. (M), Line 67 + Line 68)		-	
70	Average Balance as adjusted (non- prorated)			(Col. (H), Line 66 + Line 669) /2)	-		(Col. (M), Line 66 + Line 69) /2)		-	
71	Prorated Deficient / (Excess) ADIT			(Col. (H), Line 62 )	-		(Col. (M), Line 62 )		-	
72	<b>Deficient / (Excess) ADIT - Account 283</b>			(Col. (H), Line 70 + Line 71)	-		(Col. (M), Line 70 + Line 71)		-	

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

	<b>Unamortized Deficient / (Excess) ADIT - Federal</b>	(Entered in ATT H-1A, Line 41a)	\$ -		<b>Unamortized Deficient / (Excess) ADIT - Federal</b>	(Entered in ATT H-1A, Line 41a)	\$ -
--	--	---------------------------------	---------	--	--	---------------------------------	---------

State Deficient / (Excess) Deferred Income Taxes

		Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line	Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)	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 / (Excess) ADIT Subject to Proration						[Insert Date]	-		[Insert Date]				-
78	Projected / Actual Activity						[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					50.00%	-	-	-	-	-	-	-	-
87	September					50.00%	-	-	-	-	-	-	-	-
88	October					50.00%	-	-	-	-	-	-	-	-
89	November					50.00%	-	-	-	-	-	-	-	-

90	December		50.00%	-	-	-	-	-	-
91	Total (Sum of Lines 79 - 90)			-	-	-	-	-	-
92	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-	[Insert Date]	-	-	-
93	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-		-	-	-
94	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line 92 + Line 93)	-	(Col. (M), Line 92 + Line 93)	-	-	-
95	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-	[Insert Date]	-	-	-
96	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-		-	-	-
97	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line 95 + Line 96)	-	(Col. (M), Line 95 + Line 96)	-	-	-
98	Average Balance as adjusted (non-prorated)			(Col. (H), Line 94 + Line 97) /2)	-	(Col. (M), Line 94 + Line 97) /2)	-	-	-
99	Prorated Deficient / (Excess) ADIT			(Col. (H), Line 90 )	-	(Col. (M), Line 90 )	-	-	-
100	<b>Deficient / (Excess) ADIT - Account 190</b>			(Col. (H), Line 98 + Line 99)	-	(Col. (M), Line 98 + Line 99)	-	-	-

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

101	Deficient / (Excess) ADIT Subject to					[Insert Date]	-	[Insert Date]	-	-	-	-	-
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Proration										
102	Projected / Actual Activity		[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	September	50.00%	-	-	-	-	-	-	-	-
112	October	50.00%	-	-	-	-	-	-	-	-
113	November	50.00%	-	-	-	-	-	-	-	-
114	December	50.00%	-	-	-	-	-	-	-	-
115	Total (Sum of Lines 103 - 114)	-	-	-	-	-	-	-	-	-
116	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration		[Insert Date]		-		[Insert Date]		-	
117	Beginning Balance - Deficient / (Excess) ADIT Adjustment		(Note F)		-				-	
118	Beginning Balance - Deficient / (Excess) ADIT		(Col. (H), Line 116 + Line 117)		-		(Col. (M), Line 116 + Line 117)		-	
119	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration		[Insert Date]		-		[Insert Date]		-	
120	Ending Balance - Deficient / (Excess) ADIT Adjustment		(Note F)		-				-	
121	Ending Balance - Deficient / (Excess) ADIT		(Col. (H), Line 119 + Line 120)		-		(Col. (M), Line 119 + Line 120)		-	
122	Average Balance as adjusted (non-		((Col. (H), Line 118 + Line 121) / 2)		-		((Col. (M), Line 118 + Line 121) / 2)		-	

123	prorated) Prorated Deficient / (Excess) ADIT	(Col. (H), Line 114 )	-	(Col. (M), Line 114 )	-
124	<b>Deficient / (Excess) ADIT - Account 282</b>	(Col. (H), Line 122 + Line 123)	-	(Col. (M), Line 122 + Line 123)	-

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) 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	November		50.00%	-	-	-	-	-	-	-
138	December		50.00%	-	-	-	-	-	-	-
139	Total (Sum of Lines 127 - 138)			-	-	-	-	-	-	-
140	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-		
141	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-			-		
142	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line 140 + Line 141)	-		(Col. (M), Line 140 + Line 141)	-		
143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-		
144	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-			-		
145	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line 143 + Line 144)	-		(Col. (M), Line 143 + Line 144)	-		
146	Average Balance as adjusted (non-prorated) Prorated			((Col. (H), Line 142 + Line 145) / 2)	-		((Col. (M), Line 142 + Line 145) / 2)	-		
147	Deficient / (Excess) ADIT			(Col. (H), Line 138)	-		(Col. (M), Line 138)	-		
148	<b>Deficient / (Excess) ADIT - Account 283</b>			(Col. (H), Line 146 + Line 147)	-		(Col. (M), Line 146 + Line 147)	-		

Line	Unamortized Deficient / (Excess) ADIT - State (Projected)			Unamortized Deficient / (Excess) ADIT - State (Actual)		
	(A)	(B)	(C)	(D)	(E)	(F)
	Deficient / (Excess) Deferred Income Taxes	Reference	EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
149	ADIT - 190	(Col. (H), Line 96)	\$ -	ADIT - 190	(Col. (M), Line 96)	\$ -
150	ADIT - 282	(Col. (H), Line 119)	-	ADIT - 282	(Col. (M), Line 119)	-
151	ADIT -	(Col.		ADIT -	(Col.	



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

**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**

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

increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.

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

**F** 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 Deficient / (Excess) Deferred Income Taxes

Tax Cuts and Jobs Act of 2017

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) December 31, 2017 ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
1	<b>Unprotected Non-Property</b>						
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	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
7	<b>Unprotected Property</b>						
8	ADIT - 190	(Note A)	5 Years	\$ -		\$ -	\$ -
9	ADIT - 281	(Note A)	5 Years	-		-	-
10	ADIT - 282	(Note A)	5 Years	-		-	-
11	ADIT - 283	(Note A)	5 Years	-		-	-
12	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
13	<b>Protected Property</b>						
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	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
19	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -

Tax Reform Act of 1986

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) September 30, 2018 ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
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20	<b>Protected Property</b>							
21	ADIT - 190	(Note B)	ARAM				\$	-
22	ADIT - 281	(Note B)	ARAM					-
23	ADIT - 282	(Note B)	ARAM					-
24	ADIT - 283	(Note B)	ARAM					-
25	<b>Subtotal - Deficient / (Excess) ADIT</b>						\$	-
26	<b>Total - Deficient / (Excess) ADIT</b>						\$	-

**Total Federal Deficient / (Excess) Deferred Income Taxes**

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
27	<b>Unprotected Non-Property</b>						
28	ADIT - 190			\$	\$	\$	\$
29	ADIT - 281			-	-	-	-
30	ADIT - 282			-	-	-	-
31	ADIT - 283			-	-	-	-
32	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$	\$	\$	\$
33	<b>Unprotected Property</b>						
34	ADIT - 190			\$	\$	\$	\$
35	ADIT - 281			-	-	-	-
36	ADIT - 282			-	-	-	-
37	ADIT - 283			-	-	-	-
38	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$	\$	\$	\$
39	<b>Protected Property</b>						
40	ADIT - 190			\$	\$	\$	\$
41	ADIT - 281			-	-	-	-
42	ADIT - 282			-	-	-	-
43	ADIT - 283			-	-	-	-
44	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$	\$	\$	\$
45	<b>Total - Deficient / (Excess) ADIT</b>			\$	\$	\$	\$

**Total Federal Deficient / (Excess) Deferred Income Taxes**

(A) (B) (C) (D) (E) (F) (G)

Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
46	ADIT - 190			\$ -	\$ -	\$ -	\$ -
47	ADIT - 281			-	-	-	-
48	ADIT - 282			-	-	-	-
49	ADIT - 283			-	-	-	-
50	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
51	Tax Gross-Up Factor	ATT H-2A, Line 132					
52	<b>Regulatory Asset / (Liability)</b>			\$ -	\$ -	\$ -	\$ -

**Federal Income Tax Regulatory Asset / (Liability)**

Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)			-	-	-	-
55	<b>Total - Transmission Regulatory Asset / (Liability)</b>			\$ -	\$ -	\$ -	\$ -

**State Deficient / (Excess) Deferred Income Taxes**

**State Tax Rate Change**

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
56	<b>Unprotected Non-Property</b>						
57	ADIT - 190		4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281		4 Years	-	-	-	-
59	ADIT - 282		4 Years	-	-	-	-
60	ADIT - 283		4 Years	-	-	-	-
61	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
62	<b>Unprotected Property</b>						
63	ADIT - 190		5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281		5 Years	-	-	-	-
65	ADIT - 282		5 Years	-	-	-	-

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

**Total State Deficient / (Excess) Deferred Income Taxes**

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
75	<b>Unprotected Non-Property</b>						
76	ADIT - 190			\$ -	\$ -	\$ -	\$ -
77	ADIT - 281			-	-	-	-
78	ADIT - 282			-	-	-	-
79	ADIT - 283			-	-	-	-
80	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
81	<b>Unprotected Property</b>						
82	ADIT - 190			\$ -	\$ -	\$ -	\$ -
83	ADIT - 281			-	-	-	-
84	ADIT - 282			-	-	-	-
85	ADIT - 283			-	-	-	-
86	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
87	<b>Protected Property</b>						
88	ADIT - 190			\$ -	\$ -	\$ -	\$ -
89	ADIT - 281			-	-	-	-
90	ADIT - 282			-	-	-	-
91	ADIT - 283			-	-	-	-
92	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
93	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -

**Total State Deficient / (Excess) Deferred Income Taxes**

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
94	ADIT - 190			\$ -	\$ -	\$ -	\$ -
95	ADIT - 281			-	-	-	-
96	ADIT - 282			-	-	-	-
97	ADIT - 283			-	-	-	-
98	<b>Total - Deficient / (Excess) ADIT</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
99	Tax Gross-Up Factor	ATT H-2A, Line 132					
100	<b>Regulatory Asset / (Liability)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**State Income Tax Regulatory Asset / (Liability)**

Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
101	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
102	Account 254 (Other Regulatory Liabilities)			-	-	-	-
103	<b>Total - Transmission Regulatory Asset / (Liability)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Federal and State Income Tax Regulatory Asset / (Liability)**

**Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes**

Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
104	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)			-	-	-	-
106	<b>Total - Transmission Regulatory Asset / (Liability)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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

- A 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, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where 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.

**END**



# 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

Line	Detailed Description	Description	Category	ADIT - Pre Rate Change (December 31, 2017)					ADIT - Post Rate Change (December 31, 2017)					Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission
				Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT						
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	
<b>FERC Account 190 (Note A)</b>																			
1	Accrued Bonus			\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	\$ -			\$ -	100% Distribution	No	
2	Accrued Benefits Allowance for Doubtful Accounts			-		-	-		-		-	-	-			-	100% Distribution	No	
3	Charitable Contributions			-		-	-		-		-	-	-			-	100% Distribution	No	
4	Charitable Contribution			-		-	-		-		-	-	-			-	100% Distribution	No	
5	Fed C/F			-		-	-		-		-	-	-			-	100% Distribution	No	
6	Deferred ITC			-		-	-		-		-	-	-			-	100% Distribution	No	
7	Deferred ITC			-		-	-		-		-	-	-			-	100% Distribution	No	
8	OPEB Allowance for Excess			-		-	-		-		-	-	-		100% Distribution	No	0.000%	-	
9	Material Gas			-		-	-		-		-	-	-		A&G Ratio 100% Distribution	Yes	11.985%	-	
10	Inventory			-		-	-		-		-	-	-			-	0.000%	-	

11	Gas Demand	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
12	GCRC	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
13	Environmental Reserves	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
14	Purchase of Receivables	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
15	Long Term Incentives	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
16	Other (190) Workers Compensation	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
17	Accruals	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
18	Vacation Pay Accruals	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
19	Pension Reg Liab - AMI	-	-	-	-	-	-	-	-	-	-	-	-	A&G Ratio 100% Distribution	Yes	11.985%	-
20		-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
21	State NOL	-	-	-	-	-	-	-	-	-	-	-	-	A&G Ratio 100% Distribution	Yes	11.985%	-
22	ITC Federal Carryforward	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-
23	FAS 109 NonTCJA	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	-
24	FAS109 TCJA	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	-
25	<b>Total FERC Account 190</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>				<b>\$ -</b>

**FERC Account 282 (Note A)**

26	Fixed Asset Basis Differences (PowerTax) - Protected	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Plant	Yes	15.216%	\$ -
27	Fixed Asset Basis Differences (PowerTax) - Non-Protected	-	-	-	-	-	-	-	-	-	-	-	-	Plant	Yes	15.216%	-
28	FAS109 TCJA	-	-	-	-	-	-	-	-	-	-	-	-	Plant	No	0.000%	-
29	FAS 109 NonTCJA	-	-	-	-	-	-	-	-	-	-	-	-	Plant	No	0.000%	-
30	ARO	-	-	-	-	-	-	-	-	-	-	-	-	Plant	No	0.000%	-
31	Fixed Asset Basis	-	-	-	-	-	-	-	-	-	-	-	-	100% Electric	No	0.000%	-



49	Reg Liab - Smart Energy Rewards	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -
50	Reg Liab - Stride	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -
51	Severance Prepaid	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -
52	Software & License Expenses	-	-	-	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	11.985%	\$ -
53	DRI Adjustment	-	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -
54	Other (283)	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -
55	<b>Total FERC Account 283</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
56	<b>Grand Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -
														Protected Property			\$ -
														Unprotected Property			\$ -
														Non-Property			\$ -
														<b>Total Unprotected</b>			\$ -
														<b>Total Deficient / (Excess)ADIT</b>			\$ -

## Instructions

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

expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, 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.

## Notes

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

Page 262-263  
Col (I)

Other Taxes

Allocator

Allocated  
Amount

**Plant Related**

Gross Plant Allocator

- 1 Real property (State, Municipal or Local)
- 2 Personal property
- 3 Capital Stock Tax
- 4 Gross Premium (insurance) Tax
- 5 PURTA
- 6 Corp License

**Total Plant Related**

- #DIV/0! #DIV/0!

**Labor Related**

Wages & Salary Allocator

- 7 Federal FICA
- 8 Unemployment

**Total Labor Related**

- #DIV/0! #DIV/0!

**Other Included**

Gross Plant Allocator

- 9 Miscellaneous
- 10 Use & Sales Tax

**Total Other Included**

- #DIV/0! #DIV/0!

**Total Included**

#DIV/0!

**Currently Excluded**

- 11 Federal Income
- 12 Maryland Income
- 13 Pennsylvania Income
- 14 Franchise
- 15 PSC Assessment
- 16 Environmental Surcharge
- 17 Pole License
- 18 Fuel Energy
- 19 Montgomery County Fuel Energy
- 20 Universal Service Fund



21	Total	-
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

**Baltimore Gas and Electric Company  
Attachment 3 - Revenue Credit Workpaper**

		<i>Total Amount</i>	<i>Allocation Factor</i>	<i>Allocation %</i>	<i>Total Amount Included in Rates</i>
<b>Account 454 - Rent from Electric Property</b>					
1	Rent from Electric Property - Transmission Related (Note 3)				
2	Total Rent Revenues		Transmission	100%	-
	(Sum Line 1)				
<b>Account 456 - Other Electric Revenues (Note 1)</b>					
3	Schedule 1A		Transmission	100%	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		Transmission	100%	-
5	Point to Point Service revenues for which the load is not included in the divisor received by transmission owner		Transmission	100%	
6	PJM Transitional Revenue Neutrality (Note 1)		Transmission	100%	-
7	PJM Transitional Market Expansion (Note 1)		Transmission	100%	-
8a	Professional Services (Note 3, Transmission Related)		Transmission	100%	-
8b	Professional Services (Note 3, Labor Related)		Wages and Salaries		
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		Transmission	100%	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		Transmission	100%	-
11	Gross Revenue Credits		Transmission	100%	-
12	Less line 17g				-
13	Total Revenue Credits				-
	(Sum Lines 2-10)				
<b>Revenue Adjustment to determine Revenue Credit</b>					
14	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 172 of Appendix A.				
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
16	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to utilize lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).				
17a	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)	-			

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	-
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	
19	Amount offset in line 4 above	
20	Total Account 454 and 456	-
	FN1 #	-
	Difference	-

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

A	Return and Taxes with 100 Basis Point increase in ROE			(Line 126 + Line 137)		#DIV/0!
B	100 Basis Point increase in ROE and Income Taxes				1.00%	
	100 Basis Point increase in ROE					
<b>Return Calculation</b>						
59	Rate Base			(Line 39 + 58)		#DIV/0!
	Long Term Interest					
99	<b>Long Term Interest</b>			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		<b>(Note Y)</b>	(Sum Lines 103 to 105a)		0
	Capitalization					
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		<b>(Note Z)</b>	(Sum Lines 107 to 111)		0
113	Preferred Stock		<b>(Note AA)</b>	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 )			<b>(Sum Lines 122 to 124)</b>		<b>0.0000</b>
126	Investment Return = Rate Base * Rate of Return			<b>(Line 59 * 125)</b>		<b>#DIV/0!</b>

**Composite Income Taxes (Note L)**

<b>Income Tax Rates</b>						
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	P = (percent of federal income tax deductible for state purposes)			Per State Tax Code	0.00%
130	T	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)				

	<b>Investment Tax Credit Adjustment</b>	(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	<b>ITC Adjustment Allocated to Transmission</b>		[Line 133 *134]	#DIV/0!
	<b>Other Income Tax Adjustment</b>			
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	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	<b>Total Income Taxes</b>		<b>(Line 135 + 136g + 136h)</b>	#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
<b>Allocated General &amp; Common Expenses</b>							
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c				
67	Common Plant O&M	(Note A)	p356				
<b>Depreciation Expense</b>							
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**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (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 and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Electric Plant in Service	0	p204-207.104.g		0	0	See Form 1
<b>Plant In Service</b>							
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
<b>Accumulated Depreciation</b>							
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 and Instructions				Form 1 Amount	EPRI Dues	Details	
<b>Allocated General &amp; Common Expenses</b>							
72	Less EPRI Dues	(Note D)	p352-353				EPRI Dues paid 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
<b>Allocated General &amp; Common Expenses</b>							
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
<b>Allocated General &amp; Common Expenses</b>							
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b				
<b>Directly Assigned A&amp;G</b>							
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
<b>Directly Assigned A&amp;G</b>							
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 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
<b>Income Tax Rates</b>									
128	SIT=State Income Tax Rate or Composite	(Note I)	0	Maryland	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter Calculation Maryland Only

**Education and Out Reach Cost Support**

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

**Excluded Plant Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>					
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 included in transmission plant in service that are not a result of the RTEP Process					
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:				Or	
<b>Example</b>				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
<b>Network Credits</b>					
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, 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.

	<u>13-Month Average Total Reserves</u>	
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		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	Allocation	Allocation Factor (Gross Plant, Wage and Salary Ratio, or Excluded)	Description of the Prepayments
45	Prepayments (limited to balance in account 165 except for prepaid pension)  Detail of Prepayments Included  Prepaid Pensions if not included in Prepayments Total Monthly Balance Included in Rates																
	p.110-111, 157																
		#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!			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				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**

Description	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 <sup>1</sup>	(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 <sup>2</sup>	(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 <sup>3</sup>	(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 calculation.				-		
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
171	Net Revenue Requirement 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
172	Network Zonal Service Rate 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

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

Other Income Tax Adjustments

Line	Component Descriptions	Instruction References	Transmission 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	\$	X	\$
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	<b>Total Other Income Tax Adjustments - Expense / (Benefit)</b>	Instr. 6 below			\$

Instr. #s	Instructions
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)

Expense Items	Amount Allocated to BG&E Electric	Amount Allocated to BG&E Gas
A&G		
Explanation of the method		



## Baltimore Gas and Electric Company

### Attachment 6 - Reconciliation Worksheet

Step

1 Calculation of Calendar 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	True-Up from applicable update	Line 168 of Applicable Update	-	-
7	Effective Number of Days in Calendar Year			
8	Total Number of Days in Calendar Year			
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

Trued-Up Revenue Requirement per Line 167, 169 & 170 of Attachment H2-A

Calendar Revenues Per Step 1 above

- - = -

Interest on Amount of Refunds or Surcharges  
Interest 35.19a for March Current Yr

Month	Yr	1/12 of Step 2	Interest 35.19a for March Current Yr	Months	Interest	(Refund)/Charge
Jun	-		0.0000%	11.5	-	-
Jul	-		0.0000%	10.5	-	-
Aug	-		0.0000%	9.5	-	-
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 Revenue 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 True-Up + Incentive Revenues + 30.9 Credits	#DIV/0!	Note 2
Total Revenue Requirement	#DIV/0!	

Note 1  
 1 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.

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).

Note  
2



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

New Plant Carrying Charge  
FCR if not a CIAC

Formula Line	Description	Value
A 159	Net Plant Carrying Charge without Depreciation	#DIV/0!
B 166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation	#DIV/0!
C	Line B less Line A	#DIV/0!
<b>FCR if a CIAC</b>		
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 change based on cost data for subsequent years

Per FEREC'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 Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

Details		Conastone 500kV Substation Project				Waugh Chapel 500 kV Substation Project				Downtown Project				Northwest to Finksburg				Dedicated Facility Project				Dedicated Facility Project - Abandonment Costs				MAPP Project - Abandonment Costs				Baseline Upgrade b1254 - Abandonment Costs							
Schedule 12	(Yes or No)	44				44				44				44				10				No				No											
Life		44				44				44				44				No				No				No											
CIAC	(Yes or No)	No				No				No				No				No				No				No											
ROE Incentive (Basis Points)		100				100				100				100																							
FCR W/O Incentive		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!																							
FCR for This Project		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!																							
Investment		-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects		
Annual Depreciation or Amort. Exp.		-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects		
In Service Month (1-12)		-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects		
Invest Yr		Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Total	Incentive Charged	Revenue Credit	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue					
W/O Enhancement	2004																																				
W Enhancement	2004																																				
W/O Enhancement	2005																																				
W Enhancement	2005																																				
W/O Enhancement	2006																																				
W Enhancement	2006																																				
W/O Enhancement	2007																																				
W Enhancement	2007																																				
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W/O Enhancement	2015																																				
W Enhancement	2015																																				
W/O Enhancement	2016																																				
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W/O Enhancement	2017																																				
W Enhancement	2017																																				
W/O Enhancement	2018																																				
W Enhancement	2018																																				
W/O Enhancement	2019																																				
W Enhancement	2019																																				
W/O Enhancement	2020																																				
W Enhancement	2020																																				

W/O Enhancement	2021	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W Enhancement	2021	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2022	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W Enhancement	2022	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2023	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W Enhancement	2023	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2024	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W Enhancement	2024	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2025	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W Enhancement	2025	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				



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



Attachment 9

Rate Base  
Worksheet

Baltimore Gas  
and Electric

(Note G)

Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
------------------------	--	--	--------------------------	--	--	--------------------------	--	----------------------	--	--

Line  
No

Month

Transmission	General & Intangible	Common	Transmiss ion	General	Common	Intangible	Common	Transmission	General & Intangible	Common
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)

Attachment H-2A, Line No:

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	Electric Only, Form No 1, page 356 for end of year, records for other months	Monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note E)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	200- 201.21.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)

1 December Prior Year Actual

2 January

3 February

4 March

-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-

	-	-	-	-	-	-	-	-	-	-	-	-
5 April	-	-	-	-	-	-	-	-	-	-	-	-
6 May	-	-	-	-	-	-	-	-	-	-	-	-
7 June	-	-	-	-	-	-	-	-	-	-	-	-
8 July	-	-	-	-	-	-	-	-	-	-	-	-
9 August	-	-	-	-	-	-	-	-	-	-	-	-
10 September	-	-	-	-	-	-	-	-	-	-	-	-
11 October	-	-	-	-	-	-	-	-	-	-	-	-
12 November	-	-	-	-	-	-	-	-	-	-	-	-
13 December	-	-	-	-	-	-	-	-	-	-	-	-
14 Average of the 13 Monthly Balances (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	Materials & Supplies	Stores Expense	Undistributed	Prepayments	Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282	Account No. 283	Account No. 190	Account No. 255
										Accumulated Deferred Income Taxes (Note C)	Accumulated Deferred Income Taxes (Note C)	Accumulated Deferred Income Taxes (Note C)	Accumulated Deferred Investment Credit
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)		
Attachment H-2A, Line No:			28	50	47	45			44(a)				
				227.8.c + 227.5.c (see Att H-2A Note U) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months								
		(Note B)				(Note F)		(Note A)	(Note H)	Attachment 1	Attachment 1	Attachment 1	Attachment 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!							

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!

Notes:

- 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.
- C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of 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.
- G In the true-up calculation, actual monthly balance records are used for plant and in 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						
Line No	Month	Total Plant in Service	Distribution			Commo	Total Plant in Service	Transmission	General & Intangible	Distribution			Total Plant in Service	Distribution					
			Intangible	Software	Software					Software	Software	Commo		Intangible	Software	Software	Software	Commo	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
	Attachment H-2A, Line No:					19								6			23	23	
		204-207.104.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	204-207.58.g. Monthly balances that are the amounts expected to be included in 204-207.58.g for end of year and records for other months	204-207.99.g. plus 204-207.5.g. for end of year, records for other months	Distributi on specific software recorded in Account 303	Transmi ssion specific software recorded in Account 303	Form No 1, page 356 for end of year, records for other months	Electric Only, amounts expected to be included in 204-207.57.g for end of year, records for other months	204-207.57.g. Monthly balance s that are the Monthly amounts expected to be included in 204-207.57.g for end of year, records for other months	204-207.74.g. Monthly balance s that are the Monthly amounts expected to be included in 204-207.74.g for end of year, records for other months	204-207.57.g. Monthly balance s that are the Monthly amounts expected to be included in 204-207.57.g for end of year, records for other months	204-207.83.g. Monthly balance s that are the Monthly amounts expected to be included in 204-207.83.g for end of year, records for other months	204-207.98.g. Monthly balance s that are the Monthly amounts expected to be included in 204-207.98.g for end of year, records for other months	204-207.98.g. for end of year, records for other months	204-207.98.g. for end of year, records for other months	204-207.98.g. for end of year, records for other months	204-207.98.g. for end of year, records for other months	204-207.98.g. for end of year, records for other months	204-207.98.g. for end of year, records for other months

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  
November



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  
8 Average of the 13 Monthly  
Balances -

- - - - - - - - - - - - - - - - -

(Note A)

<b>Accumulated Depreciation &amp; Amortization Less Asset Retirement Obligations</b>
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Month

Total Plant in Service	Transmission	General Depreciation	Intangible Amortization	Distribution Specific Software	Transmission Specific Software	Common Depreciation	Common Amortization
------------------------	--------------	----------------------	-------------------------	--------------------------------	--------------------------------	---------------------	---------------------

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. (c) - Col. (d) - Col. (e) - Col. (f) - Col. (g) - Col. (h) - Col. (i) - Col. (k) Col. (l) Col. (m) Col. (n) Col. (o) Col. (p) 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	-	-	-	-	-	-	-	-
3 9 October	-	-	-	-	-	-	-	-
4 November	-	-	-	-	-	-	-	-

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

Note

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)
<b>O&amp;M Cost To Achieve</b>						
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						
<b>6 Depreciation &amp; Amortization Expense Cost To Achieve</b>						
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!
<b>Capital Cost To Achieve included in Plant</b>						
		General	Intangible	Common		
<b>Gross Plant</b>						
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!		-

<b>Accumulated Depreciation</b>	<b>General</b>	<b>Intangible</b>	<b>Common</b>		<b>Total</b>
26 December Prior Year				\$	-
27 January				\$	-
28 February				\$	-
29 March				\$	-
30 April				\$	-
31 May				\$	-
32 June				\$	-



33 July				\$	-
34 August				\$	-
35 September				\$	-
36 October				\$	-
37 November				\$	-
38 December				\$	-
39 Average	#DIV/0!	#DIV/0!	#DIV/0!		-

**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	-	-	-	-	-	-

<b>Depreciation</b>	<b>General</b>	<b>Intangible</b>	<b>Common</b>			<b>Total</b>
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

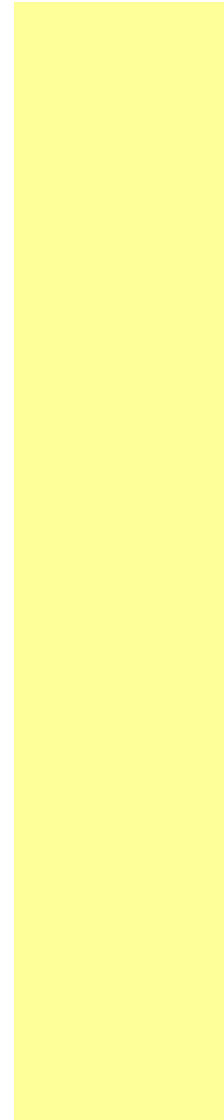
76 September

77 October

78 November

79 December

80 Average



**Baltimore Gas and Electric**  
**Attachment 11 - Depreciation\* and Amortization Rates**

<u>TRANSMISSION PLANT</u>		<b>Deprec.</b>
<b>Account</b>	<b>Account Description</b>	<b>Rate (%)</b>
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
<u>GENERAL PLANT - ELECTRIC</u>		<b>Deprec.</b>
<b>Account</b>	<b>Account Description</b>	<b>Rate (%)</b>
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
<u>GENERAL PLANT - COMMON (ELECTRIC &amp; GAS)</u>		<b>Deprec.</b>
<b>Account</b>	<b>Account Description</b>	<b>Rate (%)</b>
390.00	STRUCTURES AND IMPROVEMENTS	2.57
391.10	OFFICE FURNITURE	5.36
391.20	OFFICE EQUIPMENT	7.23
391.33	COMPUTER EQUIPMENT – OTHER	18.90
391.36	COMPUTER HARDWARE WITH SMART GRID	8.47
392.10	AUTOMOBILES	9.57
392.20	LIGHT TRUCKS UNDER 33,000	8.20
392.30	HEAVY TRUCKS 33,000 AND OVER	6.07
392.40	TRACTORS	5.04
392.60	TRAILERS	4.43
392.70	PRELEASED VEHICLES	17.45
393.00	STORES EQUIPMENT	8.38
394.10	PORTABLE TOOLS	4.44
394.20	SHOP AND GARAGE EQUIPMENT	5.09
394.30	CNG FUELING STATIONS	7.98
395.00	LABORATORY EQUIPMENT	3.78
396.00	POWER OPERATED EQUIPMENT	6.35
397.10	COMMUNICATION EQUIPMENT - OVERHEAD	5.32
397.20	COMMUNICATION EQUIPMENT - UNDERGROUND	5.19
397.30	COMMUNICATION EQUIPMENT - OTHER	4.97
397.60	COMMUNICATION EQUIPMENT - SMART GRID	12.15

398.00 MISCELLANEOUS EQUIPMENT 4.68

INTANGIBLE PLANT

<u>Account</u>	<u>Account Description</u>	<u>Amort. Rate (%)</u>
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

Baltimore Gas and Electric Company				
Formula Rate		Notes	FERC Form 1 Page # or Instruction	
Shaded cells are input cells				
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
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	0
2b	Total Wages Expense		(Line 2 + 2a)	0
3	Less Direct A&G Wages Expense		p354-355.27.b	0
3a	Less Exelon Business Services Company A&G Wages Expense		p354 - p355 footnotes	0
4	Total		(Line 2b - 3 - 3a)	0
5	<b>Wages &amp; Salary Allocator</b>		(Line 1b / 4)	#DIV/0!
<b>Plant Allocation Factors</b>				
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)	0
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)	0
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	<b>Gross Plant Allocator</b>		(Line 15 / 8)	#DIV/0!
17	Transmission Net Plant		(Line 39 - Line 28)	#DIV/0!
18	<b>Net Plant Allocator</b>		(Line 17 / 14)	#DIV/0!
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
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		0
21	This Line Intentionally Left Blank	This Line Intentionally Left Blank		0
22	<b>Total Transmission Plant In Service</b>		(Line 19)	0
23	General & Intangible		P204-2067.5.g & p204-207.99.g (See Attachment 9, line 16, column c less Attachment 9a, line 14, columns q and r)	0
24	Common Plant (Electric Only)	(Notes A)	p356 (See Attachment 9, line 16, column d)	0
25	Total General & Common		(Line 23 + 24)	0
26	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
27	<b>General &amp; Common Plant Allocated to Transmission</b>		(Line 25 * 26)	#DIV/0!
28	<b>Plant Held for Future Use (Including Land)</b>	(Note C)	p214 (Attachment 9, line 30, column c)	0
29	<b>TOTAL Plant In Service</b>		(Line 22 + 27 + 28)	#DIV/0!
<b>Accumulated Depreciation</b>				
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	<b>TOTAL Accumulated Depreciation</b>		<b>(Line 30 + 37)</b>	<b>#DIV/0!</b>
39	<b>TOTAL Net Property, Plant &amp; Equipment</b>		<b>(Line 29 - 38)</b>	<b>#DIV/0!</b>

Adjustment To Rate Base					
<b>Accumulated Deferred Income Taxes</b>					
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 Summary, 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 145120	
40f	Accumulated Deferred Income Taxes Allocated To Transmission			Line 40a + 40b + 40c + 40d + 40e	
<b>Unamortized Deficient / (Excess) ADIT</b>					
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	
<b>Transmission O&amp;M Reserves/Unfunded Reserves</b>					
44	<del>Current Period Changes in Transmission Related Account 242 Reserves</del> <b>Total Reserves Account Balance Attributable to Transmission</b>	Enter Negative		Attachment 5	#DIV/0!
<b>Abandonment Transmission Projects</b>					
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	#DIV/0!
<b>Prepayments</b>					
45	Prepayments		(Note A)	Attachment 9, line 30, column f	#DIV/0!
46	<b>Total Prepayments Allocated to Transmission</b>			(Line 45)	#DIV/0!
<b>Materials and Supplies</b>					
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	<b>Total Materials &amp; Supplies Allocated to Transmission</b>			(Line 49 + 50)	#DIV/0!
<b>Cash Working Capital</b>					
52	Operation & Maintenance Expense			(Line 84)	#DIV/0!
53	1/8th Rule			x 1/8	12.5%
54	<b>Total Cash Working Capital Allocated to Transmission</b>			(Line 52 * 53)	#DIV/0!
<b>Network Credits</b>					
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			(Line 55 - 56)	0
58	<b>TOTAL Adjustment to Rate Base</b>			(Line 43 + 44 + 44a + -46 + 51 + 54 - 57)	#DIV/0!
59	<b>Rate Base</b>			(Line 39 + 58)	#DIV/0!
<b>O&amp;M</b>					
<b>Transmission O&amp;M</b>					
60	Transmission O&M			p320-3234.112.b	0
61	Less extraordinary property losses			Attachment 5	0
62	Plus amortization of extraordinary property losses			Attachment 5	0
63	Less Account 565			p320-3234.96.b	0
64	Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565		(Note O)	PJM Data	0

65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c	0
66	<b>Transmission O&amp;M</b>		(Lines 60 - 61 + 62 - 63 + 64 + 65)	0
<b>Allocated General &amp; Common Expenses</b>				
67	Common Plant O&M	(Note A)	p356	0
68	Total A&G		p320-323.197.b	0
68a	<i>For informational purposes: PBOP expense in FERC Account 926</i>	(Note S)	(Attachment 5)	0
69	Less Property Insurance Account 924		p320-323.185.b	0
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b	0
71	Less General Advertising Exp Account 930.1		p320-323.191.b	0
72	Less EPRI Dues	(Note D)	p352-353	0
73	<b>General &amp; Common Expenses</b>		(Lines 67 + 68) - Sum (69 to 72)	0
74	Wage & Salary Allocation Factor		(Line 5)	#DIV/0!
75	<b>General &amp; Common Expenses Allocated to Transmission</b>		(Line 73 * 74)	#DIV/0!
<b>Directly Assigned A&amp;G</b>				
76	Regulatory Commission Exp Account 928	(Note G)	p320-323.189.b	0
77	General Advertising Exp Account 930.1	(Note K)	p320-323.191.b	0
78	Subtotal - Transmission Related		(Line 76 + 77)	0
79	Property Insurance Account 924		p320-323.185.b	0
80	General Advertising Exp Account 930.1	(Note F)	p320-323.191.b	0
81	Total		(Line 79 + 80)	0
82	<del>GrossNet</del> Plant Allocation Factor		(Line 168)	#DIV/0!
83	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 81 * 82)	#DIV/0!
84	<b>Total Transmission O&amp;M</b>		<b>(Line 66 + 75 + 78 + 83)</b>	<b>#DIV/0!</b>

#### Depreciation & Amortization Expense

<b>Depreciation Expense</b>				
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	<b>General Depreciation Allocated to Transmission</b>		(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	<b>Common Depreciation - Electric Only Allocated to Transmission</b>		(Line 93 * 94)	#DIV/0!
96	<b>Total Transmission Depreciation &amp; Amortization</b>		<b>(Line 85 + 85a + 90 + 95)</b>	<b>#DIV/0!</b>

#### Taxes Other than Income

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

#### Return / Capitalization Calculations

Long Term Interest

99	Long Term Interest		p114-117.62_c through 67_c	0
100	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
101	<b>Long Term Interest</b>		(Line 99 - 100)	0
102	<b>Preferred Dividends</b>	enter positive	p118-119.29_c	-
<b>Common Stock</b>				
103	Proprietary Capital		p112-113.16_c	0
104	Less Preferred Stock	enter negative	(Line 113.92)	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	<b>Common Stock</b>	(Note Y)	(Sum Lines 103 to 105a)	0
<b>Capitalization</b>				
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 1B – ADIT EOY, Line 7	0
111	Less LTD on Securitization Bonds	(Note P)	Attachment 8	0
112	<b>Total Long Term Debt</b>	(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	<b>Total Capitalization</b>		(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	(Note J)	Fixed	0.1050
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	<b>Total Return ( R )</b>		(Sum Lines 122 to 124)	<b>0.0000</b>
126	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 59 * 125)	<b>#DIV/0!</b>

**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	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%
131a	T / (1-T)			0.00%
1324b	Tax Gross-Up Factor	$1/(1-T)$		
Investment Tax Credit Adjustment				
1332	Investment Tax Credit Amortization		(Note T) enter negative	Attachment 1B – ADIT EOY 0
1343	Tax Gross-Up Factor $1/(1-T)$			(Line 1324b) 0.00
134	Net Plant Allocation Factor	-	-	(Line 18) #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)	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 1324b)
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			(Line 135 + 136g + 136h) #DIV/0!

**REVENUE REQUIREMENT**

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	<b>Adjusted Gross Revenue Requirement</b>		(Line 150 * 151)	#DIV/0!
<b>Revenue Credits &amp; Interest on Network Credits</b>				
153	Revenue Credits		Attachment 3	-
154	Interest on Network Credits	(Note N)	PJM Data	-
155	<b>Net Revenue Requirement</b>		<b>(Line 152 - 153 + 154)</b>	#DIV/0!
<b>Net Plant Carrying Charge</b>				
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!
<b>Net Plant Carrying Charge Calculation per 100 basis point increase in ROE</b>				
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 <del>19 - 30 + 44a</del> 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	<b>Net Revenue Requirement</b>		(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	<b>Net Zonal Revenue Requirement</b>		(Line 167 + 168 + 169 + 170)	#DIV/0!
<b>Network Zonal Service Rate</b>				
172	1 CP Peak	(Note L)	PJM Data	0
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	#DIV/0!
174	<b>Network Service Rate (\$/MW/Year)</b>		<b>(Line 173)</b>	#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.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J 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.
- T 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.
- W 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, these 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 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. 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.
- X 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 ~~WV~~, 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 C 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)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) 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					[Insert Date]		-	[Insert Date]				-
2	<u>Projected / Actual Activity</u>					[Insert Date]			[Insert Date]				
<del>32</del>	January				50.00%	-	-	-	-	-	-	-	-
<del>43</del>	February				50.00%	-	-	-	-	-	-	-	-
<del>54</del>	March				50.00%	-	-	-	-	-	-	-	-
<del>65</del>	April				50.00%	-	-	-	-	-	-	-	-
<del>76</del>	May				50.00%	-	-	-	-	-	-	-	-
<del>87</del>	June				50.00%	-	-	-	-	-	-	-	-
<del>98</del>	July				50.00%	-	-	-	-	-	-	-	-
<del>109</del>	August				50.00%	-	-	-	-	-	-	-	-
<del>110</del>	September				50.00%	-	-	-	-	-	-	-	-
<del>124</del>	October				50.00%	-	-	-	-	-	-	-	-
<del>132</del>	November				50.00%	-	-	-	-	-	-	-	-
<del>143</del>	December				50.00%	-	-	-	-	-	-	-	-



154	Total (Sum of Lines <del>32</del> - <del>143</del> )	-	-	-	-
165	Beginning Balance - ADIT Not Subject to Proration	[Insert Date]	-	[Insert Date]	-
176	Beginning Balance - ADIT Adjustment	(Note F)	-		-
187	Beginning Balance - DTA / (DTL)	(Col. (H), Line 165 + Line 176)	-	(Col. (M), Line 165 + Line 176)	-
198	Ending Balance - ADIT Not Subject to Proration	[Insert Date]	#DIV/0!	[Insert Date]	-
2049	Ending Balance - ADIT Adjustment	(Note F)	-		-
210	Ending Balance - DTA / (DTL)	(Col. (H), Line 198 + Line 2049)	#DIV/0!	(Col. (M), Line 1948 + Line 2049)	-
224	Average Balance as adjusted (non-prorated)	([Col. (H), Line 187 + Line 210] / 2)	#DIV/0!	([Col. (M), Line 187 + Line 210] / 2)	-
232	Prorated ADIT	(Col. (H), Line 143 )	-	(Col. (M), Line 143 )	-
243	Amount for Attachment H-2A, Line 40a	(Col. (H), Line 224 + Line 232)	#DIV/0!	(Col. (M), Line 224 + Line 232)	-

**Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

254	ADIT Subject to Proration	[Insert Date]	-	[Insert Date]	-
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<u>26</u>	<u>Projected / Actual Activity</u>		<u>[Insert Date]</u>		<u>[Insert Date]</u>	
<u>275</u>	January	50.00%	-	-	-	-
<u>286</u>	February	50.00%	-	-	-	-
<u>297</u>	March	50.00%	-	-	-	-
<u>3028</u>	April	50.00%	-	-	-	-
<u>3129</u>	May	50.00%	-	-	-	-
<u>320</u>	June	50.00%	-	-	-	-
<u>334</u>	July	50.00%	-	-	-	-
<u>342</u>	August	50.00%	-	-	-	-
<u>353</u>	September	50.00%	-	-	-	-
<u>364</u>	October	50.00%	-	-	-	-
<u>375</u>	November	50.00%	-	-	-	-
<u>386</u>	December	50.00%	-	-	-	-
<u>397</u>	Total (Sum of Lines <u>25</u> <u>27</u> - <u>386</u> )	-	-	-	-	-
<u>3840</u>	Beginning Balance - ADIT Not Subject to Proration		<u>[Insert Date]</u>	-	<u>[Insert Date]</u>	-
<u>3941</u>	Beginning Balance - ADIT Adjustment		(Note F)	-		-
<u>4042</u>	Beginning Balance - DTA / (DTL)		(Col. (H), Line <u>38-40</u> + Line <u>3941</u> )	-	(Col. (M), Line <u>38-40</u> + Line <u>3941</u> )	-
<u>4143</u>	Estimated Ending Balance - ADIT Not Subject to Proration		<u>[Insert Date]</u>	-	<u>[Insert Date]</u>	-
<u>4244</u>	Ending Balance - ADIT Adjustment		(Note F)	-		-
<u>4345</u>	Ending Balance - DTA / (DTL)		(Col. (H), Line <u>434</u> + Line <u>442</u> )	-	(Col. (M), Line <u>434</u> + Line <u>442</u> )	-
<u>4446</u>	Average Balance as adjusted (non-prorated)		((Col. (H), Line <u>420</u> + Line <u>453</u> ) / 2)	-	((Col. (M), Line <u>420</u> + Line <u>453</u> ) / 2)	-

4547	Prorated ADIT	(Col. (H), Line 386 )	-	(Col. (M), Line 386 )	-
4648	Amount for Attachment H-2A, Line 40b	(Col. (H), Line 464 + Line 475)	-	(Col. (M), Line 464 + Line 475)	-

**Accumulated Deferred Income Taxes - Property (Account No. 282)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
4749	ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
50	Projected / Actual Activity					[Insert Date]			[Insert Date]				
4851	January				50.00%								
4952	February				50.00%								
5053	March				50.00%								
5154	April				50.00%								
5255	May				50.00%								
5356	June				50.00%								
5457	July				50.00%								
5558	August				50.00%								
5659	September				50.00%								
5760	October				50.00%								
5861	November				50.00%								
5962	December				50.00%								

6063	Total (Sum of Lines 5148 - 6259)	-	-	-	-	-	-	-
644	Beginning Balance - ADIT Not Subject to Proration	[Insert Date]	-	[Insert Date]	-	-	-	-
652	Beginning Balance - ADIT Depreciation Adjustment	(Note F)	-		-	-	-	-
663	Beginning Balance - DTA / (DTL)	(Col. (H), Line 644 + Line 652)	-	(Col. (M), Line 644 + Line 652)	-	-	-	-
674	Estimated Ending Balance - ADIT Not Subject to Proration	[Insert Date]	#DIV/0!	[Insert Date]	-	-	-	-
685	Ending Balance - ADIT Depreciation Adjustment	(Note F)	-		-	-	-	-
696	Ending Balance - DTA / (DTL)	(Col. (H), Line 674 + Line 685)	#DIV/0!	(Col. (M), Line 674 + Line 685)	-	-	-	-
7067	Average Balance as adjusted (non-prorated)	([Col. (H), Line 663 + Line 696] / 2)	#DIV/0!	([Col. (M), Line 663 + Line 696] / 2)	-	-	-	-
7168	Prorated ADIT	(Col. (H), Line 6259)	-	(Col. (M), Line 6259)	-	-	-	-
7269	Amount for Attachment H-2A, Line 40c	(Col. (H), Line 7067 + Line 7168)	#DIV/0!	(Col. (M), Line 7067 + Line 7168)	-	-	-	-

**Accumulated Deferred Income Taxes - Other (Account No. 283)**

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

730	ADIT Subject to Proration	[Insert Date]	-	[Insert Date]	-	-	-	-
74	Projected / Actual Activity	[Insert Date]		[Insert Date]				

754	January	50.00%	-	-	-	-	-	-	-	-
762	February	50.00%	-	-	-	-	-	-	-	-
773	March	50.00%	-	-	-	-	-	-	-	-
784	April	50.00%	-	-	-	-	-	-	-	-
795	May	50.00%	-	-	-	-	-	-	-	-
8076	June	50.00%	-	-	-	-	-	-	-	-
8177	July	50.00%	-	-	-	-	-	-	-	-
8278	August	50.00%	-	-	-	-	-	-	-	-
8379	September	50.00%	-	-	-	-	-	-	-	-
840	October	50.00%	-	-	-	-	-	-	-	-
854	November	50.00%	-	-	-	-	-	-	-	-
862	December	50.00%	-	-	-	-	-	-	-	-
873	Total (Sum of Lines 754 - 862)	-	-	-	-	-	-	-	-	-
884	Beginning Balance - ADIT Not Subject to Proration		[Insert Date]	-		[Insert Date]	-			
895	Beginning Balance - ADIT Adjustment		(Note F)	-			-			
9086	Beginning Balance - DTA / (DTL)		(Col. (H), Line 884 + Line 895)	-		(Col. (M), Line 884 + Line 895)	-			
9187	Estimated Ending Balance - ADIT Not Subject to Proration		[Insert Date]	#DIV/0!		[Insert Date]	-			
9288	Ending Balance - ADIT Adjustment		(Note F)	-			-			
9389	Ending Balance - DTA / (DTL)		(Col. (H), Line 9187 + Line 9288)	#DIV/0!		(Col. (M), Line 9187 + Line 9288)	-			
940	Average Balance as adjusted (non-prorated)		([Col. (H), Line 9086 + Line 9389] / 2)	#DIV/0!		([Col. (M), Line 9086 + Line 9389] / 2)	-			
954	Prorated ADIT		(Col. (H), Line 862 )	-		(Col. (M), Line 862 )	-			

962 Amount for Attachment H-2A, Line 40d (Col. (H), Line 940 + #DIV/0! (Col. (M), Line 940 + Line 954) -

Accumulated Deferred Investment Tax Credits (Account No. 255)

Line	Days in Period					Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
973	DITC Subject to Proration					[Insert Date]		-	[Insert Date]				-
98	Projected / Actual Activity					[Insert Date]			[Insert Date]				
994	January				50.00%	-	-	-	-	-	-	-	-
10095	February				50.00%	-	-	-	-	-	-	-	-
10196	March				50.00%	-	-	-	-	-	-	-	-
10297	April				50.00%	-	-	-	-	-	-	-	-
10398	May				50.00%	-	-	-	-	-	-	-	-
10499	June				50.00%	-	-	-	-	-	-	-	-
1059	July				50.00%	-	-	-	-	-	-	-	-
1064	August				50.00%	-	-	-	-	-	-	-	-
1072	September				50.00%	-	-	-	-	-	-	-	-
1083	October				50.00%	-	-	-	-	-	-	-	-
1094	November				50.00%	-	-	-	-	-	-	-	-
11095	December				50.00%	-	-	-	-	-	-	-	-
11196	Total (Sum of Lines 994 - 11095)					-	-	-	-	-	-	-	-

11207	Beginning Balance - DITC Not Subject to Proration	[Insert Date]	-	[Insert Date]	-
11308	Beginning Balance - DITC Adjustment	(Note F)	-		-
11409	Beginning Balance - DITC	(Col. (H), Line 11207 + Line 11308)	-	(Col. (M), Line 11207 + Line 11308)	-
11540	Estimated Ending Balance - DITC Not Subject to Proration	[Insert Date]	-	[Insert Date]	-
11644	Ending Balance - DITC Adjustment	(Note F)	-		-
11742	Ending Balance - DITC	(Col. (H), Line 1150 + Line 1164)	-	(Col. (M), Line 1150 + Line 1164)	-
11843	Average Balance as adjusted (non-prorated)	([Col. (H), Line 11409 + Line 1172] /2)	-	([Col. (M), Line 11409 + Line 11742] /2)	-
11944	Prorated DITC	(Col. (H), Line 11005 )	-	(Col. (M), Line 11005 )	-
12045	<b>Amount for Attachment H-2A, Line 40e</b>	(Col. (H), Line 11843 + Line 1194)	-	(Col. (M), Line 1183 + Line 1194)	-

#### 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".

<b>Rate Year</b>	<b>Projected Activity</b>	<b>Check</b>
------------------	---------------------------	--------------

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

#### Notes

- A** The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(l)-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.
- B** 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.

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

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

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

**F** ~~IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.~~  
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**

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related			
			Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor 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	<b>Subtotal - Transmission ADIT</b>	#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, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-190 (Not Subject to Proration)</b>	<b>Total</b>					
<del>Pension Expense Provision Asset</del>	0					

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 Compensation		0					
Miscellaneous		0					
Gas Demand Charge CEG		0					
GCRC Expenses CEG		0					
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							
<b>Subtotal: ADIT-190 (Not Subject to Proration)</b>	-	-	-	-	-		
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	-	-	-	-	-	-	-
<b>Total: ADIT-190 (Not Subject to Proration)</b>	-	-	-	-	-		
Wages & Salary Allocator						#DIV/0!	
Gross Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
<b>ADIT - Transmission</b>	#DIV/0!	-	-		#DIV/0!	#DIV/0!	

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



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, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT- 282 (Not Subject to Proration)</b>	<b>Total</b>					
<del>Property Related ADIT, Excl ARO</del>	- -					
<del>ARO Adjustment Property</del>	- -					
<del>AFUDC Equity</del>	- -					
<del>Other Flow through</del>	- -					
<del>Maryland Additional Subtraction Modification</del>	- -					
<del>Income Tax Regulatory Liability</del>	- -					
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
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	-	-	-	-	-	-
<b>Total: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	

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

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-282 (Subject to Proration)</b>	<b>Total</b>					
<del>Plant Deferred Taxes</del>	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	-	-	-	-	-	
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	-	-	-	-	-	-
<b>Total: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	#DIV/0!	-	-	#DIV/0!	#DIV/0!	

(A) (B) (C)  
Gas,  
Production,  
Only (D) (E) (F) (G)

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

**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 Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT- 283 (Not Subject to Proration)</b>	<b>Total</b>					
AMI-Reg-Asset Adjustment-CEG	-					
DEFERRED FUEL-NC	-					
DRI-Program-CEG	-					
ENERGY EFFICIENCY PROGRAMS	-					
ENVIRONMENTAL CLEAN-UP COSTS-PRV	-					
Loss on Reacquired Debt-CEG	-					
POLR-CEG	-					
Reg-Asset Elec Trans Rt True-Up-CEG	-					

Reg Asset - ARO Electric & Gas	-					
Reg Asset - Cost to Achieve	-					
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	-					
<b>Subtotal: ADIT-283 (Not Subject to Proration)</b>	-	-	-	-	-	
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	-	-	-	-	-	-
<b>Total: ADIT-283 (Not Subject to Proration)</b>	-	-	-	-	-	

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

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT- 283 (Subject to Proration)</b>	<b>Total</b>					
<b>Subtotal: ADIT-283 (Subject to Proration)</b>	-	-	-	-	-	
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	-	-	-	-	-	-
<b>Total: ADIT-283 (Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator					#DIV/0!	
Gross Plant Allocator				#DIV/0!		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	#DIV/0!	-	-	#DIV/0!	#DIV/0!	



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

**Instructions for Account 283:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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
- 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, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADITC-255 (Unamortized Investment Tax Credits)</b>	<b>Total</b>					
<del>Account No. 255 (Accum. Deferred Investment Tax Credits)</del>	-	-	-	-	-	
<b>Total - FERC Form 1, Page 266-267</b>	-	-	-	-	-	

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

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

<u>GrossNet</u> Plant Allocator					#DIV/0!		
Transmission Allocator				100.00%			
Other Allocator			0.00%				
<b>Investment Tax Credit Amortization - Transmission</b>		#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**

Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	-	-	-	-	-
2	ADIT-281	-	-	-	-	-
3	ADIT-282	-	-	-	-	-
4	ADIT-283	-	-	-	-	-
5	ADITC-255	-	-	-	-	-
6	<b>Subtotal - Transmission ADIT</b>	-	-	-	-	-

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, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-190 (Not Subject to Proration)</b>	<b>Total</b>					
<del>Pension Expense Provision Asset</del>	-	0				
<del>Bad Debt - Change in Provision</del>	-	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 Compensation	-	0					
Miscellaneous	-	0					
Gas Demand Charge CEG	-	0					
GCRC Expenses CEG	-	0					
Charitable Contributions NG	-	0					
Miscellaneous Accrued Expenses	-	0					
Post Retirement Benefits	-	0					
Net Operating Losses (Federal and State)	-	0					
Vacation Pay	-	0					
<b>Subtotal: ADIT-190 (Not Subject to Proration)</b>	-	-	-	-	-	-	
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	-	-	-	-	-	-	
<b>Total: ADIT-190 (Not Subject to Proration)</b>	-	-	-	-	-	-	
Wages & Salary Allocator							
Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	-	

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



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, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT- 282 (Not Subject to Proration)</b>	<b>Total</b>					
<del>Property Related ADIT, Excl ARO</del>	- -					
<del>ARO Adjustment Property</del>	- -					
<del>AFUDC Equity</del>	- -					
<del>Income Tax Regulatory Liability</del>	- -					
	-					
<b>Subtotal: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
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	-	-	-	-	-	-
<b>Total: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator						



Gross Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
<b>ADIT - Transmission</b>		-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
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ADIT-282 (Subject to Proration)	(B) Total	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
Plant Deferred Taxes	-	-	-	-	-	-
<b>Subtotal: ADIT-282 (Subject to Proration)</b>	-	-	-	-	-	
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	-	-	-	-	-	-
<b>Total: ADIT-282 (Not Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	

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(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
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<b>ADIT-282</b>		<b>Total</b>	<b>Other Related</b>	<b>Related</b>	<b>Related</b>	<b>Related</b>	<b>Justification</b>
ADIT-282 (Not Subject to Proration)		-	-	-	-	-	
ADIT-282 (Subject to Proration)		-	-	-	-	-	
<b>Total - FERC Form 1, Page 274-275</b>		-	-	-	-	-	

**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)

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

Reg Asset - Cost to Achieve	-	-					
Reg Asset - Rate Case Expense	-	-					
Reg Asset - Smart Energy Rewards	-	-					
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	-	-					
<b>Subtotal: ADIT-283 (Not Subject to Proration)</b>	-	-	-	-	-		
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	-						
<b>Total: ADIT-283 (Not Subject to Proration)</b>	-	-	-	-	-		
Wages & Salary Allocator							
Gross Plant Allocator							

Transmission Allocator				100.00%			
Other Allocator			0.00%				
<b>ADIT - Transmission</b>		-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
<b>ADIT-283 (Subject to Proration)</b>	<b>Total</b>					
<b>Subtotal: ADIT-283 (Subject to Proration)</b>	-	-	-	-	-	
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						
<b>Total: ADIT-283 (Subject to Proration)</b>	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
<b>ADIT - Transmission</b>	-	-	-	-	-	

(A) (B) (C) Gas, Production, (D) Only (E) (F) (G)

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

**Instructions for Account 283:**

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

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



<u>GrossNet</u> Plant Allocator							
Transmission Allocator				100.00%			
Other Allocator			0.00%				
<b>Investment Tax Credit Amortization - Transmission</b>		-	-	-	-	-	

**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)**

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
1	Deficient / (Excess) ADIT Subject to Proration					[Insert Date]		-	[Insert Date]					-
2	<u>Projected / Actual Activity</u>					[Insert Date]			[Insert Date]					
<del>23</del>	January				50.00%	-	-	-	-	-	-	-	-	-
<del>34</del>	February				50.00%	-	-	-	-	-	-	-	-	-
<del>45</del>	March				50.00%	-	-	-	-	-	-	-	-	-
<del>56</del>	April				50.00%	-	-	-	-	-	-	-	-	-
<del>67</del>	May				50.00%	-	-	-	-	-	-	-	-	-
<del>78</del>	June				50.00%	-	-	-	-	-	-	-	-	-
<del>89</del>	July				50.00%	-	-	-	-	-	-	-	-	-
<del>910</del>	August				50.00%	-	-	-	-	-	-	-	-	-
<del>4011</del>	September				50.00%	-	-	-	-	-	-	-	-	-
<del>4412</del>	October				50.00%	-	-	-	-	-	-	-	-	-



<u>4213</u>	November		50.00%	-	-	-	-	-	-	-
<u>4314</u>	December		50.00%	-	-	-	-	-	-	-
<u>4415</u>	Total (Sum of Lines <del>32</del> - <del>143</del> )			-	-	-	-	-	-	-
<u>4516</u>	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-		
<u>4617</u>	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-			-		
<u>4718</u>	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line <del>165</del> + Line <del>176</del> )	-		(Col. (M), Line <del>165</del> + Line <del>176</del> )	-		
<u>4819</u>	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]	-		
<u>4920</u>	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-			-		
<u>2021</u>	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line <del>198</del> + Line <del>2049</del> )	-		(Col. (M), Line <del>198</del> + Line <del>2049</del> )	-		
<u>2122</u>	Average Balance as adjusted (non-prorated) Prorated Deficient / (Excess) ADIT			(Col. (H), Line <del>187</del> + Line <del>210</del> / 2)	-		(Col. (M), Line <del>187</del> + Line <del>210</del> / 2)	-		
<u>2223</u>	Deficient / (Excess) ADIT - Account 190			(Col. (H), Line <del>143</del> )	-		(Col. (M), Line <del>143</del> )	-		
<u>2324</u>	Deficient / (Excess) ADIT - Account 190			(Col. (H), Line <del>224</del> + Line <del>232</del> )	-		(Col. (M), Line <del>224</del> + Line <del>232</del> )	-		

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

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

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

<u>2425</u>	Deficient / (Excess) ADIT Subject to Proration			[Insert Date]	-	[Insert Date]	-
<u>26</u>	<u>Projected / Actual Activity</u>			[Insert Date]		[Insert Date]	
<u>2527</u>	January		50.00%	-	-	-	-
<u>2628</u>	February		50.00%	-	-	-	-
<u>2729</u>	March		50.00%	-	-	-	-
<u>2830</u>	April		50.00%	-	-	-	-
<u>2931</u>	May		50.00%	-	-	-	-
<u>3032</u>	June		50.00%	-	-	-	-
<u>3133</u>	July		50.00%	-	-	-	-
<u>3234</u>	August		50.00%	-	-	-	-
<u>3335</u>	September		50.00%	-	-	-	-
<u>3436</u>	October		50.00%	-	-	-	-
<u>3537</u>	November		50.00%	-	-	-	-
<u>3638</u>	December		50.00%	-	-	-	-
<u>3739</u>	Total (Sum of Lines <del>275</del> - <del>386</del> )		-	-	-	-	-
<u>3840</u>	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-	[Insert Date]	-
<u>3941</u>	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-		-
<u>4042</u>	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line <del>4038</del> + Line <del>4139</del> )	-	(Col. (M), Line <del>4038</del> + Line <del>4139</del> )	-
<u>4143</u>	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-	[Insert Date]	-
<u>4244</u>	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-		-
<u>4345</u>	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line <del>434</del> + Line <del>442</del> )	-	(Col. (M), Line <del>434</del> + Line <del>442</del> )	-

4446	Average Balance as adjusted (non-prorated)	([Col. (H), Line 420 + Line 453] /2)	-	([Col. (M), Line 420 + Line 453] /2)	-
4547	Prorated Deficient / (Excess) ADIT	(Col. (H), Line 386)	-	(Col. (M), Line 386)	-
4648	<b>Deficient / (Excess) ADIT - Account 282</b>	(Col. (H), Line 464 + Line 475)	-	(Col. (M), Line 464 + Line 475)	-

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

4749	ADIT Subject to Proration	[Insert Date]	-	[Insert Date]	-
50	<u>Projected / Actual Activity</u>	[Insert Date]		[Insert Date]	
4851	January		50.00%	-	-
4952	February		50.00%	-	-
5053	March		50.00%	-	-
5154	April		50.00%	-	-
5255	May		50.00%	-	-
5356	June		50.00%	-	-
5457	July		50.00%	-	-
5558	August		50.00%	-	-
5659	September		50.00%	-	-
5760	October		50.00%	-	-

5861	November		50.00%	-	-	-	-	-	-	-
5962	December		50.00%	-	-	-	-	-	-	-
6063	Total (Sum of Lines 5148 - 6259)			-	-	-	-	-	-	-
6164	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]		-	
6265	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-				-	
6366	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line 644 + Line 652)	-		(Col. (M), Line 644 + Line 652)		-	
6467	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]		-	
6568	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-				-	
6669	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line 674 + Line 685)	-		(Col. (M), Line 674 + Line 685)		-	
6770	Average Balance as adjusted (non-prorated) Prorated			(Col. (H), Line 663 + Line 669) / 2)	-		(Col. (M), Line 663 + Line 696) / 2)		-	
6871	Deficient / (Excess) ADIT			(Col. (H), Line 6259)	-		(Col. (M), Line 6259)		-	
6972	Deficient / (Excess) ADIT - Account 283			(Col. (H), Line 7067 + Line 7168)	-		(Col. (M), Line 7067 + Line 7168)		-	

Unamortized Deficient / (Excess) ADIT - Federal (Projected)		
(A)	(B)	(C)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance

Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance

7073	ADIT - 190	(Col. (H), Line 23)	\$ -	ADIT - 190	(Col. (M), Line 23)	\$ -
7174	ADIT - 282	(Col. (H), Line 46)	-	ADIT - 282	(Col. (M), Line 46)	-
7275	ADIT - 283	(Col. (H), Line 69)	-	ADIT - 283	(Col. (M), Line 69)	-

7376 Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT 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)**

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
<u>7477</u>	Deficient / (Excess) ADIT Subject to Proration					[Insert Date]		-	[Insert Date]				-
<u>78</u>	<u>Projected / Actual Activity</u>					[Insert Date]			[Insert Date]				
<u>7579</u>	January				50.00%	-	-	-	-	-	-	-	-
<u>7680</u>	February				50.00%	-	-	-	-	-	-	-	-
<u>7781</u>	March				50.00%	-	-	-	-	-	-	-	-
<u>7882</u>	April				50.00%	-	-	-	-	-	-	-	-
<u>7983</u>	May				50.00%	-	-	-	-	-	-	-	-
<u>8084</u>	June				50.00%	-	-	-	-	-	-	-	-
<u>8185</u>	July				50.00%	-	-	-	-	-	-	-	-
<u>8286</u>	August				50.00%	-	-	-	-	-	-	-	-
<u>8387</u>	September				50.00%	-	-	-	-	-	-	-	-
<u>8488</u>	October				50.00%	-	-	-	-	-	-	-	-
<u>8589</u>	November				50.00%	-	-	-	-	-	-	-	-
<u>8690</u>	December				50.00%	-	-	-	-	-	-	-	-

8791	Total (Sum of Lines 795 - 9086)	-	-	-	-	-
8892	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration	[Insert Date]	-	[Insert Date]	-	-
8993	Beginning Balance - Deficient / (Excess) ADIT Adjustment	(Note F)	-		-	-
9094	Beginning Balance - Deficient / (Excess) ADIT	(Col. (H), Line 9288 + Line 9389)	-	(Col. (M), Line 9288 + Line 9389)	-	-
9495	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration	[Insert Date]	-	[Insert Date]	-	-
9296	Ending Balance - Deficient / (Excess) ADIT Adjustment	(Note F)	-		-	-
9397	Ending Balance - Deficient / (Excess) ADIT	(Col. (H), Line 954 + Line 962)	-	(Col. (M), Line 954 + Line 962)	-	-
9498	Average Balance as adjusted (non-prorated) Prorated Deficient / (Excess) ADIT	([Col. (H), Line 940 + Line 973] / 2)	-	([Col. (M), Line 940 + Line 973] / 2)	-	-
9599	Deficient / (Excess) ADIT	(Col. (H), Line 9086)	-	(Col. (M), Line 9086)	-	-
96100	Deficient / (Excess) ADIT - Account 190	(Col. (H), Line 984 + Line 995)	-	(Col. (M), Line 984 + Line 995)	-	-

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)

97101	Deficient / (Excess) ADIT Subject to Proration	[Insert Date]	-	[Insert Date]	-	-
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<u>102</u>	<u>Projected / Actual Activity</u>	<u>[Insert Date]</u>		<u>[Insert Date]</u>	
<u>98103</u>	January	50.00%	-	-	-
<u>99104</u>	February	50.00%	-	-	-
<u>400105</u>	March	50.00%	-	-	-
<u>404106</u>	April	50.00%	-	-	-
<u>402107</u>	May	50.00%	-	-	-
<u>403108</u>	June	50.00%	-	-	-
<u>404109</u>	July	50.00%	-	-	-
<u>405110</u>	August	50.00%	-	-	-
<u>406111</u>	September	50.00%	-	-	-
<u>407112</u>	October	50.00%	-	-	-
<u>408113</u>	November	50.00%	-	-	-
<u>409114</u>	December	50.00%	-	-	-
	Total (Sum of Lines <u>10398</u> - <u>11409</u> )		-	-	-
<u>440115</u>					
<u>441116</u>	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration		<u>[Insert Date]</u>		<u>[Insert Date]</u>
<u>442117</u>	Beginning Balance - Deficient / (Excess) ADIT Adjustment		(Note F)		
			(Col. (H), Line <u>1164</u> + Line <u>1172</u> )		
<u>443118</u>	Beginning Balance - Deficient / (Excess) ADIT				(Col. (M), Line <u>1164</u> + Line <u>1172</u> )
<u>444119</u>	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration		<u>[Insert Date]</u>		<u>[Insert Date]</u>
<u>445120</u>	Ending Balance - Deficient / (Excess) ADIT Adjustment		(Note F)		
			(Col. (H), Line <u>1194</u> + Line <u>12045</u> )		
<u>446121</u>	Ending Balance - Deficient / (Excess) ADIT				(Col. (M), Line <u>1194</u> + Line <u>12045</u> )

447122	Average Balance as adjusted (non-prorated)	([Col. (H), Line 1183 + Line 12146] /2)	-	([Col. (M), Line 1183 + Line 12146] /2)	-
448123	Prorated Deficient / (Excess) ADIT	(Col. (H), Line 11409)	-	(Col. (M), Line 11409)	-
449124	<b>Deficient / (Excess) ADIT - Account 282</b>	(Col. (H), Line 12247 + Line 12348)	-	(Col. (M), Line 12247 + Line 12348)	-

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
420125	ADIT Subject to Proration					[Insert Date]	-		[Insert Date]				-
126	Projected / Actual Activity					[Insert Date]			[Insert Date]				
424127	January				50.00%	-	-	-	-	-	-	-	-
422128	February				50.00%	-	-	-	-	-	-	-	-
423129	March				50.00%	-	-	-	-	-	-	-	-
424130	April				50.00%	-	-	-	-	-	-	-	-
425131	May				50.00%	-	-	-	-	-	-	-	-
426132	June				50.00%	-	-	-	-	-	-	-	-
427133	July				50.00%	-	-	-	-	-	-	-	-
428134	August				50.00%	-	-	-	-	-	-	-	-
429135	September				50.00%	-	-	-	-	-	-	-	-
430136	October				50.00%	-	-	-	-	-	-	-	-



434137	November		50.00%	-	-	-	-	-	-	-
432138	December		50.00%	-	-	-	-	-	-	-
433139	Total (Sum of Lines 1274 - 1382)			-	-	-	-	-	-	-
434140	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]		-	
435141	Beginning Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-				-	
436142	Beginning Balance - Deficient / (Excess) ADIT			(Col. (H), Line 14034 + Line 14135)	-		(Col. (M), Line 14034 + Line 14135)		-	
437143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration			[Insert Date]	-		[Insert Date]		-	
438144	Ending Balance - Deficient / (Excess) ADIT Adjustment			(Note F)	-				-	
439145	Ending Balance - Deficient / (Excess) ADIT			(Col. (H), Line 14337 + Line 14438)	-		(Col. (M), Line 14337 + Line 14438)		-	
440146	Average Balance as adjusted (non-prorated) Prorated			([Col. (H), Line 14236 + Line 14539] / 2)	-		([Col. (M), Line 14236 + Line 14539] / 2)		-	
441147	Deficient / (Excess) ADIT			(Col. (H), Line 1382)	-		(Col. (M), Line 1382)		-	
442148	Deficient / (Excess) ADIT - Account 283			(Col. (H), Line 1460 + Line 1474)	-		(Col. (M), Line 1460 + Line 1474)		-	

Unamortized Deficient / (Excess) ADIT - State (Projected)		
(A)	(B)	(C)
Deficient / (Excess) Deferred Income Taxes	Reference	EOY Balance

Unamortized Deficient / (Excess) ADIT - State (Actual)		
(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance

443149	ADIT - 190	(Col. (H), Line 96)	\$ -	ADIT - 190	(Col. (M), Line 96)	\$ -
444150	ADIT - 282	(Col. (H), Line 119)	-	ADIT - 282	(Col. (M), Line 119)	-

445151	ADIT - 283	(Col. (H), Line 142)	-	ADIT - 283	(Col. (M), Line 142)	-
	<b>Unamortized Deficient / (Excess) ADIT - State</b>	(Entered in ATT H- 2A, Line 41b)	\$ -	<b>Unamortized Deficient / (Excess) ADIT - State</b>	(Entered in ATT H-2A, Line 41b)	\$ -
446152						

**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**

- A** 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(l)-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.
- B** 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(l)-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.
- C** Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D** Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column

(I)/Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.

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

**F** 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**

Federal Deficient / (Excess) Deferred Income Taxes

Tax Cuts and Jobs Act of 2017

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) December 31, 2017 ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
1	<b>Unprotected Non-Property</b>						
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	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
7	<b>Unprotected Property</b>						
8	ADIT - 190	(Note A)	5 Years	\$ -		\$ -	\$ -
9	ADIT - 281	(Note A)	5 Years	-		-	-
10	ADIT - 282	(Note A)	5 Years	-		-	-
11	ADIT - 283	(Note A)	5 Years	-		-	-
12	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
13	<b>Protected Property</b>						
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	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
19	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -

Tax Reform Act of 1986

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) September 30, 2018 ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
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20	<b>Protected Property</b>							
21	ADIT - 190	(Note B)	ARAM				\$	-
22	ADIT - 281	(Note B)	ARAM					-
23	ADIT - 282	(Note B)	ARAM					-
24	ADIT - 283	(Note B)	ARAM					-
25	<b>Subtotal - Deficient / (Excess) ADIT</b>						\$	-
26	<b>Total - Deficient / (Excess) ADIT</b>						\$	-

Total Federal Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
27	<b>Unprotected Non-Property</b>						
28	ADIT - 190			\$	\$	\$	\$
29	ADIT - 281			-	-	-	-
30	ADIT - 282			-	-	-	-
31	ADIT - 283			-	-	-	-
32	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$	\$	\$	\$
33	<b>Unprotected Property</b>						
34	ADIT - 190			\$	\$	\$	\$
35	ADIT - 281			-	-	-	-
36	ADIT - 282			-	-	-	-
37	ADIT - 283			-	-	-	-
38	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$	\$	\$	\$
39	<b>Protected Property</b>						
40	ADIT - 190			\$	\$	\$	\$
41	ADIT - 281			-	-	-	-
42	ADIT - 282			-	-	-	-
43	ADIT - 283			-	-	-	-
44	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$	\$	\$	\$
45	<b>Total - Deficient / (Excess) ADIT</b>			\$	\$	\$	\$

Total Federal Deficient / (Excess) Deferred Income Taxes

(A) (B) (C) (D) (E) (F) (G)

Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
46	ADIT - 190			\$ -	\$ -	\$ -	\$ -
47	ADIT - 281			-	-	-	-
48	ADIT - 282			-	-	-	-
49	ADIT - 283			-	-	-	-
50	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
51	Tax Gross-Up Factor	ATT H-2A, Line 13 <b>4b2</b>					
52	<b>Regulatory Asset / (Liability)</b>			\$ -	\$ -	\$ -	\$ -

Federal Income Tax Regulatory Asset / (Liability)

Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
53	Account 182.3 (Other Regulatory Assets)			\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)			-	-	-	-
55	<b>Total - Transmission Regulatory Asset / (Liability)</b>			\$ -	\$ -	\$ -	\$ -

State Deficient / (Excess) Deferred Income Taxes

State Tax Rate Change

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
56	<b>Unprotected Non-Property</b>						
57	ADIT - 190		4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281		4 Years	-	-	-	-
59	ADIT - 282		4 Years	-	-	-	-
60	ADIT - 283		4 Years	-	-	-	-
61	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
62	<b>Unprotected Property</b>						
63	ADIT - 190		5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281		5 Years	-	-	-	-
65	ADIT - 282		5 Years	-	-	-	-

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

Total State Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) [Insert Date] BOY Balance	(F) Current Year Amortization	(G) [Insert Date] EOY Balance
75	<b>Unprotected Non-Property</b>						
76	ADIT - 190			\$ -	\$ -	\$ -	\$ -
77	ADIT - 281			-	-	-	-
78	ADIT - 282			-	-	-	-
79	ADIT - 283			-	-	-	-
80	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
81	<b>Unprotected Property</b>						
82	ADIT - 190			\$ -	\$ -	\$ -	\$ -
83	ADIT - 281			-	-	-	-
84	ADIT - 282			-	-	-	-
85	ADIT - 283			-	-	-	-
86	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
87	<b>Protected Property</b>						
88	ADIT - 190			\$ -	\$ -	\$ -	\$ -
89	ADIT - 281			-	-	-	-
90	ADIT - 282			-	-	-	-
91	ADIT - 283			-	-	-	-
92	<b>Subtotal - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
93	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes

(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
7594	ADIT - 190			\$ -	\$ -	\$ -	\$ -
7695	ADIT - 281			-	-	-	-
7796	ADIT - 282			-	-	-	-
7897	ADIT - 283			-	-	-	-
7998	<b>Total - Deficient / (Excess) ADIT</b>			\$ -	\$ -	\$ -	\$ -
8099	Tax Gross-Up Factor	ATT H-2A, Line 1324b					
84100	<b>Regulatory Asset / (Liability)</b>			\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes	ADIT Deficient / (Excess)	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
82101	Account 182.3 (Other Regulatory Assets)		\$ -	\$ -	\$ -	\$ -
83102	Account 254 (Other Regulatory Liabilities)		-	-	-	-
84103	<b>Total - Transmission Regulatory Asset / (Liability)</b>		\$ -	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)

Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Regulatory Assets / (Liabilities)	Notes	ADIT Deficient / (Excess)	[Insert Date] BOY Balance	Current Year Amortization	[Insert Date] EOY Balance
85104	Account 182.3 (Other Regulatory Assets)		\$ -	\$ -	\$ -	\$ -
86105	Account 254 (Other Regulatory Liabilities)		-	-	-	-
87106	<b>Total - Transmission Regulatory Asset / (Liability)</b>		\$ -	\$ -	\$ -	\$ -



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

- A 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, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where 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.

**END**

# 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**

Line	Detailed Description	Description	Category	ADIT - Pre Rate Change (December 31, 2017)			ADIT - Post Rate Change (December 31, 2017)			Deficient / (Excess) Deferred Income Taxes (December 31, 2017)							FERC Account				
				Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT	Total ADIT	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes		Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G)	(H) = (G) + (F)	(I)	(J) = (I) * 21%	(K)	(L)	(M)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	<u>FERC Account 190 (Note A)</u>																				
1	Accrued Bonus			\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	\$ -			\$ -	100% Distribution	No	0.000 %	\$ -	190
2	Accrued Benefits			-		-	-		-		-	-	-			-	100% Distribution	No	0.000 %	-	190
3	Allowance for Doubtful Accounts			-		-	-		-		-	-	-			-	100% Distribution	No	0.000 %	-	190
4	Charitable Contributions			-		-	-		-		-	-	-			-	100% Distribution	No	0.000 %	-	190

5	Charitable Contribution Fed C/F	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
6	Deferred ITC	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
7	Deferred ITC	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
8	OPEB Allowance for Excess Material	-	-	-	-	-	-	-	-	-	100% Distribution	No/Yes	0.000%	-	190
9	Gas Inventory	-	-	-	-	-	-	-	-	-	A&G Ratio 100% Distribution	Yes	11.985%	-	190
10	Gas Demand	-	-	-	-	-	-	-	-	-	100% Distribution	No/Yes	0.000%	-	190
11	GCRC	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
12	Environmental Reserves	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
13	Purchase of Receivables	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
14	Long Term Incentives	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
15	Other (190) Workers Compensation Accruals	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
16	Vacation Pay	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
17	Accruals	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
18	Pension	-	-	-	-	-	-	-	-	-	A&G Ratio 100% Distribution	Yes	11.985%	-	190
19	Reg Liab - AMI	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
20	State NOL	-	-	-	-	-	-	-	-	-	A&G Ratio 100% Distribution	Yes	11.985%	-	190
21	ITC Federal Carryforward	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
22		-	-	-	-	-	-	-	-	-					

23	FAS 109 NonTCJA	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	-	190
24	FAS109 TCJA	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	-	190
25	<b>Total FERC Account 190</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>				<b>\$</b>	
		-	-	-	-	-	-	-	-	-	-	-	-	-				-	

**FERC  
Account  
282 (Note  
A)**

26	Fixed Asset Basis Differences (PowerTax) - Protected	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Plant	Yes	15.216%	\$	282
27	Fixed Asset Basis Differences (PowerTax) - Non- 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) - Non- Protected	-	-	-	-	-	-	-	-	-	-	-	-	-	Plant	No	0.000%	-	282
31	Fixed Asset Basis Differences (Non- PowerTax) - Non- Protected	-	-	-	-	-	-	-	-	-	-	-	-	-	100% Electric	No	0.000%	-	282
32	Fixed Asset Basis Differences (Non- PowerTax) - Non- Protected	-	-	-	-	-	-	-	-	-	-	-	-	-	100% Electric	No	0.000%	-	282
33	<b>Total FERC Account 282</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>				<b>\$</b>	
		-	-	-	-	-	-	-	-	-	-	-	-	-				-	

**FERC  
Account  
283 (Note  
A)**

34	AMI Regulatory Asset Deferred	\$	\$	\$	\$	\$	\$	\$	\$	\$	100% Distributi on	No	0.000%	\$	283
35	Fuel	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$	283
36	DRI Program	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
37	Energy Efficiency Programs	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
38	Loss on Reacquired Debt	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	<del>100.000</del> 11.98 5%	\$	283
39	POLR Property	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$	283
40	Tax Payable Regulatory Asset - Legacy	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	<del>100.000</del> 11.98 5%	\$	283
41	Meters	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$	283
42	Regulatory Asset - ARO	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$	283
43	Regulatory Asset - Electric Trans Rt True Up	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$	283
44	Regulatory Asset- Spring Gardens	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
45	ERI	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
46	RIF Reg Asset	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
47	Rate Case Reg Asset	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
48	Reg Asset - Cost to Achieve	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
49	Reg Liab - Smart Energy Rewards	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
50	Reg Liab - Stride	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$	283
51	Severance Prepaid	-	-	-	-	-	-	-	-	-	100% Distributi on	No	0.000%	\$	283
52	Software &	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	<del>100.000</del> 11.98 5%	\$	283



effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, 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.

## Notes

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

Page 262-263  
Col (ii)

Other Taxes

Allocator

Allocated  
Amount

**Plant Related**

Gross Plant Allocator

1	Real property (State, Municipal or Local)
2	Personal property
3	Capital Stock Tax
4	Gross Premium (insurance) Tax
5	PURTA
6	Corp License


**Total Plant Related**

- #DIV/0! #DIV/0!

**Labor Related**

Wages & Salary Allocator

7	Federal FICA
8	Unemployment


**Total Labor Related**

- #DIV/0! #DIV/0!

**Other Included**

Gross Plant Allocator

9	Miscellaneous
10	Use & Sales Tax


**Total Other Included**

- #DIV/0! #DIV/0!

**Total Included**

#DIV/0!

**Currently Excluded**

11	Federal Income
12	Maryland Income
13	Pennsylvania Income
14	Franchise
15	PSC Assessment
16	Environmental Surcharge
17	Pole License
18	Fuel Energy
19	Montgomery County Fuel Energy
20	Universal Service Fund


21 Total ~~as reported on p. 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 Difference

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
- E ~~Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year~~

**Baltimore Gas and Electric Company  
Attachment 3 - Revenue Credit Workpaper**

		<u>Total Amount</u>	<u>Allocation Factor</u>	<u>Allocation %</u>	<u>Total Amount Included in Rates</u>
<b>Account 454 - Rent from Electric Property</b>					
1	Rent from Electric Property - Transmission Related (Note 3)				
2	Total Rent Revenues	(Sum Line 1)	<u>Transmission</u>	<u>100%</u>	-
<b>Account 456 - Other Electric Revenues (Note 1)</b>					
3	Schedule 1A		<u>Transmission</u>	<u>100%</u>	
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)		<u>Transmission</u>	<u>100%</u>	-
5	Point to Point Service revenues for which the load is not included in the divisor received by transmission owner		<u>Transmission</u>	<u>100%</u>	
6	PJM Transitional Revenue Neutrality (Note 1)		<u>Transmission</u>	<u>100%</u>	-
7	PJM Transitional Market Expansion (Note 1)		<u>Transmission</u>	<u>100%</u>	-
8a	Professional Services (Note 3, <u>Transmission Related</u> )		<u>Transmission</u>	<u>100%</u>	-
8b	<u>Professional Services (Note 3, Labor Related)</u>		<u>Wages and Salaries</u>		
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		<u>Transmission</u>	<u>100%</u>	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		<u>Transmission</u>	<u>100%</u>	-
11	Gross Revenue Credits	(Sum Lines 2-10)	<u>Transmission</u>	<u>100%</u>	-
12	Less line 17g				-
13	Total Revenue Credits				-
<b>Revenue Adjustment to determine Revenue Credit</b>					
14	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 172 of Appendix A.				
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
16	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to utilize lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).				
17a	<u>As discussed in Note 3 above, R</u> revenues included in lines 1-11 which are subject to 50/50 sharing.	-			
17b	Costs associated with revenues in line 17a	-			
17c	Net Revenues (17a - 17b)	-			

17d	50% Share of Net Revenues (17c/2)	-
17e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	-
17f	Net Revenue Credit (17d + 17e)	-
17g	Line 17f less line 17a	-
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	
19	Amount offset in line 4 above	-
20	Total Account 454 and 456	-
	FN1 #	-
	Difference	-

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

A	Return and Taxes with 100 Basis Point increase in ROE				
B	100 Basis Point increase in ROE and Income Taxes		(Line 126 + Line 137)		#DIV/0!
	100 Basis Point increase in ROE			1.00%	
<b>Return Calculation</b>					
59	Rate Base		(Line 39 + 58)		#DIV/0!
Long Term Interest					
99	<b>Long Term Interest</b>		p114-117.62_c through 67_c		0
100	Less LTD Interest on Securitization Bonds	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 11392)		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	<b>(Note Y)</b>	(Sum Lines 103 to 105a)		0
Capitalization					
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	<b>(Note Z)</b>	(Sum Lines 107 to 111)		0
113	Preferred Stock	<b>(Note AA)</b>	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 )		<b>(Sum Lines 122 to 124)</b>		<b>0.0000</b>
126	Investment Return = Rate Base * Rate of Return		<b>(Line 59 * 125)</b>		<b>#DIV/0!</b>

**Composite Income Taxes (Note L)**

**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	p	P = (percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
130	T	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =			0.00%
131	T / (1-T)				0.00%
132	Tax Gross-Up Factor	$\frac{1}{1-T}$			

<b>Investment Tax Credit Adjustment</b>		(Note T from ATT H-2A)		
<del>432</del> 133	Investment Tax Credit Amortization	enter negative	Attachment 1B – ADIT EOY	0
<del>433</del> 134	Tax Gross-Up Factor $\frac{1}{1-(1-T)}$		(Line 132 <del>4b</del> )	0.00%
134	<del>Net Plant Allocation Factor</del>	-	(Line 18) from ATT H-2A	#DIV/0!
135	<b>ITC Adjustment Allocated to Transmission</b>		[Line <del>432</del> *133 *134]	#DIV/0!
<b>Other Income Tax Adjustment</b>				
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 $\frac{1}{1-(1-T)}$		Line 132 <del>4b</del>	
136g	Other Income Tax Adjustment		Line 136e*136f	
136h	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 131 <del>a</del> * 126 * (1-(122 / 125))]	#DIV/0!
137	<b>Total Income Taxes</b>		(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
-	<b>Plant Allocation Factors</b>		-	-			
6	Electric Plant in Service		p204-207.104.g				
9	Accumulated Depreciation (Total Electric Plant)		p219.29.e				
40	Accumulated Intangible Amortization	(Note A)	p200-201.21.e				
41	Accumulated Common Amortization—Electric	(Note A)	p356 (See Attachment 9, line 16, column i)				
42	Accumulated Common Plant Depreciation—Electric	(Note A)	p356				
-	<b>Plant In Service</b>		-	-			
49	Transmission Plant In Service		p204-207.58.g				
23	General and Intangible Plant		p204-207.5.g & p204-204-207.99.g				
24	Common Plant (Electric Only)	(Notes A)	p356	-			
-			-	-			
-	<b>Accumulated Depreciation</b>		-	-			
30	Transmission Accumulated Depreciation		p219.25.e				
34	Accumulated General Depreciation		p219.28.e				
32	Accumulated Intangible Amortization	(Notes A)	p200-201.21.e				
-			-	-			
-	<b>Materials and Supplies</b>		-	-			
47	Undistributed Stores Exp	(Note A)	p227.6.e & 16.e (See Attachment 9, line 30, column e)	-			
-	<b>Allocated General &amp; Common Expenses</b>		-	-			
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c				
67	Common Plant O&M	(Note A)	p356-4				
-	<b>Depreciation Expense</b>		-	-			
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		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

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



**CWIP & Expensed Lease Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Electric Plant in Service	0	p204-207.104.g		0	0	See Form 1
<b>Plant In Service</b>							
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
<b>Accumulated Depreciation</b>							
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 and Instructions				Form 1 Amount	EPRI Dues	Details	
<b>Allocated General &amp; Common Expenses</b>							
72	Less EPRI Dues	(Note D)	p352-353				EPRI Dues paid 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)	Net-Merger Related Recoverable Costs	Details
<b>Allocated General &amp; Common Expenses</b>							
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
<b>Allocated General &amp; Common Expenses</b>							
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b				
<b>Directly Assigned A&amp;G</b>							
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
<b>Directly Assigned A&amp;G</b>							
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 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
<b>Income Tax Rates</b>									
128	SIT=State Income Tax Rate or Composite	(Note I)	0	Maryland	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter Calculation Maryland Only

**Education and Out Reach Cost Support**

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

**Excluded Plant Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Excluded Transmission Facilities	Description of the Facilities
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>						
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 included in transmission plant in service that are not a result of the RTEP Process					
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:				Or	
				<b>Example</b>	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
<b>Network Credits</b>						
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	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	
<p>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, &amp; 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.</p>	
	<u>13-Month Average</u> <u>Total Reserves</u>
	<u>FERC Account 228.1</u>
	<u>FERC Account 228.2</u>
	<u>FERC Account 228.3</u>
	<u>FERC Account 228.4</u>
	<u>FERC Account 232</u>
	<u>FERC Account 242</u>
	<u>FERC Account 253</u>
<u>Total Reserves 13-Month Average Account Balance Attributable to Transmission</u>	<u>Attachment H-2A Line 44</u>

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		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, or Wage and Salary Ratio, or Exclude d)	Description of the Prepayments
45	<p><b>Prepayments (limited to balances in account 165 except for prepaid pension)</b></p> <p><u>Detail of Prepayments Included</u></p> <p>p.110-111, 157</p> <p>Prepaid Pensions if not</p>																
																	Prepaid Pension is recorded in FERC account

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!	#DIV/0!	Salary Ratio	186 (see FERC Form 1 page 233). Attachment 9, line 17-29, column f
	#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!			

**Extraordinary Property Loss**

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

Abandoned Plant Calculations					
	Description	Model Reference	Dedicated Facilities	MAPP	Baseline Upgrade b1254
a	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)			
b	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)			
c	Transmission Depreciation Expense Including Amortization of Limited Term Plant <sup>1</sup>	(line a / line b)	#DIV/0!	#DIV/0	#DIV/0
d	Ending Balance of Unamortized Transmission Projects	(line a - line c)	#DIV/0!	#DIV/0!	#DIV/0
e	Average Balance of Unamortized Abandoned Transmission Projects <sup>2</sup>	(line a + d)/2	#DIV/0!	#DIV/0!	#DIV/0
f	Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	#DIV/0!	#DIV/0!	#DIV/0
g	Rate Base	(Appendix A line 59)	#DIV/0!	#DIV/0!	#DIV/0

h Non-Incentive Return and Income Taxes <sup>3</sup>	(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 calculation.	-			
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
171	Net Revenue Requirement 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
172	Network Zonal Service Rate 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

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

Other Income Tax Adjustments

Line	Component Descriptions	Instruction References	Transmission 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	\$	X	\$
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	<b>Total Other Income Tax Adjustments - Expense / (Benefit)</b>	Instr. 6 below			\$

<u>Instr. #s</u>	<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)

Expense Items	Amount Allocated to BG&E Electric	Amount Allocated to BG&E Gas
A&G		
Explanation of the method		



## Baltimore Gas and Electric Company

### Attachment 6 - Reconciliation Worksheet

Step

1 Calculation of Calendar 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	True-Up from applicable update	Line 16 <del>89</del> of Applicable Update	-	-
7	Effective Number of <del>Months-Days</del> in Calendar Year		5	7
8	Total Number of <del>Months-Days</del> in Calendar Year		12	12
9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	-	-
				<u>Total</u>
10	Billed PJM Revenues, Excluding Impact of True-Up	Lines 5 <del>minus-</del> Line 9		-

2 Comparison of Trued-Up File to Calendar Revenues

Trued-Up Revenue Requirement per Line 167, ~~169 & 170~~69 of Attachment H2-A

Calendar Revenues Per Step 1 above

- - = -

Interest on Amount of Refunds or Surcharges  
Interest 35.19a for March Current Yr

Month	Yr	1/12 of Step <del>29</del>	Interest 35.19a for March Current Yr	Months	Interest	(Refund)/Charges Owed
Jun	-		0.0000%	11.5	-	-
Jul	-		0.0000%	10.5	-	-
Aug	-		0.0000%	9.5	-	-

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 Revenue Requirement and the calendar billed revenues

(excl true-up) with interest

<u>Prior Period Adjustments</u>	-	<a href="#">Note 1</a>
---------------------------------	---	------------------------

Total true-up amount

Rev Req based on Current Year data before True-Up + Incentive Revenues <u>+ 30.9 Credits</u>	#DIV/0!	<a href="#">Note 2</a>
Total Revenue Requirement	#DIV/0!	

Note  
1

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  
2

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

Formula Line	Description	FCR
A 159	Net Plant Carrying Charge without Depreciation	#DIV/0!
B 166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation	#DIV/0!
C	Line B less Line A	#DIV/0!

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 change based on cost data for subsequent years

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 Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

Details		Conastone 500kV Substation Project				Waugh Chapel 500 kV Substation Project				Downtown Project				Northwest to Finksburg						Dedicated Facility Project				Dedicated Facility Project - Abandonment Costs				MAPP Project - Abandonment Costs				Baseline Upgrade b1254 - Abandonment Costs			
Schedule 12	(Yes or No)	44				44				44				44				10				No				No				No					
Life		No				No				No				No				No				No				No				No					
CIAC	(Yes or No)	No				No				No				No				No				No				No				No					
ROE Incentive (Basis Points)		100				100				100				100																					
FCR W/O Incentive		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!																					
FCR for This Project		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!																					
Investment		-			may be weighted average of small projects	-			may be weighted average of small projects	-			may be weighted average of small projects	-																					
Annual Depreciation or Amort. Exp.		-				-				-				-																					
In Service Month (1-12)		-			may be weighted average of small projects	-			may be weighted average of small projects	-			may be weighted average of small projects	-																					
Invest Yr	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Total	Incentive Charged	Revenue Credit	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue				
W/O Enhancement	2004																																		
W Enhancement	2004																																		
W/O Enhancement	2005																																		
W Enhancement	2005																																		
W/O Enhancement	2006																																		
W Enhancement	2006																																		
W/O Enhancement	2007																																		
W Enhancement	2007																																		
W/O Enhancement	2008																																		
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W Enhancement	2018																																		
W/O Enhancement	2019																																		
W Enhancement	2019																																		
W/O Enhancement	2020																																		

W Enhancement	2020	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2021	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2021	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2022	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2022	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2023	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2023	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2024	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2024	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
W/O Enhancement	2025	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2025	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				



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



Attachment 9

Rate Base  
Worksheet

Baltimore  
Gas and  
Electric

(Note G)

Gross Plant In Service	Accumulated Depreciation	Accumulated Amortization	Net Plant In Service
------------------------	--------------------------	--------------------------	----------------------

Line  
No

Month

(a)

Transmission General & Intangible Common Transmission General Common Intangible Common Transmission General & Intangible Common

(b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l)

Attachment H-2A, Line No:

19 23 24 30 31 12 10 11

~~M~~Projecte  
d monthly  
balances  
that are  
expected  
to be  
included in  
219.25.c  
for end of  
year and  
other  
months  
(Note E)

Electric  
Only, Form  
No 1, page  
356 for end  
of year,  
records for  
other  
months

Electric  
Only, Form  
No 1, page  
356 for end  
of year,  
records for  
other  
months

200-  
201.21.c  
Electric Only,  
Form No 1,  
page 356 for  
end of year,  
records for  
other months

Col. (c) -  
Col. (d) -  
Col. (f) -  
Col. (g) -  
Col. (h) -  
Col. (i)

1 December Prior Year Actual

-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

2 January





(Note G)

Line No	Month	CWIP	PHFU	Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Deferred Income Taxes (Note C)	Deferred Income Taxes (Note C)	Account No. 190	Account No. 255
				CWIP in Rate Base	Held for Future Use					Materials & Supplies	Stores Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Attachment H-2A, Line No:			28	50	47	45	44(a)				
		(Note B)	214 for end of year, records for other months	227.8.c + 227.5.c (see Att H-2A Note U) for end of year, records for other months	227.16.c * Labor Ratio) for end of year, records for other months	(Note F)	(Note A)	(Note H)	Attachment 1	Attachment 1	Attachment 1
17 December Prior Year <u>Actual</u>			-			#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!					

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!

Notes:

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.

C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of ~~the end of the year and the projection of the 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.

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







records  
for other  
months

pany  
records  
records  
~~for other~~  
~~months~~

1  
5 December Prior Year Actual

1  
6 January

1  
7 February

1  
8 March

1  
9 April

2  
0 May

2  
1 June

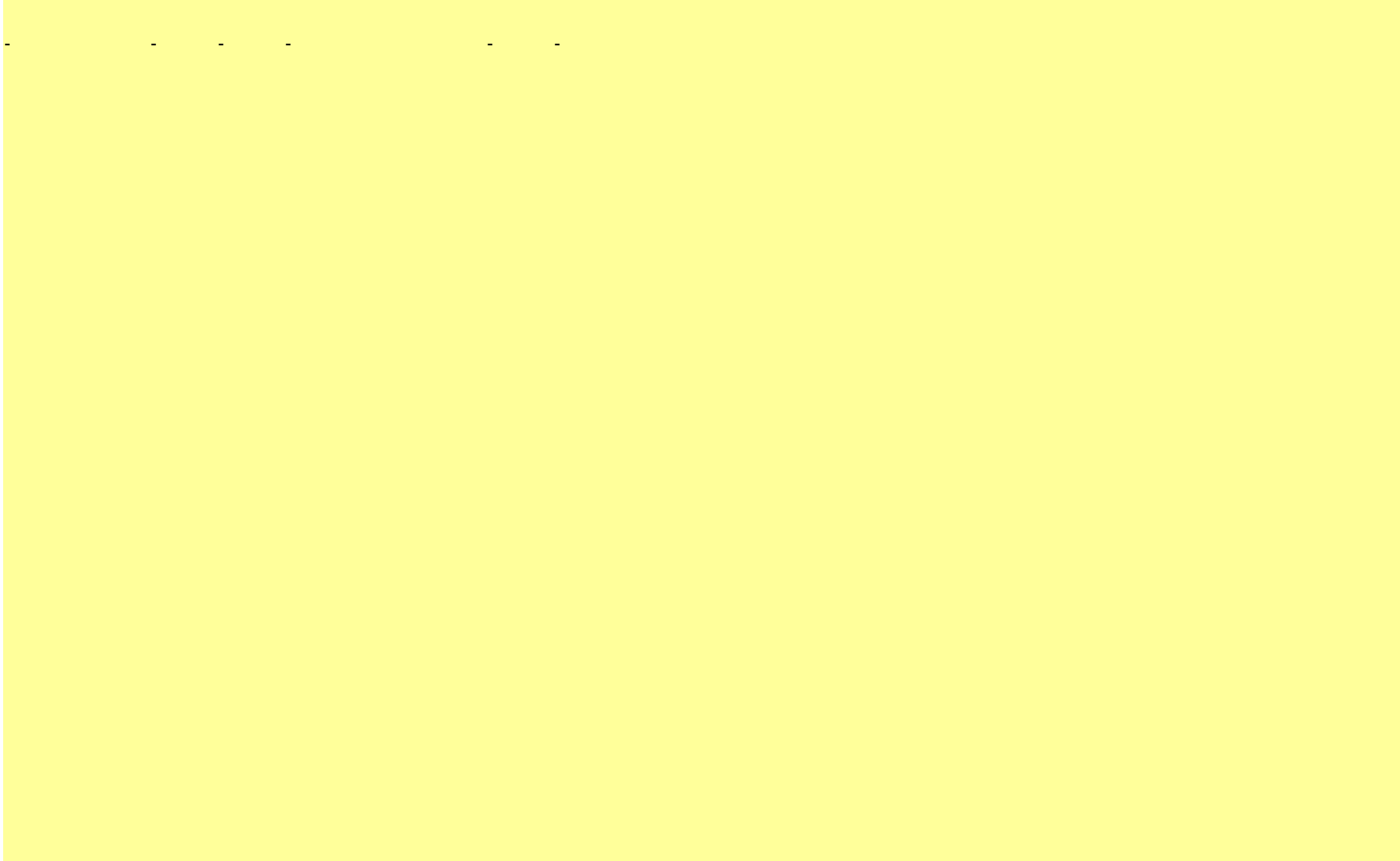
2  
2 July

2  
3 August

2  
4 September

2  
5 October

2  
6 November



2  
7 December



2 Average of the 13 Monthly  
8 Balances -

- - - - - - - - - - - - - - - -

(Note A)

**Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations**

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Intangib Softwar Softwar Commo Commo  
General le e e n n  
Total Plant in Transmi Depreci Amortiz Amortiz Amortiz Depreci Amortiz  
Service ssion ation ation ation ation 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. (c) - Col. (d) - Col. (e) - Col. (f) - Col. (g) - Col. (h) - Col. (i) - Col. (k) Col. (l) Col. (m) Col. (n) Col. (o) Col. (p) 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	-	-	-	-	-	-	-	-
3	9 October	-	-	-	-	-	-	-	-
4	0 November	-	-	-	-	-	-	-	-
4	1 December	-	-	-	-	-	-	-	-
4	Average of the 13 Monthly								
2	Balances -	-	-	-	-	-	-	-	-

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ot  
e

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)
<b>O&amp;M Cost To Achieve</b>						
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						
<b>6 Depreciation &amp; Amortization Expense Cost To Achieve</b>						
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!
<b>Capital Cost To Achieve included in Plant</b>						
		General	Intangible	Common		
<b>Gross Plant</b>						
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!		-

	General	Intangible	Common		Total
<b>Accumulated Depreciation</b>					
26 December Prior Year				\$	-
27 January				\$	-
28 February				\$	-
29 March				\$	-
30 April				\$	-
31 May				\$	-
32 June				\$	-

33 July				\$	-
34 August				\$	-
35 September				\$	-
36 October				\$	-
37 November				\$	-
38 December				\$	-
39 Average	#DIV/0!	#DIV/0!	#DIV/0!		-

**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

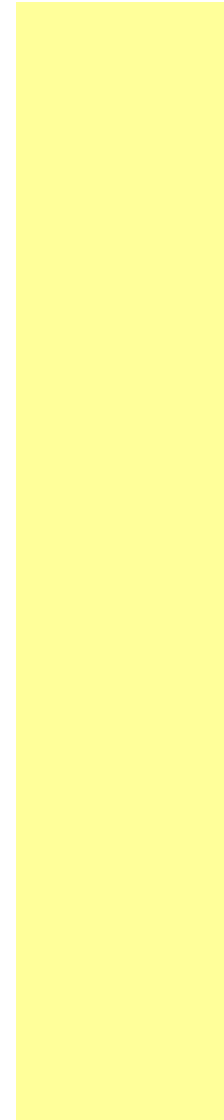
76 September

77 October

78 November

79 December

80 Average



**Baltimore Gas and Electric**  
**Attachment 11 - Depreciation\* and Amortization Rates\***

<u>TRANSMISSION PLANT</u>		<u>Deprec.</u>
<u>Account</u>	<u>Account Description</u>	<u>Rate (%)</u>
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
<u>GENERAL PLANT - ELECTRIC</u>		<u>Deprec.</u>
<u>Account</u>	<u>Account Description</u>	<u>Rate (%)</u>
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
<u>GENERAL PLANT - COMMON (ELECTRIC &amp; GAS)</u>		<u>Deprec.</u>
<u>Account</u>	<u>Account Description</u>	<u>Rate (%)</u>
390.00	STRUCTURES AND IMPROVEMENTS	2.57
391.10	OFFICE FURNITURE	5.36
391.20	OFFICE EQUIPMENT	7.23
391.33	COMPUTER EQUIPMENT – OTHER	18.90
391.36	COMPUTER HARDWARE WITH SMART GRID	8.47
392.10	AUTOMOBILES	9.57
392.20	LIGHT TRUCKS UNDER 33,000	8.20
392.30	HEAVY TRUCKS 33,000 AND OVER	6.07
392.40	TRACTORS	5.04
392.60	TRAILERS	4.43
392.70	PRELEASED VEHICLES	17.45
393.00	STORES EQUIPMENT	8.38
394.10	PORTABLE TOOLS	4.44
394.20	SHOP AND GARAGE EQUIPMENT	5.09
394.30	CNG FUELING STATIONS	7.98
395.00	LABORATORY EQUIPMENT	3.78
396.00	POWER OPERATED EQUIPMENT	6.35
397.10	COMMUNICATION EQUIPMENT - OVERHEAD	5.32
397.20	COMMUNICATION EQUIPMENT - UNDERGROUND	5.19
397.30	COMMUNICATION EQUIPMENT - OTHER	4.97
397.60	COMMUNICATION EQUIPMENT - SMART GRID	12.15

398.00

MISCELLANEOUS EQUIPMENT

4.68

INTANGIBLE PLANT

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

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 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

**Tax Cuts and Jobs Act of 2017**

Line	Detailed Description	Description	Category	ADIT - Pre Rate Change (December 31, 2017)			ADIT - Post Rate Change (December 31, 2017)			Deficient / (Excess) Deferred Income Taxes (December 31, 2017)							FERC Account				
				Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT	Total ADIT	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes		Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G)	(H) = (G) + (F)	(I)	(J) = (I) * 21%	(K)	(L)	(M)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
1	Accrued Bonus			\$ -		\$ -	\$ -		\$ -		\$ -	\$ -	\$ -			\$ -	100% Distribution	No	0.000 %	\$ -	190
2	Accrued Benefits			-		-	-		-		-	-	-			-	100% Distribution	No	0.000 %	-	190
3	Allowance for Doubtful Accounts			-		-	-		-		-	-	-			-	100% Distribution	No	0.000 %	-	190
4	Charitable Contributions			-		-	-		-		-	-	-			-	100% Distribution	No	0.000 %	-	190

**FERC Account 190 (Note A)**

5	Charitable Contribution Fed C/F	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
6	Deferred ITC	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
7	Deferred ITC	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
8	OPEB Allowance for Excess Material	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
9	Gas Inventory	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	11.985%	-	190
10	Gas Demand	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
11	GCRC	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
12	Environmental Reserves	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
13	Purchase of Receivables	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
14	Long Term Incentives	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
15	Other (190) Workers Compensation Accruals	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
16	Vacation Pay Accruals	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
17	Pension	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	11.985%	-	190
18	Reg Liab - AMI	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190
19	State NOL	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	11.985%	-	190
20	ITC Federal Carryforward	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	-	190

23	FAS 109 NonTCJA	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	-	190
24	FAS109 TCJA	-	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	-	190
25	<b>Total FERC Account 190</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>				<b>\$</b>	
		-	-	-	-	-	-	-	-	-	-	-	-				-	

**FERC  
Account  
282 (Note  
A)**

26	Fixed Asset Basis Differences (PowerTax) - Protected	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Plant	Yes	15.216 %	\$	282
27	Fixed Asset Basis Differences (PowerTax) - Non- 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) - Non- Protected	-	-	-	-	-	-	-	-	-	-	-	-	Plant	No	0.000%	-	282
31	Fixed Asset Basis Differences (Non- PowerTax) - Non- Protected	-	-	-	-	-	-	-	-	-	-	-	-	100% Electric	No	0.000%	-	282
32	Fixed Asset Basis Differences (Non- PowerTax) - Non- Protected	-	-	-	-	-	-	-	-	-	-	-	-	100% Electric	No	0.000%	-	282
33	<b>Total FERC Account 282</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>				<b>\$</b>	
		-	-	-	-	-	-	-	-	-	-	-	-				-	

**FERC  
Account  
283 (Note  
A)**

34	AMI Regulatory Asset	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	100% Distributio n	No	0.000%	\$	283
		-	-	-	-	-	-	-	-	-	-	-	-				-	

35	Deferred Fuel	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -	283
36	DRI Program	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
37	Energy Efficiency Programs	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
38	Loss on Reacquired Debt	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	11.985%	\$ -	283
39	POLR Property	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -	283
40	Tax Payable	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	11.985%	\$ -	283
41	Regulatory Asset - Legacy Meters	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -	283
42	Regulatory Asset - ARO	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -	283
43	Regulatory Asset - Electric Trans Rt	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -	283
44	True Up Regulatory Asset-Spring Gardens	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
45	ERI	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
46	RIF Reg Asset	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
47	Rate Case Reg Asset	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
48	Reg Asset - Cost to Achieve	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
49	Reg Liab - Smart Energy Rewards	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
50	Reg Liab - Stride	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -	283
51	Severance Prepaid	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
52	Software & License Expenses	-	-	-	-	-	-	-	-	-	A&G Ratio	Yes	11.985%	\$ -	283

53	DRI Adjustment	-	-	-	-	-	-	-	-	-	-	-	100% Distribution	No	0.000%	\$ -	283
54	Other (283)	-	-	-	-	-	-	-	-	-	-	-	N/A	No	0.000%	\$ -	283
55	<b>Total FERC Account 283</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	
56	<b>Grand Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	
													Protected Property			\$ -	
													Unprotected Property Non-Property			\$ -	
													<b>Total Unprotected</b>			\$ -	
													<b>Total Deficient / (Excess)ADIT</b>			\$ -	

## Instructions

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

through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, 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  
s**

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

Page 262-263  
Col (I)

Other Taxes

Allocated  
Amount

**Plant Related**

Gross Plant Allocator

1	Real property (State, Municipal or Local)
2	Personal property
3	Capital Stock Tax
4	Gross Premium (insurance) Tax
5	PURTA
6	Corp License


**Total Plant Related**

- #DIV/0! #DIV/0!

**Labor Related**

Wages & Salary Allocator

7	Federal FICA
8	Unemployment


**Total Labor Related**

- #DIV/0! #DIV/0!

**Other Included**

Gross Plant Allocator

9	Miscellaneous
10	Use & Sales Tax


**Total Other Included**

- #DIV/0! #DIV/0!

**Total Included**

#DIV/0!

**Currently Excluded**

11	Federal Income
12	Maryland Income
13	Pennsylvania Income
14	Franchise
15	PSC Assessment
16	Environmental Surcharge
17	Pole License
18	Fuel Energy
19	Montgomery County Fuel Energy
20	Universal Service Fund


21	Total	-
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

**Baltimore Gas and Electric Company  
Attachment 3 - Revenue Credit Workpaper**

		<i>Total Amount</i>	<i>Allocation Factor</i>	<i>Allocation %</i>	<i>Total Amount Included in Rates</i>
<b>Account 454 - Rent from Electric Property</b>					
1	Rent from Electric Property - Transmission Related (Note 3)				
2	Total Rent Revenues	(Sum Line 1)	Transmission	100%	-
<b>Account 456 - Other Electric Revenues (Note 1)</b>					
3	Schedule 1A		Transmission	100%	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		Transmission	100%	-
5	Point to Point Service revenues for which the load is not included in the divisor received by transmission owner		Transmission	100%	
6	PJM Transitional Revenue Neutrality (Note 1)		Transmission	100%	-
7	PJM Transitional Market Expansion (Note 1)		Transmission	100%	-
8a	Professional Services (Note 3, Transmission Related)		Transmission	100%	-
8b	Professional Services (Note 3, Labor Related)		Wages and Salaries		
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		Transmission	100%	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		Transmission	100%	-
11	Gross Revenue Credits	(Sum Lines 2-10)	Transmission	100%	-
12	Less line 17g				-
13	Total Revenue Credits				-
<b>Revenue Adjustment to determine Revenue Credit</b>					
14	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 172 of Appendix A.				
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
16	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to utilize lines 17a - 17g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).				
17a	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)	-			

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	-	
18	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and is explained in the Cost Support; for example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.		
19	Amount offset in line 4 above		
20	Total Account 454 and 456	-	
			FN1 #
		-	
			Difference
		-	

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

A	Return and Taxes with 100 Basis Point increase in ROE				
B	100 Basis Point increase in ROE and Income Taxes		(Line 126 + Line 137)		#DIV/0!
	100 Basis Point increase in ROE			1.00%	
<b>Return Calculation</b>					
59	Rate Base		(Line 39 + 58)		#DIV/0!
Long Term Interest					
99	<b>Long Term Interest</b>		p114-117.62.c through 67.c		0
100	Less LTD Interest on Securitization Bonds	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	<b>(Note Y)</b>	(Sum Lines 103 to 105a)		0
Capitalization					
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	<b>(Note Z)</b>	(Sum Lines 107 to 111)		0
113	Preferred Stock	<b>(Note AA)</b>	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 )		<b>(Sum Lines 122 to 124)</b>		<b>0.0000</b>
126	Investment Return = Rate Base * Rate of Return		<b>(Line 59 * 125)</b>		<b>#DIV/0!</b>

**Composite Income Taxes (Note L)**

<b>Income Tax Rates</b>					
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	P = (percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
130	T	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)			

<b>Investment Tax Credit Adjustment</b>		(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	<b>ITC Adjustment Allocated to Transmission</b>		[Line 133 *134]	#DIV/0!
<b>Other Income Tax Adjustment</b>				
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	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 131 * 126 * (1-(122 / 125))]	#DIV/0!
137	<b>Total Income Taxes</b>		(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
<b>Allocated General &amp; Common Expenses</b>							
65	Plus Transmission Lease Payments	(Note A)	P200-201.4.c				
67	Common Plant O&M	(Note A)	p356				
<b>Depreciation Expense</b>							
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**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (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 and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
<b>Plant Allocation Factors</b>							
6	Electric Plant in Service	0	p204-207.104.g		0	0	See Form 1
<b>Plant In Service</b>							
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
<b>Accumulated Depreciation</b>							
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 and Instructions				Form 1 Amount	EPRI Dues	Details	
<b>Allocated General &amp; Common Expenses</b>							
72	Less EPRI Dues	(Note D)	p352-353				EPRI Dues paid 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
<b>Allocated General &amp; Common Expenses</b>							
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
<b>Allocated General &amp; Common Expenses</b>							
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b				
<b>Directly Assigned A&amp;G</b>							
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
<b>Directly Assigned A&amp;G</b>							
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 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
<b>Income Tax Rates</b>									
128	SIT=State Income Tax Rate or Composite	(Note I)	0	Maryland	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter State Enter %	Enter Calculation Maryland Only

**Education and Out Reach Cost Support**

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

**Excluded Plant Cost Support**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>					
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 included in transmission plant in service that are not a result of the RTEP Process				
2	If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:			Or	
			<b>Example</b>	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
<b>Network Credits</b>					
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, 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.

	<u>13-Month Average Total Reserves</u>	
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)	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	Allocation	Allocation Factor (Gross Plant, Wage and Salary Ratio, or Excluded)	Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233). Attachment 9, line 17-29, column f
	Detail of Prepayments Included  p.110-111, 157																
	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!	#DIV/0!	Wage and Salary Ratio	

**Extraordinary Property Loss**

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

**Abandoned Plant Calculations**

Description	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 <sup>1</sup>	(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 <sup>2</sup>	(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 <sup>3</sup>	(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 calculation.			-			
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
171	Net Revenue Requirement 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
172	##	Network Zonal Service Rate 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

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

Other Income Tax Adjustments

Line	Component Descriptions	Instruction References	Transmission 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	\$	X	\$
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	<b>Total Other Income Tax Adjustments - Expense / (Benefit)</b>	Instr. 6 below			\$

<u>Instr. #s</u>	<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)

Expense Items	Amount Allocated to BG&E Electric	Amount Allocated to BG&E Gas
A&G		
Explanation of the method		

**Baltimore Gas and Electric Company**  
**Attachment 6 - Reconciliation Worksheet**

Step

1 Calculation of Calendar 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	True-Up from applicable update	Line 168 of Applicable Update	-	-	
7	Effective Number of Days in Calendar Year				
8	Total Number of Days in Calendar Year				
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

Trued-Up Revenue Requirement per Line 167, 169 & 170 of Attachment H2-A

Calendar Revenues Per Step 1 above

- - = -

Interest on Amount of Refunds or Surcharges  
 Interest 35.19a for March Current Yr

Month	Yr	1/12 of Step 2	Interest 35.19a for March Current Yr	Months	Interest	(Refund)/Charge
Jun	-		0.0000%	11.5	-	-
Jul	-		0.0000%	10.5	-	-
Aug	-		0.0000%	9.5	-	-

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 Revenue 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 True-Up + Incentive Revenues + 30.9 Credits #DIV/0! Note 2

Total Revenue Requirement #DIV/0!



Note  
1  
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  
2  
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

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

FCR if a CIAC

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

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

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

Per 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 Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

Details		Conastone 500kV Substation Project				Waugh Chapel 500 kV Substation Project				Downtown Project				Northwest to Finksburg				Dedicated Facility Project				Dedicated Facility Project - Abandonment Costs				MAPP Project - Abandonment Costs				Baseline Upgrade b1254 - Abandonment Costs			
Schedule 12	(Yes or No)	44				44				44				44				10				No				No							
Life	(Yes or No)	No				No				No				No				No				No			No								
CIAC	(Yes or No)	No				No				No				No				No				No			No								
ROE Incentive (Basis Points)		100				100				100				100																			
FCR W/O Incentive		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!																			
FCR for This Project		#DIV/0!				#DIV/0!				#DIV/0!				#DIV/0!																			
Investment		-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects																		
Annual Depreciation or Amort. Exp.		-				-				-				-																			
In Service Month (1-12)		-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects			-	may be weighted average of small projects																		
Invest Yr	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Total	Incentive Charged	Revenue Credit	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue		
W/O Enhancement	2004																																
W Enhancement	2004																																
W/O Enhancement	2005																																
W Enhancement	2005																																
W/O Enhancement	2006																																
W Enhancement	2006																																
W/O Enhancement	2007																																
W Enhancement	2007																																
W/O Enhancement	2008																																
W Enhancement	2008																																
W/O Enhancement	2009																																
W Enhancement	2009																																
W/O Enhancement	2010																																
W Enhancement	2010																																
W/O Enhancement	2011																																
W Enhancement	2011																																
W/O Enhancement	2012																																
W Enhancement	2012																																
W/O Enhancement	2013																																
W Enhancement	2013																																
W/O Enhancement	2014																																
W Enhancement	2014																																
W/O Enhancement	2015																																
W Enhancement	2015																																
W/O Enhancement	2016																																
W Enhancement	2016																																
W/O Enhancement	2017																																
W Enhancement	2017																																
W/O Enhancement	2018																																
W Enhancement	2018																																
W/O Enhancement	2019																																
W Enhancement	2019																																
W/O Enhancement	2020																																

W Enhancement	2020	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
WO Enhancement	2021	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2021	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
WO Enhancement	2022	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2022	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
WO Enhancement	2023	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2023	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
WO Enhancement	2024	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2024	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				
WO Enhancement	2025	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-			
W Enhancement	2025	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	-	#DIV/0!	#DIV/0!	-	-	-	-				



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



**Attachment 9**

**Rate Base  
Worksheet**

**Baltimore Gas  
and Electric**

(Note G)

Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
------------------------	--	--	--------------------------	--	--	--------------------------	--	----------------------	--	--

Line No

Month

(a)

Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)

Attachment H-2A, Line No:

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 204-207.98.g for end of year, records for other months

Electric Only, Form No 1, page 356 for end of year, records for other months

Monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note E)

219.28.c for end of year, records for other months

Electric Only, Form No 1, page 356 for end of year, records for other months

200-201.21.c for end of year, records for other months

Electric Only, Form No 1, page 356 for end of year, records for other months

Col. (b) - Col. (e)

Col. (c) - Col. (h)

Col. (d) - Col. (i)

Col. (f) - Col. (k)

Col. (g) - Col. (l)

1 December Prior Year Actual

-	-	-	-	-	-	-	-	-	-	-
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2 January

-	-	-	-	-	-	-	-	-	-	-
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3 February

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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	Undistributed		Unamortized Regulatory Asset	Unamortized Plant	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Taxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
				CWIP in Rate Base	Held for Future Use						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Attachment H-2A, Line No:			28	50	47	45	44(a)				
		(Note B)	214 for end of year, records for other months	227.8.c + 227.5.c (see Att H-2A Note U) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	(Note F)	(Note A)	(Note H)	Attachment 1	Attachment 1	Attachment 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!					



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!

Notes:

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.

C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of 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.

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



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

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2 January

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3 February

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4 March

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5 April

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6 May

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7 June

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8 July

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9 August

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1  
0 September  
  
1  
1 October  
  
1  
2 November  
  
1  
3 December

1 0 September	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 1 October	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 2 November	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1 3 December	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

1  
4 Average of the 13 Monthly Balances-

-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

(Note A)

Accumulated Depreciation & Amortization	Asset Retirement Obligations
---	------------------------------

Line Number	Month	Total Plant in Service	Transmission	General Depr.	Distribution			Common	Total Plant in Service	Transmission	General Depr.	Distribution			Common		
					Intangible	Software	Software					Intangible	Software	Software			
	(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 sheets that are the amounts expected to be included in 219.25.c for end of year and records for other months

219.29.c Monthly balances that are expected to be included in 219.29.c for end of year and records for other months

200-219.28.c for end of year records for other months

201.21.c for end of year records for other months

Distribution on software Account 303

Transmission software recorded in Account 303

Electric Only, Form No 356 for end of year records for other months

Electric Only, Form No 356 for end of year records for other months

Company records

Company records

Company records

Company records

Company records

Company records

Company records

for other  
months

1  
5 December Prior Year Actual

1  
6 January

1  
7 February

1  
8 March

1  
9 April

2  
0 May

2  
1 June

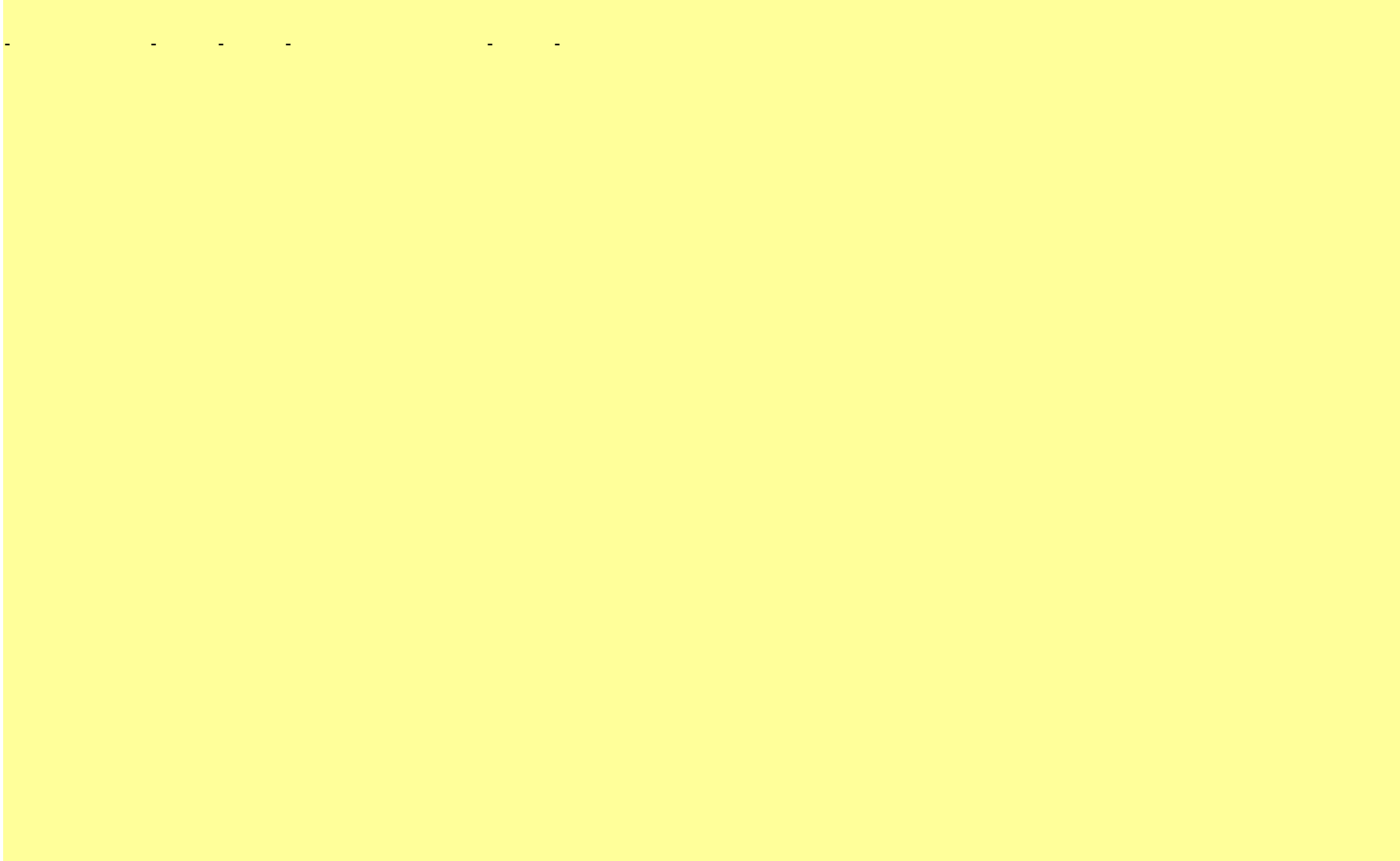
2  
2 July

2  
3 August

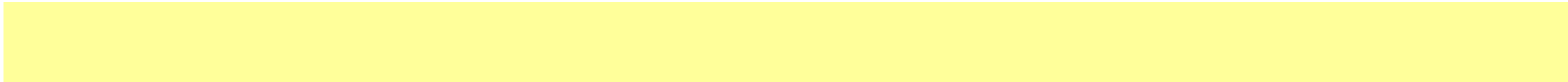
2  
4 September

2  
5 October

2  
6 November



2  
7 December



2 Average of the 13 Monthly  
8 Balances -

- - - - - - - - - - - - - - - -

(Note A)

**Accumulated Depreciation & Amortization Less Asset Retirement Obligations**

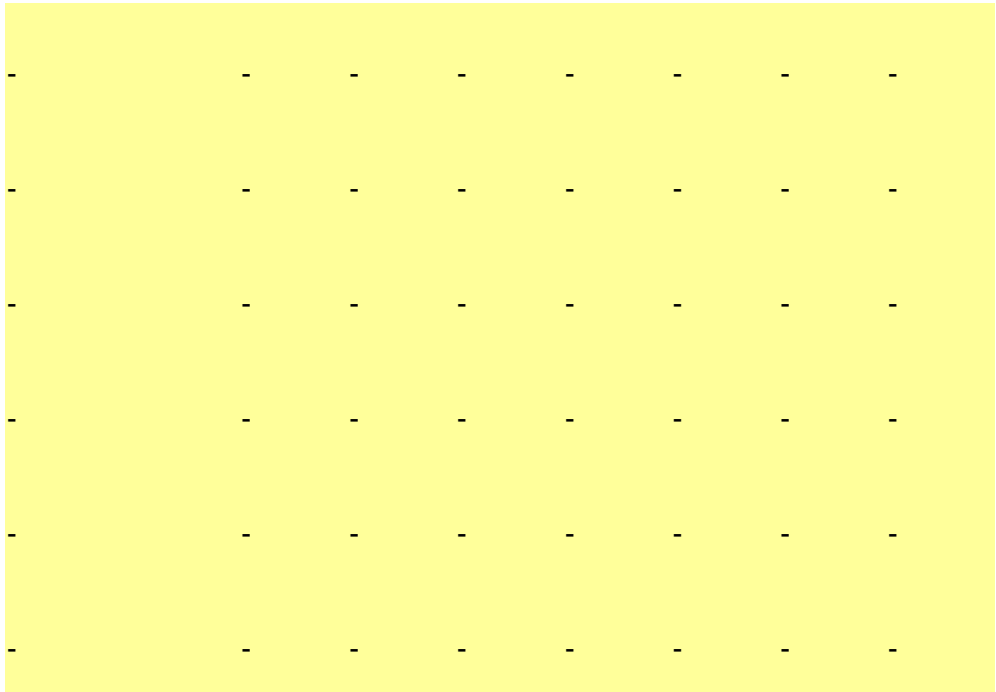
Li n e N o	Month	Total Plant in Service	Transmi ssion	Depreci ation	Amortiz ation	Distribu Transm tion ission Specific Specific		Commo n	Commo n
						Intangib le	Softwar e		
			General	le	e	e	n	n	
			Amortiz	ation	ation	ation	ation	ation	ation
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)

Attachment H-2A, Line No:

9 30 31 32 30 12 11

Col. (b) - Col. (j) Col. (c) - Col. (d) - Col. (e) - Col. (f) - Col. (g) - Col. (h) - Col. (i) - Col. (k) Col. (l) Col. (m) Col. (n) Col. (o) Col. (p) 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	-	-	-	-	-	-	-	-
3	9 October	-	-	-	-	-	-	-	-
4	0 November	-	-	-	-	-	-	-	-
4	1 December	-	-	-	-	-	-	-	-
4	Average of the 13 Monthly								
2	Balances -	-	-	-	-	-	-	-	-

N  
ot  
e

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)
<b>O&amp;M Cost To Achieve</b>						
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						
<b>6 Depreciation &amp; Amortization Expense Cost To Achieve</b>						
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!
<b>Capital Cost To Achieve included in Plant</b>						
		General	Intangible	Common		
<b>Gross Plant</b>						
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!		-

	General	Intangible	Common		Total
<b>Accumulated Depreciation</b>					
26 December Prior Year				\$	-
27 January				\$	-
28 February				\$	-
29 March				\$	-
30 April				\$	-
31 May				\$	-
32 June				\$	-

33 July				\$	-
34 August				\$	-
35 September				\$	-
36 October				\$	-
37 November				\$	-
38 December				\$	-
39 Average	#DIV/0!	#DIV/0!	#DIV/0!		-

**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

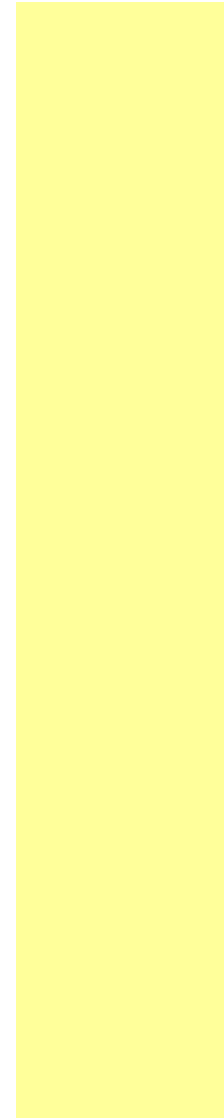
76 September

77 October

78 November

79 December

80 Average



**Baltimore Gas and Electric**  
**Attachment 11 - Depreciation\* and Amortization Rates**

<u>TRANSMISSION PLANT</u>		<u>Deprec.</u>
<u>Account</u>	<u>Account Description</u>	<u>Rate (%)</u>
350.20	LAND RIGHTS	<u>1,194.22</u>
352.00	STRUCTURES AND IMPROVEMENTS	<u>2,104.84</u>
353.00	STATION EQUIPMENT	<u>2,812.47</u>
354.00	TOWERS AND FIXTURES	<u>3,832.02</u>
355.00	POLES AND FIXTURES	<u>3,852.57</u>
356.00	OVERHEAD CONDUCTORS AND DEVICES	<u>3,903.03</u>
357.00	UNDERGROUND CONDUIT	<u>1,904.65</u>
358.00	UNDERGROUND CONDUCTORS AND DEVICES	<u>2,204.60</u>
359.00	ROADS AND TRAILS	<u>1,724.74</u>
<u>GENERAL PLANT - ELECTRIC</u>		<u>Deprec.</u>
<u>Account</u>	<u>Account Description</u>	<u>Rate (%)</u>
390.00	STRUCTURES AND IMPROVEMENTS	<u>4,967.05</u>
391.10	OFFICE FURNITURE	<u>2,933.94</u>
391.20	OFFICE EQUIPMENT	<u>8,998.00</u>
391.33	PERSONAL COMPUTERS	<u>20,5232.42</u>
393.00	STORES EQUIPMENT	<u>6,576.55</u>
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	<u>5,245.40</u>
395.00	LABORATORY EQUIPMENT	<u>0,010.97</u>
397.00	COMMUNICATION EQUIPMENT	<u>6,568.29</u>
397.64	COMMUNICATION EQUIPMENT – DRI	<u>10,6040.54</u>
398.00	MISCELLANEOUS EQUIPMENT	<u>4,624.93</u>
<u>GENERAL PLANT - COMMON (ELECTRIC &amp; GAS)</u>		<u>Deprec.</u>
<u>Account</u>	<u>Account Description</u>	<u>Rate (%)</u>
390.00	STRUCTURES AND IMPROVEMENTS	<u>2,572.43</u>
391.10	OFFICE FURNITURE	<u>5,364.63</u>
391.20	OFFICE EQUIPMENT	<u>7,236.24</u>
391.33	COMPUTER EQUIPMENT – OTHER	<u>18,9043.47</u>
391.36	COMPUTER HARDWARE WITH SMART GRID	<u>8,4740.49</u>
392.10	AUTOMOBILES	<u>9,5740.86</u>
392.20	LIGHT TRUCKS UNDER 33,000	<u>8,208.34</u>
392.30	HEAVY TRUCKS 33,000 AND OVER	<u>6,076.33</u>
392.40	TRACTORS	<u>5,045.67</u>
392.60	TRAILERS	<u>4,434.57</u>
392.70	PRELEASED VEHICLES	<u>17,4525.42</u>
393.00	STORES EQUIPMENT	<u>8,387.66</u>
394.10	PORTABLE TOOLS	<u>4,443.23</u>
394.20	SHOP AND GARAGE EQUIPMENT	<u>5,095.28</u>
394.30	CNG FUELING STATIONS	<u>7,987.32</u>
395.00	LABORATORY EQUIPMENT	<u>3,784.34</u>
396.00	POWER OPERATED EQUIPMENT	<u>6,355.89</u>
397.10	COMMUNICATION EQUIPMENT - OVERHEAD	<u>5,325.69</u>
397.20	COMMUNICATION EQUIPMENT - UNDERGROUND	<u>5,194.20</u>
397.30	COMMUNICATION EQUIPMENT - OTHER	<u>4,975.04</u>
397.60	COMMUNICATION EQUIPMENT - SMART GRID	<u>12,1542.26</u>

398.00

MISCELLANEOUS EQUIPMENT

~~4.683-63~~

INTANGIBLE PLANT

<u>Account</u>	<u>Account Description</u>	<u>Amort. Rate (%)</u>
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.