

Attachment 6A – TrailCo Formula Rate Update Filing
Attachment 6B – BG&E Formula Rate Update Filing
Attachment 6C – ACE Formula Rate Update Filing
Attachment 6D – Delmarva Formula Rate Update Filing
Attachment 6E – PEPCO Formula Rate Update Filing
Attachment 6F – Duquesne Formula Rate Update Filing
Attachment 6G – CW Edison Formula Rate Update Filing
Attachment 6H – PECO Formula Rate Update Filing
Attachment 6I – MISO Formula Rate Update Filing
Attachment 6J – NextEra Energy Transmission
MidAtlantic, Inc. Filing

Attachment 6A – TrailCo Formula Rate Update Filing

ATTACHMENT H-18A

Trans-Allegheny Interstate Line Company				Notes	FERC Form 1 Page # or Instruction	TrAILCo
Formula Rate -- Appendix A						
Shaded cells are input cells						2025 Forecast
Allocators						
1	Wages & Salary Allocation Factor					
	Transmission Wages Expense	p354.21.b				0
2	Total Wages Expense	p354.28.b				0
3	Less A&G Wages Expense	p354.27.b				0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)				0
5	Wages & Salary Allocator	(Line 1 / Line 4), if line 2 = 0, then 100%				100.0000%
Plant Allocation Factors						
6	Electric Plant in Service	(Note B)	Attachment 5			2,427,671,723
7	Total Plant In Service		(Line 6)			2,427,671,723
8	Accumulated Depreciation (Total Electric Plant)		Attachment 5			580,150,361
9	Total Accumulated Depreciation		(Line 8)			580,150,361
10	Net Plant		(Line 7 - Line 9)			1,847,521,362
11	Transmission Gross Plant		(Line 15 + Line 21)			2,427,671,723
12	Gross Plant Allocator		(Line 11 / Line 7, if line 7=0, enter 100%)			100.0000%
13	Transmission Net Plant		(Line 11 - Line 29)			1,847,521,362
14	Net Plant Allocator		(Line 13 / Line 10, if line 10=0, enter 100%)			100.0000%
Plant Calculations						
Transmission Plant						
15	Transmission Plant In Service	(Note B)	Attachment 5			2,271,809,786
16	New Trans. Plant Adds. for Current Calendar Year (13 average balance)	(Note B)	Attachment 6			30,573,372
17	Total Transmission Plant		(Line 15 + Line 16)			2,302,383,158
18	General & Intangible		Attachment 5			155,861,937
19	Total General & Intangible		(Line 18)			155,861,937
20	Wage & Salary Allocator		(Line 5)			100.0000%
21	Transmission Related General and Intangible Plant		(Line 19 * Line 20)			155,861,937
22	Transmission Related Plant		(Line 17 + Line 21)			2,458,245,095
Accumulated Depreciation						
23	Transmission Accumulated Depreciation	(Note B)	Attachment 5			516,447,835
24	Accumulated General Depreciation		Attachment 5			22,295,329
25	Accumulated Intangible Amortization		Attachment 5			41,407,197
26	Total Accumulated General and Intangible Depreciation		(Sum Lines 24 to 25)			63,702,526
27	Wage & Salary Allocator		(Line 5)			100.0000%
28	Transmission Related General & Intangible Accumulated Depreciation		(Line 26 * Line 27)			63,702,526
29	Total Transmission Related Accumulated Depreciation		(Line 23 + Line 28)			580,150,361
30	Total Transmission Related Net Property, Plant & Equipment		(Line 22 - Line 29)			1,878,094,734

Adjustment To Rate Base

31	Accumulated Deferred Income Taxes			
32	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1	-493,310,070
	Transmission Related Accumulated Deferred Income Taxes		(Line 31)	-493,310,070
33	Transmission Related CWIP (Current Year 13 Month weighted average balances)	(Note B)	p216.b.43 as shown on Attachment 6	0
34	Transmission Related Land Held for Future Use	(Note C)	Attachment 5	0
35	Transmission Related Pre-Commercial Costs Capitalized			
	Unamortized Capitalized Pre-Commercial Costs		Attachment 5	0
	Prepayments			
36	Transmission Related Prepayments	(Note A)	Attachment 5	1,085,849
	Materials and Supplies			
37	Undistributed Stores Expense	(Note A)	Attachment 5	0
38	Wage & Salary Allocator		(Line 5)	100.0000%
39	Total Undistributed Stores Expense Allocated to Transmission		(Line 37 * Line 38)	0
40	Transmission Materials & Supplies		Attachment 5	0
41	Transmission Related Materials & Supplies		(Line 39 + Line 40)	0
	Cash Working Capital			
42	Operation & Maintenance Expense		(Line 74)	26,319,796
43	1/8th Rule		1/8	12.5%
44	Transmission Related Cash Working Capital		(Line 42 * Line 43)	3,289,975
45	Total Adjustment to Rate Base		(Lines 32 + 33 + 34 + 35+ 36 + 41 + 44)	-488,934,246
46	Rate Base		(Line 30 + Line 45)	1,389,160,488

O&M

	Transmission O&M			
47	Transmission O&M		p321.112.b	13,847,278
48	Less Account 566 Misc Trans Exp listed on line 73 below.)		(line 73)	3,411,496
49	Less Account 565		p321.96.b	0
50	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note M)	PJM Data	0
51	Plus Property Under Capital Leases		p200.4.c	0
52	Transmission O&M		(Lines 47 - 48 - 49 + 50 + 51)	10,435,782
	A&G Expenses			
53	Total A&G		p323.197.b	12,472,518
54	Less Property Insurance Account 924		p323.185.b	12,871
55	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	0
56	Less General Advertising Exp Account 930.1		p323.191.b	0
57	Less PBOP Adjustment		Attachment 5	0
58	Less EPRI Dues	(Note D)	p352 & 353	0
59	A&G Expenses		(Line 53) - Sum (Lines 54 to 58)	12,459,647
60	Wage & Salary Allocator		(Line 5)	100.0000%
61	Transmission Related A&G Expenses		(Line 59 * Line 60)	12,459,647
	Directly Assigned A&G			
62	Regulatory Commission Exp Account 928	(Note G)	Attachment 5	0
63	General Advertising Exp Account 930.1	(Note J)	Attachment 5	0
64	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 62 + Line 63)	0
65	Property Insurance Account 924		p323.185.b	12,871
66	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
67	Total Accounts 928 and 930.1 - General		(Line 65 + Line 66)	12,871
68	Net Plant Allocator		(Line 14)	100.0000%
69	A&G Directly Assigned to Transmission		(Line 67 * Line 68)	12,871
	Account 566 Miscellaneous Transmission Expense			
70	Amortization Expense on Pre-Commercial Cost	Account 566	Attachment 5	0
71	Pre-Commercial Expense	Account 566	Attachment 5	0
72	Miscellaneous Transmission Expense	Account 566	Attachment 5	3,411,496
73	Total Account 566		Sum (Lines 70 to 72)	3,411,496
74	Total Transmission O&M		(Lines 52 + 61 + 64 + 69 + 73)	26,319,796

Depreciation & Amortization Expense

Depreciation Expense			
75	Transmission Depreciation Expense	Attachment 5	48,161,069
76	General Depreciation	Attachment 5	3,296,974
77	Intangible Amortization (Note A)	Attachment 5	6,327,960
78	Total	(Line 76 + Line 77)	9,624,934
79	Wage & Salary Allocator	(Line 5)	100.0000%
80	Transmission Related General Depreciation and Intangible Amortization	(Line 78 * Line 79)	9,624,934
81	Total Transmission Depreciation & Amortization	(Lines 75 + 80)	57,786,003

Taxes Other than Income

82	Transmission Related Taxes Other than Income	Attachment 2	14,976,174
83	Total Taxes Other than Income	(Line 82)	14,976,174

Return / Capitalization Calculations

84	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
85	Proprietary Capital		p112.16.c	952,803,705
86	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	0
87	Less Preferred Stock		(Line 95)	0
88	Less Account 216.1		p112.12.c	0
89	Common Stock		(Line 85 - 86 - 87 - 88)	952,803,705
Capitalization				
90	Long Term Debt	(Note N)		624,983,262
91	Less Unamortized Loss on Reacquired Debt		p111.81.c	0
92	Plus Unamortized Gain on Reacquired Debt		p113.61.c	0
93	Less ADIT associated with Gain or Loss		Attachment 1	0
94	Total Long Term Debt		(Line 90 - 91 + 92 - 93)	624,983,262
95	Preferred Stock		p112.3.c	0
96	Common Stock		(Line 89)	952,803,705
97	Total Capitalization		(Sum Lines 94 to 96)	1,577,786,967
98	Debt %	Total Long Term Debt	(Note N) (Line 94 /Line 97)	39.6114%
99	Preferred %	Preferred Stock	(Note N) (Line 95 /Line 97)	0.0000%
100	Common %	Common Stock	(Note N) (Line 96 /Line 97)	60.3886%
101	Debt Cost	Total Long Term Debt		0.0394
102	Preferred Cost	Preferred Stock	(Line 84 / Line 95)	0.0000
103	Common Cost	Common Stock	(Note I) The most recent FERC approved ROE	0.1170
104	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 98 * Line 101)	0.0156
105	Weighted Cost of Preferred	Preferred Stock	(Line 99 * Line 102)	0.0000
106	Weighted Cost of Common	Common Stock	(Line 100 * Line 103)	0.0707
107	Rate of Return on Rate Base (ROR)		(Sum Lines 104 to 106)	0.0863
108	Investment Return = Rate Base * Rate of Return		(Line 46 * Line 107)	119,831,159

Composite Income Taxes

Income Tax Rates				
109	FIT=Federal Income Tax Rate	(Note H)		21.00%
110	SIT=State Income Tax Rate or Composite			7.25%
111	p	(percent of federal income tax deductible for state purp	Per State Tax Code	0.00%
112	T	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		26.72%
113	T/ (1-T)			36.47%
114	Income Tax Component =	CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =	[Line 113 * Line 108 * (1- (Line 104 / Line 107))]	35,795,443
114a	<u>Excess/Deficient Deferred Income Taxes</u>	(Note O)	(Attachment 1.1, Line 40, Col. H)	1,863,316
115	Total Income Taxes	(Line 114 + Line 114a)		37,658,759

REVENUE REQUIREMENT

Summary			
116	Net Property, Plant & Equipment	(Line 30)	1,878,094,734
117	Total Adjustment to Rate Base	(Line 45)	-488,934,246
118	Rate Base	(Line 46)	1,389,160,488
119	Total Transmission O&M	(Line 74)	26,319,796
120	Total Transmission Depreciation & Amortization	(Line 81)	57,786,003
121	Taxes Other than Income	(Line 83)	14,976,174
122	Investment Return	(Line 108)	119,831,159
123	Income Taxes	(Line 115)	37,658,759
124	Gross Revenue Requirement	(Sum Lines 119 to 123)	256,571,891
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
125	Transmission Plant In Service	(Line 22)	2,458,245,095
126	Excluded Transmission Facilities	(Note L) Attachment 5	0
127	Included Transmission Facilities	(Line 125 - Line 126)	2,458,245,095
128	Inclusion Ratio	(Line 127 / Line 125)	100.00%
129	Gross Revenue Requirement	(Line 124)	256,571,891
130	Adjusted Gross Revenue Requirement	(Line 128 * Line 129)	256,571,891
Revenue Credits			
131	Revenue Credits	Attachment 3	3,424,198
132	Net Revenue Requirement	(Line 130 - Line 131)	253,147,693
Net Plant Carrying Charge			
133	Net Revenue Requirement	(Line 132)	253,147,693
134	Net Transmission Plant + CWIP	(Line 17 - Line 23 + Line 33)	1,785,935,323
135	FCR	(Line 133 / Line 134)	14.1745%
136	FCR without Depreciation	(Line 133 - Line 75) / Line 134	11.4778%
137	FCR without Depreciation and Pre-Commercial Costs	(Line 133 - Line 70 - Line 71 - Line 75) / Line 134	11.4778%
138	FCR without Depreciation, Return, nor Income Taxes	(Line 133 - Line 75 - Line 108 - Line 115) / Line 134	2.6595%
Net Plant Carrying Charge Calculation with Incentive ROE			
139	Net Revenue Requirement Less Return and Taxes	(Line 132 - Line 122 - Line 123)	95,657,775
140	Increased Return and Taxes	Attachment 4	168,938,305
141	Net Revenue Requirement with Incentive ROE	(Line 139 + Line 140)	264,596,081
142	Net Transmission Plant + CWIP	(Line 17 - Line 23+ Line 33)	1,785,935,323
143	FCR with Incentive ROE	(Line 141 / Line 142)	14.8155%
144	FCR with Incentive ROE without Depreciation	(Line 141 - Line 75) / Line 142	12.1189%
145	FCR with Incentive ROE without Depreciation and Pre-Commercial	(Line 141 - Line 70 - Line 71 - Line 75) / Line 142	12.1189%
146	Net Revenue Requirement	(Line 132)	253,147,693.12
147	Reconciliation amount	Attachment 6	-14,838,033.68
148	Plus any increased ROE calculated on Attach 7 other than PJM Sch. 12 projects not paid by other PJM trans zones	Attachment 7	5,340,236.15
149	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	0.00
150	Net Zonal Revenue Requirement	(Line 146 + 147 + 148 + 149)	243,649,895.59
Network Zonal Service Rate			
151	1 CP Peak	(Note K) PJM Data	N/A
152	Rate (\$/MW-Year)	(Line 150 / 151)	N/A
153	Network Service Rate (\$/MW/Year)	(Line 152)	N/A

Notes

- A Electric portion only
- B For both the estimate and the reconciliation, Construction Work In Progress ("CWIP") and leases that are expensed as O&M (rather than amortized) are excluded.
For the Estimate Process:
 Transmission plant in service will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
 The transmission plant will agree to or be reconciled to the FERC Form 1 balance for the transmission plant.
 New Transmission Plant expected to be placed in service in the current calendar year will be based on the average of 13 monthly investment costs and shown separately detailed by project on Attachment 6.
 Accumulated depreciation will show the end of year balance and is linked to Attachment 5 which shows detail support by project.
 CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
For the Reconciliation Process:
 Transmission plant in service will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes new transmission plant added to plant-in-service
 Accumulated depreciation will be calculated using a 13 month average balance and will be detailed on Attachment 5. This includes accumulated depreciation associated with current year transmission plant.
 CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- C Includes Transmission portion only and (i) only land that has an estimated in-service date within 10 years may be included and (ii) a plan for the land's use is required to be included in the filing whenever the cost of the land is proposed to be included in rates.
- D Excludes all EPRI Annual Membership Dues
- E Excludes all Regulatory Commission Expenses
- F Includes Safety related advertising included in Account 930.1
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = the percentage of federal income tax deductible for state income taxes. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- I ROE will be established in the Commission order accepting the settlement in Docket No. ER07-562 and no change in ROE will be made absent a Section 205 or Section 206 filing at FERC.
- J Education and outreach expenses relating to transmission, for example siting or billing
- K As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- L Amount of transmission plant excluded from rates per Attachment 5.
- M 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 on Line 47.
 If they are booked to Acct 565, they are included on Line 50. Copies of PJM invoices will be provided upon request.
- N The capital structure will remain 50% equity and 50% debt until construction of all of the segments of the TrAIL Project is completed and the entire TrAIL Project is placed in service. The first year that these projects are in service the formula will be run based on the 50/50 capital structure and on the actual year end capital structure. The two results will be weighted based on: the number of days the last project was in service and 365 day minus the numbers of days the last project was in service divided by 365 days.
 This can be illustrated using the following example:

 Example:

 Assume Last Project goes into service on day 260.
 Hypothetical Capital Structure until the last project goes into service is 50/50.
 Assume Year End actual capital structure is 60% equity and 40% debt.

 Therefore: Weighted Equity = $[50\% \cdot 260 + 60\% \cdot (365 - 260)] / 365$
- O Upon enactment of changes in tax law, income tax rates and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess

Trans-Allegheny Interstate Line Company

Attachment H-18A, Attachment 1
page 1 of 1
For the 12 months ended 12/31/24

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Trans-Allegheny Interstate Company							
	B1	B2	B3	C	D	E	F	G
	Beg of Year Total	End of Year Total	End of Year for Est. Average for Final Total	Retail Related	Only Transmission Related	Plant Related	Labor Related	Total ADIT
1 ADIT- 282 From Account Total Below	570,303,436	571,901,929	571,901,929		571,901,929	-	-	571,901,929
2 ADIT-283 From Account Total Below	95,116,160	89,803,359	89,803,359		58,826,105	-	-	58,826,105
3 ADIT-190 From Account Total Below	(190,355,008)	(138,668,951)	(138,668,951)		(137,417,964)	-	-	(137,417,964)
4 Subtotal					493,310,070	-	-	493,310,070
5 Wages & Salary Allocator								
6 Gross Plant Allocator								
7 ADIT					493,310,070	-	-	493,310,070

Enter Negative

Note: ADIT associated with Gain or Loss on Recquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 93.
Amount 0 < From Acct 283, below

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

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
ADIT-190	Beg of Year Balance p234.18.b	End of Year Balance p234.18.c	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
Accelerated Tax Depreciation	5	6	6			6			Additional tax depreciation over book
Accum Prov For Inj and Damage-Gen Liability	134,110	-	-			-			Temporary difference that is not deductible until paid
AMT Carryforward	5,048,478	-	-			-			Paid AMT tax which generates a credit
Charitable Contribution Carryforward	7,606	8,027	8,027		8,027				Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward five years
CIAC-Fed-Norm	1,220,584	1,195,346	1,195,346			1,195,346			Taxable CIAC
CIAC-Fed-Norm-Incurred-CWIP	1,892,584	1,907,600	1,907,600			1,907,600			Taxable CIAC
CIAC-MD-Norm-Incurred-CWIP	21,594	21,818	21,818			21,818			Taxable CIAC
CIAC-PA-Norm	95,384	93,425	93,425			93,425			Taxable CIAC
CIAC-PA-Norm-Incurred-CWIP	71,176	72,370	72,370			72,370			Taxable CIAC
CIAC-VA-Norm	(34,980)	(34,264)	(34,264)			(34,264)			Taxable CIAC
CIAC-VA-Norm-Incurred-CWIP	20,558	20,789	20,789			20,789			Taxable CIAC
CIAC-WV-Norm	92,597	90,684	90,684			90,684			Taxable CIAC
CIAC-WV-Norm-Incurred-CWIP	157,677	160,121	160,121			160,121			Taxable CIAC
Deferral Amortization of Excess Deferred Income Tax	1,040,447	-	-			-			Resulting from deferral of refund of excess ADIT due to customers
FASB 109 Gross-Up	24,490,535	23,656,385	23,656,385			23,656,385			Reclass of the tax portion (gross-up) for property items included in account 190
Federal NOL	88,879,972	42,175,540	42,175,540			42,175,540			Result of bonus depreciation
General Business Credit Carryforward	(83,969)	(132,251)	(132,251)		(132,251)				General Business Credit Carryforward
Incentive Compensation	-	331,189	331,189		331,189	-			Allocated Incentive Compensation Accrual
Merger Costs: D&O Insurance	237	126	126		126				Merger cost
Merger Costs: Licenses	10,915	5,834	5,834		5,834				Merger cost
NOL Deferred Tax Asset - LT PA	(537,206)	(498,834)	(498,834)			(498,834)			Result of bonus depreciation
NOL Deferred Tax Asset - LT WV	18,881,310	19,072,306	19,072,306			19,072,306			Result of bonus depreciation
Other Reg Liability Misc	172,932	-	-			-			Temporary differences related to Sponsorships
PA 2023 - 2031 corporate income tax gradual rate re	977,635	670,648	670,648			670,648			FAS 109 resulting from remeasurement of PA ADIT due to PA HB 1342 law change in 2022
Pension/OPEB - Other Deferred Credit or Debit	601,139	583,964	583,964			583,964			Pension related temporary difference associated with Service Company allocations
Purchase Accounting-LTD FMV	982,527	936,841	936,841		936,841				Reflects the adjustments and subsequent amortization of the regulatory asset associated with the adjusted debt
State Income Tax Deductible	1,294,913	1,477,771	1,477,771			1,477,771			balances resulting from the FEI/AYE merger (Offset is PAA - LT Regulatory Asset Amort below in 283)
Tax Interest Capitalized-Fed-Norm	28,182,522	27,701,877	27,701,877			27,701,877			Deductions related to state income taxes
Tax Interest Capitalized-Fed-Norm-Incurred-CWIP	34,144,214	34,378,546	34,378,546			34,378,546			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm	402,198	395,252	395,252			395,252			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Incurred-CWIP	337,380	340,711	340,711			340,711			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm	775,235	767,327	767,327			767,327			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,199,481	1,216,653	1,216,653			1,216,653			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm	478,974	470,600	470,600			470,600			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Incurred-CWIP	358,698	362,460	362,460			362,460			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm	2,631,474	2,593,931	2,593,931			2,593,931			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Incurred-CWIP	2,613,142	2,651,965	2,651,965			2,651,965			Actual amount of tax interest capitalized
Valuation Allowance Charitable Carryforward	326	-	-		-	-			Repair deduction on capitalized book asset deductible for tax purposes under Rev. Proc. 2011-43
WV DTA related to HB 3286	101,221	101,221	101,221		101,221				Valuation allowance on disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward
Subtotal	216,863,825	162,995,984	162,995,984	-	1,250,987	161,744,997	-	-	
Less FASB 109 included above	26,508,817	24,327,033	24,327,033	-	-	24,327,033	-	-	
Less FASB 106 included above	-	-	-	-	-	-	-	-	
Total	190,355,008	138,668,951	138,668,951	-	1,250,987	137,417,964	-	-	
FAS 109 EDIT		(50,605,706)							
FAS 109 Other		74,932,739							

Instructions for Account 190:

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

3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
7. FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet								
A	B1	B2	B3	C	D	E	F	G
	Trans-Allegheny Interstate Company							
ADIT- 282	Beg of Year Balance p274.9.b	End of Year Balance p275.9.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related
JUSTIFICATION								
A&G Expenses Capitalized	16,804,476	18,165,855	18,165,855			18,165,855		
Accelerated Tax Depreciation	551,153,566	550,968,417	550,968,417			550,968,417		
Additional State Depreciation MD	4,976,075	5,279,591	5,279,591			5,279,591		
Additional State Depreciation PA	12,991,683	13,875,790	13,875,790			13,875,790		
Additional State Depreciation VA	6,105,040	6,423,509	6,423,509			6,423,509		
Additional State Depreciation WV	51,718,528	52,132,748	52,132,748			52,132,748		
AFUDC Debt	4,597,854	4,598,182	4,598,182			4,598,182		
Capitalized Vertical Tree Trimming	137,128	133,802	133,802			133,802		
Cost of Removal	(42,045,346)	(44,218,375)	(44,218,375)			(44,218,375)		
FASB 109 Gross-Up	(166,749,162)	(166,460,226)	(166,460,226)			(166,460,226)		
Other Basis Differences	(38,154,866)	(38,894,604)	(38,894,604)			(38,894,604)		
T&D Repairs	3,019,299	3,437,015	3,437,015			3,437,015		
Subtotal	403,554,275	405,441,703	405,441,703	-	-	405,441,703	-	-
Less FASB 109 included above	(166,749,162)	(166,460,226)	(166,460,226)			(166,460,226)		
Less FASB 106 included above								
Total	570,303,436	571,901,929	571,901,929			571,901,929		
FAS 109 EDIT		(177,450,346)						
FAS 109 Other		10,990,120						

Instructions for Account 282:

1. ADIT items related only to Retail Related Operations are directly assigned to Column C.
2. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
3. ADIT items related only to Transmission are directly assigned to Column E.
4. ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
5. ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
6. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
7. FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

PJM TRANSMISSION OWNER

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B1	B2	B3	C	D	E	F	G	
	Trans-Allegheny Interstate Company								
ADIT-283	Beg of Year Balance p276.19.b	End of Year Balance p277.19.k	End of Year for Est. Average for Final Total	Retail Related	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	JUSTIFICATION
A&G Expenses PA-Norm					2,417				A&G expense adjustment
Charitable Contribution State & Local RTA	2,502	2,417	2,417						Disallowance in current year for charitable deduction due to tax loss, tax attribute carries forward
CIAC-Fed Norm-Reversal-CWIP	1,892,595	1,892,595	1,892,595			1,892,595			Taxable CIAC
CIAC-MD-Norm	(73,369)	(71,846)	(71,846)			(71,846)			Taxable CIAC
CIAC-MD-Norm-Reversal-CWIP	21,815	21,816	21,816				21,816		Taxable CIAC
CIAC-PA-Norm-Reversal-CWIP	121,734	121,734	121,734			121,734			Taxable CIAC
CIAC-VA-Norm-Reversal-CWIP	14,553	14,553	14,553				14,553		Taxable CIAC
CIAC-WV-Norm-Reversal-CWIP	135,498	135,498	135,498			135,498			Taxable CIAC
Cost of Removal-MD-Norm	1								Temporary difference arising for removal of plant/property
Deferred Charge-EIB	92,782	210,093	210,093			210,093			Allocated portion of total liabilities relating to captive insurance
FASB 109 Gross-Up	25,221,921	22,424,745	22,424,745			22,424,745			Reclass of the tax portion (gross-up) for property items included in account 283
FIN 48 - R&D Credit	88,167	-	-		-	-			See note in #190 for General Business Tax Credit
PAA - LT Regulatory Asset Amort	982,528	936,841	936,841		936,841				Reflects the adjustments and subsequent amortization of adjusted debt balances associated with the FE/AYE merger
PJM Receivable	35,633,441	30,037,996	30,037,996		30,037,996				Comparison of actual to forecast revenues - non-property related
Tax Interest Capitalized-Fed-Norm-Reversal-CWIP	33,764,130	33,924,507	33,924,507			33,924,507			Actual amount of tax interest capitalized
Tax Interest Capitalized-MD-Norm-Reversal-CWIP	333,656	336,011	336,011			336,011			Actual amount of tax interest capitalized
Tax Interest Capitalized-PA-Norm-Reversal-CWIP	1,190,105	1,202,590	1,202,590			1,202,590			Actual amount of tax interest capitalized
Tax Interest Capitalized-VA-Norm-Reversal-CWIP	353,299	355,797	355,797			355,797			Actual amount of tax interest capitalized
Tax Interest Capitalized-WV-Norm-Reversal-CWIP	2,773,528	2,799,755	2,799,755			2,799,755			Actual amount of tax interest capitalized
Valuation Allowance NOL WV	17,717,534	17,883,002	17,883,002			17,883,002			Valuation allowances recorded against state NOL carryforwards not expected to be realized
Year-End Additional Temp Adjustments L/T	71,661	-	-			-			Other temporary differences
Subtotal	120,338,081	112,228,104	112,228,104	-	30,977,254	81,250,850	-	-	
Less FASB 109 included above	25,221,921	22,424,745	22,424,745	-	-	22,424,745	-	-	
Less FASB 106 included above				-	-		-	-	
Total	95,116,160	89,803,359	89,803,359		30,977,254	58,826,105	-	-	
FAS 109 EDIT		(42,807,447)							
FAS 109 Other		65,232,192							

Instructions for Account 283:

- ADIT items related only to Retail Related Operations are directly assigned to Column C.
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column D.
- ADIT items related only to Transmission are directly assigned to Column E.
- ADIT items related to Plant and not in Columns C, D & E are directly assigned to Column F.
- ADIT items related to labor and not in Columns C, D, E & F are directly assigned to Column G.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates. Therefore, if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- FAS109 related to Excess/Deficient ADIT ("EDIT"). Sum of Accounts 282 and 283 less Account 190 will sum to Attachment 1.1 total. Other FAS109 does not include EDIT.

Trans-Allegheny Interstate Line Company

Attachment 1.1 - Excess & Deficient ADIT

Attachment H-18A, Attachment 1.1
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For the 12 months ended 12/31/24

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.1 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
1 Non-property (Note B):												
Account 190												
1a	2017	Federal Long Term		44,981,655		20	13	3,212,975	41,768,680	Protected	Asset (182.3)	410.1
1b	2017	Federal Long Term		438,158		20	13	31,297	406,861	Unprotected	Asset (182.3)	410.1
1c	2017	NOL Deferred Tax Asset - LT PA		(537,206)		20	13	(38,372)	(498,834)	Unprotected	Liability (182.3)	410.1
1d	2017	NOL Deferred Tax Asset - LT WV		(2,673,943)		20	13	(190,996)	(2,482,947)	Unprotected	Liability (182.3)	410.1
1e	2017	Pension/OTHER - Other Def Cr. or Dr.		601,140		41	34	17,175	583,965	Unprotected	Asset (182.3)	410.1
1f	2017	Purch Acct-LTD FMV		158,576		10	3	39,644	118,932	Unprotected	Asset (182.3)	410.1
2 Account 282												
2a												
3 Account 283												
3a	2017	PAA - LT Regulatory Asset Amort		(158,576)		10	3	(39,644)	(118,932)	Unprotected	Liability (182.3)	410.1
3b	2017	Valuation Allowance NOL WV		2,673,943		20	13	190,996	2,482,947	Unprotected	Asset (182.3)	410.1
4 Non-property gross up for Taxes				16,671,264	(166,625)			1,169,554	15,335,085			
5 Total Non-Property			-	62,155,011	(166,625)			4,392,629	57,595,758			
6 Property (Note B):												
6	2017	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM		-	Protected	Asset	411.1
7	2017	Property Book-Tax Timing Difference - Account 190			16,306,632	ARAM	ARAM		-	Unprotected	Liability (254)	411.1
8	2017	Property Book-Tax Timing Difference - Account 190		(16,306,632)		ARAM	ARAM		-	Protected	Liability	410.1
9	2017	Property Book-Tax Timing Difference - Account 190		26,957,920	(16,672,856)	ARAM	ARAM	211,281	10,073,783	Unprotected	Asset (254)	410.1
10	2017	Property Book-Tax Timing Difference - Account 282		16,234,648	(16,234,648)	ARAM	ARAM		-	Protected	Asset (254)	411.1
11	2017	Property Book-Tax Timing Difference - Account 282		(7,927,837)	7,927,837	ARAM	ARAM		-	Unprotected	Liability (254)	411.1
12	2017	Property Book-Tax Timing Difference - Account 282		(204,664,948)	16,669,314	ARAM	ARAM	(2,128,055)	(185,867,478)	Protected	Liability (254)	410.1
13	2017	Property Book-Tax Timing Difference - Account 282		23,864,312	(7,059,774)	ARAM	ARAM	131,962	16,672,576	Unprotected	Asset (254)	410.1
14	2017	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Protected	Asset	411.1
15	2017	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Unprotected	Liability	411.1
16	2017	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Protected	Liability	410.1
17	2017	Property Book-Tax Timing Difference - Account 283		-		ARAM	ARAM		-	Unprotected	Asset	
18	2017	Property Gross up for Taxes		(59,320,488)	932,725	ARAM	ARAM	(647,653)	(57,740,109)	Protected, Unprotected	Liability	411.1
19	2017	Total Property (Total of lines 6 thru 18)	-	(221,162,926)	1,869,231			(2,432,466)	(216,861,229)			

Attachment H-18A, Attachment 1.1
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For the 12 months ended 12/31/24

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Re-measured Balance as of 12/31/24 (Attachment 1.2 Col. II)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note F)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. F) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
20		Non-property (Note B):										
20a		Account 190										
21		Account 282										
21a												
22		Account 283										
22a	2023	Deferred Charge-EIB		(62)		2	-	(62)	-	Unprotected	Liability (182.3)	410
22b	2023	SCD1 Timing Allocation		(1,105)		2	-	(1,105)	-	Unprotected	Liability (182.3)	410
23		Non-property gross up for Taxes	-	(428)	4			(424)				
24	2023	Total Non-Property	-	(1,595)	4			(1,591)	-			
25	2023	Property (Note B):										
25	2023	Property Book-Tax Timing Difference - Account 190	-			ARAM	ARAM		-	Protected	Asset	411
26	2023	Property Book-Tax Timing Difference - Account 190	(274,740)		274,740	ARAM	ARAM		-	Unprotected	Liability (254)	411
27	2023	Property Book-Tax Timing Difference - Account 190	-			ARAM	ARAM		-	Protected	Liability	410
28	2023	Property Book-Tax Timing Difference - Account 190	508,149		(202,221)	ARAM	ARAM	6,758	299,169	Unprotected	Asset (254)	410
29	2023	Property Book-Tax Timing Difference - Account 282	-			ARAM	ARAM		-	Protected	Asset	411
30	2023	Property Book-Tax Timing Difference - Account 282	(331,577)		331,577	ARAM	ARAM		-	Unprotected	Liability (254)	411
31	2023	Property Book-Tax Timing Difference - Account 282	(4,638,393)		295,074	ARAM	ARAM	(60,267)	(4,283,052)	Protected	Liability (254)	410
32	2023	Property Book-Tax Timing Difference - Account 282	924,125		(429,698)	ARAM	ARAM	16,098	478,329	Unprotected	Asset (254)	410
33	2023	Property Book-Tax Timing Difference - Account 283	-			ARAM	ARAM		-	Protected	Asset	411
34	2023	Property Book-Tax Timing Difference - Account 283	-			ARAM	ARAM		-	Unprotected	Liability	411
35	2023	Property Book-Tax Timing Difference - Account 283	-			ARAM	ARAM		-	Protected	Liability	410
36	2023	Property Book-Tax Timing Difference - Account 283	-			ARAM	ARAM		-	Unprotected	Asset	411
37	2023	Property Gross up for Taxes	(1,397,381)		111,749	ARAM	ARAM	(13,575)	(1,272,057)	Protected, Unprotected	Liability	411
38	2023	Total Property (Total of lines 25 thru 37)	-	(5,209,818)	381,221			(50,986)	(4,777,611)			

Attachment H-18A, Attachment 1.1
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For the 12 months ended 12/31/24

COLUMN A		COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
Non-property (Note B):												
39		Account 190					13,847,278		-	-		
39a									-	-		
40		Account 282							-	-		
40a									-	-		
41		Account 283							-	-		
41a	2024	Deferred Charge-EIB		(378)	2	1	(189)	(189)	(189)	Unprotected	Liability (182.3)	
42		Non-property gross up for Taxes		(139)			(69)	(69)	(69)			
43		Total Non-Property		(516)	-			(258)	(258)			
Property (Note B):												
44	2024	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM	-	-	Protected	Asset	
45	2024	Property Book-Tax Timing Difference - Account 190		(114,729)	114,729	ARAM	ARAM	-	-	Unprotected	Liability (254)	
46	2024	Property Book-Tax Timing Difference - Account 190			-	ARAM	ARAM	-	-	Protected	Liability	
47	2024	Property Book-Tax Timing Difference - Account 190		210,737	45,579	ARAM	ARAM	5,821	250,495	Unprotected	Asset (254)	
48	2024	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM	-	-	Protected	Asset	
49	2024	Property Book-Tax Timing Difference - Account 282		(102,268)	102,268	ARAM	ARAM	-	-	Unprotected	Liability (254)	
50	2024	Property Book-Tax Timing Difference - Account 282		(1,398,499)	(2,360,434)	ARAM	ARAM	(50,661)	(3,708,272)	Protected	Liability (254)	
51	2024	Property Book-Tax Timing Difference - Account 282		261,392	167,274	ARAM	ARAM	12,546	416,121	Unprotected	Asset (254)	
52	2024	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM	-	-	Protected	Asset	
53	2024	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM	-	-	Unprotected	Liability	
54	2024	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM	-	-	Protected	Liability	
55	2024	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM	-	-	Unprotected	Asset	
56	2024	Property Gross up for Taxes		(419,081)	(696,360)	ARAM	ARAM	(11,718)	(1,103,723)			
57		Total Property (Total of lines 25 thru 37)		(1,562,447)	(2,626,944)			(44,012)	(4,145,379)			

Line No.	Vintage (Note A)	Description	(Excess)/Deficient ADIT Transmission Remeasured Balance as of 12/31/24 (Attachment 1.2 Col. J)	(Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note C)	Current Period Other Activity (Note D)	Amortization Period (Note E)	Years Remaining at Year End	Amortization (Note F)	(Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note G) (Col. D + Col. E) - Col. H	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254)	Amortized to Account 410.1 or Account 411.1
Non-property (Note B):												
58		Account 190										
58a												
59		Account 282										
59a												
60		Account 283										
60a	2025	Deferred Charge-EIB		(773)		2	2	-	(773)	Unprotected	Liability (182.3)	
61		Non-property gross up for Taxes		(280)				-	(280)			
62		Total Non-Property		(1,053)	-			-	(1,053)			
Property (Note B):												
63	2025	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Asset	
64	2025	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Unprotected	Liability (254)	
65	2025	Property Book-Tax Timing Difference - Account 190				ARAM	ARAM			Protected	Liability	
66	2025	Property Book-Tax Timing Difference - Account 190	85,602			ARAM	ARAM		85,602	Unprotected	Asset (254)	
67	2025	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Protected	Asset	
68	2025	Property Book-Tax Timing Difference - Account 282				ARAM	ARAM			Unprotected	Liability (254)	
69	2025	Property Book-Tax Timing Difference - Account 282		(1,300,977)		ARAM	ARAM		(1,300,977)	Protected	Liability (254)	
70	2025	Property Book-Tax Timing Difference - Account 282		142,408		ARAM	ARAM		142,408	Unprotected	Asset (254)	
71	2025	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Asset	
72	2025	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Liability	
73	2025	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Protected	Liability	
74	2025	Property Book-Tax Timing Difference - Account 283				ARAM	ARAM			Unprotected	Asset	
75	2025	Property Gross up for Taxes		(389,347)		ARAM	ARAM		(389,347)			
76		Total Property (Total of lines 25 thru 37)		(1,462,314)	-			-	(1,462,314)			

39		Deferral of Amortized Excess/Deficient ADITs (Note H)											
40		Total Non-Property & Property Amortization, including gross up for taxes (Total of lines 5, 19, 24, 38)						1,863,316					
41		Total 20XX FAS109 (Total of lines 5, 19, 24, 38) (Note I)							(169,652,086)				
42		Total 20XX FAS109 (Attachment 1) (Note I)							(169,652,086)				

- Notes:
- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. TRAILCo will modify Attachment 1.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
- B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within Power/Tax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For rate-making purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
- C Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update
- E The amortization periods shall be consistent with the following:
Protected Property & Non-Protected Property: ARAM, or directly assigned based on average remaining life of assets for property items not in Power/Tax
- F Protected Non-Property & Non-Protected Non-Property will be directly assigned and presented in the table above
- G The amortization will occur through FERC income statement Accounts 410.1 and 411.1
- H Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- I Reflects the net amount of amortization, including gross-up for taxes, from prior period(s) that was booked for GAAP, but deferred for FERC purposes because a mechanism did not exist to pass back/collect excess/deficient ADITs to/from customers. The net amortized deferral amount, including the gross-up for taxes, is in Account 254, as reflected on FERC Form No. 1, page 278 or Account 182.3, as reflected on FERC Form No. 1, page 232.
- I Included to demonstrate rate base neutrality. Ties back to FERC Form No. 1 page 232 (Account 182.3) plus page 278 (Account 254).

COLUMN A			COLUMN B		COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G	COLUMN H	COLUMN I	COLUMN J	COLUMN K	COLUMN L
					Deferred Tax Asset (Liability) (Note B)			ADIT Offset to P&L (Note B)	(Excess) Deficient Deferred Income Taxes (Notes B & C)	(Excess) Deficient Deferred Income Tax Activity post tax remeasurement				
Line No.	Vintage (Note A)	M Item	12/31/2024 ADIT Balance (Prior to 2024 PA State Tax)	12/31/2024 ADIT Balance (After 2024 PA State Tax)	Change in ADIT due to 2025 PA State Tax	Tax Expense (Benefit)	ADIT Offset to Regulatory Asset (Liability) (= -(Col. E + Col. F))	Other Adjustments Including Gross-up True-ups	2024 Return-to-Accrual Adjustment (Recorded in 2025)	(Excess)/Deficient ADIT Transmission Remeasured Balance (= Col. G + Col. H + Col. I)	Protected / Unprotected	Regulatory Asset (Account 182.3) or Regulatory Liability (Account 254) as of 12/31/24		
Non-Property Related Items:														
190 Accounts														
1		Charitable Contribution Carryforward	6,181	6,158	-23	23	0			0	N/A			
1a	2025	Charitable Contribution State & Local RTA	-2,460	-2,417	42	-42	0			0	N/A			
1b	2025	Deferred Amortization of Excess Def Income Taxes	0	0	0	0	0			0	N/A			
1c	2025	Incentive Compensation	332,412	331,189	-1,224	1,224	0			0	N/A			
1d	2025	Merger Costs: D&O Insurance	127	126	0	0	0			0	N/A			
1e	2025	Merger Costs: Licenses	5,856	5,834	-22	22	0			0	N/A			
1f	2025	Other Reg Liability Misc	0	0	0	0	0			0	N/A			
2	2025	Purch Acct-LTD FMV	820,932	817,909	-3,022	3,022	0			0	N/A			
3		Year-End Additional Temp Adjustments L/T	0	0	0	0	0			0	N/A			
4		Total For 190 Accounts:	1,163,048	1,158,800	-4,249	4,249								
282 Accounts														
5		Total For 282 Accounts:	-	-	-	-	-	-	-	-				
283 Accounts														
6		Accum Prov For Inj and Damage-Gen Liability	-	-	-	-	-	-	-	-	N/A			
5a	2025	Deferred Charge-EB	(209,904)	(209,131)	773	(773)	(773)			(773)	Unprotected	182		
5b	2025	PA-A - LT Regulatory Asset Amort	(820,931)	(817,909)	3,022	(3,022)					N/A			
5c	2025	PJM Receivable	(30,148,995)	(30,037,996)	110,999	(110,999)					N/A			
6d		Total For 283 Accounts:	(31,179,830)	(31,055,036)	114,794	(114,021)	(773)	-	-	(773)				
Total Non-Property Related Items:														
7		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(773)	-	-	(773)				
8		Net Tax Gross-up					(280)			(280)				
9		Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					(1,053)	-	-	(1,053)				
Property Related Items:														
190 Accounts														
10a	2025	CIAC-PA-Norm	57,057	53,696	(3,360)	-	3,360			3,360	Unprotected	254		
10b	2025	CIAC-PA-Norm-Incurred-CWIP	91,532	86,141	(5,391)	-	5,391			5,391	Unprotected	254		
10c	2025	CIAC-PA-Norm-Reversal-CWIP	(90,338)	(85,018)	(5,320)	-	(5,320)			(5,320)	Unprotected	254		
10d	2025	Tax Interest Capitalized-PA-Norm	1,368,500	1,287,905	(80,595)	-	80,595			80,595	Unprotected	254		
10e	2025	Tax Interest Capitalized-PA-Norm-Incurred-CWIP	1,703,649	1,603,316	(100,333)	-	100,333			100,333	Unprotected	254		
10f	2025	Tax Interest Capitalized-PA-Norm-Reversal-CWIP	(1,676,888)	(1,578,131)	(98,757)	-	(98,757)			(98,757)	Unprotected	254		
11		Total For 190 Accounts:	1,453,511	1,367,910	(85,602)	-	85,602	-	-	85,602				
282 Accounts														
12a	2025	481a 2023 Return Adjustment	(4,718)	(4,701)	17	(17)	(17)			(17)	Unprotected	254		
12b	2025	A&G Expenses-PA-Norm	(984,363)	(926,391)	57,972	(57,972)	(57,972)			(57,972)	Protected	254		
12c	2025	Accrued Tax Depr-PA-Norm	(22,090,549)	(20,789,571)	1,300,977	(1,300,977)	(1,300,977)			(1,300,977)	Unprotected	254		
12d	2025	AFUDC Debt-PA-Norm	(197,903)	(186,248)	11,655	(11,655)	(11,655)			(11,655)	Unprotected	254		
12e	2025	AFUDC Debt-PA-Norm-Incurred-CWIP	(256,873)	(241,745)	15,128	(15,128)	(15,128)			(15,128)	Unprotected	254		
12f	2025	AFUDC Debt-PA-Norm-Reversal-CWIP	245,911	231,429	(14,482)	(14,482)				14,482	N/A			
12g	2025	AFUDC Equity/FAS 43-PA-A-FT	(641,244)	(603,479)	37,765	(37,765)	(37,765)	37,765		-	N/A			
12h	2025	AFUDC Equity/FAS 43-PA-A-FT-Incurred-CWIP	(856,055)	(805,639)	50,416	(50,416)	(50,416)	50,416		-	N/A			
12i	2025	AFUDC Equity/FAS 43-PA-A-FT-Reversal-CWIP	807,716	760,147	(47,569)	(47,569)	(47,569)	(47,569)		-	Unprotected	254		
12j	2025	Cap Vertical Tree Trimming-PA-Norm	(6,387)	(6,011)	376	(376)	(376)			(376)	Unprotected	254		
12k	2025	Cost of Removal-PA-Norm	2,063,094	1,941,593	(121,502)	(121,502)	(121,502)			(121,502)	Unprotected	254		
12l	2025	Other Basis Differences-PA-Norm	1,712,684	1,611,819	(100,865)	(100,865)	(100,865)			(100,865)	Unprotected	254		
12m	2025	R&D Costs-PA-Norm	(4,088)	(3,847)	241	(241)	(241)			(241)	Unprotected	254		
12n	2025	Step Up-PA-Norm	30,346	28,559	(1,787)	(1,787)	(1,787)			(1,787)	Unprotected	254		
12o	2025	Tax Depreciation Adjustment - PA	(497)	(497)	-	-	-			-	Unprotected	254		
12p	2025	Tax UoP Repair Exp-PA-Norm	(179,610)	(169,030)	10,578	(10,578)	(10,578)			(10,578)	Unprotected	254		
12q	2025	Tax UoP Repair Exp-PA-Norm-Incurred-CWIP	(86,057)	(80,989)	(5,068)	(5,068)	(5,068)			(5,068)	Unprotected	254		
12r	2025	Tax UoP Repair Exp-PA-Norm-Reversal-CWIP	81,625	76,818	(4,807)	(4,807)	(4,807)			(4,807)	Unprotected	254		
13		Total For 282 Accounts:	(20,366,960)	(19,167,785)	1,199,181	-	(1,199,181)	40,612	-	(1,158,569)				
Total Property Related Items:														
14		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(1,113,579)	40,612	-	(1,072,967)				
15		Net Tax Gross-up					(404,083)	14,737	-	(389,347)				
16		Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					(1,517,662)	55,349	-	(1,462,314)				
Total Property and Non-property Related Items:														
17		Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)					(1,114,352)	40,612	-	(1,073,740)				
18		Net Tax Gross-up					(404,364)	14,737	-	(389,627)				
19		Net (Excess) Deficient Deferred Income Taxes (including Gross-up)					(1,518,715)	55,349	-	(1,463,367)				

[illegible]

- Notes:
- A Excess/deficient ADIT will be tracked separately for each federal or state tax rate change, to be identified by the appropriate vintage in column A. TRIALCo will modify Attachment 1.2 to add an additional page for each additional vintage without pursuing a Federal Power Act Section 205 filing.
 - B Upon a tax rate change (federal or state), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. The remeasurement is effectuated within PowerTax and Tax Provision, which maintain both the timing difference and APB11 deferred tax balance (the historical ADIT based on the timing difference and the rate in effect when the timing difference occurred). The difference in the two results is reclassified from ADIT to regulatory assets/liabilities for deficient/excess ADIT. Within the FERC Form 1, deficient and excess ADIT's in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to remeasure ADIT balances (increase or decrease) due to any future federal or state income tax rate change.
 - C Reflects the end of 2017 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

Trans-Allegheny Interstate Line Company
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		FERC Form No.1 page, line & Col	Amount	Allocator	Allocated Amount
Plant Related				Gross Plant Allocator	
1.1	2022 State Property WV	p263.12(l)	5,542,770	100.0000%	\$ 5,542,770
1.2	2023 State Property WV	p263.13(j)	6,609,658	100.0000%	6,609,658
1.3	2023 State Property PA (Public Utility Realty)	p263.16(l)	44,330	100.0000%	44,330
1.4	2023 State Property OH (Public Utility Realty)	p263.17(l)	51,876	100.0000%	51,876
1.5	2022 Local Property MD	p263.6(l)	727,781	100.0000%	727,781
1.6	2023 Local Property MD	p263.7(l)	720,188	100.0000%	720,188
###	2023 Local Property VA	p263.9(l)	1,218,636	100.0000%	1,218,636
2.1					0
3	Total Plant Related		14,915,239		14,915,239
Labor Related				Wages & Salary Allocator	
4	Accrued Federal FICA	p263.39(l)	58,418		
1	Federal - Excise	p263.28(l)	2,517		
1	Total Labor Related		60,935	100.0000%	60,935
Other Included				Gross Plant Allocator	
2	State Sales/Use Tax PA	p263.18(i)			0
3					0
4					0
5	Total Other Included		0		0
6	Total Included (Lines 4 + 9 + 13)		14,976,174		<u>14,976,174</u> Input to Appendix A, Line 82
Retail Related Other Taxes to be Excluded					
7	Federal Income Tax	p263.22(l)	-18,360,880		
8	Corporate Net Income Tax MD	p263.23(l)	247,303		
9	Corporate Net Income Tax PA	p263.24(l)	2,310,722		
10	Corporate Net Income Tax VA	p263.25(l)	270,567		
11	Corporate Net Income Tax WV	p263.26(l)	6,735,293		
12	Subtotal, Excluded		-8,796,995		
13	Total, Included and Excluded (Line 14 + Line 20)		6,179,179		
14	Total Other Taxes from p114.14.c		14,976,173		
15	Difference (Line 13 - Line 14)		-8,796,994		

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 shall 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 shall 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.

Trans-Allegheny Interstate Line Company

Attachment 3 - Revenue Credit Workpaper

		Amount	FERC Form No.1 page, line & Col
Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related (Note 3)	-	
2	Total Rent Revenues (Line 1)	-	
Account 456 - Other Electric Revenues (Note 1)			
3	Schedule 1A	-	
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)	-	
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	3,424,198	p328-330 Footnote Data Schedule Page: 328 Line: 1 Column: m
6	PJM Transitional Revenue Neutrality (Note 1)	-	
7	PJM Transitional Market Expansion (Note 1)	-	
8	Professional Services (Note 3)	-	
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-	
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)	-	
11	Gross Revenue Credits (Sum Lines 2-10)	3,424,198	
12	Less line 14g	-	
13	Total Revenue Credits (Line 11 - Line 12)	3,424,198	Input to Appendix A, Line 131
Revenue Adjustment to determine Revenue Credit			
14a	Revenues associated with lines 14b-g are to be included in lines 2-10 and total of those revenues entered here	-	
14b	Costs associated with revenues in line 14a	-	
14c	Net Revenues (14a - 14b)	-	
14d	50% Share of Net Revenues (14c / 2)	-	
14e	Costs associated with revenues in line 14a 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.	-	
14f	Net Revenue Credit (14d + 14e)	-	
14g	Line 14a less line 14f	-	
15	Amount offset in line 4 above	-	
16	Total Account 454 and 456	3,424,198	
17	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 178 of Appendix A.		
18	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.		
19	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 14a - 14g, 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).		
20	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 explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 of the PJM OATT are not included in the total above to the extent they are credited under Schedule 12 of the PJM OATT.		

Trans-Allegheny Interstate Line Company

Attachment 4 - Calculation with Incentive ROE

EXHIBIT NO. TRC-203

ATTACHMENT H-18A

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A	Return and Taxes at High End of the range of Reasonableness			
	Return and Taxes at High End of the range of Reasonableness	(Sum Lines 26 and 33 from below)	168,938,305	Input to Appendix A, Line 140
B	Difference between Base ROE and Incentive ROE		100	

Return Calculation

		Source	Reference	
1	Rate Base	Appendix A, Line 46		1,389,160,488
2	Preferred Dividends	enter positive	Appendix A, Line 84	0
	Common Stock			
3	Proprietary Capital	Appendix A, Line 85		952,803,705
4	Less Accumulated Other Comprehensive Income Account 219	Appendix A, Line 86		0
5	Less Preferred Stock	Appendix A, Line 87		0
6	Less Account 216.1	Appendix A, Line 88		0
7	Common Stock	Appendix A, Line 89		952,803,705
	Capitalization			
8	Long Term Debt	Appendix A, Line 90		624,983,262
9	Less Unamortized Loss on Reacquired Debt	Appendix A, Line 91		0
10	Plus Unamortized Gain on Reacquired Debt	Appendix A, Line 92		0
11	Less ADIT associated with Gain or Loss	Appendix A, Line 93		0
12	Total Long Term Debt	Appendix A, Line 94		624,983,262
13	Preferred Stock	Appendix A, Line 95		0
14	Common Stock	Appendix A, Line 96		952,803,705
15	Total Capitalization	Appendix A, Line 97		1,577,786,967
16	Debt %	Total Long Term Debt	Appendix A, Line 98	39.6114%
17	Preferred %	Preferred Stock	Appendix A, Line 99	0.0000%
18	Common %	Common Stock	Appendix A, Line 100	60.3886%
19	Debt Cost	Total Long Term Debt	Appendix A, Line 101	0.0394
20	Preferred Cost	Preferred Stock	Appendix A, Line 102	0.0000
21	Common Cost	Common Stock	12.70%	0.1270
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 16 * 19)	0.0156
23	Weighted Cost of Preferred	Preferred Stock	(Line 17 * 20)	0.0000
24	Weighted Cost of Common	Common Stock	(Line 18 * 21)	0.0767
25	Rate of Return on Rate Base (ROR)		(Sum Lines 22 to 24)	0.0923
26	Investment Return = Rate Base * Rate of Return		(Line 1 * Line 25)	128,220,106

Composite Income Taxes

	Income Tax Rates			
27	FIT=Federal Income Tax Rate	Appendix A, Line 109		21.00%
28	SIT=State Income Tax Rate or Composite	Appendix A, Line 110		7.25%
29	p = percent of federal income tax deductible for state purposes	Appendix A, Line 111		0.00%
30	T	Appendix A, Line 112		26.72%
31	T/(1-T)	Appendix A, Line 113		36.47%
32	Income Tax Component =	CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R)) =		38,854,883
32a	(Excess)/Deficient Deferred Income Taxes	Appendix A, Line 114a		1,863,316
33	Total Income Taxes	(Line 32 + Line 32a)		40,718,199

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Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Plant in Service Worksheet																	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																	
13 Month Balance for Reconciliation				EOY Balance for Estimate													

Donors																	
Cabot SS	Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Doubs SS	Meadowbrook SS	Grandview Capacitor	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Henderson Lake - Homer City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
8,161,218	15,018,100	2,887,998	831,386	5,998,232	62,802,653	656,546	19,881,050	28,831,762	1,198,270	1,779,159	12,863,994	36,634,955	3,707,315	568,850	44,215,528	6,184,477	438,406
8,161,218	15,964,439	2,882,677	831,386	5,974,281	62,806,396	656,546	20,136,059	28,839,960	1,198,270	1,779,159	12,863,994	36,634,955	3,707,315	568,850	44,215,528	6,271,469	438,406
8,161,218	15,980,665	2,882,598	831,386	5,978,099	62,806,378	656,546	20,206,389	28,839,960	1,198,270	1,779,159	12,863,994	36,634,955	3,707,315	568,850	44,215,528	6,265,991	438,406
8,161,218	15,977,222	2,882,598	831,386	5,978,099	62,806,378	656,546	20,019,597	28,839,960	1,198,270	1,779,159	12,863,994	36,634,955	3,707,315	568,850	44,215,528	6,266,433	438,406
8,342,889	15,976,252	2,882,981	831,386	5,978,099	62,800,336	656,546	19,745,649	28,839,960	1,198,270	1,779,159	12,863,994	36,634,955	3,707,315	568,850	44,215,528	6,266,080	438,406
8,435,623	15,976,517	2,886,244	831,386	5,978,099	62,800,336	656,546	19,646,917	28,839,960	1,198,270	1,779,159	12,863,994	36,634,955	3,707,315	568,850	44,247,185	6,244,041	438,406
8,431,223	15,961,604	2,886,312	831,386	5,978,099	63,449,151	656,546	19,544,462	28,839,960	1,198,270	1,779,159	12,863,994	36,634,991	3,707,315	568,850	44,245,879	6,237,452	438,406
8,417,155	15,924,629	2,886,312	831,386	5,978,099	63,868,637	656,546	19,428,089	28,839,960	1,198,270	1,779,159	12,863,994	36,635,083	3,707,315	568,850	44,245,879	6,237,451	438,406
8,390,832	15,924,512	2,886,312	831,386	5,978,099	63,847,840	656,546	19,326,822	28,839,960	1,198,270	1,779,159	12,863,994	36,643,077	3,707,315	568,850	44,245,879	6,237,451	438,406
8,418,914	15,924,512	2,886,312	831,386	5,978,099	63,844,959	656,546	19,269,923	28,840,541	1,198,270	1,779,159	12,863,994	36,643,077	3,707,315	568,850	44,245,879	6,237,451	438,406
11,016,954	15,924,512	2,886,312	831,386	5,978,099	63,846,253	656,546	19,149,668	28,840,541	1,198,270	1,779,159	12,863,994	36,643,077	3,707,315	568,850	44,245,879	6,101,591	438,406
10,965,218	15,924,512	2,886,312	831,386	5,978,099	63,846,253	656,546	19,052,623	28,840,541	1,198,270	1,779,159	12,863,994	36,643,297	3,707,315	568,850	44,245,879	6,101,591	438,406
10,976,422	15,924,512	2,886,312	831,386	6,469,426	63,850,699	656,546	18,968,587	28,840,541	1,198,270	1,779,159	12,863,994	36,653,686	3,707,315	568,850	44,244,879	6,100,665	438,406
8,926,238	15,923,222	2,885,178	831,386	6,916,841	63,336,374	656,546	18,565,376	28,839,962	1,198,270	1,779,159	12,863,994	36,638,369	3,707,315	568,850	44,234,366	6,211,681	438,406

Trans-Allegheny Interstate Line

				Attachment 5 - Cost Supp	
				Link to Appendix A, line 15	Link to Appendix A, line 15
Calculation of Distribution Plant In Service					
December	Source		For 2023	-	-
	p206.75.b				
January	company records	For 2024		-	-
February	company records	For 2024		-	-
March	company records	For 2024		-	-
April	company records	For 2024		-	-
May	company records	For 2024		-	-
June	company records	For 2024		-	-
July	company records	For 2024		-	-
August	company records	For 2024		-	-
September	company records	For 2024		-	-
October	company records	For 2024		-	-
November	company records	For 2024		-	-
December	p207.75.d	For 2024		-	-
Distribution Plant In Service					
Calculation of Instantable Plant In Service					
December	Source		For 2023	55,605,891	
	p204.5.b				
December	p205.5.d	For 2024		69,348,689	69,348,689
18	Intangible Plant In Service			62,602,240	69,348,689
Calculation of General Plant In Service				Link to Appendix A, line 18	Link to Appendix A, line 18
December	Source		For 2023	85,622,339	85,513,348
	p206.99.b				
December	p207.99.d	For 2024		86,513,348	86,513,348
18	General Plant In Service			86,067,844	86,513,348
Calculation of Production Plant In Service				Link to Appendix A, line 18	Link to Appendix A, line 18
December	Source		For 2023	-	-
	p204.48b				
January	company records	For 2024		-	-
February	company records	For 2024		-	-
March	company records	For 2024		-	-
April	company records	For 2024		-	-
May	company records	For 2024		-	-
June	company records	For 2024		-	-
July	company records	For 2024		-	-
August	company records	For 2024		-	-
September	company records	For 2024		-	-
October	company records	For 2024		-	-
November	company records	For 2024		-	-
December	p205.46.a	For 2024		-	-
Production Plant In Service					
6 Total Plant In Service				Sum of averages above	
				2,396,470,027	2,427,671,723
				Link to Appendix A, line 6	Link to Appendix A, line 6

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Accumulated Depreciation Worksheet																			
Attachment A Line 8c, Descriptions, Notes, Form 1 Page 4b and Instructions																			
13 Month Balance for Reconciliation										EOY Balance for Estimate									
Calculation of Transmission Accumulated Depreciation																			
Source																			
December	Prior year FERC Form 1 p219.25.b																		
For 2023	company records	2023	469,357,323	2023	469,357,323	2023	469,357,323	2023	469,357,323	Black Out	Use	Wayside	Refill	OS	Change Utility	Bedding	Meadowbrook		
January	company records	2024	472,753,571	2024	472,753,571	2024	472,753,571	2024	472,753,571										
February	company records	2024	477,185,380	2024	477,185,380	2024	477,185,380	2024	477,185,380										
March	company records	2024	476,860,026	2024	476,860,026	2024	476,860,026	2024	476,860,026										
April	company records	2024	480,715,580	2024	480,715,580	2024	480,715,580	2024	480,715,580										
May	company records	2024	484,829,870	2024	484,829,870	2024	484,829,870	2024	484,829,870										
June	company records	2024	493,480,650	2024	493,480,650	2024	493,480,650	2024	493,480,650										
July	company records	2024	499,123,432	2024	499,123,432	2024	499,123,432	2024	499,123,432										
August	company records	2024	503,072,343	2024	503,072,343	2024	503,072,343	2024	503,072,343										
September	company records	2024	507,044,422	2024	507,044,422	2024	507,044,422	2024	507,044,422										
October	company records	2024	508,262,882	2024	508,262,882	2024	508,262,882	2024	508,262,882										
November	company records	2024	512,794,264	2024	512,794,264	2024	512,794,264	2024	512,794,264										
December	p219.25.b	For 2024	516,447,835	2024	516,447,835	2024	516,447,835	2024	516,447,835										
23	Transmission Accumulated Depreciation									2024	516,447,835	2024	516,447,835	2024	516,447,835	2024	516,447,835	2024	516,447,835
Link to Appendix A, line 23										Link to Appendix A, line 23									

Totals																
Armstrong	Farmers Valley Capacitor	Harvey Run Capacitor	Douglas SS	Meadowbrook SS	Grandview Capacitor	502 Jet Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake - Home City	Altoona	Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road
3,163,697	198,057	171,116	1,017,661	12,107,362	141,743	1,374,395	6,045,590	235,563	355,813	2,670,938	7,232,043	671,193	112,337	8,842,771	1,014,948	86,567
3,191,737	197,897	172,971	1,005,322	12,213,126	142,894	1,384,886	6,101,866	237,874	358,917	2,693,074	7,298,187	677,694	113,333	8,901,760	1,026,874	87,388
3,220,038	199,337	174,027	1,034,584	12,278,888	144,044	1,395,266	6,157,737	239,786	362,021	2,717,014	7,361,341	684,175	114,529	9,060,342	1,038,976	88,102
3,248,470	200,977	175,483	1,043,646	12,424,652	145,195	1,405,751	6,213,816	241,907	365,126	2,740,423	7,424,483	690,668	115,526	9,189,580	1,047,872	88,870
3,276,881	202,617	176,938	1,052,306	12,556,476	146,346	1,416,176	6,269,882	244,008	368,229	2,766,196	7,488,630	697,156	116,521	9,278,301	1,056,866	89,638
3,305,187	204,257	178,394	1,060,968	12,686,179	147,496	1,426,577	6,325,939	246,118	371,332	2,787,968	7,552,755	703,645	117,516	9,387,447	1,069,839	90,405
3,333,527	205,896	179,849	1,069,628	12,781,342	148,646	1,436,964	6,381,560	248,228	374,434	2,811,733	7,618,875	710,133	118,512	9,496,422	1,073,285	91,172
3,361,819	207,535	181,303	1,078,288	12,847,706	149,798	1,447,337	6,438,095	250,338	377,537	2,835,498	7,686,887	716,621	119,507	9,605,267	1,084,224	91,939
3,390,078	209,174	182,758	1,086,848	12,953,480	150,946	1,457,695	6,494,074	252,448	380,639	2,859,260	7,754,150	723,108	120,503	9,714,386	1,095,163	92,706
3,418,328	210,813	184,213	1,095,604	13,059,233	152,095	1,468,059	6,550,108	254,557	383,740	2,883,020	7,809,213	729,594	121,298	9,823,517	1,106,100	93,473
3,446,578	212,452	185,667	1,104,262	13,164,996	153,245	1,478,372	6,606,138	256,667	386,842	2,906,778	7,873,321	736,080	122,293	9,932,631	1,116,978	94,240
3,474,828	214,090	187,217	1,112,921	13,270,759	154,395	1,488,693	6,662,163	258,776	389,943	2,930,534	7,937,434	742,566	123,288	10,041,738	1,127,815	95,007
3,503,074	215,729	188,676	1,121,580	13,376,523	155,544	1,499,055	6,718,163	260,885	393,045	2,954,297	8,001,536	749,050	124,283	10,150,859	1,138,371	95,774
3,333,404	205,895	175,847	1,065,624	12,741,942	148,645	1,436,856	6,381,547	248,228	374,432	2,811,971	7,616,838	710,129	118,311	9,496,573	1,076,607	91,172

		Four Mile Junction	West Union SS	Shuman Hill/Melby	Barnettsville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Clayburg Ring Bus	Johnstown SS Capacitor	Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yeagertown	Nyswaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Damascus SS	Warren Substation	Piercesbrook SS	Flint Run Substation	Total	
Moshannon	Waldo Run	1,379,948	13,620,298	1,736,963	171,982	113,706	4,020,434	7,440,628	369,387	1,388,912	242,352	96,914	3,964,812	394,705	6,394,136	3,928,809	192,250	157,360	14,427,781	8,186,108	10,176,918	6,041,276	12,770,948	367,859	3,135,558	991,248	132,090.76	499,357,323
1,381,740	13,622,013	1,733,083	173,882	114,887	4,061,088	7,441,518	37,339	1,390,287	244,857	97,866	4,916,209	398,481	6,400,431	3,937,708	184,180	188,938	14,693,781	8,289,812	10,287,048	6,188,868	12,905,100	371,400	3,178,729	1,008,799	1,008,799	139,697.8	472,733,371	
1,427,339	13,785,644	1,780,146	175,343	116,667	4,161,068	7,586,518	375,462	1,413,083	247,911	98,798	4,956,877	402,263	6,426,463	4,006,868	196,067	190,511	14,779,462	8,387,532	10,387,580	6,178,038	13,083,277	374,841	3,214,884	1,028,177	1,028,177	147,014.19	477,185,399	
1,427,331	13,918,171	1,788,237	172,023	117,167	4,137,844	7,682,518	379,044	1,426,172	249,388	99,740	4,917,330	408,046	6,593,069	4,075,908	197,978	192,087	14,935,791	8,488,249	10,508,077	6,244,316	13,218,490	378,485	3,268,083	1,046,692	1,046,692	154,549.62	476,890,026	
1,485,123	14,650,774	1,867,325	178,793	118,367	4,178,074	7,796,862	382,586	1,436,256	251,720	100,883	4,147,173	409,852	6,665,377	4,125,907	199,884	193,682	15,191,780	8,586,942	10,618,540	6,311,086	13,387,580	382,008	3,288,223	1,065,127	1,065,127	161,9875.54	480,715,085	
1,448,919	14,183,367	1,817,410	180,382	119,467	4,218,339	7,816,472	386,147	1,452,338	254,075	101,625	4,182,810	413,016	6,729,873	4,174,107	201,793	195,237	15,307,726	8,689,617	10,728,982	6,379,879	13,516,704	385,568	3,336,376	1,083,586	1,083,586	169,425.07	484,829,810	
1,482,714	14,315,930	1,833,403	182,062	120,668	4,268,450	7,884,434	389,698	1,465,419	256,429	102,567	4,236,445	417,400	6,791,968	4,223,206	203,702	198,912	15,483,668	8,790,262	10,830,413	6,447,968	13,645,805	389,107	3,378,525	1,102,015	1,102,015	170,693.3	493,485,650	
1,478,561	14,448,492	1,848,575	183,741	121,758	4,298,433	7,958,388	393,249	1,478,498	258,783	103,509	4,288,079	421,184	6,858,258	4,272,506	205,610	198,387	15,659,602	8,890,344	10,949,832	6,515,052	13,814,891	392,647	3,414,870	1,120,362	1,120,362	184,290.78	499,123,432	
1,492,388	14,591,042	1,868,665	185,420	122,360	4,338,462	8,032,534	396,800	1,497,575	261,138	104,451	4,329,712	424,967	6,924,533	4,321,408	207,510	199,281	15,835,469	8,991,693	11,080,259	6,582,738	13,983,883	398,186	3,464,810	1,138,730	1,138,730	191,728.69	503,072,343	
1,504,076	14,713,915	1,887,723	187,099	124,054	4,378,367	8,106,272	400,300	1,504,852	263,402	105,384	4,375,344	428,750	6,990,805	4,370,505	209,427	171,538	16,011,368	9,092,252	11,170,636	6,650,425	14,113,293	399,725	3,498,946	1,157,669	1,157,669	199,646.42	507,044,422	
1,517,864	14,847,112	1,897,810	188,778	125,264	4,418,320	8,192,204	403,899	1,517,727	265,647	106,238	4,428,072	432,532	7,057,072	4,418,855	211,338	172,110	16,187,239	9,182,891	11,281,622	6,718,111	14,262,885	404,060	3,537,079	1,175,498	1,175,498	206,625.1	508,262,882	
1,531,582	14,980,300	1,913,886	190,498	126,363	4,460,032	8,284,380	407,449	1,536,801	268,201	107,278	4,468,586	436,315	7,123,326	4,468,704	213,145	174,684	16,363,108	9,293,700	11,391,369	6,785,797	14,412,463	405,200	3,577,238	1,193,747	1,193,747	214,0387.37	512,784,954	
1,546,269	15,113,479	1,929,960	192,126	127,020	4,503,500	8,369,791	409,998	1,543,874	270,556	108,220	4,512,254	438,098	7,189,890	4,507,894	215,150	176,298	16,539,073	9,394,795	11,501,767	6,863,484	14,562,034	414,383	3,617,534	1,212,886	1,212,886	221,4733.39	516,447,835	

Trans-Allegheny Interstate Line

					Attachment 5 - Cost Supp	
25	Calculation of Distribution Accumulated Depreciation					
	December	Source	Prior year FERC Form 1 o219.26.b	For 2023	-	-
	January	company records		For 2024	-	-
	February	company records		For 2024	-	-
	March	company records		For 2024	-	-
	April	company records		For 2024	-	-
	May	company records		For 2024	-	-
	June	company records		For 2024	-	-
	July	company records		For 2024	-	-
	August	company records		For 2024	-	-
	September	company records		For 2024	-	-
	October	company records		For 2024	-	-
	November	company records		For 2024	-	-
	December	p219.26.b		For 2024	-	-
	Distribution Accumulated Depreciation					
	Calculation of Intangible Accumulated Depreciation					
	December	Source	Prior year FERC Form 1 p200.21.b	For 2023	35,064,977	41,407,197
	December	p200.21.b		For 2024	41,407,197	41,407,197
	Accumulated Intangible Depreciation				38,236,087	41,407,197
					Link to Appendix A, line 25	Link to Appendix A, line 25
24	Calculation of General Accumulated Depreciation					
	December	Source	Prior year FERC Form 1 p219.28b	For 2023	20,178,378	22,236,309
	December	p219.28.b		For 2024	22,236,309	22,236,309
	Accumulated General Depreciation				21,239,354	22,236,309
					Link to Appendix A, line 24	Link to Appendix A, line 24
8	Calculation of Production Accumulated Depreciation					
	December	Source	Prior year FERC Form 1 o219.20.b-24.b	For 2023	-	-
	January	company records		For 2024	-	-
	February	company records		For 2024	-	-
	March	company records		For 2024	-	-
	April	company records		For 2024	-	-
	May	company records		For 2024	-	-
	June	company records		For 2024	-	-
	July	company records		For 2024	-	-
	August	company records		For 2024	-	-
	September	company records		For 2024	-	-
	October	company records		For 2024	-	-
	November	company records		For 2024	-	-
	December	p219.20.b thru 219.24.b		For 2024	-	-
	Production Accumulated Depreciation				-	-
	Total Accumulated Depreciation				551,838,905	580,150,361
	Sum of averages above				Link to Appendix A, line 8	Link to Appendix A, line 8

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
40	Materials and Supplies						
	Transmission Materials & Supplies		p277.8				
37	Undistributed Status Expense		p277.16				
	Allocated General Expenses						
51	Plus Property Under Capital Leases	0	p200.4 c				

Transmission / Non-transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Beg of year	End of Year (for estimate)	Average of Beginning and Ending Balances	
34	Transmission Related Land Held for Future Use	Total					Enter Details Here
	Non-transmission Related						
	Transmission Related						

CWIP & Expensed Lease Worksheet

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Req of year	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	
6	Plant Allocation Factors						
	Electric Plant in Service	(Note B)	Attachment 5	2,380,619,032			
15	Transmission Plant in Service	(Note B)	Attachment 5	2,229,340,842			
23	Accumulated Depreciation						
	Transmission Accumulated Depreciation	(Note B)	Attachment 5	469,357,323			

Pre-Commercial Costs Capitalized

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Req of year	Amortization Amount (Over 4 Years)	Calculated End of Year Balance	Average of Beginning and Ending Balances (for estimate and reconciliation)
36	Unamortized Capitalized Pre-Commercial Costs			\$	\$	\$	

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
				Req of year	EPRI Dues		
58	Allocated General & Common Expenses			0	0		Enter Details Here
	Less EPRI Dues	(Note C)	p352 & 353				

Regulatory Expense Related to Transmission Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
				Form 1 Amount	Transmission Related	Non-transmission Related	
62	Regulatory Commission Exp Account 928	(Note G)	p323.189 b				Link to Appendix A, line 62 Enter Details Here

Safety Related Advertising Cost Support

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
				Form 1 Amount	Safety Related	Non-safety Related	
66	General Advertising Exp Account 930.1	(Note F)	p323.191 b				Link to Appendix A, line 66 Enter Details Here

Link to Appendix A, line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total	Subtotal
70	Amortization Expense on Pre-Commercial Cost		\$ -	
71	Pre-Commercial Expense		\$ -	
72	Miscellaneous Transmission Expense		\$ 3,411,496	
	Total Account 566 Miscellaneous Transmission Expenses	0.32197b	\$ 3,411,496	
				Summary of Pre-Commercial Expenses
			Cost Element Name	Total
			Labor & Overhead (1)	-
			Miscellaneous (2)	-
			Outside Services Legal (3)	-
			Outside Services Other (4)	-
			Outside Services Rates (5)	-
			Advertising (6)	-
			Travel, Lodging and Meals (7)	-
			Total	-
			(1) Labor & overhead amount includes costs allocated to preparation of the preliminary survey and investigation.	
			(2) Miscellaneous amount includes rental of volunteer fire department facilities for open houses, Fast EX fees for various meetings from legal, procurement, transmission & finance, fees for various conference calls and PJM application fees.	
			(3) Outside legal services includes the cost for research and preparation of the filing to determine incentive rate availability.	
			(4) Other services other includes fees for website development, media relations services, campaign management, open houses and research services.	
			(5) Outside services rates includes the value of a rate consultant regarding rate design.	
			(6) Advertising includes newspaper and other media announcements of public scoping meetings related to the proposed project.	
			(7) Travel, lodging and meals are the direct expenses for Allegheny staff to attend the scoping meetings.	
Not Revenue Requirement				
149	Facility Credits under Section 30.9 of the PJM OATT		-	

TRANSMISSION PLANT																				
				Survivor		Net Salvage		Accrual Rate (Annual)												
				Curve		Percent		Percent		Rock Out	Wyle Ridge	502 Junction - Terrestrial Line	Meadowbrook Transformer	North Shoshone	Bedington Transformer	Meadowbrook Capacitor	Kammer Transformers	Double Replacement Transformer #2	Double Replacement Transformer #3	Double Replacement Transformer #4
350.2	Land & Land Rights - Easements	70	-	R4		0	1.43					2,418,809								
352	Structures & Improvements	50	-	R3		(10)	2.25	17,836				1,229,025	1,424							
	SVC	35	-				2.86													
353	Station Equipment	50	-	R2		(5)	2.10	1,461,354	594,380	3,518,762	162,557		40,402	161,787	145,531	831,941	93,860	109,797	147,945	
	Other																			
	SVC	Note 1	-	80 R2 - 35-yr truncation			2.96													
	SCADA	15	-	S3		0	6.67													
354	Towers & Fixtures	65	-	R4		(25)	1.92				7,283,501									
355	Poles & Fixtures	55	-	R2.5		(20)	2.18				2,919,498									
356	Overhead Conductors & Devices	55	-	R2.5		(40)	2.80				6,432,877									
	Other																			
	Clearing	70	-	R4		0	1.43													
357	Underground conduit	55	-	S3		(5)	1.91													
358	Underground conductor and devices	45	-	R3		(5)	2.33													
	SVC	35	-				2.86													
Total Transmission Plant Depreciation								1,479,190	594,380	23,974,452	163,980	40,402	161,787	145,531	831,941	93,860	109,797	147,945		
Total Transmission Depreciation Expense (must tie to p336.7.f)								48,161,060												
Note 1: Depreciation rate is based on an 80 R2 survivor curve with a 35-year truncation.																				

Annual Depreciation Expense														
Cabot SS	Grandview Capacitor	Potter	Osage Whitely	Armstrong	Farmers Valley	Harvey Run	Doubs SS	Meadowbrook SS	502 Jct Substation	Conemaugh-Seward	Luxor	Grandpoint & Guilford	Handsome Lake-Homer City	Altoona
1,441	280		14,908	298 2,504	1,254				124,532	2,885	3,446			
184,951	13,521	35,310	118,263	336,574		17,460	\$102,775.77	\$1,231,248.58		276,859	21,875	37,231		769,488
			96,570							30,788				25,676
			350,809							384,649				162,638
														42,668
186,392	13,801	35,310	580,550	339,377	1,254	17,460	102,776	1,231,249	124,532	694,961	25,321	37,231	260,981	769,488

Blairsville	Carbon Center	Hunterstown	Johnstown	Buffalo Road	Moshannon	Waldo Run	Four Mile Junction	West Union SS	Shuman Hill/Mohley	Bartonville	Squab Hollow SS	Squab Hollow SVC	Shingletown	Claysburg Ring Bus	Johnstown SS Capacitor
						87,636	6,416		38,772		167,849				17,888
77,857	11,946	1,308,067	130,413	9,207	165,312	1,384,979	186,581	20,153	28,134	13,795	126,353	1,092,867	42,611	139,073	28,707
						80,983									
						2,333									
						32,831									
77,857	11,946	1,308,067	130,413	9,207	165,312	1,587,863	192,596	20,153	66,905	13,795	294,201.61	1,092,867	42,611	156,962	28,707

															Piercesbrook SS	Total
Grover Sub	Rider Sub	Shawville	Monocacy SS	Mainsburg SS	Yaagertown	Nyewaner	Oak Mound	Joffre SS	Erie South	Farmers Valley Substation	Richwood Hill	Flint Run	Damascus SS	Warren Substation		
	56,165		12,524					114,076	11,636	240,350	592,704			36,472		2,621,773
																2,779,179
																-
11,307	117,573	45,392	783,190	\$589,322.85	\$27,908.06	18,898	76,537	1,294,611	1,313,667	\$642,164.89	1,198,382	176,890	46,534	\$446,304.31	\$168,996.63	#####
																-
																-
	37,762															7,442,322
	72,599						870,427					625,084				4,788,357
																-
	114,452						1,166,329					97,124				8,595,738
																-
																-
																-
																-
11,307	398,550	45,392	795,714	589,323	22,908	18,898	2,111,292	1,208,687	1,325,143	882,515	1,791,086	899,098	46,534	481,776	168,997	#####

Trans-Allegheny Interstate Line Company

Attachment 5 - Cost Support

GENERAL PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
390	Structures & Improvements	50	R1	0	2.00	1,046,883
391	Office Furniture & Equipment	20	SQ	0	5.00	1,011,161
	Information Systems	10	SQ	0	10.00	
	Data Handling	10	SQ	0	10.00	
392	Transportation Equipment					
	Other	15	SQ	20	5.33	
	Autos	7	S3	20	11.43	
	Light Trucks	11.5	L4	20	6.96	
	Medium Truck	11.5	L4	20	6.96	
	Trailers	18	L1	20	4.44	
	ATV	15	SQ	20	5.33	
393	Stores Equipment	20	SQ	0	5.00	
394	Tools, Shop & Garage Equipment	20	SQ	0	5.00	
396	Power Operated Equipment	18	L1	25	4.17	
397	Communication Equipment	15	SQ	0	6.67	1,238,996
398	Miscellaneous Equipment	15	SQ	0	6.67	
Total General Plant						3,286,974
Total General Plant Depreciation Expense (must tie to p336.1 d & i)						3,286,974
INTANGIBLE PLANT		Life	Survivor Curve	Net Salvage Percent	Accrual Rate (Annual) Percent	Total
303	Miscellaneous Intangible Plant	5	SQ	0	20.00	6,327,989
Total Intangible Plant						6,327,989
Total Intangible Plant Amortization (must tie to p336.1 d & e)						6,327,989

These depreciation rates will not change absent the appropriate filing at FERC.

PBOP Expenses

1	Total PBOP expenses	22,856,433
2	Amount relating to retired personnel	8,786,372
3	Amount allocated on FTEs	14,070,061
4	Number of FTEs for Allegheny	4,468
5	Cost per FTE	3,162
6	TYALCo FTEs (labor not capitalized) current year	0,000
7	TYALCo PBOP Expense for base year	-
8	TYALCo PBOP Expense in Account 506 for current year	0
57	9 PBOP Adjustment for Appendix A, Line 57	-
Lines 1-5 cannot change absent approval or acceptance by FERC in a separate proceeding.		

Trans-Allegheny Interstate Line Company

Attachment 5a - Pre-Commercial Costs and CWIP

Step 1 Totals reported below are by project with the amounts to be expensed reported separately from those to be deferred and amortized (note, deferred costs related to 2006 include AFUDC).

For Forecasting purposes, Pre-Commercial expenses will be estimated. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Step 2 For each project, where CWIP is to be recovered in rate base, CWIP will be estimated and the totals reported below by project. For the Reconciliation, for each project where CWIP is to be recovered in rate base the CWIP will be itemized by project below. Additionally, the amount of AFUDC that would have been capitalized for projects where CWIP is included in rate base will be reported in the FERC Form No. 1.

For the Reconciliation, the total additions to plant in service for that year will be summarized by project to demonstrate no Pre-Commercial costs expensed were included in the additions to plant in service and AFUDC on projects where CWIP was recovered in rate base was included in the additions to plant in service. The Pre-commercial expenses are actual expenses incurred for the reconciliation year. Total deferred and amortized Pre-commercial costs will be the actual amount agreeing to FERC Form 1 and Attachment 5.

Column A		Column B		Column C	Column D	Column E	Column F	Column G
				Pre-Commercial Costs		CWIP		
Step 1	For Estimate:	Expensed (Estimated)	Deferred	Amount of Deferred Amortized in Year		Estimate	Step 2	Average of 13 Monthly Balances
	Prexy - 502 Junction 138 kV (CWIP)	-	-	-				-
	Prexy - 502 Junction 500 kV (CWIP)	-	-	-				-
	502 Junction - Territorial Line (CWIP)	-	-	-				-
	Total	-	-	-				-

Step 3	For Reconciliation:	Pre-Commercial Costs		Amount of Deferred Amortized in Year	For Reconciliation Step 2	CWIP	AFUDC In CWIP	AFUDC (If CWIP was not in Rate Base)
	Prexy - 502 Junction 138 kV (CWIP)	Expensed (Actual)	Deferred					
	1	-	-	-		-	-	-
	2	-	-	-		-	-	-
	3	-	-	-		-	-	-
	4	-	-	-		-	-	-
	...							
	Total	-	-	-		-	-	-
	Prexy - 502 Junction 500 kV (CWIP)							
	1	-	-	-		-	-	-
	2	-	-	-		-	-	-
	3	-	-	-		-	-	-
	4	-	-	-		-	-	-
	...							
	Total	-	-	-		-	-	-
	502 Junction - Territorial Line (CWIP)							
	1	-	-	-		-	-	-
	2	-	-	-		-	-	-
	3	-	-	-		-	-	-
	4	-	-	-		-	-	-
	...							
	Total	-	-	-		-	-	-

Total Additions to Plant In Service (sum of the above for each project)		Refer to Attachment 5 - Cost Support Plant in Service Worksheet		-
Total Additions to Plant in Service reported on pages 204-207 of the Form No.		Refer to Attachment 5 - Cost Support Plant in Service Worksheet		-
Difference (must be zero)				-

Notes:

- Small projects may be combined into larger projects where rate treatment is consistent. Pre-Commercial costs benefiting multiple projects will be allocated to projects based on the estimated plant in service of each project.

Allocation of Pre-Commercial Costs	Plant in Service (Estimated 2/12/2008)	Allocation
Prexy - 502 Junction 138 kV (CWIP)	94,140,000	0.10734
Prexy - 502 Junction 500 Kv (CWIP)	121,260,000	0.13827
502 Junction - Territorial Line (CWIP)	661,600,000	0.75439
Total	877,000,000	1.00000

- Column D is the total CWIP balance including any AFUDC, Column E is the AFUDC if any in Column D, and Column F is the AFUDC that would have been in Column E if CWIP were not recovered in rate base.

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ATTACHMENT H-18A
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Month End Balances								
Other Projects PIS (linearity additions)	Richard Hill	Eric Seash	Jeffro Sub	Oak Mount	Demarcus Substation	Warren Substation	Kammer	SQ Archer (vertical line, monthly additions)
(in millions)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	US\$
(1,930)	-	-	236,008	-	-	-	-	113,648
(1,040)	-	-	260,025	-	-	-	-	120,914
(157)	-	158	226,526	-	-	-	-	120,969
719	-	158	228,963	-	-	-	-	1,840,379
719	-	158	228,963	-	-	-	-	7,983,251
719	-	158	228,963	-	-	-	-	9,131,272
719	-	158	228,963	-	-	-	-	9,131,272
719	-	158	228,963	-	-	-	-	9,131,272
719	-	158	228,963	-	-	-	-	9,131,272
719	-	158	228,963	-	-	-	-	9,131,272
719	-	158	228,963	-	-	-	-	9,131,272
719	-	158	228,963	-	-	-	-	9,131,272
719	-	158	228,963	-	-	-	-	10,171,068
4,054	-	1,739	3,012,274	-	-	-	-	84,287,351
312	-	134	251,713	-	-	-	-	6,483,402
(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)	(Appendix A, Line 16)			(Appendix A, Line 23)		

Month-End Balances								
Other Projects PGs (Monthly balances)	Shuman Hill (in millions)	502 at Substation (in millions)	Black Oak (in millions)	Oxap Wabine (in millions)	Squah Hollow 55 (in millions)	Deads 55 (in millions)	Hartman (in millions)	Wyle Ridge (in millions)
-	(17,809)	268,233	-	-	221,980	23,524	-	-
-	307,200	304,047	792,631	-	221,980	(427)	-	-
-	307,650	-	790,203	-	221,980	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	120,758	342,898	-	-	222,781	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	120,758	342,898	802,179	-	222,781	3,390	-	-
-	1,704,301	11,134,090	9,604,626	-	2,893,755	60,390	-	-

Other Projects POC (Monthly salaries)	Month End Balances						
	Grandport & Gullford (in millions)	PA Farms Valley (in millions)	Waldo Run SS (in millions)	Meadowbrook SS Capacitor (in millions)	Cornmeath (in millions)	Rike (in millions)	Cable Substation (in millions)
-	(6,961)	12,511	8,126	71,531	(6,171)	433	
(1,282)	(6,729)	11,859	79,719	(8,869)	433	346,339	
(1,261)	1,965	11,851	79,719	889	433	362,568	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(1,261)	17,965	11,851	79,719	889	433	359,223	
(157,216)	187,303	150,343	1,608,159	(13,263)	5,629	4,301,130	

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Mansburg (in service)	Ponchartraine SS (in service)	Chagrin (in service)	Farmers Valley SS (in service)	New Martinsville Capacitor (in service)	Fair Run Substation (in service)	Barnettsville (in service)	Squib Hollow SVC (in service)
Jan 2024	Actual		2,332			6,185,783			
Feb	Actual		1,424			6,317,116			
Mar	Actual		7,252			(5,959,994)			
Apr	Actual		265			446,086			
May	Budget					231,041			
Jun	Budget					44,849			
Jul	Budget					23,298			
Aug	Budget				13,847,278	24,074			
Sep	Budget					71,827			
Oct	Budget					4,152,753			
Nov	Budget					1,479,186			
Dec	Budget					1,431,433			
Total		-	11,273	-	13,847,278	-	11,471,526	-	-

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Clayburg Ring Bus (in service)	Johnston SS Capacitor (in service)	Shawville (in service)	Monrocy SS (in service)	Yongstown (in service)	Nyneware (in service)		
Jan 2024	Actual	-	1,246,639		534,413		24,985	517	
Feb	Actual		86,982	5,410	13,433		44,254	51	
Mar	Actual		(5,479)		1,795		(213,609)		
Apr	Budget		442	2,661	2,394		29,726		
May	Budget								
Jun	Budget								
Jul	Budget								
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget								
Dec	Budget								
Total		137,725	1,328,595	8,071	562,635	-	(114,843)	998	

New Transmission Plant Additions for Year 3 (13 month average balance)

Month End Balances									
Other Projects P/B (Monthly additions)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Mansburg (in service)	Ponchartraine SS (in service)	Chagrin (in service)	Farmers Valley SS (in service)	New Martinsville Capacitor (in service)	Fair Run Substation (in service)	Barnettsville (in service)	Squib Hollow SVC (in service)	
Jan 2024	-	2,332	-	-	-	-	6,185,783	-	-
Feb	-	1,424	-	-	-	-	12,502,899	-	-
Mar	-	11,008	-	-	-	-	6,542,905	-	-
Apr	-	11,273	-	-	-	-	6,988,991	-	-
May	-	11,273	-	-	-	-	7,220,032	-	-
Jun	-	11,273	-	-	-	-	7,264,881	-	-
Jul	-	11,273	-	-	-	-	7,288,179	-	-
Aug	-	11,273	-	-	-	-	7,312,253	-	-
Sep	-	11,273	-	-	-	-	7,336,327	-	-
Oct	-	11,273	-	-	-	-	7,408,154	-	-
Nov	-	11,273	-	-	-	-	11,560,907	-	-
Dec	-	11,273	-	-	-	-	13,040,093	-	-
Total	-	112,830	-	-	-	-	115,122,302	-	-

Month End Balances									
Other Projects P/B (Monthly additions)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
	Clayburg Ring Bus (in service)	Johnston SS Capacitor (in service)	Shawville (in service)	Monrocy SS (in service)	Yongstown (in service)	Nyneware (in service)			
Jan 2024	-	1,246,639	-	534,413	-	-	24,985	517	
Feb	-	1,333,631	5,410	547,846	-	-	89,299	598	
Mar	-	1,328,152	5,410	549,641	-	-	(144,370)	598	
Apr	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
May	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
Jun	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
Jul	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
Aug	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
Sep	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
Oct	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
Nov	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
Dec	-	1,328,595	8,071	552,035	-	-	(114,643)	598	
Total	413,175	17,194,371	91,531	7,152,247	-	-	(1,196,576)	7,723	
	31,782.69	1,322,643.95	7,040.88	550,172.87	-	-	(92,044.34)	594.08	

[illegible]

TO estimates all transmission Cap Adds and CWP during Year 3 based each project's cost using the average of 13 monthly balances. Cap Adds are expected to be in service in Year 3.

Month End Balances									
Other Projects P/S									SID Junction
Monthly additions	Richmond Hill	Enniskillen	Johns Sub	Oak Mount	Danvers SS	Warren SS	Kanawha SS	Terrestrial Line (county additions)	
(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	
3,632	-	105,327	107,120	21,897	-	-	-	723,103	
5,449	-	102,172	81,375	(938,799)	-	-	-	855,852	
5,449	-	136,871	91,066	(929,799)	-	-	700,000	2,039,501	
27,129	10,337	146,608	185,288	(929,299)	6,014	708,380	2,375,814		
27,129	10,337	146,608	185,288	(929,299)	6,014	708,380	2,514,425		
27,129	10,337	146,608	185,288	(929,299)	6,014	708,380	2,514,425		
27,129	10,337	146,608	185,288	(929,299)	6,014	708,380	2,872,852		
91,162	10,337	146,608	1,815,493	(929,299)	6,014	708,380	2,972,852		
91,162	10,337	146,608	1,815,493	(929,299)	6,014	708,380	3,129,227		
183,133	10,337	146,608	1,815,493	(929,299)	6,014	708,380	3,268,720		
183,133	10,337	146,608	1,815,493	(929,299)	6,014	708,380	3,384,442		
881,900	1,016,453	11,887,751	111,130,000		3,014	3,818,837	3,785,741		
67,838	7,951	139,266	922,135	(856,207)	4,626	598,753	2,525,687		

Month End Summary								
Major Project PWS (Monthly total)	Shannon Hill (in dollars)	SS at Saturation (in dollars)	Block 0A (in dollars)	Orange Whiskers (in dollars)	Spaulding SS (in dollars)	Deer SS (in dollars)	Hammerton (in dollars)	Wyle Ridge (in dollars)
-	(84,036)	6,061,979	-	(35,235)	487,328	-	-	(3,512)
-	(214,436)	6,161,788	-	(145,484)	487,328	-	-	38,476
-	704,019	6,152,781	-	(147,426)	487,328	-	-	32,296
325	733,655	6,160,763	5,580	(152,562)	488,992	10,571	-	36,875
325	8,144,215	6,163,523	5,580	(152,562)	488,992	10,571	47,530	-
325	8,191,462	6,163,523	5,580	(152,562)	488,992	10,571	47,530	-
325	8,371,927	6,234,348	5,580	(152,562)	488,992	10,571	47,530	-
325	8,371,927	6,234,348	5,580	(152,562)	488,992	10,571	47,530	-
325	8,371,927	6,234,348	5,580	(152,562)	488,992	10,571	47,530	-
325	8,371,927	6,234,348	5,580	(152,562)	488,992	10,571	47,530	-
325	8,371,927	6,234,348	5,580	(152,562)	488,992	10,571	47,530	-
325	8,371,927	6,272,757	5,580	(152,562)	488,992	10,571	47,530	-
325	8,371,927	6,272,757	5,580	(152,562)	488,992	10,571	47,530	-
250	74,078,734	6,020,016	5,883	(145,376)	6,391,906	106,708	-	532,803
260,22	5,852,181	6,201,530,70	4,292,52	(142,597,05)	488,608,18	8,531,39	-	40,992,54

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Grandport & Gulfport (in dollars)	PA Farmers Valley (in dollars)	Wells Rig SS (in dollars)	Midland/PA SS Capacitor (in dollars)	Comstock (in dollars)	Rider (in dollars)	Catal Substation (in dollars)	Armstrong (in dollars)	
Dec prior year CWP)									
Jan 2025	Actual			4,443				10,204	
Feb	Actual			(40,676)				38,373	
Mar	Actual	431	834	14,515	6,873	4,391	-	(4,057)	
Apr	Actual			15,689				27,967	
May	Budget								
Jun	Budget			4,218,449					
Jul	Budget								
Aug	Budget								
Sep	Budget			90,142					
Oct	Budget								
Nov	Budget			195,371					
Dec	Budget			43,853					
Total		431	834	104,637	4,837,336	8,873	4,391	12,677	
Non-Transmission Plant Additions for Year 3 (13-month average balance)									

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Managers	Phenotech US	Shengzhou	Farmers Valley US		Flit Rat Subsidies	Battelle	Sage-Hollow LLC	
	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	(in dollars)	
Doc prior year CWP)	Actual					2,790,004			
Jan 2025	Actual					(861,612)			
Feb	Actual	-	-	-	-	95,060	-	-	
Mar	Actual	469,372	696,227	385	9,573	131,895	165	6,784	
Apr	Budget					148,537		169,916	
May	Budget					25,274		2,676	
Jun	Budget	87,108				62,147		990	
Jul	Budget	34,138				42,749		64,263	
Aug	Budget					12,599			
Sep	Budget					12,599			
Oct	Budget					20,474			
Nov	Budget								
Dec	Budget					1,197,716			
Total	990,618	896,227	395	9,573		3,697,342	165	244,509	
New Transcription Plant Additions for Year 3 (13 month average balance)									

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Fair Mile, Ia (in service)	Johannes (in service)	Mercery SS (in service)	Pattie SS WP-83076 (in service)	Vegasites (in service)	Nyssemer (in service)	Bridgton Transformer (in service)	Albino (in service)	
doc prior year CWP)	Actual		(925)	291,811				10,383	
Jan-2025	Actual			10,806				(1,109)	
Feb	Actual	-	-	8,960			10,000	-	
Mar	Actual	2,407	1,543	37,157	532	272	225	2,059	
Apr	Budget	347,590		920				767,913	
May	Budget	23,022		920				2,631	
Jun	Budget	920		920				442,182	
Jul	Budget			882,189					
Aug	Budget								
Sep	Budget								
Oct	Budget								
Nov	Budget								
Dec	Budget								
Total		373,139	619	1,253,483	532	272	10,225	1,274,785	
New Transmission Plant Additions for Year 3 (13-month average balance)									

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Modularcore Transformer (monthly additions)	North Shoreline (monthly additions)	Modularcore Capacitor	Double Replace Trans #2	Double Replace Trans #3	Double Replace Trans #4	Harvey Run	Greenidge 1346181 (0006)
		(in services)	(in services)	(in services)	(in services)	(in services)	(in services)	(in services)	(in services)
Dec prior year (CMP)	Actual					59,278			
Jan 2025	Actual								
Feb	Actual	-							
Mar	Actual	1,707	422	1,380	1,226	9,000	1,172	200	156
Apr	Budget	3,584							
May	Budget	3,233							
Jun	Budget	2,765			10,496,419				
Jul	Budget	70,013			196,720				
Aug	Budget	1,634							
Sep	Budget	1,075							
Oct	Budget	608							
Nov	Budget	312							
Dec:	Budget	220				19,788	18,788		
	Total	62,121	422	1,380	11,162,768	88,866	20,760	200	156

New Transmission Plant Additions for Year 3 (13 month average balance)

[illegible][illegible]

Other Projects/PS (Monthly additions)	Month End Balances							
	Manitoba (in dollars)	Peel District SS	Shelburne	Farmers Valley SS (in dollars)	0 (in dollars)	El Estero Substation (in dollars)	Barnstable (in dollars)	Spauld County SW (in dollars)
-	-	-	-	-	2,790,004	-	-	-
-	-	-	-	-	1,928,392	-	-	-
-	-	-	-	-	2,023,442	-	-	-
469,372	696,227	395	9,573	-	2,155,247	165	6,754	-
469,372	696,227	395	9,573	-	2,303,784	165	176,680	-
1,415,480	696,227	395	9,573	-	2,328,058	165	179,256	-
590,618	696,227	395	9,573	-	2,411,205	165	180,246	-
590,618	696,227	395	9,573	-	2,453,954	165	244,509	-
590,618	696,227	395	9,573	-	2,486,553	165	244,509	-
590,618	696,227	395	9,573	-	2,479,152	165	244,509	-
590,618	696,227	395	9,573	-	2,488,626	165	244,509	-
590,618	696,227	395	9,573	-	2,489,626	165	244,509	-
590,618	696,227	395	9,573	-	3,697,342	165	244,509	-
5,566,305	6,962,269	3,948	30,618	59,729	3,697,342	1,647	2,069,997	-
423,715.78	535,550.13	301.68	7,363.78	-	2,464,413.88	126.73	154,615.17	-

Month End Balances									
Other Projects P/S (Monthly estimates)	Five Mile 1st (in service)	Johnson	Monterey SS	Palmer SS 18P-83375 (in service)	Yagoutian (in service)	Hayesport (in service)	Bridgford Transformer (in service)	Albion (in service)	
-	(925)	291,811	-	-	-	-	-	-	10,383
(925)	(925)	302,617	-	-	-	-	-	-	9,274
2,407	619	348,734	532	272	-	10,000	2,059	-	8,274
348,997	619	350,574	532	272	10,225	769,972	-	-	18,183
373,019	619	361,494	532	272	10,225	772,663	-	-	18,183
373,939	619	351,494	532	272	10,225	1,214,785	-	-	18,183
373,939	619	1,233,683	532	272	10,225	1,214,785	-	-	18,183
373,939	619	1,233,683	532	272	10,225	1,214,785	-	-	18,183
373,939	619	1,233,683	532	272	10,225	1,214,785	-	-	18,183
373,939	619	1,233,683	532	272	10,225	1,214,785	-	-	18,183
373,939	619	1,233,683	532	272	10,225	1,214,785	-	-	18,183
3,342,891	3,416	9,708,590	5,322	2,724	112,552	10,846,127	-	-	210,757
257,153.19	262.73	746,812.33	408.38	209.57	6,834.76	772,592.83	-	-	16,212.07

Month End Balances												
Other Projects / FS (Monthly additions)	Masterpiece		North Shoreham						Granville			
	Timeline (Monthly additions)	North Shoreham (Monthly additions)	Meadowbrook	Capacitor	Double Replicator Train # 2	Double Replicator Train # 3	Double Replicator Train # 4	Harvey Run	1340451	80548		
	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)	(in service)		
-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	59,278	-	-	-	-	-	
1,707	422	1,380	1,226	68,278	1,172	200	156	-	-	-	-	
5,291	422	1,380	469,629	68,278	1,172	200	156	-	-	-	-	
8,524	422	1,380	469,629	68,278	1,172	200	156	-	-	-	-	
11,289	422	1,380	10,966,048	68,278	1,172	200	156	-	-	-	-	
91,302	422	1,380	11,162,768	68,278	1,172	200	156	-	-	-	-	
62,936	422	1,380	11,162,768	68,278	1,172	200	156	-	-	-	-	
84,011	422	1,380	11,162,768	68,278	1,172	200	156	-	-	-	-	
84,619	422	1,380	11,162,768	68,278	1,172	200	156	-	-	-	-	
84,931	422	1,380	11,162,768	68,278	1,172	200	156	-	-	-	-	
85,151	422	1,380	11,162,768	88,066	20,960	200	156	-	-	-	-	
529,762	4,223	13,800	74,883,136	821,123	31,571	1,969	1,558	-	-	-	-	
40,750,899	324,85	1,061,57	6,067,933,50	63,163,23	2,423,93	153,74	119,81	-	-	-	-	

Other Projects PWS (Monthly volume)	Month End Balances						
	Lawton (in service)	Harrison Lake - Hinton City	Blairville	Cameron Creek (in service)	Redfox Road (in service)	Shoshone (in service)	Wind Line SS (in service)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
291	3,080	820	138	107	1,949	244	645
291	3,080	17,298	138	107	1,949	244	528,334
291	3,080	17,298	138	107	1,949	244	531,095
291	3,080	17,298	138	107	1,949	244	531,095
291	3,080	17,298	138	107	1,949	244	531,095
291	3,080	17,298	138	107	1,949	244	531,095
291	3,080	17,298	138	107	1,949	244	531,095
291	3,080	17,298	138	107	1,949	244	531,095
227,468	3,080	17,298	138	107	1,949	244	531,095
228,612	3,080	17,298	138	107	1,949	244	531,095
426,413	30,799	156,622	1,282	1,065	18,484	2,443	4,777,638
35,339.43	2,369.14	12,046.29	106.33	81.95	1,499.52	187.90	367,510.0

Month-End Balances								
Other Projects P10 (Monthly additions)	Chazyang Ring Bus	Jinhuahe SS Capacitor (13kV/10kV)	Cover Sub	0	0	0	Bodingtan Transformer	Alibaba
	(in ten-thousd)			(in ten-thousd)	(in ten-thousd)	(in ten-thousd)		(in ten-thousd)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
1,833	339	242	-	-	-	-	-	-
18,332	3,388	2,425	-	-	-	-	-	-
1,410.15	260.63	186.50	-	-	-	-	-	-

[illegible]

[illegible][illegible]

(T3.645,739) <Note: for the first rate year, divide this reconciliation amount by 12 and multiply by the number of months and fractional months the rate was in effect.

The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest		(14,838,034)	Input to Appendix A, Line 14
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)	\$	238,487,929	
Revenue Requirement for Year 3		243,649,896	

Post results of Step 8 on PJM web site:
\$ 243,649,896

Trans-Allegheny Interstate Line Company
Attachment 7 - Transmission Enhancement Charge Worksheet

Revenue Requirement By Project

Fixed Charge Rate (FCR) if not a GIAC		
	Formula Line	
A	136	FCR without Depreciation 11.4779%
B	144	FCR with Incentive ROE without Depreciation 12.1189%
C		Line B less Line A 0.6410%
FCR if a GIAC		
D	157	FCR without Depreciation and Pre-Commercial Costs 11.4776%

The FCR resulting from Formula 1 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.

		PJM Upgrade ID: 00329, 00329.2, 00347.1, 00347.2, 00347.3, 00347.4						PJM Upgrade ID: 00216, 00220, 01166						PJM Upgrade ID: 00216					
		S&B Junction - Terrestrial Line (CWIP + Plant in Service)						Wyle Ridge Transformer (Plant in Service)						Black Oak (SVM) Dynamic Reactive Device (Plant in Service)					
10	Details																		
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)						Yes						Yes					
12	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 25. Otherwise "No"	CNC (Yes or No)						No						No					
13	Input the allowed ROE	Allowed ROE						12.20%						12.20%					
14	From line 1 above if "No" on line 12 and From line 7 above if "Yes" on line 12	FCR without Incentive ROE						11.4778%						11.4778%					
15	Enter 13.00% to 12.7%, then line 4, line 13 equals 11.7% then line 3, and if line 12 equals "No" then line 7	FCR for This Project						12.1898%						12.1898%					
16	reconciliation - Average of 13 month prior year net balances plus prior year 13-month CWP balances	Investment						792,363,168						40,787,612					
17	Annual Depreciation Exp from Attachment 5	23,414,402						594,380						1,479,190					
		Pre-Commercial Reconciliation						Reconciliation						Reconciliation					
18		Invest Y	2017	2018	2019	2020	2021	Amount	Revenue	Amount	Revenue	Amount	Revenue	Interest	Depreciation	Amount	Revenue		
19	Sum Calculations for each item below	We Incentive ROE	9,464,492.05	10,072,492.05	10,680,492.05	11,288,492.05	0.00	9,464,296.76	10,072,000.00	10,680,296.76	11,288,000.00	1,479,190.00	1,479,190.00	4,938,289.28	1,479,190.00	5,800,749.00	5,800,749.00		
20	Sum Calculations for each item below	We Incentive ROE	96,925,000.00	23,414,402.00	23,414,402.00	23,414,402.00	0.00	96,969,790.72	113,113,447.53	1,496,262.76	994,380.00	1,978,529.96	1,978,529.96	9,159,287.28	1,479,190.00	1,321,423.00	4,691,164.00		

For Plant in Service
"The Commercial En-

Pre-Commercial Exp is equal to the amount of pre-commercial expense on Attachment 5a for each project expensed in year and amortized in year. Revenue is equal to the "Return" ("Investment" times FCR) plus "Depreciation" plus "Pre-Commercial Exp" plus prior year "Reconciliation amount". "Reconciliation Amount" is created in the reconciliation in Attachment 6 and included in the forecasted revenue requirement.

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For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in p

PJM Upgrade ID: b0323				PJM Upgrade ID: b0320				PJM Upgrade ID: b0329				PJM Upgrade ID: b0559			
North Shomardish Transformer (Plant in Service)				Meadowbrook Transformer (Plant in Service)				Bedington Transformer (Plant in Service)				Meadowbrook Capacitor (Plant in Service)			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%			
1,359,443				5,524,761				7,389,973				6,872,138			
40,402				162,590				161,780				145,531			
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
156,034.52	40,401.96	(11,066.99)	185,369.53	635,270.52	162,980.27	(44,029.91)	755,220.88	848,208.52	161,786.82	(54,943.63)	955,051.71	788,772.33	145,530.84	(81,173.91)	893,129.26
756,038.52	40,401.96	(11,066.99)	185,369.53	635,270.52	162,980.27	(44,029.91)	755,220.88	848,208.52	161,786.82	(54,943.63)	955,051.71	788,772.33	145,530.84	(81,173.91)	893,129.26

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For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm.
Revenue is equal to the "Return" ("Investment" times FCR).
"Reconciliation Amount" is created in the reconciliation in J.

PJM Upgrade ID: b0495				PJM Upgrade ID: b0543				PJM Upgrade ID: b0544				PJM Upgrade ID: b0545			
Kamner Transformer (Plant in Service)				Douba Replace Transformer #2				Douba Replace Transformer #3				Douba Replace Transformer #4			
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 26. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 26. Otherwise "No"				"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 26. Otherwise "No"			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12				From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12			
11.4778%				11.4778%				11.4778%				11.4778%			
If line 13 equals 13.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7				If line 13 equals 13.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7				If line 13 equals 13.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7				If line 13 equals 13.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7			
Forecast - Last of prior year net plant plus current year forecast of CWIP or Cap Add				Forecast - Last of prior year net plant plus current year forecast of CWIP or Cap Add				Forecast - Last of prior year net plant plus current year forecast of CWIP or Cap Add				Forecast - Last of prior year net plant plus current year forecast of CWIP or Cap Add			
Reconciliation - Average of 15 month prior year net plant balances plus prior year 13-mo CWIP balances.				Reconciliation - Average of 15 month prior year net plant balances plus prior year 13-mo CWIP balances.				Reconciliation - Average of 15 month prior year net plant balances plus prior year 13-mo CWIP balances.				Reconciliation - Average of 15 month prior year net plant balances plus prior year 13-mo CWIP balances.			
27,574,448				9,888,716				3,679,218				3,598,395			
821,940				93,840				309,797				347,945			
Annual Depreciation Cap Item Attachment 5				Annual Depreciation Cap Item Attachment 5				Annual Depreciation Cap Item Attachment 5				Annual Depreciation Cap Item Attachment 5			
Return Depreciation Reconciliation Amount Revenue				Return Depreciation Reconciliation Amount Revenue				Return Depreciation Reconciliation Amount Revenue				Return Depreciation Reconciliation Amount Revenue			
3,164,948.34 821,940.92 (221,728.31) 3,375,159.95				1,135,010.00 93,859.54 (26,749.62) 1,198,119.52				422,294.44 109,796.54 (16,324.77) 515,766.21				413,017.66 147,945.04 (33,820.33) 527,142.37			
3,164,948.34 821,940.92 (221,728.31) 3,375,159.95				1,135,010.00 93,859.54 (26,749.62) 1,198,119.52				422,294.44 109,796.54 (16,324.77) 515,766.21				413,017.66 147,945.04 (33,820.33) 527,142.37			

11 "Yes" if a project under PJM OATT Schedule 12,
12 otherwise "No"
13 "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 19. Otherwise "No"
14 Input the allowed ROE
15 From line 3 above "No" on line 12 and From line 7
16 above "Yes" on line 12
17 If line 13 equals 12.7%, then line 4, if line 13 equals
18 11.7% then line 3, and if line 12 is "Yes" then line 7
19 = total = total of prior year net plant plus current year
20 reclamation = Average of 13 month prior year net plant
21 balances plus prior year 13 month CWP balances.
22 Annual Depreciation Exp From Attachment 5

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24 See Calculations for each item below
25 See Calculations for each item below

PJM Upgrade ID: 46794				PJM Upgrade ID: 467941				PJM Upgrade ID: 46563				PJM Upgrade ID: 46564			
Cabot SS - Install Auto-transformer				Armstrong				Farmers Valley Capacitor				Harvey Run Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%			
9,099,303				12,434,628				2,671,225				642,864			
186,392				239,737				1,254				17,400			
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue	Return	Depreciation	Amount	Revenue
1,044,602.52	186,391.64	43,236.12	1,294,018.21	1,426,077.21	239,735.73	195,210.37	1,670,718.87	1,044,602.52	186,391.64	43,236.12	1,294,018.21	73,798.28	17,400.00	5,132.07	86,128.11
1,044,602.52	186,391.64	43,234.11	1,294,018.21	1,426,077.21	239,735.73	195,210.37	1,670,718.87	1,044,602.52	186,391.64	43,234.11	1,294,018.21	73,798.28	17,400.00	5,132.07	86,128.11

For Plant in Service
 "Pre-Commercial Exp" is equal to the amount of pre-commercial
 Revenue is equal to the "Return" ("Investment" times FCR)
 "Reconciliation Amount" is created in the reconciliation in A

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For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times PCR)
"Reconciliation Amount" is created in the reconciliation in A

PJM Upgrade ID: 01809				PJM Upgrade ID: 01243				PJM Upgrade ID: 00874, 01023, 01023.3				PJM Upgrade ID: 01800, 01804			
Beck's SS				Pittor SS				Osage Whiskey				Woodbrook SS			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.30%				11.30%				11.30%				11.30%			
11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%			
5,832,455				1,709,261				17,973,271				50,475,234			
102.77%				35.31%				580,550				1,231,249			
Return Depreciation Reconciliation Revenue				Return Depreciation Pre-Commercial Reconciliation Amount Revenue				Return Depreciation Pre-Commercial Reconciliation Amount Revenue				Return Depreciation Reconciliation Amount Revenue			
649,439.24 102,775.77 (36,181.19) 716,033.82				196,186 35,310 0 (12,863) 218,628.76				2,062,942 580,550 0 (203,423) 2,440,070.63				5,793,462 1,231,249 (563,726) 6,460,984.63			
649,439.24 102,775.77 (36,181.19) 716,033.82				196,186 35,310 0 (12,863) 218,628.76				2,062,942 580,550 0 (203,423) 2,440,070.63				5,793,462 1,231,249 (563,726) 6,460,984.63			

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For Plant in Service
*The Commercial Flag is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
*Reconciliation Amount" is created in the reconciliation in A

PJM Upgrade ID: b1800	PJM Upgrade ID: b2433.1, b2433.2, b2433.3	PJM Upgrade ID: b1153	PJM Upgrade ID: b1987
Hunterdon	Waldo Run SS	Conemaugh	Blairsville SS
Yes	Yes	Yes	Yes
No	No	No	No
11.70%	11.70%	11.70%	11.70%
11.4778%	11.4778%	11.4778%	11.4778%
11.4778%	11.4778%	11.4778%	11.4778%
34,103,172	46,795,333	22,127,645	2,970,311
1,388,067	1,587,863	694,961	73,823
Return Depreciation Reconciliation Revenue	Return Depreciation Reconciliation Revenue	Return Depreciation Reconciliation Revenue	Return Depreciation Reconciliation Revenue
2,914,304 1,388,067 85,650 5,308,021.59	5,371,089 1,587,863 (272,675) 6,586,276.21	2,539,774 694,961 (168,237) 3,074,497.53	340,927 77,857 (21,418) 397,266.99
2,914,304 1,388,067 85,650 5,308,021.59	5,371,089 1,587,863 (272,675) 6,586,276.21	2,539,774 694,961 (168,237) 3,074,497.53	340,927 77,857 (21,418) 397,266.99

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For Plant in Service
The "Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times PCR)
"Reconciliation Amount" is created in the reconciliation in J

PJM Upgrade ID: 51609, 51769				PJM Upgrade ID: 51945				PJM Upgrade ID: 51610				PJM Upgrade ID: 51995			
Four Mile 3A				Johnstown 5S (2nd site)				Wagontown				Grandview Capacitor			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.70%				11.70%				11.70%				11.70%			
11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%			
7,902,871				4,962,618				876,236				591,122			
192,996				120,472				22,968				13,801			
Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue	Return	Depreciation	Reconciliation amount	Revenue
917,408	192,996	(64,787)	1,045,617.73	569,601	120,472	(186,234)	513,779.61	100,573	22,968	(6,918)	116,563.12	57,518	13,801	(8,014)	67,304.64
917,408	192,996	(64,787)	1,045,617.73	569,601	120,472	(186,234)	513,779.61	100,573	22,968	(6,918)	116,563.12	57,518	13,801	(8,014)	67,304.64

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For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

PJM Upgrade ID: 01001				PJM Upgrade ID: 01005				PJM Upgrade ID: 01009				PJM Upgrade ID: 01004				PJM Upgrade ID: 01002			
Altoona SVC				Lucas				Grand Point & Gufford				Moshannon				Carbon Center			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
28,668,362				972,725				1,386,647				6,269,840				444,673			
769,460				25,321				27,231				748,232				11,946			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
1,290,556	769,468	(228,542)	3,834,451.19	111,648	25,321	(7,476)	129,493.51	159,134	37,231	(11,039)	185,325.34	779,819	748,312	(47,718)	827,212.94	51,039	11,946	(1,541)	59,444.29
1,290,556	769,468	(228,542)	3,834,451.19	111,648	25,321	(7,476)	129,493.51	159,134	37,231	(11,039)	185,325.34	779,819	748,312	(47,718)	827,212.94	51,039	11,946	(1,541)	59,444.29

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10 "Yes" if a project under PJM GATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 20. Otherwise "No"
14 input the allowed ROE
15 From line 3 above if "No" on line 12 and From line 7
16 above if "Yes" on line 12
17 if line 13 equals 12.7%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
18 Forecast of CWP or Cap Add
19 reconciliation - Average of 13 month prior year net plant
20 balances plus prior year 13-mo CWP balances.
21 Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b1999				PJM Upgrade ID: b1999, b2002				PJM Upgrade ID: b2342				PJM Upgrade ID: b1779				PJM Upgrade ID: b2148				PJM Upgrade ID: b0556			
Shawville				Northwood				Shuman Hill Sub				Buffalo Road				Pleasantville Capacitor				Greener SS Capacitor			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
2,119,476				0				1,056,068				342,714				0				777,515			
45,302				0				66,905				9,207				0				11,307			
Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
243,270	45,302	(13,625)	275,036.01	0	0	0	0.00	121,214	66,905	(11,053)	177,063.99	39,336	9,207	(2,270)	45,813.99	0	0	0	0.00	89,242	11,307	(5,517)	95,037.03
243,270	45,302	(13,625)	275,036.01	0	0	0	0.00	121,214	66,905	(11,053)	177,063.99	39,336	9,207	(2,270)	45,813.99	0	0	0	0.00	89,242	11,307	(5,517)	95,037.03

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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"Yes" if a project under PJM GATT Schedule 12, otherwise "No"
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"
input the allowed ROE
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
if line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
Forecast = 4th of prior year net plant plus current year forecast of CWP or Cap Add
reconciliation = Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
Annual Depreciation Exp from Attachment 5

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See Calculations for each item below
See Calculations for each item below

PJM Upgrade ID: b1023.1				PJM Upgrade ID: b1941				PJM Upgrade ID: b2343				PJM Upgrade ID: b1840				PJM Upgrade ID: b2220				PJM Upgrade ID: b2260			
982 Junction Substation				Henderson Lake - Homer City				West Union				Blair Sub (West Mifflin)				Monacaury 95				Barnesville 95 Capacitor			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
23,321,766				9,912,076				785,503				14,167,991				31,708,024				529,837			
(24,532)				(240,161)				(20,153)				(398,550)				(795,714)				(13,792)			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
2,676,833	124,532	(177,777)	2,623,593.69	1,137,691	260,981	(96,715)	1,301,957.89	90,159	20,153	(6,340)	104,071.33	1,626,178	398,550	(118,540)	1,906,162.74	3,639,393	795,714	(288,799)	4,146,908.25	60,814	13,795	(8,176)	70,432.06
2,676,833	124,532	(177,777)	2,623,593.69	1,137,691	260,981	(96,715)	1,301,957.89	90,159	20,153	(6,340)	104,071.33	1,626,178	398,550	(118,540)	1,906,162.74	3,639,393	795,714	(288,799)	4,146,908.25	60,814	13,795	(8,176)	70,432.06

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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"Yes" if a project under PJM OATT Schedule 12, otherwise "No"
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 28. Otherwise "No"
Input the allowed ROE
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
If line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
Forecast = 4th yr prior year net plant cost current year forecast of CWP or Cap Add.
reconciliation = Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
Annual Depreciation Cap from Attachment 5

See Calculations for each item below
See Calculations for each item below

PJM Upgrade ID: b1802 & b1808				PJM Upgrade ID: b0555				PJM Upgrade ID: b1943				PJM Upgrade ID: b0376				PJM Upgrade ID: b2364 & b2364.1			
Mainburg SS				Johnstown Sub Capacitor				Clayburg Ring Bus				Glenmough Capacitor				Squibb Hollow SS			
Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
26,444,433				1,089,671				5,896,634				0				15,205,528			
589,323				26,767				156,962				0				294,202			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
1,264,804	589,323	(711,318)	2,642,810.21	125,071	26,767	(5,561)	148,216.13	676,804	156,962	(46,712)	787,655.36	0	0	0	0.00	1,745,265	294,202	(154,004)	1,885,462.18
1,264,804	589,323	(711,318)	2,642,810.21	125,071	26,767	(5,561)	148,216.13	676,804	156,962	(46,712)	787,655.36	0	0	0	0.00	1,745,265	294,202	(154,004)	1,885,462.18

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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"Yes" if a project under PJM GATT Schedule 12, otherwise "No"
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 20. Otherwise "No"
input the allowed ROE
From line 3 above if "No" on line 12 and From line 7 above if "Yes" on line 12
if line 13 equals 12.7%, then line 4, if line 13 equals 11.7% then line 3, and if line 12 is "Yes" then line 7
Forecast of CWP/P or Cap Add
reconciliation - Average of 13 month prior year net plant balances plus prior year 13-mo CWP balances.
Annual Depreciation Exp from Attachment 5
See Calculations for each item below
See Calculations for each item below

PJM Upgrade ID: b2562 & b2632.1				PJM Upgrade ID: b2156				PJM Upgrade ID: b2546				PJM Upgrade ID: b2545				PJM Upgrade ID: b2441				PJM Upgrade ID: b2547, b2547.1, b2547.2			
Squish Hollow SVC				Shingletown Capacitor				Nyssaener				Blithwood HB				Erie South				Jaffus Sub			
Yes				Yes				Yes				Yes				Yes				Yes			
No				No				No				No				No				No			
11.70%				11.70%				11.70%				11.70%				11.70%				11.70%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
11.4778%				11.4778%				11.4778%				11.4778%				11.4778%				11.4778%			
21,982,830				1,272,062				732,714				57,630,534				33,358,554				37,084,605			
1,092,567				42,617				18,898				1,791,086				1,225,143				1,269,687			
Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue	Return	Depreciation	Reconciliation	Revenue
2,523,152	1,092,867	(197,665)	3,418,353.95	146,005	42,617	(10,494)	177,933.16	84,100	18,898	(5,711)	97,287.06	6,614,735	1,791,086	(954,230)	7,951,590.68	3,828,838	1,325,143	(293,948)	4,860,941.58	4,256,508	1,269,687	(299,540)	5,165,654.63
2,523,152	1,092,867	(197,665)	3,418,353.95	146,005	42,617	(10,494)	177,933.16	84,100	18,898	(5,711)	97,287.06	6,614,735	1,791,086	(954,230)	7,951,590.68	3,828,838	1,325,143	(293,948)	4,860,941.58	4,256,508	1,269,687	(299,540)	5,165,654.63

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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10 "Yes" if a project under PJM GATT Schedule 12,
11 otherwise "No"
12 "Yes" if the customer has paid a lump sum payment in the
13 amount of the investment on line 20. Otherwise "No"
14 Input the allowed ROE
15 From line 3 above if "No" on line 12 and From line 7
16 above if "Yes" on line 12
17 If line 13 equals 12.5%, then line 4, if line 13 equals
11.7% then line 3, and if line 12 is "Yes" then line 7
18 Forecast of CWP or Cap Add
19 reconciliation - Average of 13 month prior year net plant
20 balances plus prior year 13-mo CWP balances.
Annual Depreciation Exp from Attachment 5

PJM Upgrade ID: b2475				PJM Upgrade ID: b1991				PJM Upgrade ID: b2281				PJM Upgrade ID: b2494			
Oak Mound				Farmers Valley Substation				Damascus Substation				Warren Substation			
Yes				Yes				Yes				Yes			
No				No				No				No			
11.30%				11.30%				11.30%				11.30%			
11.478%				11.478%				11.478%				11.478%			
11.478%				11.478%				11.478%				11.478%			
94,982,429				30,780,329				1,704,553				19,336,682			
2,171,292				882,215				68,534				481,776			
Reconciliation				Reconciliation				Reconciliation				Reconciliation			
Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue	Return	Depreciation	amount	Revenue
10,901,922	2,111,292	(738,097)	12,285,117.86	3,534,082	882,215	(213,516)	4,203,065.42	195,646	46,534	(658,853)	(716,673.19)	2,219,432	481,776	195,646	2,891,882.68
10,901,922	2,111,292	(738,097)	12,285,117.86	3,534,082	882,215	(213,516)	4,203,065.42	195,646	46,534	(658,853)	(716,673.19)	2,219,432	481,776	195,646	2,891,882.68

For Plant in Service
The Commercial Exp is equal to the amount of pre-comme
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

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PJM Upgrade ID: s1041				PJM Upgrade ID: b2597				PJM Upgrade ID: b2596, b2596.1, b2596.2								
Joffre Substation S1041				Piercetbrook Substation				Flint Run Substation								
Yes No				Yes No				Yes No								
11.70%				11.70%				11.70%								
11.4778%				11.4778%				11.4778%								
11.4778%				11.4778%				11.4778%								
0				9,652,338				0								
0				168,997				0								
								169,454,552								
								597,000								
Return		Depreciation	Revenue	Reconciliation # amount		Revenue		Return		Depreciation	Revenue			Reconciliation # amount		Revenue
0	0	0	0	0.00	1,107,884	168,997	(837,349)	462,187.47	0	0	0	0	19,443,943	899,098	(881,114)	19,661,945.44
0	0	0	0	0.00	1,107,884	168,997	(837,349)	462,187.47	0	0	0	0	19,443,943	899,098	(881,114)	19,661,945.44
												241,649,895.38		241,649,895.38		
												238,309,659.44		238,309,659.44		

For Plant in Service
"Pre-Commercial Exp" is equal to the amount of pre-comm
Revenue is equal to the "Return" ("Investment" times FCR)
"Reconciliation Amount" is created in the reconciliation in A

55,340,236.15
As A Line 148

Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up
Attachment 8, page 1, Table 1 and 2

Template for Annual Information Filings with Formula Rate Debt Cost Disclosure and True-Up

TABLE 1: Summary Cost of Long Term Debt

CALCULATION OF COST OF DEBT

YEAR ENDED 12/31/2024

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Long Term Debt Cost at Year Ended: 12/31/2024	Issue Date	Maturity Date	ORIGINAL ISSUANCE	Net Proceeds At Issuance	Net Amount Outstanding at t=N	Months Outstanding at t=N	Average Net Outstanding in Year* z"	Weighted Outstanding Ratios	Effective Cost Rate (Tables 2 and 3)	Weighted Debt Cost at t = N (h) * (i)
First Mortgage Bonds:										
(1) 3.85% Senior Unsecured Notes	No	12/11/2014	6/2/2025	\$ 550,000,000	\$ 545,247,429	\$ 549,809,065	12	\$ 549,809,065.00	88.00%	3.95%
(2) 3.75% Senior Unsecured Notes		10/16/2015	5/30/2025	\$ 75,000,000	\$ 74,437,547	\$ 74,975,995	12	\$ 74,975,995.18	12.00%	3.85%
Total				\$ 625,000,000	\$ 624,785,060	\$ 624,785,060		100.000%		3.94%

t = time
The current portion of long term debt is included in the Net Amount Outstanding at t = N in these calculations.
The outstanding amount (column (e)) for debt retired during the year is the outstanding amount at the last month it was outstanding.
* z" = Average of monthly balances for months outstanding during the year (average of the balances for the 12 months of the year, with zero in months that the issuance is not outstanding in a month).
Interim (individual debenture) debt cost calculations shall be taken to four decimals in percentages (7.2300%, 5.2582%); Final Total Weighted Average Debt Cost for the Formula Rate shall be rounded to two decimals of a percent (7.03%).
** This Total Weighted Average Debt Cost will be shown on Line 101 of formula rate Appendix A.

TABLE 2: Effective Cost Rates For Traditional Front-Loaded Debt Issuances:

YEAR ENDED 12/31/2024

Long Term Debt Issuances	Affiliate	Issue Date	Maturity Date	Amount Issued	(dd) (Discount) Premium at Issuance	14 (ee) Issuance Expense	(ff) Loss/Gain on Recouired Debt	(gg) Less Related ADIT (Attachment 1)	(hh) Net Proceeds	(ii) Net Proceeds Ratio	(ii) Coupon Rate	(kk) Annual Interest	(ll) Effective Cost Rate* (Yield to Maturity at Issuance, t = 0)
(1) 3.85% Senior Unsecured Notes	No	12/11/2014	6/2/2025	\$ 550,000,000	\$ (418,000)	4,334,571	-	xxx	\$ 545,247,429	99.1359	3.85%	\$ 21,175,000	3.95%
(2) 3.75% Senior Unsecured Notes		10/16/2015	5/30/2025	75,000,000		562,353			\$ 74,437,647	99.2502	3.75%	\$ 2,820,000	3.85%
TOTALS				\$ 625,000,000	(418,000)	\$ 4,896,924	-	xxx	\$ 619,685,076			\$ 23,995,000	

* YTM at issuance calculated from an acceptable bond table or from YTM = Internal Rate of Return (IRR) calculation
Effective Cost Rate of Individual Debenture (YTM at issuance): the t=0 Cashflow C₀ equals Net Proceeds column (gg); Semi-annual (or other) interest cashflows (C_{1/2}, C_{3/4}, etc.).

(1)

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Internal Rate of Return¹
Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^t$$

Revolving Credit Commitment Fee		
Revolving Credit Commitment Fee		After borrowing is at the midpoint (\$275,000)

[illegible]

Trans-Allegheny Interstate Line Company

Attachment 9 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology

TRAILCo anticipates its financing will be a 7 year loan, where by TRAILCo pays Origination Fees of \$5.2 million and a Commitments Fee of 0.3% on the undrawn principle. Consistent with GAAP, TRAILCo will amortize the Origination Fees and Commitments Fees using the standard Internal Rate of Return formula below. Each year, TRAILCo will true up the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount on this attachment.

Total Loan Amount

Internal Rate of Return¹
Based on following Financial Formula²:

$$NPV = 0 = \sum_{t=1}^N C_t / (1 + IRR)^t$$

Origination Fees	
Origination Fees	
Addition Origination Fees	
Total Issuance Expense	-
Revolving Credit Commitment Fee	
Revolving Credit Commitment Fee	

After borrowing is at the midpoint (\$275,000)

	-	-	-
	-	-	-

Commitment fees for 4th quarter 2008

Attachment 6B – BG&E Formula Rate Update Filing

ATTACHMENT H-2A

Baltimore Gas and Electric Company				2025
Formula Rate				
Shaded cells are input cells				
Notes				FERC Form 1 Page # or Instruction
Allocators				
Wages & Salary Allocation Factor				
1	Direct Transmission Wages Expense	p354-355.21.b		6,481,103
1a	Exelon Business Services Company Transmission Wages Expense	p354-p355 footnotes		8,320,152
1b	Total Transmission Wages Expense	(Line 1 + 1a)		14,801,255
2	Total Direct Wages Expense	p354-355.28.b		174,425,761
2a	Total Exelon Business Services Company Wages Expense	p354 - p355 footnotes		42,135,877
2b	Total Wages Expense	(Line 2 + 2a)		216,561,638
3	Less Direct A&G Wages Expense	p354-355.27.b		67,077,543
3a	Less Exelon Business Services Company A&G Wages Expense	p354 - p355 footnotes		29,225,771
4	Total	(Line 2b - 3 - 3a)		120,258,324
5	Wages & Salary Allocator	(Line 1b / 4)		12.3079%
Plant Allocation Factors				
6	Electric Plant In Service	p204-207.104.g (See Attachment 9A, line 14, column n)		11,487,108,301
7	Common Plant In Service - Electric	(Note A) (Line 24)		996,413,896
8	Total Plant In Service	(Sum Lines 6 & 7)		12,483,522,197
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)		3,642,078,256
10	Accumulated Intangible Amortization	p200-201.21.c (See Attachment 9, line 16, column h)		6,087,497
11	Accumulated Common Amortization - Electric	(Note A) p356 (See Attachment 9, line 16, column i)		272,163,537
12	Accumulated Common Plant Depreciation - Electric	(Note A) p356 (See Attachment 9, line 16, column g)		117,142,875
13	Total Accumulated Depreciation	(Sum Lines 9 to 12)		4,037,472,166
14	Net Plant	(Line 8 - 13)		8,446,050,031
15	Transmission Gross Plant	(Line 29 - Line 28)		2,934,595,088
16	Gross Plant Allocator	(Line 15 / 8)		23.5077%
17	Transmission Net Plant	(Line 39 - Line 28)		2,219,156,945
18	Net Plant Allocator	(Line 17 / 14)		26.2745%
Plant Calculations				
Plant In Service				
19	Transmission Plant In Service	p204-207.58.g (See Attachment 9, line 16, column b and Attachment 9a, line 14, column f)		2,782,449,815
20	This Line Intentionally Left Blank	This Line Intentionally Left Blank		
21	This Line Intentionally Left Blank	This Line Intentionally Left Blank		
22	Total Transmission Plant In Service	(Line 19)		2,782,449,815
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)		239,747,191
24	Common Plant (Electric Only)	(Notes A) p356 (See Attachment 9, line 16, column d)		996,413,896
25	Total General & Common	(Line 23 + 24)		1,236,161,087
26	Wage & Salary Allocation Factor	(Line 5)		12.30788%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)		152,145,273
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)		12,744,618
29	TOTAL Plant In Service	(Line 22 + 27 + 28)		2,947,339,706
Accumulated Depreciation				
30	Transmission Accumulated Depreciation	p219.25.c (See Attachment 9, line 16, column e and Attachment 9a, line 42, column g)		655,758,046
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 16, column f)		90,966,500
32	Accumulated Intangible Amortization	p200-201.21.c (See Attachment 9, line 16, column h less Attachment 9a, line 42, columns f and g)		4,620,326
33	Accumulated Common Amortization - Electric	(Line 11)		272,163,537
34	Common Plant Accumulated Depreciation (Electric Only)	(Notes A) (Line 12)		117,142,875
35	Total Accumulated Depreciation	(Sum Lines 31 to 34)		484,893,238
36	Wage & Salary Allocation Factor	(Line 5)		12.30788%
37	General & Common Allocated to Transmission	(Line 35 * 36)		59,680,097
38	TOTAL Accumulated Depreciation	(Line 30 + 37)		715,438,143
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)		2,231,901,563

Adjustment To Rate Base

Accumulated Deferred Income Taxes (ADIT)					
40a	Account No. 190 (ADIT)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 24	40,806,728
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 48	0
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 72	-331,134,065
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note W)	Attachment 1A - ADIT Summary, Line 96	-11,896,956
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note T)	Attachment 1A - ADIT Summary, Line 120	0
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	-302,224,293
Unamortized Deficient / (Excess) ADIT					
41a	Unamortized Deficient / (Excess) ADIT (Federal)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	-47,351,831
41b	Unamortized Deficient / (Excess) ADIT (State)	Projected Activity	(Note X)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	0
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	-47,351,831
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	-349,576,124
Unfunded Reserves					
44	Total Reserves Account Balance Attributable to Transmission	Enter Negative		Attachment 5	-14,964,020
Abandonment Transmission Projects					
44a	Unamortized Abandoned Transmission Projects		(Note R)	Attachment 9, line 30, column h	0
Prepayments					
45	Prepayments		(Note A)	Attachment 9, line 30, column f	24,022,002
46	Total Prepayments Allocated to Transmission			(Line 45)	24,022,002
Materials and Supplies					
47	Undistributed Stores Exp		(Note A)	p227.6.c & 16.c (See Attachment 9, line 30, column e)	168,867
48	Wage & Salary Allocation Factor			(Line 5)	12.31%
49	Total Transmission Allocated			(Line 47 * 48)	20,784
50	Transmission Materials & Supplies		(Note U)	p227.8.c + p227.5.c (See Attachment 9, line 30, column d)	6,020,007
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	6,040,791
Cash Working Capital					
52	Operation & Maintenance Expense			(Line 84)	80,640,337
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	10,080,042
Network Credits					
55	Outstanding Network Credits		(Note N)	From PJM	0
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits		(Note N)	From PJM	0
57	Net Outstanding Credits			(Line 55 - 56)	0
58	TOTAL Adjustment to Rate Base			(Line 43 + 44 + 44a + 46 + 51 + 54 - 57)	-324,397,310
59	Rate Base			(Line 39 + 58)	1,907,504,253

O&M

60	Transmission O&M					
61	Transmission O&M			p320-323.112.b	54,052,873	
62	Less extraordinary property losses			Attachment 5	0	
63	Plus amortization of extraordinary property losses			Attachment 5	0	
64	Less Account 565			p320-323.96.b		
65	Plus Schedule 12 payments billed to Transmission Owner and booked to Account 565	(Note O)		PJM Data		
66	Plus Transmission Lease Payments	(Note A)		P200-201.4.c		
	Transmission O&M				(Lines 60 - 61 + 62 - 63 + 64 + 65)	54,052,873
Allocated General & Common Expenses						
67	Common Plant O&M	(Note A)		p356		
68	Total A&G			p320-323.197.b	217,026,643	
68a	For Informational Purposes: PBOP Expenses in FERC Account 926	(Note S)		Attachment 5	4,365,026	
69	Less Property Insurance Account 924			p320-323.185.b	484,246	
70	Less Regulatory Commission Exp Account 928	(Note E)		p320-323.189.b	363,667	
71	Less General Advertising Exp Account 930.1			p320-323.191.b	1,441,531	
72	Less EPRI Dues	(Note D)		p352-353		
73	General & Common Expenses				(Lines 67 + 68) - Sum (69 to 72)	214,737,199
74	Wage & Salary Allocation Factor			(Line 5)	12.3079%	
75	General & Common Expenses Allocated to Transmission				(Line 73 * 74)	26,429,605
Directly Assigned A&G						
76	Regulatory Commission Exp Account 928	(Note G)		p320-323.189b	44,023	
77	General Advertising Exp Account 930.1	(Note K)		p320-323.191.b	0	
78	Subtotal - Transmission Related				(Line 76 + 77)	44,023
79	Property Insurance Account 924			p320-323.185b	484,246	
80	General Advertising Exp Account 930.1	(Note F)		p320-323.191.b		
81	Total			(Line 79 + 80)	484,246	
82	Gross Plant Allocation Factor			(Line 16)	23.51%	
83	A&G Directly Assigned to Transmission				(Line 81 * 82)	113,835
84	Total Transmission O&M				(Line 66 + 75 + 78 + 83)	80,640,337

Depreciation & Amortization Expense

85	Depreciation Expense			
85a	Transmission Depreciation Expense		Attachment 5	86,115,746
	Transmission Amortization Expense	(Note R)	Attachment 9	0
86	General Depreciation		Attachment 5	46,437,329
87	Intangible Amortization	(Note A)	Attachment 5	0
88	Total		(Line 86 + 87)	46,437,329
89	Wage & Salary Allocation Factor		Line 5	12.3079%
90	General Depreciation Allocated to Transmission		(Line 88 * 89)	5,715,453
91	Common Depreciation - Electric Only	(Note A)	Attachment 5	23,319,518
92	Common Amortization - Electric Only	(Note A)	Attachment 5	35,519,307
93	Total		(Line 91 + 92)	58,838,826
94	Wage & Salary Allocation Factor		(Line 5)	12.3079%
95	Common Depreciation - Electric Only Allocated to Transmission		(Line 93 * 94)	7,241,814
96	Total Transmission Depreciation & Amortization		(Line 85 + 85a + 90 + 95)	99,073,013

Taxes Other than Income

97	Taxes Other than Income		Attachment 2	37,778,940
98	Total Taxes Other than Income		(Line 97)	37,778,940

Return / Capitalization Calculations

99	Long Term Interest			
100	Long Term Interest		p114-117.62.c through 67.c	211,805,536
101	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	0
	Long Term Interest		(Line 99 - 100)	211,805,536
102	Preferred Dividends	enter positive	p118-119.29.c	-
103	Common Stock			
104	Proprietary Capital		p112-113.16.c	5,747,479,867
105	Less Preferred Stock	enter negative	(Line 113)	0
105a	Less Account 216.1	enter negative	p112-113.12.c	0
105a	Less Account 219	enter negative	p112-113.15.c	-4,304,106
106	Common Stock	(Note Y)	(Sum Lines 103 to 105a)	5,743,175,762
107	Capitalization			
108	Long Term Debt		p112-113.18.d through 21.d	5,080,769,231
109	Less Loss on Reacquired Debt	enter negative	p110-111.81.c	-6,691,289
110	Plus Gain on Reacquired Debt	enter positive	p112-113.61.c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	1,841,275
111	Less LTD on Securitization Bonds	(Note P)	Attachment 8	0
112	Total Long Term Debt	(Note Z)	(Sum Lines 107 to 111)	5,075,919,217
113	Preferred Stock	(Note AA)	p112-113.3.c	0
114	Common Stock		(Line 106)	5,743,175,762
115	Total Capitalization		(Sum Lines 112 to 114)	10,819,094,979
116	Debt %	Total Long Term Debt	(Line 112 / 115)	47%
117	Preferred %	Preferred Stock	(Line 113 / 115)	0%
118	Common %	Common Stock	(Line 114 / 115)	53%
119	Debt Cost	Total Long Term Debt	(Line 101 / 112)	0.0417
120	Preferred Cost	Preferred Stock	(Line 102 / 113)	0.0000
121	Common Cost	Common Stock	(Note J) Fixed	0.1050
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 116 * 119)	0.0196
123	Weighted Cost of Preferred	Preferred Stock	(Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock	(Line 118 * 121)	0.0557
125	Total Return (R)		(Sum Lines 122 to 124)	0.0753
126	Investment Return = Rate Base * Rate of Return		(Line 59 * 125)	143,663,481

Composite Income Taxes

Income Tax Rates				
127	FIT=Federal Income Tax Rate	(Note I)		21.00%
128	SIT=State Income Tax Rate or Composite	(Note I)		8.25%
129	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
130	T	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		27.52%
131	T / (1-T)			37.96%
132	Tax Gross-Up Factor	1/(1-T)		1.3796
Investment Tax Credit Adjustment				
133	Investment Tax Credit Amortization	(Note T)	Attachment 1B - ADIT EOY	-2,244
134	Tax Gross-Up Factor [1/(1-T)]	enter negative	(Line 132)	1,3796
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-3,097
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note V)	Attachment 5, Line 136a	976,195
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note V)	Attachment 5, Line 136b	-2,048,381
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note V)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note V)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-1,072,186
136f	Tax Gross-Up Factor [1/(1-T)]		(Line 132)	1.3796
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-1,479,235
136h	Income Tax Component =	$CIT=(T/(1-T)) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 131 * 126 * (1-(122 / 125))]	40,363,777
137	Total Income Taxes		(Line 135 + 136g + 136h)	38,881,446
REVENUE REQUIREMENT				
Summary				
138	Net Property, Plant & Equipment		(Line 39)	2,231,901,563
139	Adjustment to Rate Base		(Line 58)	-324,397,310
140	Rate Base		(Line 59)	1,907,504,253
141	O&M		(Line 84)	80,640,337
142	Depreciation & Amortization		(Line 96)	99,073,013
143	Taxes Other than Income		(Line 98)	37,778,940
144	Investment Return		(Line 126)	143,663,481
145	Income Taxes		(Line 137)	38,881,446
146	Gross Revenue Requirement		(Sum Lines 141 to 145)	400,037,217
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
147	Transmission Plant In Service		(Line 19)	2,782,449,815
148	Excluded Transmission Facilities	(Note M)	Attachment 5	0
149	Included Transmission Facilities		(Line 147 - 148)	2,782,449,815
150	Inclusion Ratio		(Line 149 / 147)	100.00%
151	Gross Revenue Requirement		(Line 146)	400,037,217
152	Adjusted Gross Revenue Requirement		(Line 150 * 151)	400,037,217
Revenue Credits & Interest on Network Credits				
153	Revenue Credits		Attachment 3	30,697,243
154	Interest on Network Credits	(Note N)	PJM Data	-
155	Net Revenue Requirement		(Line 152 - 153 + 154)	369,339,973
Net Plant Carrying Charge				
156	Net Revenue Requirement		(Line 155)	369,339,973
157	Net Transmission Plant and Abandoned Plant		(Line 19 - 30 + 44a)	2,126,691,770
158	Net Plant Carrying Charge		(Line 156 / 157)	17.3669%
159	Net Plant Carrying Charge without Depreciation		(Line 156 - 85) / 157	13.3176%
160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 156 - 85 - 126 - 137) / 157	4.7341%
Net Plant Carrying Charge Calculation per 100 basis point increase in ROE				
161	Net Revenue Requirement Less Return and Taxes		(Line 155 - 144 - 145)	186,795,047
162	Return and Taxes per 100 basis point increase in ROE		Attachment 4	196,514,834
163	Net Revenue Requirement per 100 basis point increase in ROE		(Line 161 + 162)	383,309,881
164	Net Transmission Plant and Abandoned Plant		(Line 157)	2,126,691,770
165	Net Plant Carrying Charge per 100 basis point increase in ROE		(Line 163 / 164)	18.0238%
166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation		(Line 162 - 85) / 164	13.9745%
167	Net Revenue Requirement		(Line 155)	369,339,973
168	True-up amount		Attachment 6	29,667,698
169	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 7	652,961
170	Facility Credits under Section 30.9 of the PJM OATT paid by Utility		Attachment 5	-
171	Net Zonal Revenue Requirement		(Line 167 + 168 + 169+ 170)	399,660,633
Network Zonal Service Rate				
172	1 CP Peak	(Note L)	PJM Data	6,765.9
173	Rate (\$/MW-Year)	(Note Q)	(Line 171 / 172)	59,070
174	Network Service Rate (\$/MW/Year)	(Note ZZ)	(Line 173)	59,070

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 $p = \frac{\text{percentage of federal income tax deductible for state income taxes}}{\text{percentage of federal income tax deductible for state income taxes}}$. If the utility includes taxes in more than one state, it must explain in Attachment 5 - Cost Support 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 a 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(f)-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).
- ZZ The revisions made in the Order No. 864 Cleanup Filing will not require any adjustment to rates, or annual update filings, for rates charged and annual update filings made prior to the date of the order accepting the revised tariff sheets.

END

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

Rate Year = **Projected for the 12 Months Ended December 31, 2025**

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					12/31/2024 (Actual)		34,723,457	12/31/2024 (Actual)				-
2	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				
3	January	31	-	214	50.00%	358,089	179,045	34,902,502	-	-	-	-	-
4	February	28	-	214	50.00%	358,089	179,045	35,081,546	-	-	-	-	-
5	March	31	-	214	50.00%	358,089	179,045	35,260,591	-	-	-	-	-
6	April	30	-	214	50.00%	358,089	179,045	35,439,636	-	-	-	-	-
7	May	31	-	214	50.00%	358,089	179,045	35,618,680	-	-	-	-	-
8	June	30	185	214	86.45%	358,089	309,563	35,928,244	-	-	-	-	-
9	July	31	154	214	71.96%	358,089	257,691	36,185,934	-	-	-	-	-
10	August	31	123	214	57.48%	358,089	205,818	36,391,752	-	-	-	-	-
11	September	30	93	214	43.46%	358,089	155,618	36,547,370	-	-	-	-	-
12	October	31	62	214	28.97%	358,089	103,746	36,651,116	-	-	-	-	-
13	November	30	32	214	14.95%	358,089	53,546	36,704,662	-	-	-	-	-
14	December	31	1	214	0.47%	358,089	1,673	36,706,335	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)					4,297,073	1,982,878		-	-	-	-	-
16	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actual)		4,102,243	12/31/2024 (Actual)				-
17	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
18	Beginning Balance - DTA / (DTL)					(Col. (H), Line 16 + Line 17)		4,102,243	(Col. (M), Line 16 + Line 17)				-
19	Ending Balance - ADIT Not Subject to Proration					2025 Projection		4,098,542	12/31/2025 (Actual)				-
20	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
21	Ending Balance - DTA / (DTL)					(Col. (H), Line 19 + Line 20)		4,098,542	(Col. (M), Line 19 + Line 20)				-
22	Average Balance as adjusted (non-prorated)					([Col. (H), Line 18 + Line 21] / 2)		4,100,393	([Col. (M), Line 18 + Line 21] / 2)				-
23	Prorated ADIT					(Col. (H), Line 14)		36,706,335	(Col. (M), Line 14)				-
24	Amount for Attachment H-2A, Line 40a					(Col. (H), Line 22 + Line 23)		40,806,728	(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					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
26	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				
27	January	31	-	214	50.00%		-	-	-	-	-	-	-
28	February	28	-	214	50.00%		-	-	-	-	-	-	-
29	March	31	-	214	50.00%		-	-	-	-	-	-	-
30	April	30	-	214	50.00%		-	-	-	-	-	-	-
31	May	31	-	214	50.00%		-	-	-	-	-	-	-
32	June	30	185	214	86.45%		-	-	-	-	-	-	-
33	July	31	154	214	71.96%		-	-	-	-	-	-	-
34	August	31	123	214	57.48%		-	-	-	-	-	-	-
35	September	30	93	214	43.46%		-	-	-	-	-	-	-
36	October	31	62	214	28.97%		-	-	-	-	-	-	-
37	November	30	32	214	14.95%		-	-	-	-	-	-	-
38	December	31	1	214	0.47%		-	-	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)						-	-	-	-	-	-	-
40	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
41	Beginning Balance - ADIT Adjustment					(Note F)		-	(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					2025 Projection		-	12/31/2025 (Actual)				-
44	Ending Balance - ADIT Adjustment					(Note F)		-	(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), Line 38)				-
48	Amount for Attachment H-2A, Line 40b					(Col. (H), Line 46 + Line 47)		-	(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					12/31/2024 (Actual)		(127,689,319)	12/31/2024 (Actual)				-
50	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				
51	January	31	-	214	50.00%	(340,815)	(170,408)	(127,859,727)	-	-	-	-	-
52	February	28	-	214	50.00%	(337,694)	(168,847)	(128,028,574)	-	-	-	-	-
53	March	31	-	214	50.00%	(332,992)	(166,496)	(128,195,070)	-	-	-	-	-
54	April	30	-	214	50.00%	(327,618)	(163,809)	(128,358,879)	-	-	-	-	-
55	May	31	-	214	50.00%	(316,778)	(158,389)	(128,517,268)	-	-	-	-	-
56	June	30	185	214	86.45%	(296,380)	(247,572)	(128,764,840)	-	-	-	-	-

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

Rate Year =		Projected for the 12 Months Ended December 31, 2025											
57	July	31	154	214	71.96%	(260,088)	(187,166)	(128,952,006)	-	-	-	-	-
58	August	31	123	214	57.48%	(254,193)	(146,101)	(129,098,107)	-	-	-	-	-
59	September	30	93	214	43.46%	(250,999)	(109,079)	(129,207,186)	-	-	-	-	-
60	October	31	62	214	28.97%	(246,783)	(71,498)	(129,278,684)	-	-	-	-	-
61	November	30	32	214	14.95%	(242,579)	(36,273)	(129,314,958)	-	-	-	-	-
62	December	31	1	214	0.47%	(219,443)	(1,025)	(129,315,983)	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)		365			(3,416,362)	(1,626,664)	(1,544,891,282)	-	-	-	-	-

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

Rate Year = **Projected for the 12 Months Ended December 31, 2025**

64	Beginning Balance - ADIT Not Subject to Proration	12/31/2024 (Actual)	(199,936,905)	12/31/2024 (Actual)	-
65	Beginning Balance - ADIT Depreciation Adjustment	(Note F)	-	(Note F)	-
66	Beginning Balance - DTA / (DTL)	(Col. (H), Line 64 + Line 65)	(199,936,905)	(Col. (M), Line 64 + Line 65)	-
67	Estimated Ending Balance - ADIT Not Subject to Proration	2025 Projection	(203,699,258)	12/31/2025 (Actual)	-
68	Ending Balance - ADIT Depreciation Adjustment	(Note F)	-	(Note F)	-
69	Ending Balance - DTA / (DTL)	(Col. (H), Line 67 + Line 68)	(203,699,258)	(Col. (M), Line 67 + Line 68)	-
70	Average Balance as adjusted (non-prorated)	[(Col. (H), Line 66 + Line 69) / 2]	(201,818,082)	[(Col. (M), Line 66 + Line 69) / 2]	-
71	Prorated ADIT	(Col. (H), Line 62)	(129,315,983)	(Col. (M), Line 62)	-
72	Amount for Attachment H-2A, Line 40c	(Col. (H), Line 70 + Line 71)	(331,134,065)	(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) 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)
73	ADIT Subject to Proration					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
74	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				
75	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
76	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
84	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
86	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
87	Total (Sum of Lines 75 - 86)	365				-	-	-	-	-	-	-	-
88	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actual)		(11,956,679)	12/31/2024 (Actual)				-
89	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
90	Beginning Balance - DTA / (DTL)					(Col. (H), Line 88 + Line 89)		(11,956,679)	(Col. (M), Line 88 + Line 89)				-
91	Estimated Ending Balance - ADIT Not Subject to Proration					2025 Projection		(11,837,233)	12/31/2025 (Actual)				-
92	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
93	Ending Balance - DTA / (DTL)					(Col. (H), Line 91 + Line 92)		(11,837,233)	(Col. (M), Line 91 + Line 92)				-
94	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 90 + Line 93) / 2]		(11,896,956)	[(Col. (M), Line 90 + Line 93) / 2]				-
95	Prorated ADIT					(Col. (H), Line 86)		-	(Col. (M), Line 86)				-
96	Amount for Attachment H-2A, Line 40d					(Col. (H), Line 94 + Line 95)		(11,896,956)	(Col. (M), Line 94 + Line 95)				-

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					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
98	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				
99	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
100	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
101	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
102	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
103	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
105	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
106	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
107	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
108	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
109	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
110	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)	365				-	-	-	-	-	-	-	-
112	Beginning Balance - DITC Not Subject to Proration					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
113	Beginning Balance - DITC Adjustment					(Note F)		-	(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					2025 Projection		-	12/31/2025 (Actual)				-
116	Ending Balance - DITC Adjustment					(Note F)		-	(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	Amount for Attachment H-2A, Line 40e					(Col. (H), Line 118 + Line 119)		-	(Col. (M), Line 118 + Line 119)				-

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

Rate Year = **Projected for the 12 Months Ended December 31, 2025**

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 adjustment necessary to comply with the IRS normalization rules.

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

December 31, 2025 (Projected)						
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	4,098,542	-	52,881	194,013	3,851,649
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(203,699,258)	-	-	(203,699,258)	-
4	ADIT-283	(11,837,233)	-	-	(6,262,600)	(5,574,633)
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	(211,437,948)	-	52,881	(209,767,845)	(1,722,984)
Line	Description	Total				
7	ADIT (Reacquired Debt)	(1,841,275)				

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	3,953,050	3,953,050	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Accrued Charitable Contributions	3,668,151	3,668,151	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Accrued Employee Bonus	14,297,020	14,297,020	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Accrued Interest	259,896	259,896	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Allowance for Doubtful Accounts (Bad Debt)	12,936,279	12,936,279	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Supplemental Employee Retirement Plan	187,315	187,315	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Asset Retirement Obligation	9,824,133	9,824,133	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Capitalized Indirect Inventory (Gas)	1,180,455	1,180,455	-	-	-	Excluded because the ADIT balance is related to Gas operations.
Deferred Compensation Plan Liability - Short Term Portion	8,255	8,255	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Deferred Compensation Plan Liability - Long Term Portion	1,132,744	369,275	-	-	763,470	Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Environmental Liability - Manufactured Gas Plant	2,902,606	2,902,606	-	-	-	Excluded because the ADIT balance is related to Gas operations.
Environmental Liability - Superfund Site	825,525	212	-	825,313	-	Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
FASB 112 Liability	1,384,287	451,278	-	-	933,009	Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Investment Impairment	-	-	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Long Term Incentive Plans ("LTIP") Liability	398,703	129,977	-	-	268,726	Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Non-Pension Post Retirement Benefit Obligation Liability	41,232,448	13,441,778	-	-	27,790,670	Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Obsolete Materials	947,671	880,800	66,871	-	-	Electric transmission portion included in rate base to the extent attributable to material obsolesce reserve related balances included in rate base.
Regulatory Liability (AMI)	2,950,995	2,950,995	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (Covid)	2,452,512	2,452,512	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (DRI Program)	538,905	538,905	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (Energy Efficiency Program)	11,477,502	11,477,502	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (Gas Demand)	2,680,246	2,680,246	-	-	-	Excluded because the ADIT balance is related to Gas operations.
Regulatory Liability (GCRC)	-	-	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (MYP Imbalance)	33,036,802	33,036,802	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Reserve for Employee Litigation	2,819,690	2,819,690	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Retention Incentive Plan Liability - Short Term Portion	35,634	35,634	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Retention Incentive Plan Liability - Long Term Portion	0	0	-	-	0	Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Severance - General Liability - Short Term Portion	106,934	106,934	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Severance - General Liability - Long Term Portion	-	-	-	-	-	Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Vacation Pay	1,944,353	1,944,353	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Workers' Compensation Liability - Short Term Portion	196,254	196,254	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Workers' Compensation Liability - Long Term Portion	2,282,324	744,038	-	-	1,538,287	Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Maryland Net Operating Losses, net of Federal	69,703,154	69,703,154	-	-	-	Electric portion included in rate base to the extent attributable to plant related ADIT balances included in rate base that have not been monetized. The balance relates to Maryland net operating loss carry-forwards, net of federal taxes.
Deferred Investment Tax Credit	335,310	195,655	-	139,654	-	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. Therefore, the associated deferred income taxes are likewise excluded from rate base (Refer to page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515).
Income Tax Regulatory Liability	117,170,594	108,963,892	8,206,702	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
Other Adjustments	(768)	(768)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Subtotal: ADIT-190 (Not Subject to Proration)	342,868,980	302,336,278	8,273,573	964,968	31,294,161	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(139,654)	-	-	(139,654)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(117,184,584)	(108,963,892)	(8,220,692)	-	-	
Less: OPEB related ADIT. Above if not separately removed	-	-	-	-	-	
Total: ADIT-190 (Not Subject to Proration)	225,544,741	193,372,386	52,881	825,313	31,294,161	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.51%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	4,098,542	-	52,881	194,013	3,851,648	

(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					
Corporate Alternative Minimum Tax Credit Carry-Forward	127,022,874	(1,676,374)	-	128,699,248	-	Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	(37,290,824)	-	37,290,824	-	Electric portion included in rate base.
	-					
Subtotal: ADIT-190 (Subject to Proration)	127,022,874	(38,967,199)	-	165,990,073	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190 (Subject to Proration)	127,022,874	(38,967,199)	-	165,990,073	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.51%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	39,020,530	-	-	39,020,530	-	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT-190	Total					
ADIT-190 (Not Subject to Proration)	342,868,980	302,336,278	8,273,573	964,968	31,294,161	
ADIT-190 (Subject to Proration)	127,022,874	(38,967,199)	-	165,990,073	-	
Total - FERC Form 1, Page 234	469,891,854	263,369,079	8,273,573	166,955,040	31,294,161	

Instructions for Account 190:

- 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.

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-190 (Subject to Proration)

(40,300,429)
(40,568,580)
0.993390171

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 282 (Not Subject to Proration)						
Property Related Deferred Taxes	(1,766,712,363)	(900,192,748)	-	(866,519,615)	-	Property related ADIT is included in rate base to the extent related to plant assets included in rate base.
Maryland Section 10-309 Book / Tax Timing Difference	(45,022,774)	(4,988,725)	-	(40,034,050)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	45,022,774	4,988,725	-	40,034,050	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Modification	70,338,684	70,338,684	-	-	-	Plant related basis difference not currently includible in rate base.
Asset Retirement Obligation	(4,826,086)	(4,826,086)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Contributions in Aid of Construction	135,339,110	135,339,110	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(77,621,896)	(51,006,991)	(26,614,905)	-	-	Pursuant to the requirements of ASC 740, <i>Income Taxes</i> (Formerly FAS 109), BGE's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Other Flow-through	(23,839,656)	(23,839,656)	-	-	-	Pursuant to the requirements of ASC 740, <i>Income Taxes</i> (Formerly FAS 109), BGE's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
	-	-	-	-	-	
Subtotal: ADIT-282 (Not Subject to Proration)	(1,667,322,207)	(774,187,687)	(26,614,905)	(866,519,615)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	60,542,796	33,927,891	26,614,905	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	22,415,710	22,415,710	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(1,584,363,701)	(717,844,086)	-	(866,519,615)	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.51%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(203,699,258)	-	-	(203,699,258)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
Property Related Deferred Taxes	(741,770,118)	(184,057,510)	-	(557,712,608)	-	Property related ADIT is included in rate base to the extent related to plant assets included in rate base.
	-	-	-	-	-	
	-	-	-	-	-	
Subtotal: ADIT-282 (Subject to Proration)	(741,770,118)	(184,057,510)	-	(557,712,608)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Subject to Proration)	(741,770,118)	(184,057,510)	-	(557,712,608)	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.51%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(131,105,681)	-	-	(131,105,681)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(1,667,322,207)	(774,187,687)	(26,614,905)	(866,519,615)	-	
ADIT-282 (Subject to Proration)	(741,770,118)	(184,057,510)	-	(557,712,608)	-	
Total - FERC Form 1, Page 274-275	(2,409,092,325)	(958,245,197)	(26,614,905)	(1,424,232,223)	-	

Instructions for Account 282:

- 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-282 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT- 283 (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Accrued State Income Taxes	(925)	(925)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Cloud Computing	(7,204,315)	(2,348,607)	-	(4,855,708)	-	Electric portion included in rate base to the extent attributable to cloud computing related balances included in rate base.
Loss on Reacquired Debt	(1,785,779)	(1,785,779)	-	-	-	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.
Pension Asset	(67,200,579)	(21,907,389)	-	-	(45,293,191)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. The amount included is the electric portion as allocated by the application of the modified version of the Massachusetts formula.
Prepaid IT Expense	(47,543)	(47,543)	-	-	-	Electric portion included in rate base to the extent attributable to prepaid IT related balances included in rate base.
Prepaid Taxes	(262,453)	(262,453)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Prepaid Property Taxes	(31,353,913)	(9,569,046)	-	(21,784,867)	-	Electric portion include in rate base to the extent attributable to prepaid property tax related balances included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
Rabbi Trust Investment	(1,468,235)	(1,468,235)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (AMI)	(10,797,187)	(10,797,187)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (ARO Electric & Gas)	(6,956,892)	(6,956,892)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Battery Storage)	(346,769)	(346,769)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Covid)	(2,806,876)	(2,806,876)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Deferred Fuel)	(7,916,709)	(7,916,709)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (DRI Program)	(4,339,848)	(4,339,848)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Elec Trans Rt True Up)	(8,281,147)	(8,281,147)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Electric Vehicles)	(2,632,351)	(2,632,351)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Energy Efficiency Program)	(96,682,314)	(96,682,314)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (GCRC)	(888,165)	(888,165)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (ILUA)	(249,402)	(249,402)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Legacy Meters)	(1,164,468)	(1,164,468)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (MPO)	(111,750)	(111,750)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (MYP Imbalance)	(51,205,042)	(51,205,042)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (POLR)	(3,257,542)	(3,257,542)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Rate Case Expense)	(288,453)	(288,453)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Riverside)	(3,136,200)	(3,136,200)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Smart Energy Rewards)	(1,499,861)	(1,499,861)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Storm Deferral)	(20,014,916)	(20,014,916)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (STRIDE)	-	-	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Underground Fault)	(119,618)	(119,618)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Union Labor)	(353,863)	(353,863)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
	-	-	-	-	-	
Subtotal: ADIT-283 (Not Subject to Proration)	(332,373,115)	(260,439,350)	-	(26,640,575)	(45,293,191)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT. Above if not separately removed	-	-	-	-	-	
Total: ADIT-283 (Not Subject to Proration)	(332,373,115)	(260,439,350)	-	(26,640,575)	(45,293,191)	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.51%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(11,837,233)	-	-	(6,262,600)	(5,574,633)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT. Above if not separately removed	-	-	-	-	-	
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.51%		

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-283	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Not Subject to Proration)	(332,373,115)	(260,439,350)	-	(26,640,575)	(45,293,191)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 276-277	(332,373,115)	(260,439,350)	-	(26,640,575)	(45,293,191)	

Instructions for Account 283:

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

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

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,463,285)	(955,780)	-	(507,505)	-	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.
	-					
	-					
	-					
	-					
	-					
Total - FERC Form 1, Page 266-267	(1,463,285)	(955,780)	-	(507,505)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	507,505	-	-	507,505	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Total: ADIT-255	(955,780)	(955,780)	-	-	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.51%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	0	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	274,826	265,278	-	9,548	-	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.
	-					
	-					
	-					
	-					
	-					
Total - FERC Form 1, Page 266-267	274,826	265,278	-	9,548	-	
	-					
	-					
	-					
	-					
Total: Investment Tax Credit Adjustments	274,826	265,278	-	9,548	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.51%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	2,244	-	-	2,244	-	

END

Baltimore Gas and Electric Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)						
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	4,102,243	-	52,881	197,713	3,851,649
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(199,936,905)	-	-	(199,936,905)	-
4	ADIT-283	(11,956,679)	-	-	(6,382,045)	(5,574,633)
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	(207,791,341)	-	52,881	(206,121,238)	(1,722,984)
Line	Description	Total				
7	ADIT (Reacquired Debt)	(1,841,275)				

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

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	4,063,757	4,063,757	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Accrued Charitable Contributions	3,668,151	3,668,151	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Accrued Employee Bonus	14,297,020	14,297,020	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Accrued Interest	259,896	259,896	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Allowance for Doubtful Accounts (Bad Debt)	16,817,077	16,817,077	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Supplemental Employee Retirement Plan	792,425	792,425	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Asset Retirement Obligation	9,824,133	9,824,133	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Capitalized Indirect Inventory (Gas)	1,180,455	1,180,455	-	-	-	- Excluded because the ADIT balance is related to Gas operations.
Deferred Compensation Plan Liability - Short Term Portion	8,255	8,255	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Deferred Compensation Plan Liability - Long Term Portion	1,132,744	369,275	-	-	763,470	- Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Environmental Liability - Manufactured Gas Plant	2,902,606	2,902,606	-	-	-	- Excluded because the ADIT balance is related to Gas operations.
Environmental Liability - Superfund Site	825,525	212	-	825,313	-	- Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
FASB 112 Liability	1,384,287	451,278	-	-	933,009	- Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Long Term Incentive Plans ("LTIP") Liability	398,703	129,977	-	-	268,726	- Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Non-Pension Post Retirement Benefit Obligation Liability	41,232,448	13,441,778	-	-	27,790,670	- Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Obsolete Materials	947,671	880,800	66,871	-	-	- Electric transmission portion included in rate base to the extent attributable to material obsolesce reserve related balances included in rate base.
Regulatory Liability (AMI)	2,950,995	2,950,995	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (Covid)	1,696,714	1,696,714	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (DRI Program)	538,905	538,905	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (Energy Efficiency Program)	11,477,502	11,477,502	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (Gas Demand)	2,680,246	2,680,246	-	-	-	- Excluded because the ADIT balance is related to Gas operations.
Regulatory Liability (GCRC)	-	-	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Liability (MYP Imbalance)	33,036,802	33,036,802	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Reserve for Employee Litigation	2,819,690	2,819,690	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Retention Incentive Plan Liability - Short Term Portion	35,634	35,634	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Retention Incentive Plan Liability - Long Term Portion	0	0	-	-	0	- Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Severance - General Liability - Short Term Portion	106,934	106,934	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Severance - General Liability - Long Term Portion	-	-	-	-	-	- Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Vacation Pay	1,944,353	1,944,353	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Workers' Compensation Liability - Short Term Portion	196,254	196,254	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Workers' Compensation Liability - Long Term Portion	2,282,324	744,038	-	-	1,538,287	- Electric portion included in rate base to the extent attributable to unfunded reserve related balances included in rate base.
Maryland Net Operating Losses, net of Federal	78,352,545	78,352,545	-	-	-	- Electric portion included in rate base to the extent attributable to plant related ADIT balances included in rate base that have not been monetized. The balance relates to Maryland net operating loss carry-forwards, net of federal taxes.
Deferred Investment Tax Credit	402,659	263,005	-	139,654	-	- 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. Therefore, the associated deferred income taxes are likewise excluded from rate base (Refer to page 8 line 16 of Alan Heintz's direct testimony in FERC Case No. ER05-515).
Income Tax Regulatory Liability	133,318,071	125,111,369	8,206,702	-	-	- Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base.
Other Adjustments	(768)	(768)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Subtotal: ADIT-190 (Not Subject to Proration)	371,574,014	331,041,312	8,273,573	964,968	31,294,161	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(139,654)	-	-	(139,654)	-	-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(8,220,692)	-	(8,220,692)	-	-	-
Less: OPEB related ADIT. Above if not separately removed	-	-	-	-	-	-
Total: ADIT-190 (Not Subject to Proration)	363,213,668	331,041,312	52,881	825,313	31,294,161	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	4,102,243	-	52,881	197,713	3,851,649	

(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					
Corporate Alternative Minimum Tax Credit Carry-Forward	95,416,197	18,433,099	-	76,983,098	-	Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	(67,963,044)	-	67,963,044	-	Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	95,416,197	(49,529,945)	-	144,946,142	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190 (Subject to Proration)	95,416,197	(49,529,945)	-	144,946,142	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	34,723,457	-	-	34,723,457	-	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT-190	Total					
ADIT-190 (Not Subject to Proration)	371,574,014	331,041,312	8,273,573	964,968	31,294,161	
ADIT-190 (Subject to Proration)	95,416,197	(49,529,945)	-	144,946,142	-	
Total - FERC Form 1, Page 234	466,990,211	281,511,367	8,273,573	145,911,109	31,294,161	

Instructions for Account 190:

- 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.

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					
Property Related Deferred Taxes	(1,615,600,096)	(781,003,379)	-	(834,596,716)	-	Property related ADIT is included in rate base to the extent related to plant assets included in rate base.
Maryland Section 10-309 Book / Tax Timing Difference	(45,322,347)	(5,021,919)	-	(40,300,429)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	45,322,347	5,021,919	-	40,300,429	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Modification	70,338,684	70,338,684	-	-	-	Plant related basis difference not currently includible in rate base.
Asset Retirement Obligation	(4,826,086)	(4,826,086)	-	-	-	Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Contributions in Aid of Construction	115,329,764	115,329,764	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(60,542,796)	(33,927,891)	(26,614,905)	-	-	Pursuant to the requirements of ASC 740, <i>Income Taxes</i> (Formerly FAS 109), BGE's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Other Flow-through	(22,415,710)	(22,415,710)	-	-	-	Pursuant to the requirements of ASC 740, <i>Income Taxes</i> (Formerly FAS 109), BGE's accumulated deferred taxes must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
	-	-	-	-	-	
Subtotal: ADIT-282 (Not Subject to Proration)	(1,517,716,240)	(656,504,618)	(26,614,905)	(834,596,716)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	60,542,796	33,927,891	26,614,905	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	22,415,710	22,415,710	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(1,434,757,734)	(600,161,017)	-	(834,596,716)	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(199,936,905)	-	-	(199,936,905)	-	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT-282 (Subject to Proration)	Total					
Property Related Deferred Taxes	(714,458,099)	(181,444,515)	-	(533,013,585)	-	Property related ADIT is included in rate base to the extent related to plant assets included in rate base.
	-	-	-	-	-	
	-	-	-	-	-	
Subtotal: ADIT-282 (Subject to Proration)	(714,458,099)	(181,444,515)	-	(533,013,585)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Subject to Proration)	(714,458,099)	(181,444,515)	-	(533,013,585)	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(127,689,319)	-	-	(127,689,319)	-	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT-282	Total					
ADIT-282 (Not Subject to Proration)	(1,517,716,240)	(656,504,618)	(26,614,905)	(834,596,716)	-	
ADIT-282 (Subject to Proration)	(714,458,099)	(181,444,515)	-	(533,013,585)	-	
Total - FERC Form 1, Page 274-275	(2,232,174,339)	(837,949,133)	(26,614,905)	(1,367,610,301)	-	

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
ADIT- 283 (Not Subject to Proration)	Total					
Accrued State Income Taxes	(925)	(925)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Cloud Computing	(7,204,315)	(2,348,607)	-	(4,855,708)	-	- Electric portion included in rate base to the extent attributable to cloud computing related balances included in rate base.
Loss on Reacquired Debt	(1,785,779)	(1,785,779)	-	-	-	- 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.
Pension Asset	(67,200,579)	(21,907,389)	-	-	(45,293,191)	- Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes. The amount included is the electric portion as allocated by the application of the modified version of the Massachusetts formula.
Prepaid IT Expense	(47,543)	(47,543)	-	-	-	- Electric portion included in rate base to the extent attributable to prepaid IT related balances included in rate base.
Prepaid Taxes	(262,453)	(262,453)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Prepaid Property Taxes	(31,353,913)	(9,569,046)	-	(21,784,867)	-	- Electric portion include in rate base to the extent attributable to prepaid property tax related balances included in rate base. Related to accelerated deductibility of these amounts for tax purposes.
Rabbi Trust Investment	(1,468,235)	(1,468,235)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (AMI)	(10,797,187)	(10,797,187)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (ARO Electric & Gas)	(6,956,892)	(6,956,892)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Battery Storage)	(346,769)	(346,769)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Covid)	(2,806,876)	(2,806,876)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Deferred Fuel)	(7,916,709)	(7,916,709)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (DRP Program)	(4,339,848)	(4,339,848)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Elec. Trans. RI True Up)	(8,281,147)	(8,281,147)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Electric Vehicles)	(2,632,351)	(2,632,351)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Energy Efficiency Program)	(96,682,314)	(96,682,314)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (GCRG)	(888,165)	(888,165)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (ILIA)	(249,402)	(249,402)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Legacy Meters)	(1,164,468)	(1,164,468)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (MPO)	(111,750)	(111,750)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (MIP Imbalance)	(51,205,042)	(51,205,042)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (POLR)	(3,257,542)	(3,257,542)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Rate Case Expense)	(288,453)	(288,453)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Riverside)	(3,136,200)	(3,136,200)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Smart Energy Rewards)	(1,489,851)	(1,489,851)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Storm Deferral)	(20,014,916)	(20,014,916)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (STRIDE)	-	-	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Underground Fault)	(119,618)	(119,618)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Regulatory Asset (Union Labor)	(353,583)	(353,583)	-	-	-	- Excluded because the underlying account(s) giving rise to the ADIT balance are excluded from rate base.
Subtotal: ADIT-283 (Not Subject to Proration)	(332,373,115)	(260,439,350)	-	(26,640,575)	(45,293,191)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	-
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	-
Total: ADIT-283 (Not Subject to Proration)	(332,373,115)	(260,439,350)	-	(26,640,575)	(45,293,191)	
Wages & Salary Allocator						
Gross Plant Allocator				23.96%		12.31%
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(11,956,679)	-	-	(6,382,045)	(5,574,633)	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT-283 (Subject to Proration)	Total					
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	-
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-	-	-	-	-	-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-	-	-	-	-	-
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	-
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator						
Gross Plant Allocator						
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification
ADIT-283	Total					
ADIT-283 (Not Subject to Proration)	(332,373,115)	(260,439,350)	-	(26,640,575)	(45,293,191)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 276-277	(332,373,115)	(260,439,350)	-	(26,640,575)	(45,293,191)	

Instructions for Account 283:

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

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration)

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

ADITC-255 (Unamortized Investment Tax Credits)		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	Total (1,463,285)	(955,780)	-	(507,505)	-	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.
	-					
	-					
	-					
	-					
	-					
	-					
Total - FERC Form 1, Page 266-267	(1,463,285)	(955,780)	-	(507,505)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	507,505	-	-	507,505	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
	-	-	-	-	-	
Total: ADIT-255	(955,780)	(955,780)	-	-	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.96%		
Transmission Allocator			100.00%			
Other Allocator						
Unamortized Investment Tax Credit - Transmission	-	0.00%	-	-	0	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	274,826	265,278	-	9,548	-	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.
Investment Tax Credit Amortization	-					
	-					
	-					
	-					
	-					
	-					
	-					
Total - FERC Form 1, Page 266-267	274,826	265,278	-	9,548	-	
	-					
	-					
	-					
	-					
	-					
Total: Investment Tax Credit Adjustments	274,826	265,278	-	9,548	-	
Wages & Salary Allocator					12.31%	
Gross Plant Allocator				23.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	2,287	-	-	2,287	-	

END

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

Rate Year =

Projected for the 12 Months Ended December 31, 2025

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	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)
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actual)		8,092.614	12/31/2024 (Actual)				-
2	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				-
3	January	31	-	214	50.00%	(23,140)	(11,570)	8,041.044	-	-	-	-	-
4	February	28	-	214	50.00%	(23,140)	(11,570)	8,029.474	-	-	-	-	-
5	March	31	-	214	50.00%	(23,140)	(11,570)	8,017.904	-	-	-	-	-
6	April	30	-	214	50.00%	(23,140)	(11,570)	8,006.334	-	-	-	-	-
7	May	31	-	214	50.00%	(23,140)	(11,570)	7,994.764	-	-	-	-	-
8	June	30	185	214	86.45%	(23,140)	(20,044)	7,974.760	-	-	-	-	-
9	July	31	154	214	71.96%	(23,140)	(16,862)	7,958.109	-	-	-	-	-
10	August	31	123	214	57.48%	(23,140)	(13,302)	7,944.809	-	-	-	-	-
11	September	30	93	214	43.46%	(23,140)	(10,056)	7,934.753	-	-	-	-	-
12	October	31	62	214	28.97%	(23,140)	(6,704)	7,928.049	-	-	-	-	-
13	November	30	32	214	14.95%	(23,140)	(3,460)	7,924.588	-	-	-	-	-
14	December	31	1	214	0.47%	(23,140)	(108)	7,924.480	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)						(277,676)	(138,133)					-
16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
17	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(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					2025 Projection		-	12/31/2025 (Actual)				-
20	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(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)					(Col. (H), Line 18 + Line 21/2)		-	(Col. (M), Line 18 + Line 21/2)				-
23	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 14)		7,924.480	(Col. (M), Line 14)				-
24	Deficient / (Excess) ADIT - Account 190							7,924.480	(Col. (M), Line 22 + Line 23)				-

Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A)	(B)	(C)	(D)	(E)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected 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)
25	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actual)		(56,349.667)	12/31/2024 (Actual)				-
26	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				-
27	January	31	-	214	50.00%	193.838	96,919	(56,252.748)	-	-	-	-	-
28	February	28	-	214	50.00%	193.838	96,919	(56,155.829)	-	-	-	-	-
29	March	31	214	214	50.00%	193.838	96,919	(56,058.910)	-	-	-	-	-
30	April	30	-	214	50.00%	193.838	96,919	(55,961.991)	-	-	-	-	-
31	May	31	-	214	50.00%	193.838	96,919	(55,865.072)	-	-	-	-	-
32	June	30	185	214	86.45%	193.838	167,570	(55,697.501)	-	-	-	-	-
33	July	31	154	214	71.96%	193.838	147,481	(55,530.031)	-	-	-	-	-
34	August	31	123	214	57.48%	193.838	111,412	(55,446.598)	-	-	-	-	-
35	September	30	93	214	43.46%	193.838	84,238	(55,362.361)	-	-	-	-	-
36	October	31	62	214	28.97%	193.838	56,169	(55,266.202)	-	-	-	-	-
37	November	30	32	214	14.95%	193.838	28,086	(55,172.171)	-	-	-	-	-
38	December	31	1	214	0.47%	193.838	906	(55,125.311)	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)							2,326,057	1,073,356				-
40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
41	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(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					2025 Projection		-	12/31/2025 (Actual)				-
44	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(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-prorated)					(Col. (H), Line 42 + Line 45/2)		-	(Col. (M), Line 42 + Line 45/2)				-
47	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 38)		(56,252.311)	(Col. (M), Line 38)				-
48	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 46 + Line 47)		(56,252.311)	(Col. (M), Line 46 + Line 47)				-

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	(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)
49	ADIT Subject to Proration					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
50	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				-
51	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
52	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
53	March	31	214	214	50.00%	-	-	-	-	-	-	-	-
54	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
55	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
56	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
57	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
58	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
59	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
60	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
61	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
62	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)							-					-
64	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actual)		-	12/31/2024 (Actual)				-
65	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(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					2025 Projection		-	12/31/2025 (Actual)				-
68	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(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 69/2)		-	(Col. (M), Line 66 + Line 69/2)				-
71	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 62)		-	(Col. (M), Line 62)				-
72	Deficient / (Excess) ADIT - Account 283							-	(Col. (M), Line 70 + Line 71)				-

Unallocated Deficient / (Excess) ADIT - Federal (Projected)			Unallocated Deficient / (Excess) ADIT - Federal (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes			Deficient / (Excess) Deferred Income Taxes		
73	ADIT - 190	(Col. (H), Line 24)	ADIT - 190	(Col. (M), Line 24)	\$ -
74	ADIT - 282	(Col. (H), Line 48)	ADIT - 282	(Col. (M), Line 48)	\$ -
75	ADIT - 283	(Col. (H), Line 72)	ADIT - 283	(Col. (M), Line 72)	\$ -
76	Unallocated Deficient / (Excess) ADIT - Federal		(Entered in ATT 14-1A, Line 41a)		\$ (47,351,831)
			Unallocated Deficient / (Excess) ADIT - Federal		(Entered in ATT 14-1A, Line 41a)

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	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					12/31/2024 (Actual)			12/31/2024 (Actual)				-
78	Projected / Actual Activity					2025 Projection			12/31/2025 (Actual)				-
79	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
81	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
82	April	30	214	214	50.00%	-	-	-	-	-	-	-	-
83	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
84	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
85	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
86	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
87	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
88	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
89	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
90	December	31	1	214		-	-	-	-	-	-	-	-
91	Total (Sum of Lines 79 - 90)												-
92	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actual)			12/31/2024 (Actual)				-
93	Beginning Balance - Deficient / (Excess) ADIT Adjustment					12/31/2024 (Actual)			12/31/2024 (Actual)				-
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					2025 Projection			12/31/2025 (Actual)				-
96	Ending Balance - Deficient / (Excess) ADIT Adjustment					2025 Projection			12/31/2025 (Actual)				-
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	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 98 + Line 99)			(Col. (M), Line 98 + Line 99)				-

122	Average Balance as adjusted (non-prorated)		-	#Col. (M), Line 118 + Line 121 (2)	-
123	Pro-rated Deficient / (Excess) ADIT	(Col. (H), Line 118 + Line 121 (2))		(Col. (M), Line 114)	
124	Deficient / (Excess) ADIT - Account 282	(Col. (H), Line 122 + Line 123)		(Col. (M), Line 122 + Line 123)	

F This section is reserved for adjustments necessary to comply with the IRS normalization rules

Baltimore Gas and Electric Company
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) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
1	Unprotected Non-Property							
2	ADIT - 190	(Note A)	411.1	4 Years	\$ (5,220,330)	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	411.1	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	411.1	4 Years	(1,259,450)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (6,479,780)	\$ -	\$ -	\$ -
7	Unprotected Property							
8	ADIT - 190	(Note A)	410.1	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	411.1	5 Years	-	-	-	-
10	ADIT - 282	(Note A)	411.1	5 Years	(37,716,819.56)	-	-	-
11	ADIT - 283	(Note A)	411.1	5 Years	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				\$ (37,716,820)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 8,330,290	\$ 8,052,614	\$ (277,676)	\$ 7,774,937
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(70,691,098)	(56,338,550)	2,314,940	(54,023,610)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT				\$ (62,360,808)	\$ (48,285,936)	\$ 2,037,264	\$ (46,248,673)
19	Total - Deficient / (Excess) ADIT				\$ (106,557,408)	\$ (48,285,936)	\$ 2,037,264	\$ (46,248,673)
Tax Reform Act of 1986								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) September 30, 2018 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
20	Protected Property							
21	ADIT - 190	(Note B)	410.1	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	411.1	ARAM	(759,803)	(11,117)	11,117	-
24	ADIT - 283	(Note B)	411.1	ARAM	-	-	-	-
25	Subtotal - Deficient / (Excess) ADIT				\$ (759,803)	\$ (11,117)	\$ 11,117	\$ -
26	Total - Deficient / (Excess) ADIT				\$ (759,803)	\$ (11,117)	\$ 11,117	\$ -
Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
27	Unprotected Non-Property							
28	ADIT - 190		410.1		\$ (5,220,330)	\$ -	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-	-
30	ADIT - 282		411.1		-	-	-	-
31	ADIT - 283		411.1		(1,259,450)	-	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (6,479,780)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(37,716,820)	-	-	-

37	ADIT - 283	411.1	-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT		\$ (37,716,820)	\$ -	\$ -	\$ -
39	Protected Property					
40	ADIT - 190	410.1	\$ 8,330,290	\$ 8,052,614	\$ (277,676)	\$ 7,774,937
41	ADIT - 281	411.1	-	-	-	-
42	ADIT - 282	411.1	(71,450,901)	(56,349,667)	2,326,057	(54,023,610)
43	ADIT - 283	411.1	-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT		\$ (63,120,611)	\$ (48,297,053)	\$ 2,048,381	\$ (46,248,673)
45	Total - Deficient / (Excess) ADIT		\$ (107,317,211)	\$ (48,297,053)	\$ 2,048,381	\$ (46,248,673)

Total Federal Deficient / (Excess) Deferred Income Taxes
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Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
46	ADIT - 190		410.1		\$ 3,109,960	\$ 8,052,614	\$ (277,676)	\$ 7,774,937
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(109,167,720)	(56,349,667)	2,326,057	(54,023,610)
49	ADIT - 283		411.1		(1,259,450)	-	-	-
50	Total - Deficient / (Excess) ADIT				\$ (107,317,211)	\$ (48,297,053)	\$ 2,048,381	\$ (46,248,673)
51	Tax Gross-Up Factor	ATT H-2A, Line 132			1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (148,059,477)	\$ (66,632,709)	\$ 2,826,035	\$ (63,806,674)

Federal Income Tax Regulatory Asset / (Liability)

Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
53	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)				(148,059,477)	(66,632,709)	2,826,035	(63,806,674)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (148,059,477)	\$ (66,632,709)	\$ 2,826,035	\$ (63,806,674)

State Deficient / (Excess) Deferred Income Taxes

State Tax Rate Change								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
56	Unprotected Non-Property							
57	ADIT - 190		410.1	4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281		411.1	4 Years	-	-	-	-
59	ADIT - 282		411.1	4 Years	-	-	-	-
60	ADIT - 283		411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190		410.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281		411.1	5 Years	-	-	-	-
65	ADIT - 282		411.1	5 Years	-	-	-	-
66	ADIT - 283		411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190		410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281		411.1	NA	-	-	-	-
71	ADIT - 282		411.1	NA	-	-	-	-
72	ADIT - 283		411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
75	Unprotected Non-Property							
76	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
77	ADIT - 281		411.1		-	-	-	-
78	ADIT - 282		411.1		-	-	-	-
79	ADIT - 283		411.1		-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
83	ADIT - 281		411.1		-	-	-	-
84	ADIT - 282		411.1		-	-	-	-
85	ADIT - 283		411.1		-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
89	ADIT - 281		411.1		-	-	-	-
90	ADIT - 282		411.1		-	-	-	-
91	ADIT - 283		411.1		-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
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94	ADIT - 190	410.1	\$ -	\$ -	\$ -	\$ -
95	ADIT - 281	411.1	-	-	-	-
96	ADIT - 282	411.1	-	-	-	-
97	ADIT - 283	411.1	-	-	-	-
98	Total - Deficient / (Excess) ADIT		\$ -	\$ -	\$ -	\$ -
99	Tax Gross-Up Factor	ATT H-2A, Line 132				
100	Regulatory Asset / (Liability)		\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)

Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
101	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
102	Account 254 (Other Regulatory Liabilities)				-	-	-	-
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

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)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 2025 Projection EOY Balance
104	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)				(148,059,477)	(66,632,709)	2,826,035	(63,806,674)
106	Total - Transmission Regulatory Asset / (Liability)				\$ (148,059,477)	\$ (66,632,709)	\$ 2,826,035	\$ (63,806,674)

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 G 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

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Baltimore Gas and Electric Company
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 262-263 Col (I)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator	
1 Real property (State, Municipal or Local)	15,871,053		
2 Personal property	138,141,362		
3 Capital Stock Tax			
4 Gross Premium (insurance) Tax			
5 PURTA			
6 Corp License			
Total Plant Related	154,012,415	23.5077%	36,204,852
Labor Related		Wages & Salary Allocator	
7 Federal FICA	11,885,148		
8 Unemployment	109,990		
Total Labor Related	11,995,138	12.3079%	1,476,348
Other Included		Gross Plant Allocator	
9 Miscellaneous	339,788		
10 Use & Sales Tax	75,991		
Total Other Included	415,779	23.5077%	97,740
Total Included			37,778,940
Currently Excluded			
11 Federal Income	60,627,191		
12 Maryland Income			
13 Pennsylvania Income			
14 Franchise	52,809,792		
15 PSC Assessment	7,050,263		
16 Environmental Surcharge	4,152,685		
17 Pole License	550,296		
18 Fuel Energy	6,550		
19 Montgomery County Fuel Energy	2,960,677		
20 Universal Service Fund	17,163,675		
21 Total	<u>311,744,461</u>		
Total "Taxes Other Than Income Taxes" - Page 114-117 line 14.g 22 plus line 15.g plus line 16.g	<u>311,744,461</u>		
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			

Baltimore Gas and Electric Company
Attachment 3 - Revenue Credit Workpaper

		Total Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
Account 454 - Rent from Electric Property					
1 Rent from Electric Property - Transmission Related (Note 3)		9,414,699			
2 Total Rent Revenues	(Sum Line 1)	9,414,699	Transmission	100%	\$ 9,414,699
Account 456 - Other Electric Revenues (Note 1)					
3 Schedule 1A		1,404,355	Transmission	100%	\$ 1,404,355
4 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		-	Transmission	100%	\$ -
Point to Point Service revenues for which the load is not included in the divisor received by					
5 transmission owner		4,067,013	Transmission	100%	\$ 4,067,013
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)		628,624	Transmission	100%	\$ 628,624
8b Professional Services (Note 3, Labor Related)			Wages and Salaries	12%	\$ -
9 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		20,875,765	Transmission	100%	\$ 20,875,765
10 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-	Transmission	100%	\$ -
11 Gross Revenue Credits	(Sum Lines 2-10)	36,390,456	Transmission	100%	\$ 36,390,456
12 Less line 17g		(5,693,213)			
13 Total Revenue Credits		30,697,243			
Revenue Adjustment to determine Revenue Credit					
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.		9,414,699			
17b Costs associated with revenues in line 17a		2,213,986			
17c Net Revenues (17a - 17b)		7,200,713			
17d 50% Share of Net Revenues (17c/2)		3,600,356			
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.		121,130			
17f Net Revenue Credit (17d + 17e)		3,721,486			
17g Line 17f less line 17a		(5,693,213)			
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.		10,081,732			
19 Amount offset in line 4 above		381,285,921			
20 Total Account 454 and 456		406,253,720			
	FN1 #	406,253,720			
	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 100 Basis Point increase in ROE and Income Taxes		(Line 126 + Line 137)	196,514,834
B	100 Basis Point increase in ROE			1.00%
Return Calculation				
59	Rate Base		(Line 39 + 58)	1,907,504,253
99	Long Term Interest			
100	Long Term Interest		p114-117.62.c through 67.c Attachment 8	211,805,536
101	Less LTD Interest on Securitization Bonds	Note P on Appendix A		0
101	Long Term Interest		(Line 99 - 100)	211,805,536
102	Preferred Dividends	enter positive	p118-119.29.c	0
103	Common Stock			
103	Proprietary Capital		p112-113.16.c	5,747,479,867
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	-4,304,106
106	Common Stock		(Note Y) (Sum Lines 103 to 105a)	5,743,175,762
107	Capitalization			
107	Long Term Debt		p112-113.18.d through 21.d	5,080,769,231
108	Less Loss on Reacquired Debt	enter negative	p110-111.81.c	-6,691,289
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	1,841,275
111	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
112	Total Long Term Debt		(Note Z) (Sum Lines 107 to 111)	5,075,919,217
113	Preferred Stock		p112-113.3.c	0
114	Common Stock		(Line 106)	5,743,175,762
115	Total Capitalization		(Sum Lines 112 to 114)	10,819,094,979
116	Debt %	Total Long Term Debt	(Line 112 / 115)	47%
117	Preferred %	Preferred Stock	(Line 113 / 115)	0%
118	Common %	Common Stock	(Line 114 / 115)	53%
119	Debt Cost	Total Long Term Debt	(Line 101 / 112)	0.0417
120	Preferred Cost	Preferred Stock	(Line 102 / 113)	0.0000
121	Common Cost	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
122	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 116 * 119)	0.0196
123	Weighted Cost of Preferred	Preferred Stock	(Line 117 * 120)	0.0000
124	Weighted Cost of Common	Common Stock	(Line 118 * 121)	0.0610
125	Total Return (R)		(Sum Lines 122 to 124)	0.0806
126	Investment Return = Rate Base * Rate of Return		(Line 59 * 125)	153,789,219
Composite Income Taxes				
127	Income Tax Rates			
127	FIT=Federal Income Tax Rate	(Note I from ATT H-2A)		21.00%
128	SIT=State Income Tax Rate or Composite	(Note I from ATT H-2A)		8.25%
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)) =		27.52%
131	T/(1-T)			37.96%
132	Tax Gross-Up Factor	1/(1-T)		1.3796
133	Investment Tax Credit Adjustment	(Note T from ATT H-2A)		
134	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	(2,244)
134	Tax Gross-Up Factor [1/(1-T)]		(Line 132)	1.3796
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-3.097
136a	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note V from ATT H-2A)	Attachment 5, Line 136a	976,195
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note V from ATT H-2A)	Attachment 5, Line 136b	-2,048,381
136c	Amortization Deficient / (Excess) Deficient Deferred Taxes (State) - Transmission Component	(Note V from ATT H-2A)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note V from ATT H-2A)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-1,072,186
136f	Tax Gross-Up Factor [1/(1-T)]		(Line 132)	1.3796
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-1,479,235
136h	Income Tax Component =	CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =	[Line 131 * 126 * (1-(122 / 125))]	44,207,946
137	Total Income Taxes		(Line 135 + 136g + 136h)	42,725,615

Baltimore Gas and Electric Company
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
Allocated General & Common Expenses							
65	Plus Transmission Lease Payments	(Note A)	p200-201.4.c				
67	Common Plant O&M	(Note A)	p356				
Depreciation Expense							
85	Transmission Depreciation		p336.7.b / (Projected)	79,540,094	86,115,746	-6,575,652	Additional depreciation associated with adjustment of 2024 depr rate impact (\$6,274,325) and the dedicated facility charge (\$301,327)
86	General Depreciation		p336.10.b / (Projected)	46,457,539	46,437,329	20,210	Depreciation related to capital costs associated with the Exelon separation.
87	Intangible Amortization	(Note A)	p336.1.d / (Projected)	0	0	0	Amount in Form 1 is already electric only.
			p336.11.b / (Projected)				
91	Common Depreciation - Electric Only	(Note A)		23,319,518	23,319,518	0	Amount in Form 1 is already electric only.
92	Common Amortization - Electric Only	(Note A)	p336.11.d / (Projected)	35,568,202	35,519,307	48,895	Amount in Form 1 is already electric only. Non-electric portion represents depreciation related to capital costs associated with the Exelon separation.

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)	25,047,189	Details 1,734,270 10,966,431 43,917	12,302,571	Specific identification based on plant records 1 East Towson 2 Solley Road 3 Other Transmission - Various Properties 4 Distribution 5 6
					12,302,571		
					12,744,618	12,302,571	

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
6	Plant Allocation Factors Electric Plant in Service		p204-207.104.g				See Form 1
19	Plant In Service Transmission Plant In Service		p204-207.58.g				See Form 1
24	Common Plant (Electric Only)	(Notes A)	p356				Electric / non-electric cost support above
30	Accumulated Depreciation Transmission Accumulated Depreciation		p219.25.c				See Form 1

Transmission O&M

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
60	Transmission O&M		p321.112.b	54,359,164	54,052,873	306,291	EPRI Dues excluded from Transmission O&M.

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
72	Allocated General & Common Expenses 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
Allocated General & Common Expenses							
68	Total A&G		p320-323.197.b	219,691,203	2,664,560	217,026,643	Costs associated with the Exelon separation (\$62,380) and commodity specific A&G costs (\$2,602,180).

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
Allocated General & Common Expenses							
70	Less Regulatory Commission Exp Account 928	(Note E)	p320-323.189.b	363,667			
Directly Assigned A&G							
76	Regulatory Commission Exp Account 928	(Note G)	p320-323.189.b		44,023	319,644	Including amount associated with proceedings before FERC

Baltimore Gas and Electric Company
Attachment 5 - Cost Support

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
80	Directly Assigned A&G General Advertising Exp Account 930.1	(Note F)	p320-323.191.b	1,441,531	-	1,441,531	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
128	Income Tax Rates SIT=State Income Tax Rate or Composite	(Note I)		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
77	Directly Assigned A&G General Advertising Exp Account 930.1	(Note K)	p320-323.191.b	1,441,531			

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
148	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	(Note M)	Attachment 5		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 Enter \$	
Example A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpaper) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444					
Add more lines if necessary					

Outstanding Network Credits Cost Support

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

Unfunded Reserves

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

44Total 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.

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Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions												
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
Detail of Prepayments Included:	p.110-111, l.57											
	Prepaid Property Tax	38,887,140	26,508,611	14,130,083	37,212,004		24,808,716	12,405,427	-	-	-	-
Prepaid Pensions if not included in Prepayments	Prepaid Pension	166,829,466	164,408,552	173,466,110	170,477,895		167,867,881	165,257,867	162,647,853	160,037,839	157,427,825	154,817,811
Total Monthly Balance Included in Rates		29,674,668	26,466,792	24,671,672	29,729,926		26,492,955	23,255,983	20,018,509	19,697,272	19,376,034	19,054,797

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		5	\$ -	\$ -

	Description	Model Reference	Dedicated Facilities	MAPP	Baseline Upgrade b125
a	Beginning Balance of Unamortized Transmission Projects	For PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXX)			
b	Years remaining in Amortization Period	For PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 150 FERC ¶ 61,054 (2015) and PJM Interconnection, L.L.C. and Baltimore Gas & Electric Co., 152 FERC ¶ 61,254 (2015) and Baltimore Gas & Electric Co., XXX FERC ¶ XX,XXX (XXX)			
c	Transmission Depreciation Expense Including Amortization of Limited Term Plant ¹	(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!
e	Average Balance of Unamortized Abandoned Transmission Projects ²	(line a + d)/2	0	#DIV/0!	#DIV/0!
f	Non-Incentive Return and Income Taxes	(Appendix A line 144+ line 145)	182,544,927	182,544,927	182,544,927
g	Rate Base	(Appendix A line 59)	1,907,504,253	1,907,504,253	1,907,504,253
h	Non-Incentive Return and Income Taxes ³	(line f / line g)	0.095698306	0.095698306	0.095698306

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).

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

Baltimore Gas and Electric Company

Attachment 5 - Cost Support

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		(Note L) PJM Data	6,765.9	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	6,405.7	55,851		59,070	357,764,751	399,660,633	41,895,882
					-		
Total					357,764,751	399,660,633	41,895,882

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	\$ 3,547,542	X 27.52%	= \$ 976,195
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			(2,048,381)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			\$ (1,072,166)
Instr. #s	Instructions				
Instr. 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).				
Instr. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
Instr. 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).				
Instr. 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 is recorded 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 G, 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.				
Instr. 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 would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.				
Instr. 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	\$126,401,585	\$61,137,859

Explanation of the method

Exelon Business Services Company (BSC) costs are distributed to all affiliates. Appropriate cost allocation factors are assigned to the various headquarters functions to be distributed. This BSC cost distribution approach is documented in BGE's Cost Allocation Manual which is periodically filed with the Maryland Public Service Commission.

Costs distributed to BGE are recorded to the appropriate common A&G expense accounts on BGE's books. All common expenses (including allocations of cost from the BSC) are distributed to the electric and gas lines of business as noted on page 356.1 of the FERC Form 1. Specifically, the ratio to distribute common regulated utility expenses to gas and electric is based on a modified version of the Massachusetts formula and is influenced by each line of business's share of total utility labor, depreciation, amortization, and taxes. BGE has consistently used this approach to distribute common costs to the gas and electric lines of business with no adverse comment from state or federal regulators.

Actual calculation of the results of the method for 2024:

In 2024 the regulated electric business received 67.4% of common utility expenses and gas received a 32.6% share.

Baltimore Gas and Electric Company
Attachment 6 - Reconciliation Worksheet

Step

1 Calculation of Calendar Revenues for Trued-Up Year
Line #

		2023 Update	2024 Update	
1	Rate (\$/MW-Year)	Line 173 of Applicable Update	46,400	55,851
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	126.78	152.60
3	Number of Days Effective in the calendar Year		152	214
4	1 CP Peak	Line 172 of Applicable Update	6,406	6,406
5	Total PJM Billed Revenues from applicable update	Lines 2 x 3 x 4	123,437,489	209,184,854
6	True-Up from applicable update	Line 168 of Applicable Update	(4,824,512)	8,388,325
7	Effective Number of Days in Calendar Year		152	214
8	Total Number of Days in Calendar Year		366	366
9	True-Up Included in PJM Billed Revenues Above	Lines 6 x 7 / 8	(2,003,622)	4,904,649
10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9	125,441,111	204,280,205
				Total 329,721,317

2 Comparison of Trued-Up File to Calendar Revenues

Trued-Up Revenue Requirement per Lines 167, 169 & 170 of Attachment H2-A
357,519,880 -

Calendar Revenues Per Step 1 above
329,721,317

= 27,798,564

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
		0.6800%				
Jun		2,316,547	0.6800%	11.5	181,154	2,497,701
Jul		2,316,547	0.6800%	10.5	165,401	2,481,948
Aug		2,316,547	0.6800%	9.5	149,649	2,466,196
Sep		2,316,547	0.6800%	8.5	133,896	2,450,443
Oct		2,316,547	0.6800%	7.5	118,144	2,434,691
Nov		2,316,547	0.6800%	6.5	102,391	2,418,938
Dec		2,316,547	0.6800%	5.5	86,639	2,403,186
Jan		2,316,547	0.6800%	4.5	70,886	2,387,433
Feb		2,316,547	0.6800%	3.5	55,134	2,371,681
Mar		2,316,547	0.6800%	2.5	39,381	2,355,928
Apr		2,316,547	0.6800%	1.5	23,629	2,340,176
May		2,316,547	0.6800%	0.5	7,876	2,324,423
Total		27,798,564				28,932,745

	Balance	Interest	Amort	Balance
Jun	28,932,745	0.6800%	2,518,955	26,610,533
Jul	26,610,533	0.6800%	2,518,955	24,272,529
Aug	24,272,529	0.6800%	2,518,955	21,918,628
Sep	21,918,628	0.6800%	2,518,955	19,548,719
Oct	19,548,719	0.6800%	2,518,955	17,162,696
Nov	17,162,696	0.6800%	2,518,955	14,760,447
Dec	14,760,447	0.6800%	2,518,955	12,341,863
Jan	12,341,863	0.6800%	2,518,955	9,906,833
Feb	9,906,833	0.6800%	2,518,955	7,455,244
Mar	7,455,244	0.6800%	2,518,955	4,986,985
Apr	4,986,985	0.6800%	2,518,955	2,501,942
May	2,501,942	0.6800%	2,518,955	(0)
Total with interest			30,227,459	

The difference between the Trued-Up Revenue Requirement and the calendar billed revenues
(excl true-up) with interest
Prior Period Adjustments

	30,227,459	
	(559,761)	Note 1
Total true-up amount	29,667,698	
Rev Req based on Current Year data before True-Up + Incentive Revenues + 30.9 Credits	\$ 369,992,935	Note 2
Total Revenue Requirement	399,660,633	

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 this 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).

New Plant Carrying Charge

FCR if not a CIAC

Formula Line			
A	159	Net Plant Carrying Charge without Depreciation	13.3176%
B	166	Net Plant Carrying Charge per 100 basis point increase in ROE without Depreciation	13.9745%
C		Line B less Line A	0.6569%

FCR if a CIAC

D	160	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	4.7341%
---	-----	--	---------

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 planning participation adder approved in Baltimore Gas and Electric Co., Docket No. ER07-576, by order issued on July 24, 2007.

Details		b0298 - Conastone 500kV Substation Project- 2008				b0244 - Waugh Chapel 500 kV Substation Project 2008				Downtown Project 2007				Northwest to Finksburg 2009				Downtown Project 2008				b0298 - Conastone kV Sub	
Schedule 12	(Yes or No)	Yes				Yes				No				No				No				Yes	
Life		44				44				44				44				44				44	
CIAC	(Yes or No)	No				No				No				No				No				No	
ROE Incentive (Basis Points)		100				100				100				100				100				100	
FCR W/O Incentive		13.3176%				0.133175964				0.133175964				0.133175964				0.133175964				0.133175964	
FCR for This Project		0.139744809				0.139744809				0.139744809				0.139744809				0.139744809				0.139744809	
Investment		19,614,847	may be weighted average of small projects			5,096,993				13,438,469	may be weighted average of small projects			5,249,918	may be weighted average of small projects			2,565,891	may be weighted average of small projects			30,504,919	may be weighted
Annual Depreciation Exp		445,792				115,841				305,420				119,316				58,316				693,294	
In Service Month (1-12)		9	may be weighted average of small projects			6				9	may be weighted average of small projects			10	may be weighted average of small projects			2	may be weighted average of small projects			10	may be weighted
	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	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.
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									13,438,469	76,355	13,362,115	521,233										
W Enhancement	2007									13,438,469	76,355	13,362,115	543,176										
W/O Enhancement	2008	19,614,847	111,448	19,503,399	760,794	5,096,993	57,920	5,039,073	393,462	13,362,115	305,420	13,056,695	2,044,258					2,565,891	48,596	2,517,295	327,966		
W Enhancement	2008	19,614,847	111,448	19,503,399	792,823	5,096,993	57,920	5,039,073	410,012	13,362,115	305,420	13,056,695	2,130,025					2,565,891	48,596	2,517,295	341,745		
W/O Enhancement	2009	19,503,399	445,792	19,057,607	2,983,807	5,039,073	115,841	4,923,232	771,497	13,056,695	305,420	12,751,275	2,003,583	5,249,918	19,886	5,230,032	135,972	58,316	2,458,979	385,793	30,504,919	115,549	
W Enhancement	2009	19,503,399	445,792	19,057,607	3,108,994	5,039,073	115,841	4,923,232	803,837	13,056,695	305,420	12,751,275	2,087,344	5,249,918	19,886	5,230,032	141,698	58,316	2,458,979	401,945	30,504,919		
W/O Enhancement	2010	19,057,607	445,792	18,611,815	2,924,438	4,923,232	115,841	4,807,391	756,070	12,751,275	305,420	12,445,855	1,962,909	5,230,032	119,316	5,110,716	799,941	58,316	2,400,663	378,026	30,389,370	693,294	
W Enhancement	2010	19,057,607	445,792	18,611,815	3,046,697	4,923,232	115,841	4,807,391	787,649	12,751,275	305,420	12,445,855	2,044,663	5,230,032	119,316	5,110,716	833,512	58,316	2,400,663	393,796	30,389,370		
W/O Enhancement	2011	18,611,815	445,792	18,166,023	2,865,070	4,807,391	115,841	4,691,550	740,642	12,445,855	305,420	12,140,436	1,922,234	5,110,716	119,316	4,991,399	784,051	58,316	2,342,348	370,260	29,696,076	693,294	
W Enhancement	2011	18,611,815	445,792	18,166,023	2,984,399	4,807,391	115,841	4,691,550	771,461	12,445,855	305,420	12,140,436	2,001,983	5,110,716	119,316	4,991,399	816,838	58,316	2,342,348	385,647	29,696,076		
W/O Enhancement	2012	18,166,023	445,792	17,720,231	2,805,701	4,691,550	115,841	4,575,710	725,215	12,140,436	305,420	11,835,016	1,881,559	4,991,399	119,316	4,872,083	768,161	58,316	2,284,032	362,494	29,002,783	693,294	
W Enhancement	2012	18,166,023	445,792	17,720,231	2,922,102	4,691,550	115,841	4,575,710	755,272	12,140,436	305,420	11,835,016	1,959,302	4,991,399	119,316	4,872,083	800,165	58,316	2,284,032	377,497	29,002,783		
W/O Enhancement	2013	17,720,231	445,792	17,274,439	2,746,332	4,575,710	115,841	4,459,869	709,788	11,835,016	305,420	11,529,596	1,840,885	4,872,083	119,316	4,752,767	752,271	58,316	2,225,716	354,728	28,309,489	693,294	
W Enhancement	2013	17,720,231	445,792	17,274,439	2,859,805	4,575,710	115,841	4,459,869	739,084	11,835,016	305,420	11,529,596	1,916,621	4,872,083	119,316	4,752,767	783,491	58,316	2,225,716	369,348	28,309,489		
W/O Enhancement	2014	17,274,439	445,792	16,828,647	2,686,963	4,459,869	115,841	4,344,028	694,361	11,529,596	305,420	11,224,176	1,800,210	4,752,767	119,316	4,633,450	736,381	58,316	2,167,400	346,961	27,616,196	693,294	
W Enhancement	2014	17,274,439	445,792	16,828,647	2,797,508	4,459,869	115,841	4,344,028	722,896	11,529,596	305,420	11,224,176	1,873,940	4,752,767	119,316	4,633,450	766,817	58,316	2,167,400	361,199	27,616,196		
W/O Enhancement	2015	16,828,647	445,792	16,382,855	2,627,595	4,344,028	115,841	4,228,187	678,934	11,224,176	305,420	10,918,756	1,759,536	4,633,450	119,316	4,514,134	720,490	58,316	2,109,085	339,195	26,922,902	693,294	
W Enhancement	2015	16,828,647	445,792	16,382,855	2,735,211	4,344,028	115,841	4,228,187	706,708	11,224,176	305,420	10,918,756	1,831,259	4,633,450	119,316	4,514,134	750,143	58,316	2,109,085	353,049	26,922,902		
W/O Enhancement	2016	16,382,855	445,792	15,937,063	2,568,226	4,228,187	115,841	4,112,347	663,506	10,918,756	305,420	10,613,337	1,718,861	4,514,134	119,316	4,394,818	704,600	58,316	2,050,769	331,429	26,229,608	693,294	
W Enhancement	2016	16,382,855	445,792	15,937,063	2,672,914	4,228,187	115,841	4,112,347	690,520	10,918,756	305,420	10,613,337	1,788,578	4,514,134	119,316	4,394,818	733,469	58,316	2,050,769	344,900	26,229,608		
W/O Enhancement	2017	15,937,063	445,792	15,491,271	2,508,857	4,112,347	115,841	3,996,506	648,079	10,613,337	305,420	10,307,917	1,678,187	4,394,818	119,316	4,275,501	688,710	58,316	1,992,453	323,663	25,536,315	693,294	
W Enhancement	2017	15,937,063	445,792	15,491,271	2,610,617	4,112,347	115,841	3,996,506	674,332	10,613,337	305,420	10,307,917	1,745,898	4,394,818	119,316	4,275,501	716,795	58,316	1,992,453	336,751	25,536,315		
W/O Enhancement	2018	15,491,271	445,792	15,045,479	2,449,488	3,996,506	115,841	3,880,665	632,652	10,307,917	305,420	10,002,497	1,637,512	4,275,501	119,316	4,156,185	672,820	58,316	1,934,138	315,896	24,843,021	693,294	
W Enhancement	2018	15,491,271	445,792	15,045,479	2,548,320	3,996,506	115,841	3,880,665	658,144	10,307,917	305,420	10,002,497	1,703,217	4,275,501	119,316	4,156,185	700,122	58,316	1,934,138	328,601	24,843,021		
W/O Enhancement	2019	15,045,479	445,792	14,599,687	2,390,119	3,880,665	115,841	3,764,824	617,225	10,002,497	305,420	9,697,077	1,596,837	4,156,185	119,316	4,036,869	656,930	58,316	1,875,822	308,130	24,149,728	693,294	
W Enhancement	2019	15,045,479	445,792	14,599,687	2,486,023	3,880,665	115,841	3,764,824	641,955	10,002,497	305,420	9,697,077	1,660,536	4,156,185	119,316	4,036,869	683,448	58,316	1,875,822	320,452	24,149,728		
W/O Enhancement	2020	14,599,687	445,792	14,153,895	2,330,751	3,764,824	115,841	3,648,984	601,798	9,697,077	305,420	9,391,658	1,556,163	4,036,869	119,316	3,917,552	641,040	58,316	1,817,506	300,364	23,456,434	693,294	
W Enhancement	2020	14,599,687	445,792	14,153,895	2,423,725	3,764,824	115,841	3,648,984	625,767	9,697,077	305,420	9,391,658	1,617,855	4,036,869	119,316	3,917,552</							

W Enhancement	2031	9,695,976	445,792	9,250,184	1,738,457	2,490,576	115,841	2,374,735	447,698	6,337,460	305,420	6,032,040	1,148,366	2,724,389	119,316	2,605,073	483,362	1,234,349	58,316	1,176,033	222,660	15,830,204	693,294
W/O Enhancement	2032	9,250,184	445,792	8,804,392	1,618,325	2,374,735	115,841	2,258,895	416,671	6,032,040	305,420	5,726,621	1,068,068	2,605,073	119,316	2,485,757	450,359	1,176,033	58,316	1,117,718	466,688	15,136,911	693,294
W Enhancement	2032	9,250,184	445,792	8,804,392	1,676,160	2,374,735	115,841	2,258,895	431,510	6,032,040	305,420	5,726,621	1,105,685	2,605,073	119,316	2,485,757	466,688	1,176,033	58,316	1,117,718	466,688	15,136,911	693,294
W/O Enhancement	2033	8,804,392	445,792	8,358,600	1,558,957	2,258,895	115,841	2,143,054	401,244	5,726,621	305,420	5,421,201	1,027,393	2,485,757	119,316	2,366,440	434,469	1,117,718	58,316	1,059,402	199,403	14,443,617	693,294
W Enhancement	2033	8,804,392	445,792	8,358,600	1,613,863	2,258,895	115,841	2,143,054	415,321	5,726,621	305,420	5,421,201	1,063,004	2,485,757	119,316	2,366,440	450,014	1,117,718	58,316	1,059,402	206,362	14,443,617	693,294
W/O Enhancement	2034	8,358,600	445,792	7,912,808	1,499,588	2,143,054	115,841	2,027,213	385,817	5,421,201	305,420	5,115,781	986,719	2,366,440	119,316	2,247,124	418,579	1,059,402	58,316	1,001,086	191,636	13,750,323	693,294
W Enhancement	2034	8,358,600	445,792	7,912,808	1,551,566	2,143,054	115,841	2,027,213	399,133	5,421,201	305,420	5,115,781	1,020,324	2,366,440	119,316	2,247,124	433,340	1,059,402	58,316	1,001,086	198,212	13,750,323	693,294
W/O Enhancement	2035	7,912,808	445,792	7,467,016	1,440,219	2,027,213	115,841	1,911,372	370,390	5,115,781	305,420	4,810,361	946,044	2,247,124	119,316	2,127,808	402,689	1,001,086	58,316	942,771	183,870	13,057,030	693,294
W Enhancement	2035	7,912,808	445,792	7,467,016	1,489,269	2,027,213	115,841	1,911,372	382,945	5,115,781	305,420	4,810,361	977,643	2,247,124	119,316	2,127,808	416,666	1,001,086	58,316	942,771	190,063	13,057,030	693,294
W/O Enhancement	2036	7,467,016	445,792	7,021,224	1,380,850	1,911,372	115,841	1,795,532	354,962	4,810,361	305,420	4,504,941	905,370	2,127,808	119,316	2,008,491	386,799	942,771	58,316	884,455	176,104	12,363,736	693,294
W Enhancement	2036	7,467,016	445,792	7,021,224	1,426,972	1,911,372	115,841	1,795,532	366,757	4,810,361	305,420	4,504,941	934,962	2,127,808	119,316	2,008,491	399,993	942,771	58,316	884,455	181,914	12,363,736	693,294
W/O Enhancement	2037	7,021,224	445,792	6,575,432	1,321,481	1,795,532	115,841	1,679,691	339,535	4,504,941	305,420	4,199,522	864,695	2,008,491	119,316	1,889,175	370,909	884,455	58,316	826,139	168,338	11,670,442	693,294
W Enhancement	2037	7,021,224	445,792	6,575,432	1,364,674	1,795,532	115,841	1,679,691	350,569	4,504,941	305,420	4,199,522	892,281	2,008,491	119,316	1,889,175	383,319	884,455	58,316	826,139	173,764	11,670,442	693,294
W/O Enhancement	2038	6,575,432	445,792	6,129,640	1,262,113	1,679,691	115,841	1,563,850	324,108	4,199,522	305,420	3,894,102	824,021	1,889,175	119,316	1,769,859	355,019	826,139	58,316	767,823	160,571	10,977,149	693,294
W Enhancement	2038	6,575,432	445,792	6,129,640	1,302,377	1,679,691	115,841	1,563,850	334,381	4,199,522	305,420	3,894,102	849,600	1,889,175	119,316	1,769,859	366,645	826,139	58,316	767,823	165,615	10,977,149	693,294
W/O Enhancement	2039	6,129,640	445,792	5,683,848	1,202,744	1,563,850	115,841	1,448,009	308,681	3,894,102	305,420	3,588,682	783,346	1,769,859	119,316	1,650,542	339,129	767,823	58,316	709,508	152,805	10,283,855	693,294
W Enhancement	2039	6,129,640	445,792	5,683,848	1,240,080	1,563,850	115,841	1,448,009	318,193	3,894,102	305,420	3,588,682	806,919	1,769,859	119,316	1,650,542	349,971	767,823	58,316	709,508	157,466	10,283,855	693,294
W/O Enhancement	2040	5,683,848	445,792	5,238,056	1,143,375	1,448,009	115,841	1,332,169	293,254	3,588,682	305,420	3,283,262	742,671	1,650,542	119,316	1,531,226	323,239	709,508	58,316	651,192	145,039	9,590,562	693,294
W Enhancement	2040	5,683,848	445,792	5,238,056	1,177,783	1,448,009	115,841	1,332,169	302,004	3,588,682	305,420	3,283,262	764,239	1,650,542	119,316	1,531,226	333,297	709,508	58,316	651,192	149,316	9,590,562	693,294
W/O Enhancement	2041	5,238,056	445,792	4,792,264	1,084,006	1,332,169	115,841	1,216,328	277,826	3,283,262	305,420	2,977,843	701,997	1,531,226	119,316	1,411,910	307,349	651,192	58,316	592,876	137,273	8,897,268	693,294
W Enhancement	2041	5,238,056	445,792	4,792,264	1,115,486	1,332,169	115,841	1,216,328	285,816	3,283,262	305,420	2,977,843	721,558	1,531,226	119,316	1,411,910	316,623	651,192	58,316	592,876	141,167	8,897,268	693,294
W/O Enhancement	2042	4,792,264	445,792	4,346,472	1,024,638	1,216,328	115,841	1,100,487	262,399	2,977,843	305,420	2,672,423	661,322	1,411,910	119,316	1,292,593	291,459	592,876	58,316	534,561	129,506	8,203,974	693,294
W Enhancement	2042	4,792,264	445,792	4,346,472	1,053,189	1,216,328	115,841	1,100,487	269,628	2,977,843	305,420	2,672,423	678,877	1,411,910	119,316	1,292,593	299,950	592,876	58,316	534,561	133,018	8,203,974	693,294
W/O Enhancement	2043	4,346,472	445,792	3,900,680	965,269	1,100,487	115,841	984,646	246,972	2,672,423	305,420	2,367,003	620,648	1,292,593	119,316	1,173,277	275,569	534,561	58,316	476,245	121,740	7,510,681	693,294
W Enhancement	2043	4,346,472	445,792	3,900,680	990,892	1,100,487	115,841	984,646	253,440	2,672,423	305,420	2,367,003	636,196	1,292,593	119,316	1,173,277	283,276	534,561	58,316	476,245	124,868	7,510,681	693,294
W/O Enhancement	2044	3,900,680	445,792	3,454,888	905,900	984,646	115,841	868,806	231,545	2,367,003	305,420	2,061,583	579,973	1,173,277	119,316	1,053,961	259,679	476,245	58,316	417,929	113,974	6,817,387	693,294
W Enhancement	2044	3,900,680	445,792	3,454,888	928,595	984,646	115,841	868,806	237,252	2,367,003	305,420	2,061,583	593,515	1,173,277	119,316	1,053,961	266,602	476,245	58,316	417,929	116,719	6,817,387	693,294
W/O Enhancement	2045	3,454,888	445,792	3,009,096	846,531	868,806	115,841	752,965	216,118	2,061,583	305,420	1,756,164	539,299	1,053,961	119,316	934,644	243,788	417,929	58,316	359,614	106,208	6,124,094	693,294
W Enhancement	2045	3,454,888	445,792	3,009,096	866,298	868,806	115,841	752,965	221,064	2,061,583	305,420	1,756,164	550,835	1,053,961	119,316	934,644	249,928	417,929	58,316	359,614	108,570	6,124,094	693,294
W/O Enhancement	2046	3,009,096	445,792	2,563,304	787,162	752,965	115,841	637,124	200,690	1,756,164	305,420	1,450,744	498,624	815,328	119,316	815,328	227,898	359,614	58,316	301,298	98,441	5,430,800	693,294
W Enhancement	2046	3,009,096	445,792	2,563,304	804,000	752,965	115,841	637,124	204,876	1,756,164	305,420	1,450,744	508,154	815,328	119,316	815,328	233,254	359,614	58,316	301,298	100,421	5,430,800	693,294
W/O Enhancement	2047	2,563,304	445,792	2,117,512	727,794	637,124	115,841	521,283	185,263	1,450,744	305,420	1,145,324	457,949	696,012	119,316	696,012	212,008	301,298	58,316	242,982	90,675	4,737,506	693,294
W Enhancement	2047	2,563,304	445,792	2,117,512	741,703	637,124	115,841	521,283	188,687	1,450,744	305,420	1,145,324	465,473	815,328	119,316	696,012	216,580	301,298	58,316	242,982	92,271	4,737,506	693,294
W/O Enhancement	2048	2,117,512	445,792	1,671,720	668,425	521,283	115,841	405,443	169,836	1,145,324	305,420	839,904	417,275	576,696	119,316	576,696	196,118	242,982	58,316	184,666	82,909	4,044,213	693,294
W Enhancement	2048	2,117,512	445,792	1,671,720	679,406	521,283	115,841	405,443	172,499	1,145,324	305,420	839,904	422,792	576,696	119,316	576,696	199,907	242,982	58,316	184,666	84,122	4,044,213	693,294
W/O Enhancement	2049	1,671,720	445,792	1,225,928	609,056	405,443	115,841	289,602	154,409	839,904	305,420	534,485	376,600	457,379	119,316	457,379	180,228	184,666	58,316	126,351	75,143	3,350,919	693,294
W Enhancement	2049	1,671,720	445,792	1,225,928	617,109	405,443	115,841	289,602	156,311	839,904	305,420	534,485	380,111	576,696	119,316	457,379	183,233	184,666	58,316	126,351	75,973	3,350,919	693,294
W/O Enhancement	2050	1,225,928	445,792	780,136	549,687	289,602	115,841	173,761	138,982	534,485	305,420	229,065	335,926	457,379	119,316	338,063	164,338	126,351	58,316	68,035	67,376	2,657,626	693,294
W Enhancement	2050	1,225,928	445,792	780,136	554,812	289,602	115,841	173,761	140,123	534,485	305,420	229,065	337,430	457,379	119,316	338,063	166,559	126,351	58,316	68,035	67,823	2,657,626	693,294
W/O Enhancement	2051	780,136	445,792	334,344	490,319	173,761	115,841	57,920	123,554	229,065	229,065	-	229,065	338,063	119,316	218,747	148,448	68,035	58,316	9,719	59,610	1,964,332	693,294
W Enhancement	2051	780,136	445,792	334,344	492,515	173,761	115,841	57,920	123,935	229,065	229,065	-	229,065	338,063	119,316	218,747	149,885	68,035	58,316	9,719	59,674	1,964,332	693,294
W/O Enhancement</																							

New Plant Carrying Charge

FCR if not a CIAC	
	Formula Line
A	159
B	166
C	

FCR if a CIAC	
D	160

The FCR resulting from Formula in a giv
Therefore actual revenues collected in a
Per FERC's orders in Docket No. ER07-5
The rest of transmission rate base gets a

station Project 2009		b0244 - Waugh Chapel 500kV Substation Project- 2009		Downtown Project 2009				b0244 - Waugh Chapel 500 kV Substation Project 2010				b0298 - Conastone 500kV Substation Project- 2010				Downtown Project 2010							
Details	(Yes or No)	Yes		No				Yes				Yes				No							
Schedule 12		44		44				44				44				44							
Life		No		No				No				No				No							
CIAC	(Yes or No)	100		100				100				100				100							
ROE Incentive (Basis Points)		0.133175964		0.133175964				0.133175964				0.133175964				0.133175964							
FCR W/O Incentive		0.139744809		0.139744809				0.139744809				0.139744809				0.139744809							
FCR for This Project																							
Investment	average of small projects	19,836,665	may be weighted average of small projects	202,307	may be weighted average of small projects			13,004,087	may be weighted average of small projects			4,878,144	may be weighted average of small projects			39,817,018	may be weighted average of small projects						
Annual Depreciation Exp		450,833		4,598				295,547				110,867				904,932							
In Service Month (1-12)	average of small projects	11	may be weighted average of small projects	6	may be weighted average of small projects			10	may be weighted average of small projects			6	may be weighted average of small projects			9	may be weighted average of small projects						
Invest Yr	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	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	30,389,370	790,071	19,836,665	37,569	19,799,096	257,300	202,307	2,299	200,008	15,617												
W Enhancement	2009	30,389,370	823,342	19,836,665	37,569	19,799,096	268,138	202,307	2,299	200,008	16,274												
W/O Enhancement	2010	29,696,076	4,648,097	19,799,096	450,833	19,348,262	3,027,557	200,008	4,598	195,410	30,622	13,004,087	49,258	12,954,829	336,803	4,878,144	55,433	4,822,711	376,568	39,817,018	226,233	39,590,785	1,544,368
W Enhancement	2010	29,696,076	4,843,166	19,799,096	450,833	19,348,262	3,154,653	200,008	4,598	195,410	31,905	13,004,087	49,258	12,954,829	350,986	4,878,144	55,433	4,822,711	392,408	39,817,018	226,233	39,590,785	1,609,385
W/O Enhancement	2011	29,002,783	4,555,767	19,348,262	450,833	18,897,429	2,967,517	195,410	4,598	190,812	30,009	12,954,829	295,547	12,659,282	1,981,459	4,822,711	110,867	4,711,844	738,371	39,590,785	904,932	38,685,853	6,056,958
W Enhancement	2011	29,002,783	4,746,282	19,348,262	450,833	18,897,429	3,091,651	195,410	4,598	190,812	31,263	12,954,829	295,547	12,659,282	2,064,616	4,822,711	110,867	4,711,844	769,323	39,590,785	904,932	38,685,853	6,311,079
W/O Enhancement	2012	28,309,489	4,463,437	18,897,429	450,833	18,446,596	2,907,476	190,812	4,598	186,214	29,397	12,659,282	295,547	12,363,734	1,942,100	4,711,844	110,867	4,600,977	723,606	38,685,853	904,932	37,780,921	5,936,443
W Enhancement	2012	28,309,489	4,649,398	18,897,429	450,833	18,446,596	3,028,649	190,812	4,598	186,214	30,620	12,659,282	295,547	12,363,734	2,023,315	4,711,844	110,867	4,600,977	753,830	38,685,853	904,932	37,780,921	6,184,620
W/O Enhancement	2013	27,616,196	4,371,107	18,446,596	450,833	17,995,762	2,847,436	186,214	4,598	181,617	28,785	12,363,734	295,547	12,068,187	1,902,740	4,600,977	110,867	4,490,110	708,842	37,780,921	904,932	36,875,989	5,815,928
W Enhancement	2013	27,616,196	4,552,514	18,446,596	450,833	17,995,762	2,965,648	186,214	4,598	181,617	29,978	12,363,734	295,547	12,068,187	1,982,014	4,600,977	110,867	4,490,110	738,336	37,780,921	904,932	36,875,989	6,058,160
W/O Enhancement	2014	26,922,902	4,278,777	17,995,762	450,833	17,544,929	2,787,396	181,617	4,598	177,019	28,173	12,068,187	295,547	11,772,639	1,863,380	4,490,110	110,867	4,379,243	694,077	36,875,989	904,932	35,971,056	5,695,412
W Enhancement	2014	26,922,902	4,455,629	17,995,762	450,833	17,544,929	2,902,646	181,617	4,598	177,019	29,335	12,068,187	295,547	11,772,639	1,940,713	4,490,110	110,867	4,379,243	722,843	36,875,989	904,932	35,971,056	5,931,701
W/O Enhancement	2015	26,229,608	4,186,447	17,544,929	450,833	17,094,096	2,727,356	177,019	4,598	172,421	27,560	11,772,639	295,547	11,477,092	1,824,020	4,379,243	110,867	4,268,376	679,312	35,971,056	904,932	35,066,124	5,574,897
W Enhancement	2015	26,229,608	4,358,745	17,544,929	450,833	17,094,096	2,839,644	177,019	4,598	172,421	28,693	11,772,639	295,547	11,477,092	1,899,411	4,379,243	110,867	4,268,376	707,350	35,971,056	904,932	35,066,124	5,805,241
W/O Enhancement	2016	25,536,315	4,094,117	17,094,096	450,833	16,643,262	2,667,316	172,421	4,598	167,823	26,948	11,477,092	295,547	11,181,545	1,784,660	4,268,376	110,867	4,157,509	664,547	35,066,124	904,932	34,161,192	5,454,382
W Enhancement	2016	25,536,315	4,261,861	17,094,096	450,833	16,643,262	2,776,643	172,421	4,598	167,823	28,050	11,477,092	295,547	11,181,545	1,858,110	4,268,376	110,867	4,157,509	691,857	35,066,124	904,932	34,161,192	5,678,781
W/O Enhancement	2017	24,843,021	4,001,787	16,643,262	450,833	16,192,429	2,607,276	167,823	4,598	163,225	26,336	11,181,545	295,547	10,885,997	1,745,301	4,157,509	110,867	4,046,642	649,782	34,161,192	904,932	33,256,260	5,333,867
W Enhancement	2017	24,843,021	4,164,977	16,643,262	450,833	16,192,429	2,713,641	167,823	4,598	163,225	27,408	11,181,545	295,547	10,885,997	1,816,809	4,157,509	110,867	4,046,642	676,364	34,161,192	904,932	33,256,260	5,552,322
W/O Enhancement	2018	24,149,728	3,909,457	16,192,429	450,833	15,741,596	2,547,236	163,225	4,598	158,627	25,723	10,885,997	295,547	10,590,450	1,705,941	4,046,642	110,867	3,935,776	635,018	33,256,260	904,932	32,351,327	5,213,351
W Enhancement	2018	24,149,728	4,068,093	16,192,429	450,833	15,741,596	2,650,640	163,225	4,598	158,627	26,765	10,885,997	295,547	10,590,450	1,775,508	4,046,642	110,867	3,935,776	660,871	33,256,260	904,932	32,351,327	5,425,862
W/O Enhancement	2019	23,456,434	3,817,127	15,741,596	450,833	15,290,763	2,487,195	158,627	4,598	154,029	25,111	10,590,450	295,547	10,294,902	1,666,581	3,935,776	110,867	3,824,909	620,253	32,351,327	904,932	31,446,395	5,092,836
W Enhancement	2019	23,456,434	3,971,208	15,741,596	450,833	15,290,763	2,587,638	158,627	4,598	154,029	26,123	10,590,450	295,547	10,294,902	1,734,207	3,935,776	110,867	3,824,909	645,378	32,351,327	904,932	31,446,395	5,299,403
W/O Enhancement	2020	22,763,140	3,724,797	15,290,763	450,833	14,839,929	2,427,155	154,029	4,598	149,431	24,499	10,294,902	295,547	9,999,355	1,627,221	3,824,909	110,867	3,714,042	605,488	31,446,395	904,932	30,541,463	4,972,321
W Enhancement	2020	22,763,140	3,874,324	15,290,763	450,833	14,839,929	2,524,636	154,029	4,598	149,431	25,480	10,294,902	295,547	9,999,355	1,692,905	3,824,909	110,867	3,714,042	629,885	31,446,395	904,932	30,541,463	5,172,943

W Enhancement	2031	15,136,911	2,808,598	10,331,596	450,833	9,880,763	1,831,619	103,452	4,598	98,855	18,412	7,043,880	295,547	6,748,333	1,238,592	2,605,373	110,867	2,494,506	459,461	21,492,141	904,932	20,587,208	3,781,888
W/O Enhancement	2032	14,443,617	2,616,836	9,880,763	450,833	9,429,930	1,706,673	98,855	4,598	94,257	17,151	6,748,333	295,547	6,452,786	1,154,903	2,494,506	110,867	2,383,639	428,310	20,587,208	904,932	19,682,276	3,526,138
W Enhancement	2032	14,443,617	2,711,714	9,880,763	450,833	9,429,930	1,768,617	98,855	4,598	94,257	17,770	6,748,333	295,547	6,452,786	1,197,291	2,494,506	110,867	2,383,639	443,968	20,587,208	904,932	19,682,276	3,656,428
W/O Enhancement	2033	13,750,323	2,524,506	9,429,930	450,833	8,979,096	1,646,633	94,257	4,598	89,659	16,538	6,452,786	295,547	6,157,238	1,115,544	2,383,639	110,867	2,272,772	413,545	19,682,276	904,932	18,777,344	3,406,623
W Enhancement	2033	13,750,323	2,614,830	9,429,930	450,833	8,979,096	1,705,615	94,257	4,598	89,659	17,127	6,452,786	295,547	6,157,238	1,155,990	2,383,639	110,867	2,272,772	428,475	19,682,276	904,932	18,777,344	3,528,969
W/O Enhancement	2034	13,057,030	2,432,176	8,979,096	450,833	8,528,263	1,586,593	89,659	4,598	85,061	15,926	6,157,238	295,547	5,861,691	1,076,184	2,272,772	110,867	2,161,905	398,781	18,777,344	904,932	17,872,412	3,285,108
W Enhancement	2034	13,057,030	2,517,946	8,979,096	450,833	8,528,263	1,642,614	89,659	4,598	85,061	16,485	6,157,238	295,547	5,861,691	1,114,688	2,272,772	110,867	2,161,905	412,982	18,777,344	904,932	17,872,412	3,402,509
W/O Enhancement	2035	12,363,736	2,339,846	8,528,263	450,833	8,077,430	1,526,553	85,061	4,598	80,463	15,314	5,861,691	295,547	5,566,143	1,036,824	2,161,905	110,867	2,051,038	384,016	17,872,412	904,932	16,967,479	3,164,593
W Enhancement	2035	12,363,736	2,421,062	8,528,263	450,833	8,077,430	1,579,612	85,061	4,598	80,463	15,842	5,861,691	295,547	5,566,143	1,073,387	2,161,905	110,867	2,051,038	397,489	17,872,412	904,932	16,967,479	3,276,049
W/O Enhancement	2036	11,670,442	2,247,516	8,077,430	450,833	7,626,597	1,466,513	80,463	4,598	75,865	14,701	5,566,143	295,547	5,270,596	997,464	2,051,038	110,867	1,940,171	369,251	16,967,479	904,932	16,062,547	3,044,077
W Enhancement	2036	11,670,442	2,324,177	8,077,430	450,833	7,626,597	1,516,611	80,463	4,598	75,865	15,200	5,566,143	295,547	5,270,596	1,032,086	2,051,038	110,867	1,940,171	381,996	16,967,479	904,932	16,062,547	3,149,590
W/O Enhancement	2037	10,977,149	2,155,186	7,626,597	450,833	7,175,763	1,406,472	75,865	4,598	71,267	14,089	5,270,596	295,547	4,975,048	958,104	1,940,171	110,867	1,829,304	354,486	16,062,547	904,932	15,157,615	2,923,562
W Enhancement	2037	10,977,149	2,227,293	7,626,597	450,833	7,175,763	1,453,609	75,865	4,598	71,267	14,557	5,270,596	295,547	4,975,048	990,785	1,940,171	110,867	1,829,304	366,503	16,062,547	904,932	15,157,615	3,023,130
W/O Enhancement	2038	10,283,855	2,062,856	7,175,763	450,833	6,724,930	1,346,432	71,267	4,598	66,669	13,477	4,975,048	295,547	4,679,501	918,744	1,829,304	110,867	1,718,437	339,721	15,157,615	904,932	14,252,683	2,803,047
W Enhancement	2038	10,283,855	2,130,409	7,175,763	450,833	6,724,930	1,390,607	71,267	4,598	66,669	13,915	4,975,048	295,547	4,679,501	949,483	1,829,304	110,867	1,718,437	351,010	15,157,615	904,932	14,252,683	2,896,671
W/O Enhancement	2039	9,590,562	1,970,526	6,724,930	450,833	6,274,097	1,286,392	66,669	4,598	62,071	12,864	4,679,501	295,547	4,383,954	879,385	1,718,437	110,867	1,607,570	324,957	14,252,683	904,932	13,347,750	2,682,532
W Enhancement	2039	9,590,562	2,033,525	6,724,930	450,833	6,274,097	1,327,606	66,669	4,598	62,071	13,272	4,679,501	295,547	4,383,954	908,182	1,718,437	110,867	1,607,570	335,517	14,252,683	904,932	13,347,750	2,770,211
W/O Enhancement	2040	8,897,268	1,878,196	6,274,097	450,833	5,823,263	1,226,352	62,071	4,598	57,474	12,252	4,383,954	295,547	4,088,406	840,025	1,607,570	110,867	1,496,703	310,192	13,347,750	904,932	12,442,818	2,562,017
W Enhancement	2040	8,897,268	1,936,641	6,274,097	450,833	5,823,263	1,264,604	62,071	4,598	57,474	12,630	4,383,954	295,547	4,088,406	866,881	1,607,570	110,867	1,496,703	320,023	13,347,750	904,932	12,442,818	2,643,751
W/O Enhancement	2041	8,203,974	1,785,866	5,823,263	450,833	5,372,430	1,166,312	57,474	4,598	52,876	11,640	4,088,406	295,547	3,792,859	800,865	1,496,703	110,867	1,385,836	295,427	12,442,818	904,932	11,537,886	2,441,501
W Enhancement	2041	8,203,974	1,839,756	5,823,263	450,833	5,372,430	1,201,603	57,474	4,598	52,876	11,987	4,088,406	295,547	3,792,859	825,580	1,496,703	110,867	1,385,836	304,530	12,442,818	904,932	11,537,886	2,517,292
W/O Enhancement	2042	7,510,681	1,693,536	5,372,430	450,833	4,921,597	1,106,272	52,876	4,598	48,278	11,027	3,792,859	295,547	3,497,311	761,305	1,385,836	110,867	1,274,970	280,662	11,537,886	904,932	10,632,954	2,320,986
W Enhancement	2042	7,510,681	1,742,872	5,372,430	450,833	4,921,597	1,138,601	52,876	4,598	48,278	11,344	3,792,859	295,547	3,497,311	784,279	1,385,836	110,867	1,274,970	289,037	11,537,886	904,932	10,632,954	2,390,832
W/O Enhancement	2043	6,817,387	1,601,206	4,921,597	450,833	4,470,764	1,046,232	48,278	4,598	43,680	10,415	3,497,311	295,547	3,201,764	721,945	1,274,970	110,867	1,164,103	265,897	10,632,954	904,932	9,728,022	2,200,471
W Enhancement	2043	6,817,387	1,645,988	4,921,597	450,833	4,470,764	1,075,599	48,278	4,598	43,680	10,702	3,497,311	295,547	3,201,764	742,977	1,274,970	110,867	1,164,103	273,544	10,632,954	904,932	9,728,022	2,264,373
W/O Enhancement	2044	6,124,094	1,508,876	4,470,764	450,833	4,019,930	986,191	43,680	4,598	39,082	9,803	3,201,764	295,547	2,906,216	682,586	1,164,103	110,867	1,053,236	251,133	9,728,022	904,932	8,823,089	2,079,956
W Enhancement	2044	6,124,094	1,549,104	4,470,764	450,833	4,019,930	1,012,598	43,680	4,598	39,082	10,059	3,201,764	295,547	2,906,216	701,676	1,164,103	110,867	1,053,236	258,051	9,728,022	904,932	8,823,089	2,137,913
W/O Enhancement	2045	5,430,800	1,416,546	4,019,930	450,833	3,569,097	926,151	39,082	4,598	34,484	9,190	2,906,216	295,547	2,610,669	643,226	1,053,236	110,867	942,369	236,368	8,823,089	904,932	7,918,157	1,959,440
W Enhancement	2045	5,430,800	1,452,220	4,019,930	450,833	3,569,097	949,596	39,082	4,598	34,484	9,417	2,906,216	295,547	2,610,669	660,375	1,053,236	110,867	942,369	242,558	8,823,089	904,932	7,918,157	2,011,454
W/O Enhancement	2046	4,737,506	1,324,216	3,569,097	450,833	3,118,264	866,111	34,484	4,598	29,886	8,578	2,610,669	295,547	2,315,122	603,866	942,369	110,867	831,502	221,603	7,918,157	904,932	7,013,225	1,838,925
W Enhancement	2046	4,737,506	1,355,336	3,569,097	450,833	3,118,264	886,594	34,484	4,598	29,886	8,774	2,610,669	295,547	2,315,122	619,074	942,369	110,867	831,502	227,065	7,918,157	904,932	7,013,225	1,884,994
W/O Enhancement	2047	4,044,213	1,231,886	3,118,264	450,833	2,667,430	806,071	29,886	4,598	25,288	7,966	2,315,122	295,547	2,019,574	564,506	831,502	110,867	720,635	206,838	7,013,225	904,932	6,108,293	1,718,410
W Enhancement	2047	4,044,213	1,258,451	3,118,264	450,833	2,667,430	823,593	29,886	4,598	25,288	8,132	2,315,122	295,547	2,019,574	577,772	831,502	110,867	720,635	211,572	7,013,225	904,932	6,108,293	1,758,534
W/O Enhancement	2048	3,350,919	1,139,556	2,667,430	450,833	2,216,597	746,031	25,288	4,598	20,690	7,353	2,019,574	295,547	1,724,027	525,146	720,635	110,867	609,768	192,073	6,108,293	904,932	5,203,360	1,597,895
W Enhancement	2048	3,350,919	1,161,567	2,667,430	450,833	2,216,597	760,591	25,288	4,598	20,690	7,489	2,019,574	295,547	1,724,027	536,471	720,635	110,867	609,768	196,079	6,108,293	904,932	5,203,360	1,632,075
W/O Enhancement	2049	2,657,626	1,047,225	2,216,597	450,833	1,765,764	685,991	20,690	4,598	16,093	6,741	1,724,027	295,547	1,428,479	485,787	609,768	110,867	498,901	177,309	5,203,360	904,932	4,298,428	1,477,380
W Enhancement	2049	2,657,626	1,064,683	2,216,597	450,833	1,765,764	697,590	20,690	4,598	16,093	6,847	1,724,027	295,547	1,428,479	495,170	609,768	110,867	498,901	180,586	5,203,360	904,932	4,298,428	1,505,615
W/O Enhancement	2050	1,964,332	954,895	1,765,764	450,833	1,314,930	625,550	16,093	4,598	11,495	6,129	1,428,479	295,547	1,132,932	446,427	498,901	110,867	388,034	162,544	4,298,428	904,932	3,393,496	1,356,864
W Enhancement	2050	1,964,332	967,799	1,765,764	450,833	1,314,930	634,588	16,093	4,598	11,495	6,204	1,428,479	295,547	1,132,932	453,869	498,901	110,867	388,034	165,093	4,298,428	904,932	3,393,496	1,379,156
W/O Enhancement	2051	1,271,038	862,565	1,314,930	450,833	864,097	565,910	11,495	4,598	6,897	5,516	1,132,932	295,547	837,384	407,067	388,034	110,867	277,167	147,779	3,393,496	904,932	2,488,564	1,236,349
W Enhancement	2051	1,271,038	870,915	1,314,930	450,833	864,097	571,586	11,495	4,598	6,897	5,562	1,132,932	295,54										

New Plant Carrying Charge

FCR if not a CIAC	
A	159
B	166
C	

FCR if a CIAC	
D	160

The FCR resulting from Formula in a giv
Therefore actual revenues collected in a
Per FERC's orders in Docket No. ER07-5
The rest of transmission rate base gets a

Details		Northwest to Finksburg 2010				b0477 - Waugh Chapel 500/230 kV Transformer 2011				b0244 - Waugh Chapel 500 kV Substation Project 2011				Northwest to Finksburg 2011				b0477 - Waugh Chapel 500/230 kV Transformer 2012				b0497 - Second Conastone-Graceton 230kV Circuit 2016				b1016 - Rebuild Graceton 2016	
Schedule 12	(Yes or No)	No				Yes				Yes				No				Yes				Yes			Yes		
Life		44				44				44				44				44				44			44		
CIAC	(Yes or No)	No				No				No				No				No				No			No		
ROE Incentive (Basis Points)		100				0				100				100				0				0			0		
FCR W/O Incentive		0.133175964				0.133175964				0.133175964				0.133175964				0.133175964				0.133175964			0.133175964		
FCR for This Project		0.139744809				0.133175964				0.139744809				0.139744809				0.133175964				0.133175964			0.133175964		
Investment		365,679	may be weighted average of small projects			25,381,014	may be weighted average of small projects			2,395,092	may be weighted average of small projects			207,901	may be weighted average of small projects			543,960	may be weighted average of small projects			21,282,433	may be weighted average of small projects		88,780,382	may be weighted average of small projects	
Annual Depreciation Exp		8,311				576,841				54,434				4,725				12,363				483,692			2,017,736		
In Service Month (1-12)		12	may be weighted average of small projects			6	may be weighted average of small projects			7	may be weighted average of small projects			3	may be weighted average of small projects			2	may be weighted average of small projects			9	may be weighted average of small projects		9	may be weighted average of small projects	
		Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.
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	365,679	-	365,679	-																						
W Enhancement	2010	365,679	-	365,679	-																						
W/O Enhancement	2011	365,679	8,311	357,368	55,904	25,381,014	288,421	25,092,593	1,959,286	2,395,092	22,681	2,372,412	154,326	207,901	3,544	204,358	23,955										
W Enhancement	2011	365,679	8,311	357,368	58,251	25,381,014	288,421	25,092,593	1,959,286	2,395,092	22,681	2,372,412	160,819	207,901	3,544	204,358	24,962										
W/O Enhancement	2012	357,368	8,311	349,057	54,797	25,092,593	576,841	24,515,752	3,841,750	2,372,412	54,434	2,317,978	363,133	204,358	4,725	199,632	31,311	543,960	10,302	533,658	69,528						
W Enhancement	2012	357,368	8,311	349,057	57,090	25,092,593	576,841	24,515,752	3,841,750	2,372,412	54,434	2,317,978	378,359	204,358	4,725	199,632	32,623	543,960	10,302	533,658	69,528						
W/O Enhancement	2013	349,057	8,311	340,746	53,690	24,515,752	576,841	23,938,911	3,764,929	2,317,978	54,434	2,263,544	355,884	199,632	4,725	194,907	30,682	533,658	12,363	521,295	81,787						
W Enhancement	2013	349,057	8,311	340,746	55,928	24,515,752	576,841	23,938,911	3,764,929	2,317,978	54,434	2,263,544	370,752	199,632	4,725	194,907	31,962	533,658	12,363	521,295	81,787						
W/O Enhancement	2014	340,746	8,311	332,435	52,583	23,938,911	576,841	23,362,070	3,688,107	2,263,544	54,434	2,209,110	348,634	194,907	4,725	190,182	30,053	521,295	12,363	508,932	80,140						
W Enhancement	2014	340,746	8,311	332,435	54,767	23,938,911	576,841	23,362,070	3,688,107	2,263,544	54,434	2,209,110	363,146	194,907	4,725	190,182	31,302	521,295	12,363	508,932	80,140						
W/O Enhancement	2015	332,435	8,311	324,125	51,476	23,362,070	576,841	22,785,228	3,611,286	2,209,110	54,434	2,154,676	341,385	190,182	4,725	185,457	29,423	508,932	12,363	496,570	78,494						
W Enhancement	2015	332,435	8,311	324,125	53,606	23,362,070	576,841	22,785,228	3,611,286	2,209,110	54,434	2,154,676	355,539	190,182	4,725	185,457	30,642	508,932	12,363	496,570	78,494						
W/O Enhancement	2016	324,125	8,311	315,814	50,370	22,785,228	576,841	22,208,387	3,534,465	2,154,676	54,434	2,100,242	334,136	185,457	4,725	180,732	28,794	496,570	12,363	484,207	76,847	21,282,433	120,923	21,161,510	825,474		
W Enhancement	2016	324,125	8,311	315,814	52,444	22,785,228	576,841	22,208,387	3,534,465	2,154,676	54,434	2,100,242	347,932	185,457	4,725	180,732	29,981	496,570	12,363	484,207	76,847	21,282,433	120,923	21,161,510	825,474		
W/O Enhancement	2017	315,814	8,311	307,503	49,263	22,208,387	576,841	21,631,546	3,457,643	2,100,242	54,434	2,045,808	326,886	180,732	4,725	176,007	28,165	484,207	12,363	471,844	75,201	21,161,510	483,692	20,677,818	3,237,480		
W Enhancement	2017	315,814	8,311	307,503	51,283	22,208,387	576,841	21,631,546	3,457,643	2,100,242	54,434	2,045,808	340,325	180,732	4,725	176,007	29,321	484,207	12,363	471,844	75,201	21,161,510	483,692	20,677,818	3,237,480		
W/O Enhancement	2018	307,503	8,311	299,192	48,156	21,631,546	576,841	21,054,705	3,380,822	2,045,808	54,434	1,991,374	319,637	176,007	4,725	171,282	27,536	471,844	12,363	459,481	73,555	20,677,818	483,692	20,194,126	3,173,064		
W Enhancement	2018	307,503	8,311	299,192	50,121	21,631,546	576,841	21,054,705	3,380,822	2,045,808	54,434	1,991,374	332,718	176,007	4,725	171,282	28,661	471,844	12,363	459,481	73,555	20,677,818	483,692	20,194,126	3,173,064		
W/O Enhancement	2019	299,192	8,311	290,881	47,049	21,054,705	576,841	20,477,864	3,304,000	1,991,374	54,434	1,936,940	312,388	171,282	4,725	166,557	26,906	459,481	12,363	447,119	71,908	20,194,126	483,692	19,710,435	3,108,648		
W Enhancement	2019	299,192	8,311	290,881	48,960	21,054,705	576,841	20,477,864	3,304,000	1,991,374	54,434	1,936,940	325,111	171,282	4,725	166,557	28,001	459,481	12,363	447,119	71,908	20,194,126	483,692	19,710,435	3,108,648		
W/O Enhancement	2020	290,881	8,311	282,570	45,942	20,477,864	576,841	19,901,022	3,227,179	1,936,940	54,434	1,882,506	305,139	166,557	4,725	161,832	26,277	447,119	12,363	434,756	70,262	19,710,435	483,692	19,226,743	3,044,232		
W Enhancement	2020	290,881	8,311	282,570	47,799	20,477,864	576,841	19,901,022	3,227,179	1,936,940	54,434	1,882,506	317,504	166,557	4,725	161,832	27,340	447,119	12,363	434,756	70,262	19,710,435	483,692	19,226,743	3,044,232		
W/O Enhancement	2021	282,570	8,311	274,259	44,836	19,901,022	576,841	19,324,181	3,150,358	1,882,506	54,434	1,828,072	297,889	161,832	4,725	157,107	25,648	434,756	12,363	422,393	68,615	19,226,743	483,692	18,743,051			

W Enhancement	2031	199,461	8,311	191,150	35,023	14,132,610	576,841	13,555,769	2,382,144	1,338,167	54,434	1,283,733	233,829	114,582	4,725	109,857	20,077	311,129	12,363	298,766	52,151	14,389,827	483,692	13,906,135	2,335,655	50,027,845	2,017,736
W/O Enhancement	2032	191,150	8,311	182,840	32,661	13,555,769	576,841	12,978,928	2,305,322	1,283,733	54,434	1,229,299	218,147	109,857	4,725	105,132	18,726	298,766	12,363	286,403	50,505	13,906,135	483,692	13,422,443	2,910,999	50,027,845	2,017,736
W Enhancement	2032	191,150	8,311	182,840	33,862	13,555,769	576,841	12,978,928	2,305,322	1,283,733	54,434	1,229,299	226,222	109,857	4,725	105,132	19,417	298,766	12,363	286,403	50,505	13,906,135	483,692	13,422,443	2,271,238	58,009,909	2,017,736
W/O Enhancement	2033	182,840	8,311	174,529	31,554	12,978,928	576,841	12,402,086	2,228,501	1,229,299	54,434	1,174,865	210,898	105,132	4,725	100,407	18,097	286,403	12,363	274,040	48,858	13,422,443	483,692	12,938,752	2,206,822	55,992,173	2,017,736
W Enhancement	2033	182,840	8,311	174,529	32,700	12,978,928	576,841	12,402,086	2,228,501	1,229,299	54,434	1,174,865	218,615	105,132	4,725	100,407	18,756	286,403	12,363	274,040	48,858	13,422,443	483,692	12,938,752	2,206,822	55,992,173	2,017,736
W/O Enhancement	2034	174,529	8,311	166,218	30,447	12,402,086	576,841	11,825,245	2,151,680	1,174,865	54,434	1,120,432	203,648	100,407	4,725	95,682	17,468	274,040	12,363	261,678	47,212	12,938,752	483,692	12,455,060	2,142,406	53,974,437	2,017,736
W Enhancement	2034	174,529	8,311	166,218	31,539	12,402,086	576,841	11,825,245	2,151,680	1,174,865	54,434	1,120,432	211,008	100,407	4,725	95,682	18,096	274,040	12,363	261,678	47,212	12,938,752	483,692	12,455,060	2,142,406	53,974,437	2,017,736
W/O Enhancement	2035	166,218	8,311	157,907	29,340	11,825,245	576,841	11,248,404	2,074,858	1,120,432	54,434	1,065,998	196,399	95,682	4,725	90,957	16,838	261,678	12,363	249,315	45,565	12,455,060	483,692	11,971,368	2,077,990	51,956,701	2,017,736
W Enhancement	2035	166,218	8,311	157,907	30,378	11,825,245	576,841	11,248,404	2,074,858	1,120,432	54,434	1,065,998	203,402	95,682	4,725	90,957	17,436	261,678	12,363	249,315	45,565	12,455,060	483,692	11,971,368	2,077,990	51,956,701	2,017,736
W/O Enhancement	2036	157,907	8,311	149,596	28,233	11,248,404	576,841	10,671,563	1,998,037	1,065,998	54,434	1,011,564	189,150	90,957	4,725	86,232	16,209	249,315	12,363	236,952	43,919	11,971,368	483,692	11,487,677	2,013,574	49,938,965	2,017,736
W Enhancement	2036	157,907	8,311	149,596	29,216	11,248,404	576,841	10,671,563	1,998,037	1,065,998	54,434	1,011,564	195,795	90,957	4,725	86,232	16,775	249,315	12,363	236,952	43,919	11,971,368	483,692	11,487,677	2,013,574	49,938,965	2,017,736
W/O Enhancement	2037	149,596	8,311	141,285	27,127	10,671,563	576,841	10,094,721	1,921,215	1,011,564	54,434	957,130	181,901	86,232	4,725	81,507	15,580	236,952	12,363	224,590	42,273	11,487,677	483,692	11,003,985	1,949,158	47,921,229	2,017,736
W Enhancement	2037	149,596	8,311	141,285	28,055	10,671,563	576,841	10,094,721	1,921,215	1,011,564	54,434	957,130	188,188	86,232	4,725	81,507	16,115	236,952	12,363	224,590	42,273	11,487,677	483,692	11,003,985	1,949,158	47,921,229	2,017,736
W/O Enhancement	2038	141,285	8,311	132,974	26,020	10,094,721	576,841	9,517,880	1,844,394	957,130	54,434	902,696	174,651	81,507	4,725	76,782	14,951	224,590	12,363	212,227	40,626	11,003,985	483,692	10,520,293	1,884,742	45,903,493	2,017,736
W Enhancement	2038	141,285	8,311	132,974	26,893	10,094,721	576,841	9,517,880	1,844,394	957,130	54,434	902,696	180,581	81,507	4,725	76,782	15,455	224,590	12,363	212,227	40,626	11,003,985	483,692	10,520,293	1,884,742	45,903,493	2,017,736
W/O Enhancement	2039	132,974	8,311	124,663	24,913	9,517,880	576,841	8,941,039	1,767,573	902,696	54,434	848,262	167,402	76,782	4,725	72,057	14,321	212,227	12,363	199,864	38,980	10,520,293	483,692	10,036,602	1,820,326	43,885,757	2,017,736
W Enhancement	2039	132,974	8,311	124,663	25,732	9,517,880	576,841	8,941,039	1,767,573	902,696	54,434	848,262	172,974	76,782	4,725	72,057	14,795	212,227	12,363	199,864	38,980	10,520,293	483,692	10,036,602	1,820,326	43,885,757	2,017,736
W/O Enhancement	2040	124,663	8,311	116,352	23,806	8,941,039	576,841	8,364,198	1,690,751	848,262	54,434	793,828	160,153	72,057	4,725	67,332	13,692	199,864	12,363	187,501	37,333	10,036,602	483,692	9,552,910	1,755,910	41,868,021	2,017,736
W Enhancement	2040	124,663	8,311	116,352	24,571	8,941,039	576,841	8,364,198	1,690,751	848,262	54,434	793,828	165,367	72,057	4,725	67,332	14,134	199,864	12,363	187,501	37,333	10,036,602	483,692	9,552,910	1,755,910	41,868,021	2,017,736
W/O Enhancement	2041	116,352	8,311	108,042	22,699	8,364,198	576,841	7,787,357	1,613,930	793,828	54,434	739,394	152,903	67,332	4,725	62,607	13,063	187,501	12,363	175,139	35,687	9,552,910	483,692	9,069,218	1,691,494	39,850,285	2,017,736
W Enhancement	2041	116,352	8,311	108,042	23,409	8,364,198	576,841	7,787,357	1,613,930	793,828	54,434	739,394	157,760	67,332	4,725	62,607	13,474	187,501	12,363	175,139	35,687	9,552,910	483,692	9,069,218	1,691,494	39,850,285	2,017,736
W/O Enhancement	2042	108,042	8,311	99,731	21,593	7,787,357	576,841	7,210,515	1,537,109	739,394	54,434	684,960	145,654	62,607	4,725	57,882	12,433	175,139	12,363	162,776	34,041	9,069,218	483,692	8,585,527	1,627,077	37,832,549	2,017,736
W Enhancement	2042	108,042	8,311	99,731	22,248	7,787,357	576,841	7,210,515	1,537,109	739,394	54,434	684,960	150,154	62,607	4,725	57,882	12,814	175,139	12,363	162,776	34,041	9,069,218	483,692	8,585,527	1,627,077	37,832,549	2,017,736
W/O Enhancement	2043	99,731	8,311	91,420	20,486	7,210,515	576,841	6,633,674	1,460,287	684,960	54,434	630,526	138,405	57,882	4,725	53,157	11,804	162,776	12,363	150,413	32,394	8,585,527	483,692	8,101,835	1,562,661	35,814,813	2,017,736
W Enhancement	2043	99,731	8,311	91,420	21,086	7,210,515	576,841	6,633,674	1,460,287	684,960	54,434	630,526	142,547	57,882	4,725	53,157	12,153	162,776	12,363	150,413	32,394	8,585,527	483,692	8,101,835	1,562,661	35,814,813	2,017,736
W/O Enhancement	2044	91,420	8,311	83,109	19,379	6,633,674	576,841	6,056,833	1,383,466	630,526	54,434	576,092	131,156	53,157	4,725	48,432	11,175	150,413	12,363	138,050	30,748	8,101,835	483,692	7,618,143	1,498,245	33,797,077	2,017,736
W Enhancement	2044	91,420	8,311	83,109	19,925	6,633,674	576,841	6,056,833	1,383,466	630,526	54,434	576,092	134,940	53,157	4,725	48,432	11,493	150,413	12,363	138,050	30,748	8,101,835	483,692	7,618,143	1,498,245	33,797,077	2,017,736
W/O Enhancement	2045	83,109	8,311	74,798	18,272	6,056,833	576,841	5,479,992	1,306,644	576,092	54,434	521,658	123,906	48,432	4,725	43,707	10,546	138,050	12,363	125,688	29,101	7,618,143	483,692	7,134,452	1,433,829	31,779,341	2,017,736
W Enhancement	2045	83,109	8,311	74,798	18,764	6,056,833	576,841	5,479,992	1,306,644	576,092	54,434	521,658	127,333	48,432	4,725	43,707	10,833	138,050	12,363	125,688	29,101	7,618,143	483,692	7,134,452	1,433,829	31,779,341	2,017,736
W/O Enhancement	2046	74,798	8,311	66,487	17,165	5,479,992	576,841	4,903,150	1,229,823	521,658	54,434	467,224	116,657	43,707	4,725	38,981	9,916	125,688	12,363	113,325	27,455	7,134,452	483,692	6,650,760	1,369,413	29,761,605	2,017,736
W Enhancement	2046	74,798	8,311	66,487	17,602	5,479,992	576,841	4,903,150	1,229,823	521,658	54,434	467,224	119,726	43,707	4,725	38,981	10,172	125,688	12,363	113,325	27,455	7,134,452	483,692	6,650,760	1,369,413	29,761,605	2,017,736
W/O Enhancement	2047	66,487	8,311	58,176	16,059	4,903,150	576,841	4,326,309	1,153,002	467,224	54,434	412,791	109,408	38,981	4,725	34,256	9,287	113,325	12,363	100,962	25,808	6,650,760	483,692	6,167,069	1,304,997	27,743,870	2,017,736
W Enhancement	2047	66,487	8,311	58,176	16,441	4,903,150	576,841	4,326,309	1,153,002	467,224	54,434	412,791	112,119	38,981	4,725	34,256	9,512	113,325	12,363	100,962	25,808	6,650,760	483,692	6,167,069	1,304,997	27,743,870	2,017,736
W/O Enhancement	2048	58,176	8,311	49,865	14,952	4,326,309	576,841	3,749,468	1,076,180	412,791	54,434	358,357	102,158	34,256	4,725	29,531	8,658	100,962	12,363	88,600	24,162	6,167,069	483,692	5,683,377	1,240,581	25,726,134	2,017,736
W Enhancement	2048	58,176	8,311	49,865	15,279	4,326,309	576,841	3,749,468	1,076,180	412,791	54,434	358,357	104,512	34,256	4,725	29,531	8,852	100,962	12,363	88,600	24,162	6,167,069	483,692	5,683,377	1,240,581	25,726,134	2,017,736
W/O Enhancement	2049	49,865	8,311	41,554	13,845	3,749,468	576,841	3,172,627	999,359	358,357	54,434	303,923	94,909	29,531	4,725	24,806	8,029	88,600	12,363	76,237	22,516	5,683,377	483,692	5,199,685	1,176,165	23,708,398	2,017,736
W Enhancement	2																										

New Plant Carrying Charge

FCR if not a CIAC	Formula Line
A	159
B	166
C	

FCR if a CIAC	
D	160

The FCR resulting from Formula in a given year is calculated as follows:
Therefore actual revenues collected in a given year are calculated as follows:
Per FERC's orders in Docket No. ER07-5
The rest of transmission rate base gets a 1.5% return on investment

in-Bagley 230kV 2016			b1251.1 - Rebuild Raphael-Bagley 230 kV 2016				b0497 - Second Conastone-Graceton 230kV Circuit 2017				b1016 - Rebuild Graceton-Bagley 230kV 2017				b1251.1 - Rebuild Raphael-Bagley 230 kV 2017				b1251 - Second Raphael-Bagley 230kv Circuit 2017				b0497 - Second Conastone-			
(Yes or No)			Yes				Yes				Yes				Yes				Yes				No			
Life			44				44				44				44				44				44			
(Yes or No)			No				No				No				No				No				No			
ROE Incentive (Basis Points)			0				0				0				0				0				0			
			0.133175964				0.133175964				0.133175964				0.133175964				0.133175964				0.133175964			
			0.133175964				0.133175964				0.133175964				0.133175964				0.133175964				0.133175964			
Investment			ad average of small projects	29,752,596	may be weighted average of small projects			32,284	may be weighted average of small projects			1,959,350	may be weighted average of small projects			1,084,137	may be weighted average of small projects			24,184,988	may be weighted average of small projects			862,079	may be weight	
Annual Depreciation Exp				676,195				734				44,531				24,639				549,659				19,593		
In Service Month (1-12)			ad average of small projects	12	may be weighted average of small projects			6	may be weighted average of small projects			3	may be weighted average of small projects			6	may be weighted average of small projects			2	may be weighted average of small projects			2	may be weight	
	Invest Yr	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	Ending	Revenue	Beginning	Depr. or Amor	
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																									
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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	88,275,948	3,443,493	29,752,596	-	29,752,596	-																			
W Enhancement	2016	88,275,948	3,443,493	29,752,596	-	29,752,596	-																			
W/O Enhancement	2017	86,258,212	13,505,257	29,752,596	676,195	29,076,401	4,548,473	32,284	367	31,917	2,492	1,959,350	33,398	1,925,952	225,766	1,084,137	12,320	1,071,817	83,690	24,184,988	458,049	23,726,939	3,091,264			
W Enhancement	2017	86,258,212	13,505,257	29,752,596	676,195	29,076,401	4,548,473	32,284	367	31,917	2,492	1,959,350	33,398	1,925,952	225,766	1,084,137	12,320	1,071,817	83,690	24,184,988	458,049	23,726,939	3,091,264			
W/O Enhancement	2018	84,240,477	13,236,543	29,076,401	676,195	28,400,206	4,458,420	31,917	734	31,183	4,887	1,925,952	44,531	1,881,421	295,091	1,071,817	24,639	1,047,178	164,098	23,726,939	549,659	23,177,280	3,636,315	862,079		
W Enhancement	2018	84,240,477	13,236,543	29,076,401	676,195	28,400,206	4,458,420	31,917	734	31,183	4,887	1,925,952	44,531	1,881,421	295,091	1,071,817	24,639	1,047,178	164,098	23,726,939	549,659	23,177,280	3,636,315	862,079		
W/O Enhancement	2019	82,222,741	12,967,829	28,400,206	676,195	27,724,010	4,368,367	31,183	734	30,450	4,789	1,881,421	44,531	1,836,890	289,160	1,047,178	24,639	1,022,538	160,817	23,177,280	549,659	22,627,621	3,563,114	845,752		
W Enhancement	2019	82,222,741	12,967,829	28,400,206	676,195	27,724,010	4,368,367	31,183	734	30,450	4,789	1,881,421	44,531	1,836,890	289,160	1,047,178	24,639	1,022,538	160,817	23,177,280	549,659	22,627,621	3,563,114	845,752		
W/O Enhancement	2020	80,205,005	12,699,115	27,724,010	676,195	27,047,815	4,278,314	30,450	734	29,716	4,691	1,836,890	44,531	1,792,360	283,230	1,022,538	24,639	997,899	157,536	22,627,621	549,659	22,077,962	3,489,913	826,159		
W Enhancement	2020	80,205,005	12,699,115	27,724,010	676,195	27,047,815	4,278,314	30,450	734	29,716	4,691	1,836,890	44,531	1,792,360	283,230	1,022,538	24,639	997,899	157,536	22,627,621	549,659	22,077,962	3,489,913	826,159		
W/O Enhancement	2021	78,187,269	12,430,401	27,047,815	676,195	26,371,620	4,188,261	29,716	734	28,982	4,593	1,792,360	44,531	1,747,829	277,299	997,899	24,639	973,259	154,254	22,077,962	549,659	21,528,303	3,416,711	806,566		
W Enhancement	2021	78,187,269	12,430,401	27,047,815	676,195	26,371,620	4,188,261	29,716	734	28,982	4,593	1,792,360	44,531	1,747,829	277,299	997,899	24,639	973,259	154,254	22,077,962	549,659	21,528,303	3,416,711	806,566		
W/O Enhancement	2022	76,169,533	12,161,687	26,371,620	676,195	25,695,424	4,098,208	28,982	734	28,248	4,496	1,747,829	44,531	1,703,298	271,369	973,259	24,639	948,620	150,973	21,528,303	549,659	20,978,645	3,343,510	786,974		
W Enhancement	2022	76,169,533	12,161,687	26,371,620	676,195	25,695,424	4,098,208	28,982	734	28,248	4,496	1,747,829	44,531	1,703,298	271,369	973,259	24,639	948,620	150,973	21,528,303	549,659	20,978,645	3,343,510	786,974		
W/O Enhancement	2023	74,151,797	11,892,973	25,695,424	676,195	25,019,229	4,008,155	28,248	734	27,515	4,398	1,703,298	44,531	1,658,768	265,439	948,620	24,639	923,980	147,691	20,978,645	549,659	20,428,986	3,270,309	767,381		
W Enhancement	2023	74,151,797	11,892,973	25,695,424	676,195	25,019,229	4,008,155	28,248	734	27,515	4,398	1,703,298	44,531	1,658,768	265,439	948,620	24,639	923,980	147,691	20,978,645	549,659	20,428,986	3,270,309	767,381		
W/O Enhancement	2024	72,134,061	11,624,259	25,019,229	676,195	24,343,033	3,918,102	27,515	734	26,781	4,300	1,658,768	44,531	1,614,237	259,508	923,980	24,639	899,341	144,410	20,428,986	549,659	19,879,327	3,197,107	747,788		
W Enhancement	2024	72,134,061	11,624,259	25,019,229	676,195	24,343,033	3,918,102	27,515	734	26,781	4,300	1,658,768	44,531	1,614,237	259,508	923,980	24,639	899,341	144,410	20,428,986	549,659	19,879,327	3,197,107	747,788		
W/O Enhancement	2025	70,116,325	11,355,545	24,343,033	676,195	23,666,838	3,828,049	26,781	734	26,047	4,203	1,614,237	44,531	1,569,706	253,578											

W Enhancement	2031	58,009,909	9,743,262	20,285,861	676,195	19,609,666	3,287,732	22,379	734	21,645	3,616	1,347,053	44,531	1,302,522	217,995	751,504	24,639	726,864	121,440	16,581,374	549,659	16,031,715	2,684,698	610,639	19,593
W/O Enhancement	2032	55,992,173	9,474,548	19,609,666	676,195	18,933,470	3,197,679	21,645	734	20,911	3,519	1,302,522	44,531	1,257,992	212,065	726,864	24,639	702,225	118,159	16,031,715	549,659	15,482,056	2,611,497	591,047	19,593
W Enhancement	2032	55,992,173	9,474,548	19,609,666	676,195	18,933,470	3,197,679	21,645	734	20,911	3,519	1,302,522	44,531	1,257,992	212,065	726,864	24,639	702,225	118,159	16,031,715	549,659	15,482,056	2,611,497	591,047	19,593
W/O Enhancement	2033	53,974,437	9,205,834	18,933,470	676,195	18,257,275	3,107,626	20,911	734	20,177	3,421	1,257,992	44,531	1,213,461	206,134	702,225	24,639	677,586	114,878	15,482,056	549,659	14,932,398	2,538,295	571,454	19,593
W Enhancement	2033	53,974,437	9,205,834	18,933,470	676,195	18,257,275	3,107,626	20,911	734	20,177	3,421	1,257,992	44,531	1,213,461	206,134	702,225	24,639	677,586	114,878	15,482,056	549,659	14,932,398	2,538,295	571,454	19,593
W/O Enhancement	2034	51,956,701	8,937,120	18,257,275	676,195	17,581,080	3,017,573	20,177	734	19,444	3,323	1,213,461	44,531	1,168,930	200,204	677,586	24,639	652,946	111,596	14,932,398	549,659	14,382,739	2,465,094	551,861	19,593
W Enhancement	2034	51,956,701	8,937,120	18,257,275	676,195	17,581,080	3,017,573	20,177	734	19,444	3,323	1,213,461	44,531	1,168,930	200,204	677,586	24,639	652,946	111,596	14,932,398	549,659	14,382,739	2,465,094	551,861	19,593
W/O Enhancement	2035	49,938,965	8,668,406	17,581,080	676,195	16,904,884	2,927,520	19,444	734	18,710	3,225	1,168,930	44,531	1,124,399	194,274	652,946	24,639	628,307	108,315	14,382,739	549,659	13,833,080	2,391,893	532,268	19,593
W Enhancement	2035	49,938,965	8,668,406	17,581,080	676,195	16,904,884	2,927,520	19,444	734	18,710	3,225	1,168,930	44,531	1,124,399	194,274	652,946	24,639	628,307	108,315	14,382,739	549,659	13,833,080	2,391,893	532,268	19,593
W/O Enhancement	2036	47,921,229	8,399,692	16,904,884	676,195	16,228,689	2,837,467	18,710	734	17,976	3,128	1,124,399	44,531	1,079,869	188,343	628,307	24,639	603,667	105,033	13,833,080	549,659	13,283,421	2,318,691	512,676	19,593
W Enhancement	2036	47,921,229	8,399,692	16,904,884	676,195	16,228,689	2,837,467	18,710	734	17,976	3,128	1,124,399	44,531	1,079,869	188,343	628,307	24,639	603,667	105,033	13,833,080	549,659	13,283,421	2,318,691	512,676	19,593
W/O Enhancement	2037	45,903,493	8,130,978	16,228,689	676,195	15,552,494	2,747,414	17,976	734	17,243	3,030	1,079,869	44,531	1,035,338	182,413	603,667	24,639	579,028	101,752	13,283,421	549,659	12,733,762	2,245,490	493,083	19,593
W Enhancement	2037	45,903,493	8,130,978	16,228,689	676,195	15,552,494	2,747,414	17,976	734	17,243	3,030	1,079,869	44,531	1,035,338	182,413	603,667	24,639	579,028	101,752	13,283,421	549,659	12,733,762	2,245,490	493,083	19,593
W/O Enhancement	2038	43,885,757	7,862,264	15,552,494	676,195	14,876,298	2,657,361	17,243	734	16,509	2,932	1,035,338	44,531	990,807	176,482	579,028	24,639	554,388	98,471	12,733,762	549,659	12,184,104	2,172,289	473,490	19,593
W Enhancement	2038	43,885,757	7,862,264	15,552,494	676,195	14,876,298	2,657,361	17,243	734	16,509	2,932	1,035,338	44,531	990,807	176,482	579,028	24,639	554,388	98,471	12,733,762	549,659	12,184,104	2,172,289	473,490	19,593
W/O Enhancement	2039	41,868,021	7,593,550	14,876,298	676,195	14,200,103	2,567,308	16,509	734	15,775	2,835	990,807	44,531	946,277	170,552	554,388	24,639	529,749	95,189	12,184,104	549,659	11,634,445	2,099,087	453,898	19,593
W Enhancement	2039	41,868,021	7,593,550	14,876,298	676,195	14,200,103	2,567,308	16,509	734	15,775	2,835	990,807	44,531	946,277	170,552	554,388	24,639	529,749	95,189	12,184,104	549,659	11,634,445	2,099,087	453,898	19,593
W/O Enhancement	2040	39,850,285	7,324,836	14,200,103	676,195	13,523,907	2,477,255	15,775	734	15,041	2,737	946,277	44,531	901,746	164,622	529,749	24,639	505,109	91,908	11,634,445	549,659	11,084,786	2,025,886	434,305	19,593
W Enhancement	2040	39,850,285	7,324,836	14,200,103	676,195	13,523,907	2,477,255	15,775	734	15,041	2,737	946,277	44,531	901,746	164,622	529,749	24,639	505,109	91,908	11,634,445	549,659	11,084,786	2,025,886	434,305	19,593
W/O Enhancement	2041	37,832,549	7,056,122	13,523,907	676,195	12,847,712	2,387,202	15,041	734	14,308	2,639	901,746	44,531	857,215	158,691	505,109	24,639	480,470	88,626	11,084,786	549,659	10,535,127	1,952,685	414,712	19,593
W Enhancement	2041	37,832,549	7,056,122	13,523,907	676,195	12,847,712	2,387,202	15,041	734	14,308	2,639	901,746	44,531	857,215	158,691	505,109	24,639	480,470	88,626	11,084,786	549,659	10,535,127	1,952,685	414,712	19,593
W/O Enhancement	2042	35,814,813	6,787,408	12,847,712	676,195	12,171,517	2,297,149	14,308	734	13,574	2,541	857,215	44,531	812,685	152,761	480,470	24,639	455,830	85,345	10,535,127	549,659	9,985,468	1,879,483	395,120	19,593
W Enhancement	2042	35,814,813	6,787,408	12,847,712	676,195	12,171,517	2,297,149	14,308	734	13,574	2,541	857,215	44,531	812,685	152,761	480,470	24,639	455,830	85,345	10,535,127	549,659	9,985,468	1,879,483	395,120	19,593
W/O Enhancement	2043	33,797,077	6,518,694	12,171,517	676,195	11,495,321	2,207,096	13,574	734	12,840	2,444	812,685	44,531	768,154	146,830	455,830	24,639	431,191	82,064	9,985,468	549,659	9,435,810	1,806,282	375,527	19,593
W Enhancement	2043	33,797,077	6,518,694	12,171,517	676,195	11,495,321	2,207,096	13,574	734	12,840	2,444	812,685	44,531	768,154	146,830	455,830	24,639	431,191	82,064	9,985,468	549,659	9,435,810	1,806,282	375,527	19,593
W/O Enhancement	2044	31,779,341	6,249,980	11,495,321	676,195	10,819,126	2,117,043	12,840	734	12,106	2,346	768,154	44,531	723,623	140,900	431,191	24,639	406,551	78,782	9,435,810	549,659	8,886,151	1,733,081	355,934	19,593
W Enhancement	2044	31,779,341	6,249,980	11,495,321	676,195	10,819,126	2,117,043	12,840	734	12,106	2,346	768,154	44,531	723,623	140,900	431,191	24,639	406,551	78,782	9,435,810	549,659	8,886,151	1,733,081	355,934	19,593
W/O Enhancement	2045	29,761,605	5,981,266	10,819,126	676,195	10,142,931	2,026,990	12,106	734	11,373	2,248	723,623	44,531	679,093	134,970	406,551	24,639	381,912	75,501	8,886,151	549,659	8,336,492	1,659,879	336,341	19,593
W Enhancement	2045	29,761,605	5,981,266	10,819,126	676,195	10,142,931	2,026,990	12,106	734	11,373	2,248	723,623	44,531	679,093	134,970	406,551	24,639	381,912	75,501	8,886,151	549,659	8,336,492	1,659,879	336,341	19,593
W/O Enhancement	2046	27,743,870	5,712,553	10,142,931	676,195	9,466,735	1,936,937	11,373	734	10,639	2,151	679,093	44,531	634,562	129,039	381,912	24,639	357,272	72,220	8,336,492	549,659	7,786,833	1,586,678	316,749	19,593
W Enhancement	2046	27,743,870	5,712,553	10,142,931	676,195	9,466,735	1,936,937	11,373	734	10,639	2,151	679,093	44,531	634,562	129,039	381,912	24,639	357,272	72,220	8,336,492	549,659	7,786,833	1,586,678	316,749	19,593
W/O Enhancement	2047	25,726,134	5,443,839	9,466,735	676,195	8,790,540	1,846,884	10,639	734	9,905	2,053	634,562	44,531	590,031	123,109	357,272	24,639	332,633	68,938	7,786,833	549,659	7,237,174	1,513,476	297,156	19,593
W Enhancement	2047	25,726,134	5,443,839	9,466,735	676,195	8,790,540	1,846,884	10,639	734	9,905	2,053	634,562	44,531	590,031	123,109	357,272	24,639	332,633	68,938	7,786,833	549,659	7,237,174	1,513,476	297,156	19,593
W/O Enhancement	2048	23,708,398	5,175,125	8,790,540	676,195	8,114,344	1,756,831	9,905	734	9,172	1,955	590,031	44,531	545,501	117,178	332,633	24,639	307,993	65,657	7,237,174	549,659	6,687,516	1,440,275	277,563	19,593
W Enhancement	2048	23,708,398	5,175,125	8,790,540	676,195	8,114,344	1,756,831	9,905	734	9,172	1,955	590,031	44,531	545,501	117,178	332,633	24,639	307,993	65,657	7,237,174	549,659	6,687,516	1,440,275	277,563	19,593
W/O Enhancement	2049	21,690,662	4,906,411	8,114,344	676,195	7,438,149	1,666,778	9,172	734	8,438	1,857	545,501	44,531	500,970	111,248	307,993	24,639	283,354	62,375	6,687,516	549,659	6,137,857	1,367,074	257,971	19,593
W Enhancement	2049	21,690,662	4,906,411	8,114,344	676,195	7,438,149	1,666,778	9,172	734	8,438	1,857	545,501	44,531	500,970	111,248	307,993	24,639	283,354	62,375	6,687,516	549,659	6,137,857	1,367,074	257,971	19,593
W/O Enhancement	2050	19,672,926	4,637,697	7,438,149	676,195	6,761,954	1,576,725	8,438	734	7,704	1,760	500,970	44,531	456,439	105,317	283,354	24,639	258,714	59,094	6,137,857	549,659	5,588,198	1,293,872	238,378	19,593
W Enhancement	2050	19,672,926	4,637,697	7,438,149	676,195	6,761,954	1,576,725	8,438	734	7,704	1,760	500,970	44,531	456,439	105,317	283,354	24,639</								

New Plant Carrying Charge

FCR if not a CIAC

Formula Line	
A	159
B	166
C	

FCR if a CIAC

D	160
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The FCR resulting from Formula in a given year is calculated as follows:
Therefore actual revenues collected in a given year are calculated as follows:
Per FERC's orders in Docket No. ER07-5:
The rest of transmission rate base gets a 1.5% return on investment.

Graceton 230kV Circuit 2018			b1016 - Rebuild Graceton-Bagley 230kV 2018				b1251 - Second Raphael-Bagley 230kv Circuit 2018				b1251.1 - Rebuild Raphael-Bagley 230 kV 2018				b2766.1 - Rebuild Conastone 500 kV Substation Equip 2020				b2992.3 - Rebuild Windy Edge-Glenarm 115 kV Circuit 2020				b2992.4 - Rebuild Raphael-N					
Details			No				No				No				No				No			No				No		
Schedule 12	(Yes or No)		44				44				44				44				44			44				44		
Life			No				No				No				No				No			No				No		
CIAC	(Yes or No)																											
ROE Incentive (Basis Points)																												
FCR W/O Incentive			0.133175964				0.133175964				0.133175964				0.133175964				0.133175964			0.133175964				0.133175964		
FCR for This Project			0.133175964				0.133175964				0.133175964				0.133175964				0.133175964			0.133175964				0.133175964		
Investment		3d average of small projects	365,013	may be weighted average of small projects			53,758	may be weighted average of small projects			(313,293)	may be weighted average of small projects			8,469,799	may be weighted average of small projects			338,633	may be weighted average of small projects			11,496,164	may be weighted average of small projects			261,276	
Annual Depreciation Exp			8,296				1,222				(7,120)				192,495				7,696									
In Service Month (1-12)		3d average of small projects	6	may be weighted average of small projects			3	may be weighted average of small projects			11	may be weighted average of small projects			5	may be weighted average of small projects			10	may be weighted average of small projects			12	may be weighted average of small projects				
Invest Yr	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning	Depr. or Amort
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	845,752	110,189	365,013	4,148	360,865	28,177	53,758	916	52,841	6,194	(313,293)	(593)	(312,700)	(4,064)													
W Enhancement	2018	845,752	110,189	365,013	4,148	360,865	28,177	53,758	916	52,841	6,194	(313,293)	(593)	(312,700)	(4,064)													
W/O Enhancement	2019	826,159	129,617	360,865	8,296	352,569	55,250	52,841	1,222	51,620	8,096	(312,700)	(7,120)	(305,580)	(47,816)													
W Enhancement	2019	826,159	129,617	360,865	8,296	352,569	55,250	52,841	1,222	51,620	8,096	(312,700)	(7,120)	(305,580)	(47,816)													
W/O Enhancement	2020	806,566	127,008	352,569	8,296	344,274	54,145	51,620	1,222	50,398	7,934	(305,580)	(7,120)	(298,459)	(46,868)	8,469,799	112,289	8,357,510	761,550	338,633	1,283	337,350	8,771	11,496,164	-			
W Enhancement	2020	806,566	127,008	352,569	8,296	344,274	54,145	51,620	1,222	50,398	7,934	(305,580)	(7,120)	(298,459)	(46,868)	8,469,799	112,289	8,357,510	761,550	338,633	1,283	337,350	8,771	11,496,164	-			
W/O Enhancement	2021	786,974	124,399	344,274	8,296	335,978	53,040	50,398	1,222	49,176	7,771	(298,459)	(7,120)	(291,339)	(45,920)	8,357,510	192,495	8,165,015	1,279,879	337,350	7,696	329,654	51,598	11,496,164	261,276			
W Enhancement	2021	786,974	124,399	344,274	8,296	335,978	53,040	50,398	1,222	49,176	7,771	(298,459)	(7,120)	(291,339)	(45,920)	8,357,510	192,495	8,165,015	1,279,879	337,350	7,696	329,654	51,598	11,496,164	261,276			
W/O Enhancement	2022	767,381	121,789	335,978	8,296	327,682	51,935	49,176	1,222	47,954	7,608	(291,339)	(7,120)	(284,219)	(44,971)	8,165,015	192,495	7,972,520	1,254,243	329,654	7,696	321,958	50,573	11,234,888	261,276			
W Enhancement	2022	767,381	121,789	335,978	8,296	327,682	51,935	49,176	1,222	47,954	7,608	(291,339)	(7,120)	(284,219)	(44,971)	8,165,015	192,495	7,972,520	1,254,243	329,654	7,696	321,958	50,573	11,234,888	261,276			
W/O Enhancement	2023	747,788	119,180	327,682	8,296	319,386	50,830	47,954	1,222	46,732	7,445	(284,219)	(7,120)	(277,098)	(44,023)	7,972,520	192,495	7,780,024	1,228,608	321,958	7,696	314,262	49,548	10,973,611	261,276			
W Enhancement	2023	747,788	119,180	327,682	8,296	319,386	50,830	47,954	1,222	46,732	7,445	(284,219)	(7,120)	(277,098)	(44,023)	7,972,520	192,495	7,780,024	1,228,608	321,958	7,696	314,262	49,548	10,973,611	261,276			
W/O Enhancement	2024	728,195	116,571	319,386	8,296	311,091	49,726	46,732	1,222	45,511	7,283	(277,098)	(7,120)	(269,978)	(43,075)	7,780,024	192,495	7,587,529	1,202,972	314,262	7,696	306,565	48,523	10,712,335	261,276			
W Enhancement	2024	728,195	116,571	319,386	8,296	311,091	49,726	46,732	1,222	45,511	7,283	(277,098)	(7,120)	(269,978)	(43,075)	7,780,024	192,495	7,587,529	1,202,972	314,262	7,696	306,565	48,523	10,712,335	261,276			
W/O Enhancement	2025	708,603	113,962	311,091	8,296	302,795	48,621	45,511	1,222	44,289	7,120	(269,978)	(7,120)	(262,858)	(42,127)	7,587,529	192,495	7,395,033	1,177,336	306,565	7,696	298,869	47,498	10,451,058	261,276			
W Enhancement	2025	708,603	113,962	311,091	8,296	302,795	48,621	45,511																				

W Enhancement	2031	591,047	98,306	261,316	8,296	253,020	41,992	38,180	1,222	36,958	6,144	(227,256)	(7,120)	(220,136)	(36,437)	6,432,556	192,495	6,240,061	1,023,522	260,388	7,696	252,692	41,349	8,883,400	261,276
W/O Enhancement	2032	571,454	95,697	253,020	8,296	244,725	40,887	36,958	1,222	35,737	5,981	(220,136)	(7,120)	(213,016)	(35,489)	6,240,061	192,495	6,047,565	997,886	252,692	7,696	244,996	40,324	8,622,123	261,276
W Enhancement	2032	571,454	95,697	253,020	8,296	244,725	40,887	36,958	1,222	35,737	5,981	(220,136)	(7,120)	(213,016)	(35,489)	6,240,061	192,495	6,047,565	997,886	252,692	7,696	244,996	40,324	8,622,123	261,276
W/O Enhancement	2033	551,861	93,087	244,725	8,296	236,429	39,782	35,737	1,222	34,515	5,818	(213,016)	(7,120)	(205,895)	(34,541)	6,047,565	192,495	5,855,070	972,250	244,996	7,696	237,300	39,299	8,360,847	261,276
W Enhancement	2033	551,861	93,087	244,725	8,296	236,429	39,782	35,737	1,222	34,515	5,818	(213,016)	(7,120)	(205,895)	(34,541)	6,047,565	192,495	5,855,070	972,250	244,996	7,696	237,300	39,299	8,360,847	261,276
W/O Enhancement	2034	532,268	90,478	236,429	8,296	228,133	38,678	34,515	1,222	33,293	5,656	(205,895)	(7,120)	(198,775)	(33,592)	5,855,070	192,495	5,662,574	946,614	237,300	7,696	229,603	38,274	8,099,570	261,276
W Enhancement	2034	532,268	90,478	236,429	8,296	228,133	38,678	34,515	1,222	33,293	5,656	(205,895)	(7,120)	(198,775)	(33,592)	5,855,070	192,495	5,662,574	946,614	237,300	7,696	229,603	38,274	8,099,570	261,276
W/O Enhancement	2035	512,676	87,869	228,133	8,296	219,837	37,573	33,293	1,222	32,071	5,493	(198,775)	(7,120)	(191,655)	(32,644)	5,662,574	192,495	5,470,079	920,978	229,603	7,696	221,907	37,249	7,838,294	261,276
W Enhancement	2035	512,676	87,869	228,133	8,296	219,837	37,573	33,293	1,222	32,071	5,493	(198,775)	(7,120)	(191,655)	(32,644)	5,662,574	192,495	5,470,079	920,978	229,603	7,696	221,907	37,249	7,838,294	261,276
W/O Enhancement	2036	493,083	85,260	219,837	8,296	211,542	36,468	32,071	1,222	30,850	5,330	(191,655)	(7,120)	(184,534)	(31,696)	5,470,079	192,495	5,277,583	895,343	221,907	7,696	214,211	36,224	7,577,017	261,276
W Enhancement	2036	493,083	85,260	219,837	8,296	211,542	36,468	32,071	1,222	30,850	5,330	(191,655)	(7,120)	(184,534)	(31,696)	5,470,079	192,495	5,277,583	895,343	221,907	7,696	214,211	36,224	7,577,017	261,276
W/O Enhancement	2037	473,490	82,650	211,542	8,296	203,246	35,363	30,850	1,222	29,628	5,167	(184,534)	(7,120)	(177,414)	(30,748)	5,277,583	192,495	5,085,088	869,707	214,211	7,696	206,515	35,199	7,315,741	261,276
W Enhancement	2037	473,490	82,650	211,542	8,296	203,246	35,363	30,850	1,222	29,628	5,167	(184,534)	(7,120)	(177,414)	(30,748)	5,277,583	192,495	5,085,088	869,707	214,211	7,696	206,515	35,199	7,315,741	261,276
W/O Enhancement	2038	453,898	80,041	203,246	8,296	194,950	34,258	29,628	1,222	28,406	5,005	(177,414)	(7,120)	(170,294)	(29,799)	5,085,088	192,495	4,892,592	844,071	206,515	7,696	198,819	34,174	7,054,464	261,276
W Enhancement	2038	453,898	80,041	203,246	8,296	194,950	34,258	29,628	1,222	28,406	5,005	(177,414)	(7,120)	(170,294)	(29,799)	5,085,088	192,495	4,892,592	844,071	206,515	7,696	198,819	34,174	7,054,464	261,276
W/O Enhancement	2039	434,305	77,432	194,950	8,296	186,654	33,154	28,406	1,222	27,184	4,842	(170,294)	(7,120)	(163,174)	(28,851)	4,892,592	192,495	4,700,097	818,435	198,819	7,696	191,122	33,149	6,793,188	261,276
W Enhancement	2039	434,305	77,432	194,950	8,296	186,654	33,154	28,406	1,222	27,184	4,842	(170,294)	(7,120)	(163,174)	(28,851)	4,892,592	192,495	4,700,097	818,435	198,819	7,696	191,122	33,149	6,793,188	261,276
W/O Enhancement	2040	414,712	74,822	186,654	8,296	178,359	32,049	27,184	1,222	25,962	4,679	(163,174)	(7,120)	(156,053)	(27,903)	4,700,097	192,495	4,507,602	792,800	191,122	7,696	183,426	32,124	6,531,911	261,276
W Enhancement	2040	414,712	74,822	186,654	8,296	178,359	32,049	27,184	1,222	25,962	4,679	(163,174)	(7,120)	(156,053)	(27,903)	4,700,097	192,495	4,507,602	792,800	191,122	7,696	183,426	32,124	6,531,911	261,276
W/O Enhancement	2041	395,120	72,213	178,359	8,296	170,063	30,944	25,962	1,222	24,741	4,517	(156,053)	(7,120)	(148,933)	(26,955)	4,507,602	192,495	4,315,106	767,164	183,426	7,696	175,730	31,099	6,270,635	261,276
W Enhancement	2041	395,120	72,213	178,359	8,296	170,063	30,944	25,962	1,222	24,741	4,517	(156,053)	(7,120)	(148,933)	(26,955)	4,507,602	192,495	4,315,106	767,164	183,426	7,696	175,730	31,099	6,270,635	261,276
W/O Enhancement	2042	375,527	69,604	170,063	8,296	161,767	29,839	24,741	1,222	23,519	4,354	(148,933)	(7,120)	(141,813)	(26,006)	4,315,106	192,495	4,122,611	741,528	175,730	7,696	168,034	30,074	6,009,359	261,276
W Enhancement	2042	375,527	69,604	170,063	8,296	161,767	29,839	24,741	1,222	23,519	4,354	(148,933)	(7,120)	(141,813)	(26,006)	4,315,106	192,495	4,122,611	741,528	175,730	7,696	168,034	30,074	6,009,359	261,276
W/O Enhancement	2043	355,934	66,995	161,767	8,296	153,471	28,734	23,519	1,222	22,297	4,191	(141,813)	(7,120)	(134,692)	(25,058)	4,122,611	192,495	3,930,115	715,892	168,034	7,696	160,338	29,049	5,748,082	261,276
W Enhancement	2043	355,934	66,995	161,767	8,296	153,471	28,734	23,519	1,222	22,297	4,191	(141,813)	(7,120)	(134,692)	(25,058)	4,122,611	192,495	3,930,115	715,892	168,034	7,696	160,338	29,049	5,748,082	261,276
W/O Enhancement	2044	336,341	64,385	153,471	8,296	145,176	27,630	22,297	1,222	21,075	4,029	(134,692)	(7,120)	(127,572)	(24,110)	3,930,115	192,495	3,737,620	690,257	160,338	7,696	152,641	28,024	5,486,806	261,276
W Enhancement	2044	336,341	64,385	153,471	8,296	145,176	27,630	22,297	1,222	21,075	4,029	(134,692)	(7,120)	(127,572)	(24,110)	3,930,115	192,495	3,737,620	690,257	160,338	7,696	152,641	28,024	5,486,806	261,276
W/O Enhancement	2045	316,749	61,776	145,176	8,296	136,880	26,525	21,075	1,222	19,854	3,866	(127,572)	(7,120)	(120,452)	(23,162)	3,737,620	192,495	3,545,124	664,621	152,641	7,696	144,945	26,999	5,225,529	261,276
W Enhancement	2045	316,749	61,776	145,176	8,296	136,880	26,525	21,075	1,222	19,854	3,866	(127,572)	(7,120)	(120,452)	(23,162)	3,737,620	192,495	3,545,124	664,621	152,641	7,696	144,945	26,999	5,225,529	261,276
W/O Enhancement	2046	297,156	59,167	136,880	8,296	128,584	25,420	19,854	1,222	18,632	3,703	(120,452)	(7,120)	(113,331)	(22,213)	3,545,124	192,495	3,352,629	638,985	144,945	7,696	137,249	25,974	4,964,253	261,276
W Enhancement	2046	297,156	59,167	136,880	8,296	128,584	25,420	19,854	1,222	18,632	3,703	(120,452)	(7,120)	(113,331)	(22,213)	3,545,124	192,495	3,352,629	638,985	144,945	7,696	137,249	25,974	4,964,253	261,276
W/O Enhancement	2047	277,563	56,557	128,584	8,296	120,288	24,315	18,632	1,222	17,410	3,540	(113,331)	(7,120)	(106,211)	(21,265)	3,352,629	192,495	3,160,134	613,349	137,249	7,696	129,553	24,950	4,702,976	261,276
W Enhancement	2047	277,563	56,557	128,584	8,296	120,288	24,315	18,632	1,222	17,410	3,540	(113,331)	(7,120)	(106,211)	(21,265)	3,352,629	192,495	3,160,134	613,349	137,249	7,696	129,553	24,950	4,702,976	261,276
W/O Enhancement	2048	257,971	53,948	111,993	8,296	111,993	23,210	17,410	1,222	16,188	3,378	(106,211)	(7,120)	(99,091)	(20,317)	3,160,134	192,495	2,967,638	587,714	129,553	7,696	121,857	23,925	4,441,700	261,276
W Enhancement	2048	257,971	53,948	111,993	8,296	111,993	23,210	17,410	1,222	16,188	3,378	(106,211)	(7,120)	(99,091)	(20,317)	3,160,134	192,495	2,967,638	587,714	129,553	7,696	121,857	23,925	4,441,700	261,276
W/O Enhancement	2049	238,378	51,339	103,697	8,296	103,697	22,106	16,188	1,222	14,967	3,215	(99,091)	(7,120)	(91,971)	(19,369)	2,967,638	192,495	2,775,143	562,078	114,160	7,696	114,160	22,900	4,180,423	261,276
W Enhancement	2049	238,378	51,339	103,697	8,296	103,697	22,106	16,188	1,222	14,967	3,215	(99,091)	(7,120)	(91,971)	(19,369)	2,967,638	192,495	2,775,143	562,078	114,160	7,696	114,160	22,900	4,180,423	261,276
W/O Enhancement	2050	218,785	48,730	95,401	8,296	95,401	21,001	14,967	1,222	13,745	3,052	(91,971)	(7,120)	(84,850)	(18,420)	2,775,143	192,495	2,582,647	536,442	114,160	7,696	106,464	21,875	3,919,147	261,276
W Enhancement	2050	218,785	48,730	95,401	8,296	95,401	21,001	14,967	1,222	13,745	3,052	(91,971)	(7,120)	(84,850)	(18,420)	2,775,143	192,495	2,582,647	536,442	114,160	7,696	106,464	21,875	3,919,147	261,276
W/O Enhancement	2051	199,192	46,120	95,401	8,296	87,105	19,896	13,745	1,222	12,523	2,890	(84,850)	(7,120)	(77,730)	(17,472)	2,582,647	192,495	2,390,152	510,806	106,464	7,696	98,768	20,850	3,657,870	261,276
W Enhancement	2051	199,192	46,120	95,401	8,296	87,105	19,896	13,745	1,222	12,523	2,890	(84,850)	(7,120)	(77,730)	(17,472)	2,582,647	192,495	2,390,152	510,806	106,464	7,696	98,768	20,850	3,657,870	261,276
W/O Enhancement	2052	179,600	43,511	87,105	8,296																				

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[illegible]

W Enhancement	2031	8,622,123	1,409,536	17,270,010	500,580	16,769,430	2,733,865	22,315,141	646,816	21,668,325	3,532,516	\$ 44,147,526	\$	44,147,526		
W/O Enhancement	2032	8,360,847	1,374,740	16,769,430	500,580	16,268,850	2,667,200	21,668,325	646,816	21,021,509	3,446,375	\$ 42,358,271	\$		\$	42,358,271
W Enhancement	2032	8,360,847	1,374,740	16,769,430	500,580	16,268,850	2,667,200	21,668,325	646,816	21,021,509	3,446,375	\$ 42,846,974	\$	42,846,974		
W/O Enhancement	2033	8,099,570	1,339,945	16,268,850	500,580	15,768,270	2,600,535	21,021,509	646,816	20,374,694	3,360,235	\$ 41,081,184	\$		\$	41,081,184
W Enhancement	2033	8,099,570	1,339,945	16,268,850	500,580	15,768,270	2,600,535	21,021,509	646,816	20,374,694	3,360,235	\$ 41,546,422	\$	41,546,422		
W/O Enhancement	2034	7,838,294	1,305,149	15,768,270	500,580	15,267,690	2,533,869	20,374,694	646,816	19,727,878	3,274,095	\$ 39,804,097	\$		\$	39,804,097
W Enhancement	2034	7,838,294	1,305,149	15,768,270	500,580	15,267,690	2,533,869	20,374,694	646,816	19,727,878	3,274,095	\$ 40,245,870	\$	40,245,870		
W/O Enhancement	2035	7,577,017	1,270,353	15,267,690	500,580	14,767,110	2,467,204	19,727,878	646,816	19,081,062	3,187,955	\$ 38,527,010	\$		\$	38,527,010
W Enhancement	2035	7,577,017	1,270,353	15,267,690	500,580	14,767,110	2,467,204	19,727,878	646,816	19,081,062	3,187,955	\$ 38,945,317	\$	38,945,317		
W/O Enhancement	2036	7,315,741	1,235,557	14,767,110	500,580	14,266,530	2,400,539	19,081,062	646,816	18,434,247	3,101,814	\$ 37,249,923	\$		\$	37,249,923
W Enhancement	2036	7,315,741	1,235,557	14,767,110	500,580	14,266,530	2,400,539	19,081,062	646,816	18,434,247	3,101,814	\$ 37,644,765	\$	37,644,765		
W/O Enhancement	2037	7,054,464	1,200,762	14,266,530	500,580	13,765,950	2,333,874	18,434,247	646,816	17,787,431	3,015,674	\$ 35,972,837	\$		\$	35,972,837
W Enhancement	2037	7,054,464	1,200,762	14,266,530	500,580	13,765,950	2,333,874	18,434,247	646,816	17,787,431	3,015,674	\$ 36,344,213	\$	36,344,213		
W/O Enhancement	2038	6,793,188	1,165,966	13,765,950	500,580	13,265,370	2,267,208	17,787,431	646,816	17,140,615	2,929,534	\$ 34,695,750	\$		\$	34,695,750
W Enhancement	2038	6,793,188	1,165,966	13,765,950	500,580	13,265,370	2,267,208	17,787,431	646,816	17,140,615	2,929,534	\$ 35,043,661	\$	35,043,661		
W/O Enhancement	2039	6,531,911	1,131,170	13,265,370	500,580	12,764,790	2,200,543	17,140,615	646,816	16,493,800	2,843,393	\$ 33,418,663	\$		\$	33,418,663
W Enhancement	2039	6,531,911	1,131,170	13,265,370	500,580	12,764,790	2,200,543	17,140,615	646,816	16,493,800	2,843,393	\$ 33,743,109	\$	33,743,109		
W/O Enhancement	2040	6,270,635	1,096,374	12,764,790	500,580	12,264,210	2,133,878	16,493,800	646,816	15,846,984	2,757,253	\$ 32,141,576	\$		\$	32,141,576
W Enhancement	2040	6,270,635	1,096,374	12,764,790	500,580	12,264,210	2,133,878	16,493,800	646,816	15,846,984	2,757,253	\$ 32,442,556	\$	32,442,556		
W/O Enhancement	2041	6,009,359	1,061,579	12,264,210	500,580	11,763,630	2,067,213	15,846,984	646,816	15,200,168	2,671,113	\$ 30,864,490	\$		\$	30,864,490
W Enhancement	2041	6,009,359	1,061,579	12,264,210	500,580	11,763,630	2,067,213	15,846,984	646,816	15,200,168	2,671,113	\$ 31,142,004	\$	31,142,004		
W/O Enhancement	2042	5,748,082	1,026,783	11,763,630	500,580	11,263,050	2,000,548	15,200,168	646,816	14,553,353	2,584,972	\$ 29,587,403	\$		\$	29,587,403
W Enhancement	2042	5,748,082	1,026,783	11,763,630	500,580	11,263,050	2,000,548	15,200,168	646,816	14,553,353	2,584,972	\$ 29,841,452	\$	29,841,452		
W/O Enhancement	2043	5,486,806	991,987	11,263,050	500,580	10,762,470	1,933,882	14,553,353	646,816	13,906,537	2,498,832	\$ 28,310,316	\$		\$	28,310,316
W Enhancement	2043	5,486,806	991,987	11,263,050	500,580	10,762,470	1,933,882	14,553,353	646,816	13,906,537	2,498,832	\$ 28,540,900	\$	28,540,900		
W/O Enhancement	2044	5,225,529	957,191	10,762,470	500,580	10,261,890	1,867,217	13,906,537	646,816	13,259,721	2,412,692	\$ 27,033,229	\$		\$	27,033,229
W Enhancement	2044	5,225,529	957,191	10,762,470	500,580	10,261,890	1,867,217	13,906,537	646,816	13,259,721	2,412,692	\$ 27,240,348	\$	27,240,348		
W/O Enhancement	2045	4,964,253	922,396	10,261,890	500,580	9,761,310	1,800,552	13,259,721	646,816	12,612,906	2,326,552	\$ 25,756,142	\$		\$	25,756,142
W Enhancement	2045	4,964,253	922,396	10,261,890	500,580	9,761,310	1,800,552	13,259,721	646,816	12,612,906	2,326,552	\$ 25,939,796	\$	25,939,796		
W/O Enhancement	2046	4,702,976	887,600	9,761,310	500,580	9,260,730	1,733,887	12,612,906	646,816	11,966,090	2,240,411	\$ 24,479,056	\$		\$	24,479,056
W Enhancement	2046	4,702,976	887,600	9,761,310	500,580	9,260,730	1,733,887	12,612,906	646,816	11,966,090	2,240,411	\$ 24,639,243	\$	24,639,243		
W/O Enhancement	2047	4,441,700	852,804	9,260,730	500,580	8,760,150	1,667,221	11,966,090	646,816	11,319,274	2,154,271	\$ 23,201,969	\$		\$	23,201,969
W Enhancement	2047	4,441,700	852,804	9,260,730	500,580	8,760,150	1,667,221	11,966,090	646,816	11,319,274	2,154,271	\$ 23,338,691	\$	23,338,691		
W/O Enhancement	2048	4,180,423	818,008	8,760,150	500,580	8,259,570	1,600,556	11,319,274	646,816	10,672,459	2,068,131	\$ 21,924,882	\$		\$	21,924,882
W Enhancement	2048	4,180,423	818,008	8,760,150	500,580	8,259,570	1,600,556	11,319,274	646,816	10,672,459	2,068,131	\$ 22,038,139	\$	22,038,139		
W/O Enhancement	2049	3,919,147	783,213	8,259,570	500,580	7,758,990	1,533,891	10,672,459	646,816	10,025,643	1,981,990	\$ 20,647,795	\$		\$	20,647,795
W Enhancement	2049	3,919,147	783,213	8,259,570	500,580	7,758,990	1,533,891	10,672,459	646,816	10,025,643	1,981,990	\$ 20,737,587	\$	20,737,587		
W/O Enhancement	2050	3,657,870	748,417	7,758,990	500,580	7,258,410	1,467,226	10,025,643	646,816	9,378,827	1,895,850	\$ 19,370,708	\$		\$	19,370,708
W Enhancement	2050	3,657,870	748,417	7,758,990	500,580	7,258,410	1,467,226	10,025,643	646,816	9,378,827	1,895,850	\$ 19,437,035	\$	19,437,035		
W/O Enhancement	2051	3,396,594	713,621	7,258,410	500,580	6,757,830	1,400,561	9,378,827	646,816	8,732,012	1,809,710	\$ 18,027,435	\$		\$	18,027,435
W Enhancement	2051	3,396,594	713,621	7,258,410	500,580	6,757,830	1,400,561	9,378,827	646,816	8,732,012	1,809,710	\$ 18,070,798	\$	18,070,798		
W/O Enhancement	2052	3,135,318	678,825	6,757,830	500,580	6,257,250	1,333,895	8,732,012	646,816	8,085,196	1,723,569	\$ 16,373,021	\$		\$	16,373,021
W Enhancement	2052	3,135,318	678,825	6,757,830	500,580	6,257,250	1,333,895	8,732,012	646,816	8,085,196	1,723,569	\$ 16,396,356	\$	16,396,356		
W/O Enhancement	2053	2,874,041	644,030	6,257,250	500,580	5,756,670	1,267,230	8,085,196	646,816	7,438,380	1,637,429	\$ 14,665,230	\$		\$	14,665,230
W Enhancement	2053	2,874,041	644,030	6,257,250	500,580	5,756,670	1,267,230	8,085,196	646,816	7,438,380	1,637,429	\$ 14,672,330	\$	14,672,330		
W/O Enhancement	2054	2,612,765	609,234	5,756,670	500,580	5,256,090	1,200,565	7,438,380	646,816	6,791,565	1,551,289	\$ 12,300,662	\$		\$	12,300,662
W Enhancement	2054	2,612,765	609,234	5,756,670	500,580	5,256,090	1,200,565	7,438,380	646,816	6,791,565	1,551,289	\$ 12,300,878	\$	12,300,878		
W/O Enhancement	2055	2,351,488	574,438	5,256,090	500,580	4,755,510	1,133,900	6,791,565	646,816	6,144,749	1,465,149	\$ 10,229,956	\$		\$	10,229,956
W Enhancement	2055	2,351,488	574,438	5,256,090	500,580	4,755,510	1,133,900	6,791,565	646,816	6,144,749	1,465,149	\$ 10,229,956	\$	10,229,956		
W/O Enhancement	2056	2,090,212	539,642	4,755,510	500,580	4,254,930	1,067,234	6,144,749	646,816	5,497,933	1,379,008	\$ 9,175,140	\$		\$	9,175,140
W Enhancement	2056	2,090,212	539,642	4,755,510	500,580	4,254,930	1,067,234	6,144,749	646,816	5,497,933	1,379,008	\$ 9,175,140	\$	9,175,140		
W/O Enhancement	2057	1,828,935	504,847	4,254,930	500,580	3,754,350	1,000,569	5,497,933	646,816	4,851,118	1,292,868	\$ 8,450,195	\$		\$	8,450,195
W Enhancement	2057	1,828,935	504,847	4,254,930	500,580	3,754,350	1,000,569	5,497,933	646,816	4,851,118	1,292,868	\$ 8,450,195	\$	8,450,195		
W/O Enhancement	2058	1,567,659	470,051	3,754,350	500,580	3,253,770	933,904	4,851,118	646,816	4,204,302	1,206,728	\$ 7,727,311	\$		\$	7,727,311
W Enhancement	2058	1,567,659	470,051	3,754,350	500,580	3,253,770	933,904	4,851,118	646,816	4,204,302	1,206,728	\$ 7,727,311	\$	7,727,311		
W/O Enhancement	2059	1,306,382	435,255	3,253,770	500,580	2,753,190	867,239	4,204,302	646,816	3,557,486	1,120,587	\$ 7,004,427	\$		\$	7,004,427
W Enhancement	2059	1,306,382	435,255	3,253,770	500,580	2,753,190	867,239	4,204,302	646,816	3,557,486	1,120,587	\$ 7,004,427	\$	7,004,427		
W/O Enhancement	2060	1,045,106	400,459	2,753,190	500,580	2,252,610	800,574	3,557,486	646,816	2,910,671	1,034,447	\$ 5,739,468	\$		\$	5,739,468
W Enhancement	2060	1,045,106	400,459	2,753,190	500,580	2,252,610	800,574	3,557,486	646,816	2,910,671	1,034,447	\$ 5,739,468	\$	5,739,468		
W/O Enhancement	2061	783,829	365,664	2,252,610	500,580	1,752,030	733,908	2,910,671	646,816	2,263,855	948,307	\$ 2,450,505	\$		\$	2,450,505
W Enhancement	2061	783,829	365,664	2,252,610	500,580	1,752,030	733,908	2,910,671	646,816	2,263,855	948,307	\$ 2,450,505	\$	2,450,505		
W/O Enhancement	2062	522,553	330,868													

FCR if a CIAC

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The FCR resulting from Formula in a given year is calculated as follows:
Therefore actual revenues collected in a given year are calculated as follows:
Per FERC's orders in Docket No. ER07-51, the FCR is to be calculated as follows:
The rest of transmission rate base gets a return of 10.0%.

Dedicated Facility Project 2014					Dedicated Facility Project 2014				Dedicated Facility Project 2015				Dedicated Facility Project 2015				Dedicated Facility Project 2015				Dedicated Facility Project 2015				
Details (Yes or No)					No				No				No				No				No				No
Life (Yes or No)					10				10				10				10				10				10
CIAC (Yes or No)					No				No				No				No				No				No
ROE Incentive (Basis Points)					0.142992				0.142992039				0.142992039				0.142992039				0.142992039				0.142992039
FCR W/O Incentive					0.142992				0.142992039				0.142992039				0.142992039				0.142992039				0.142992039
FCR for This Project					169,603	may be weighted average of small projects			12,538	may be weighted average of small projects			40,332,600	may be weighted average of small projects			530,533	may be weighted average of small projects			(539,067)	may be weighted average of small projects			33,275,228
Investment					16,960				1,254				4,033,260				53,053				(53,907)				3,327,523
Annual Depreciation Exp					12	may be weighted average of small projects			2	may be weighted average of small projects			3	may be weighted average of small projects			7	may be weighted average of small projects			7	may be weighted average of small projects			10
In Service Month (1-12)																									
	Invest Yr	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning
W/O Enhancement	2004																								
W/O Enhancement	2004																								
W/O Enhancement	2005																								
W/O Enhancement	2005																								
W/O Enhancement	2006																								
W/O Enhancement	2006																								
W/O Enhancement	2007																								
W/O Enhancement	2007																								
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W/O Enhancement	2011																								
W/O Enhancement	2011																								
W/O Enhancement	2012																								
W/O Enhancement	2012																								
W/O Enhancement	2013																								
W/O Enhancement	2013																								
W/O Enhancement	2014	11,705	1,392,881	28,302	169,603	-	169,603	-																	
W/O Enhancement	2014	11,705	1,392,881	28,302	169,603	-	169,603	-																	
W/O Enhancement	2015	140,459	1,252,422	319,545	169,603	16,960	152,643	38,787	12,538	1,045	11,493	2,414	40,332,600	3,024,945	37,307,655	7,025,968	530,533	22,106	508,428	52,398	(539,067)	(22,461)	(516,606)	(53,241)	33,275,228
W/O Enhancement	2015	140,459	1,252,422	319,545	169,603	16,960	152,643	38,787	12,538	1,045	11,493	2,414	40,332,600	3,024,945	37,307,655	7,025,968	530,533	22,106	508,428	52,398	(539,067)	(22,461)	(516,606)	(53,241)	33,275,228
W/O Enhancement	2016	140,459	1,111,964	299,461	152,643	16,960	135,682	36,362	11,493	1,254	10,239	2,718	37,307,655	4,033,260	33,274,395	8,791,234	508,428	53,053	455,375	118,168	(516,606)	(53,907)	(462,699)	(120,069)	32,720,640
W/O Enhancement	2016	140,459	1,111,964	299,461	152,643	16,960	135,682	36,362	11,493	1,254	10,239	2,718	37,307,655	4,033,260	33,274,395	8,791,234	508,428	53,053	455,375	118,168	(516,606)	(53,907)	(462,699)	(120,069)	32,720,640
W/O Enhancement	2017	140,459	971,505	279,376	135,682	16,960	118,722	33,937	10,239	1,254	8,985	2,539	33,274,395	4,033,260	29,241,135	8,214,509	455,375	53,053	402,321	110,582	(462,699)	(53,907)	(408,792)	(112,361)	29,393,118
W/O Enhancement	2017	140,459	971,505	279,376	135,682	16,960	118,722	33,937	10,239	1,254	8,985	2,539	33,274,395	4,033,260	29,241,135	8,214,509	455,375	53,053	402,321	110,582	(462,699)	(53,907)	(408,792)	(112,361)	29,393,118
W/O Enhancement	2018	140,459	831,047	259,292	118,722	16,960	101,762	31,511	8,985	1,254	7,732	2,359	29,241,135	4,033,260	25,207,875	7,637,785	402,321	53,053	349,268	102,996	(408,792)	(53,907)	(354,886)	(104,653)	26,065,595
W/O Enhancement	2018	140,459	831,047	259,292	118,722	16,960	101,762	31,511	8,985	1,254	7,732	2,359	29,241,135	4,033,260	25,207,875	7,637,785	402,321	53,053	349,268	102,996	(408,792)	(53,907)	(354,886)	(104,653)	26,065,595
W/O Enhancement	2019	140,459	690,588	239,207	101,762	16,960	84,802	29,086	7,732	1,254	6,478	2,180	25,207,875	4,033,260	21,174,615	7,061,061	349,268	53,053	296,214	95,410	(354,886)	(53,907)	(300,979)	(96,944)	22,738,072
W/O Enhancement	2019	140,459	690,588	239,207	101,762	16,960	84,802	29,086	7,732	1,254	6,478	2,180	25,207,875	4,033,260	21,174,615	7,061,061	349,268	53,053	296,214	95,410	(354,886)	(53,907)	(300,979)	(96,944)	22,738,072
W/O Enhancement	2020	140,459	550,129	219,123	84,802	16,960	67,841	26,661	6,478	1,254	5,224	2,001	21,174,615	4,033,260	17,141,355	6,484,337	296,214	53,053	243,161	87,823	(300,979)	(53,907)	(247,072)	(89,236)	19,410,549
W/O Enhancement	2020	140,459	550,129	219,123	84,802	16,960	67,841	26,661	6,478	1,254	5,224	2,001	21,174,615	4,033,260	17,141,355	6,484,337	296,214	53,053	243,161	87,823	(300,979)	(53,907)	(247,072)	(89,236)	19,410,549
W/O Enhancement	2021	140,459	409,671	199,038	67,841	16,960	50,881	24,236	5,224	1,254	3,970	1,822	17,141,355	4,033,260	13,108,095	5,907,613	243,161	53,053	190,108	80,237	(247,072)	(53,907)	(193,166)	(81,528)	16,083,027
W/O Enhancement	2021	140,459	409,671	199,038	67,841	16,960	50,881	24,236	5,224	1,254	3,970	1,822	17,141,355	4,033,260	13,108,095	5,907,613	243,161	53,053	190,108	80,237	(247,072)	(53,907)	(193,166)	(81,528)	16,083,027
W/O Enhancement	2022	140,459	269,212	178,954	50,881	16,960	33,921	21,811	3,970	1,254	2,717	1,642	13,108,095	4,033,260	9,074,835	5,330,889	190,108	53,053	137,054	72,651	(193,166)	(53,907)	(139,259)	(73,820)	12,755,504
W/O Enhancement	2022	140,459	269,212	178,954	50,881	16,960	33,921	21,811	3,970	1,254	2,717	1,642	13,108,095	4,033,260	9,074,835	5,330,889	190,108	53,053	137,054	72,651	(193,166)	(53,907)	(139,259)	(73,820)	12,755,504
W/O Enhancement	2023	140,459	128,754	158,869	33,921	16,960	16,960	19,385	2,717	1,254	1,463	1,463	9,074,835	4,033,260	5,041,575	4,754,165	137,054	53,053	84,001	65,065	(139,259)	(53,907)	(85,352)	(66,111)	9,427,981
W/O Enhancement	2023	140,459	128,754	158,869	33,921	16,960	16,960	19,385	2,717	1,254	1,463	1,463	9,074,835	4,033,260	5,041,575	4,754,165	137,054	53,053	84,001	65,065	(139,259)	(53,907)	(85,352)	(66,111)	9,427,981
W/O Enhancement	2024	128,754	(0)		16,960	16,960	-	16,960	1,463	1,254	209	1,284	5,041,575	4,033,260	1,008,315	4,177,441	84,001	53,053	30,948	57,479	(85,352)	(53,907)	(31,446)	(58,403)	6,100,458
W/O Enhancement	2024	128,754	(0)	128,754	16,960	16,960	-	16,960	1,463	1,254	209	1,284	5,041,575	4,033,260	1,008,315	4,177,441	84,001	53,053	30,948	57,479	(85,352)	(53,907)	(31,446)	(58,403)	6,100,458
W/O Enhancement	2025								209	209	-	209	1,008,315	1,008,315	(0)	1,008,315	30,948	30,948	-	30,948	(31,446)	(31,446)	(0)	(31,446)	2,772,936
W/O Enhancement	2025								209	209	-	209	1,008,315	1,008,315	(0)	1,008,315	30,948	30,948	-	30,948	(31,446)	(31,446)	(0)	(31,446)	2,772,936
W/O Enhancement	2026																								
W/O Enhancement	2026																								
W/O Enhancement	2027																								
W/O Enhancement	2027																								
W/O Enhancement	2028																								
W/O Enhancement	2028																								
W/O Enhancement	2029																								
W/O Enhancement	2029																								
W/O Enhancement	2030																								
W/O Enhancement	2030																								
W/O Enhancement	2031																								

W Enhancement	2031						
W/O Enhancement	2032						
W Enhancement	2032						
W/O Enhancement	2033						
W Enhancement	2033						
W/O Enhancement	2034						
W Enhancement	2034						
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W Enhancement	2062						
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W Enhancement	2063						
W/O Enhancement	2064						
W Enhancement	2064						
W/O Enhancement	2065						
W Enhancement	2065						
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NOTES:
To accomodate varying in-service dates for

Lives shown above are illustrative only
The Dedicated Facility Project revenue req.
The revenue requirement associated with th
This same revenue requirement is in turn cr
In this way BGE's wholesale transmission c

In the event the facilities associated with
The Dedicated Facility Project- Abandonme
asset as it pertains to the directly assigned t
line 152 of Attachment H-2A ("the Gross Re
H-2A ("Revenue Credits") such that abando
Revenue Requirement"). In this way BGE's
related to the directly assigned facility charg

Revenue requirements associated with aban
accordance with existing PJM cost assignm

FCR if not a CIAC	Formula Line
A	159
B	166
C	

The FCR resulting from Formula in a given year is calculated as follows:
Therefore actual revenues collected in a given year are calculated as follows:
Per FERC's orders in Docket No. ER07-51, the FCR is to be calculated as follows:
The rest of transmission rate base gets a return of 10.0%.

Details		Dedicated Facility Project 2015			Dedicated Facility Project 2015			Dedicated Facility Project 2016				Dedicated Facility Project 2017				Dedicated Facility Project 2018				Dedicated Facility Project 2019				I	
Schedule 12	(Yes or No)				No			No				No			No			No			No			No	
Life					10			10				10			10			10			10			10	
CIAC	(Yes or No)				No			No				No			No			No			No			No	
ROE Incentive (Basis Points)																									
FCR W/O Incentive					0.142992039			0.142992039				0.142992039			0.142992039			0.142992039			0.142992039			0.142992039	
FCR for This Project					0.142992039			0.142992039				0.142992039			0.142992039			0.142992039			0.142992039			0.142992039	
Investment		may be weighted average of small projects			497,856	may be weighted average of small projects		1,756,062	may be weighted average of small projects			36,868,091	may be weighted average of small projects		80,280,477	may be weighted average of small projects		(531,831)	may be weighted average of small projects		1,297,564			1,297,564	
Annual Depreciation Exp					49,786			175,606				3,686,809			8,028,048			(53,183)			129,756			129,756	
In Service Month (1-12)		may be weighted average of small projects			11	may be weighted average of small projects		6	may be weighted average of small projects			5	may be weighted average of small projects		8	may be weighted average of small projects		1	may be weighted average of small projects		4			4	
W/O Enhancement	Invest Yr	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort.	Ending	Revenue	Beginning	Depr. or Amort	Ending	Revenue	Beginning
W 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																								
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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	554,587	32,720,640	1,334,386	497,856	4,149	493,707	10,032																	
W Enhancement	2015	554,587	32,720,640	1,334,386	497,856	4,149	493,707	10,032																	
W/O Enhancement	2016	3,327,523	29,393,118	7,530,505	493,707	49,786	443,921	113,263	1,756,062	87,803	1,668,259	207,077													
W Enhancement	2016	3,327,523	29,393,118	7,530,505	493,707	49,786	443,921	113,263	1,756,062	87,803	1,668,259	207,077													
W/O Enhancement	2017	3,327,523	26,065,595	7,054,595	443,921	49,786	394,136	106,144	1,668,259	175,606	1,492,653	389,044	36,868,091	2,150,639	34,717,452	5,046,492									
W Enhancement	2017	3,327,523	26,065,595	7,054,595	443,921	49,786	394,136	106,144	1,668,259	175,606	1,492,653	389,044	36,868,091	2,150,639	34,717,452	5,046,492									
W/O Enhancement	2018	3,327,523	22,738,072	6,578,886	394,136	49,786	344,350	99,025	1,492,653	175,606	1,317,046	363,933	34,717,452	3,686,809	31,030,643	8,123,944	80,280,477	2,676,016	77,604,461	6,374,956					
W Enhancement	2018	3,327,523	22,738,072	6,578,886	394,136	49,786	344,350	99,025	1,492,653	175,606	1,317,046	363,933	34,717,452	3,686,809	31,030,643	8,123,944	80,280,477	2,676,016	77,604,461	6,374,956					
W/O Enhancement	2019	3,327,523	19,410,549	6,103,077	344,350	49,786	294,565	91,906	1,317,046	175,606	1,141,440	338,823	31,030,643	3,686,809	27,343,834	7,596,760	77,604,461	8,028,048	69,576,413	17,976,921	(531,831)	(48,751)	(483,080)	(112,071)	1,297,564
W Enhancement	2019	3,327,523	19,410,549	6,103,077	344,350	49,786	294,565	91,906	1,317,046	175,606	1,141,440	338,823	31,030,643	3,686,809	27,343,834	7,596,760	77,604,461	8,028,048	69,576,413	17,976,921	(531,831)	(48,751)	(483,080)	(112,071)	1,297,564
W/O Enhancement	2020	3,327,523	16,083,027	5,627,268	294,565	49,786	244,779	84,787	1,141,440	175,606	965,834	313,713	27,343,834	3,686,809	23,657,025	7,069,575	69,576,413	8,028,048	61,548,365	16,828,974	(483,080)	(53,183)	(429,897)	(114,655)	1,211,060
W Enhancement	2020	3,327,523	16,083,027	5,627,268	294,565	49,786	244,779	84,787	1,141,440	175,606	965,834	313,713	27,343,834	3,686,809	23,657,025	7,069,575	69,576,413	8,028,048	61,548,365	16,828,974	(483,080)	(53,183)	(429,897)	(114,655)	1,211,060
W/O Enhancement	2021	3,327,523	12,755,504	5,151,458	244,779	49,786	194,994	77,668	965,834	175,606	790,228	288,602	23,657,025	3,686,809	19,970,216	6,542,391	61,548,365	8,028,048	53,520,318	15,681,027	(429,897)	(53,183)	(376,714)	(107,050)	1,081,303
W Enhancement	2021	3,327,523	12,755,504	5,151,458	244,779	49,786	194,994	77,668	965,834	175,606	790,228	288,602	23,657,025	3,686,809	19,970,216	6,542,391	61,548,365	8,028,048	53,520,318	15,681,027	(429,897)	(53,183)	(376,714)	(107,050)	1,081,303
W/O Enhancement	2022	3,327,523	9,427,981	4,675,649	194,994	49,786	145,208	70,549	790,228	175,606	614,622	263,492	19,970,216	3,686,809	16,283,407	6,015,207	53,520,318	8,028,048	45,492,270	14,533,080	(376,714)	(53,183)	(323,531)	(99,445)	951,547
W Enhancement	2022	3,327,523	9,427,981	4,675,649	194,994	49,786	145,208	70,549	790,228	175,606	614,622	263,492	19,970,216	3,686,809	16,283,407	6,015,207	53,520,318	8,028,048	45,492,270	14,533,080	(376,714)	(53,183)	(323,531)	(99,445)	951,547
W/O Enhancement	2023	3,327,523	6,100,458	4,199,840	145,208	49,786	95,422	63,430	614,622	175,606	439,015	238,382	16,283,407	3,686,809	12,596,598	5,488,022	45,492,270	8,028,048	37,464,222	13,385,133	(323,531)	(53,183)	(270,347)	(91,841)	821,791
W Enhancement	2023	3,327,523	6,100,458	4,199,840	145,208	49,786	95,422	63,430	614,622	175,606	439,015	238,382	16,283,407	3,686,809	12,596,598	5,488,022	45,492,270	8,028,048	37,464,222	13,385,133	(323,531)	(53,183)	(270,347)	(91,841)	821,791
W/O Enhancement	2024	3,327,523	2,772,936	3,724,030	95,422	49,786	45,637	56,311	439,015	175,606	263,409	213,272	12,596,598	3,686,809	8,909,789	4,960,838	37,464,222	8,028,048	29,436,175	12,237,186	(270,347)	(53,183)	(217,164)	(84,236)	692,034
W Enhancement	2024	3,327,523	2,772,936	3,724,030	95,422	49,786	45,637	56,311	439,015	175,606	263,409	213,272	12,596,598	3,686,809	8,909,789	4,960,838	37,464,222	8,028,048	29,436,175	12,237,186	(270,347)	(53,183)	(217,164)	(84,236)	692,034
W/O Enhancement	2025	2,772,936	0	2,772,936	45,637	45,637	-	45,637	263,409	175,606	87,803	188,161	8,909,789	3,686,809	5,222,980	4,433,654	29,436,175	8,028,048	21,408,127	11,089,239	(217,164)	(53,183)	(163,981)	(76,631)	562,278
W Enhancement	2025	2,772,936	0	2,772,936	45,637	45,637	-	45,637	263,409	175,606	87,803	188,161	8,909,789	3,686,809	5,222,980	4,433,654	29,436,175	8,028,048	21,408,127	11,089,239	(217,164)	(53,183)	(163,981)	(76,631)	562,278
W/O Enhancement	2026								87,803	87,803	0	87,803	5,222,980	3,686,809	1,536,170	3,906,469	21,408,127	8,028,048	13,380,079	9,941,292	(163,981)	(53,183)	(110,798)	(69,026)	432,521
W Enhancement	2026								87,803	87,803	0	87,803	5,222,980	3,686,809	1,536,170	3,906,469	21,408,127	8,028,048	13,380,079	9,941,292	(163,981)	(53,183)	(110,798)	(69,026)	432,521
W/O Enhancement	2027												1,536,170	1,536,170	0	1,536,170	13,380,079	8,028,048	5,352,032	8,793,346	(110,798)	(53,183)	(57,615)	(61,422)	302,765
W Enhancement	2027												1,536,170	1,536,170	0	1,536,170	13,380,079	8,028,048	5,352,032	8,793,346	(110,798)	(53,183)	(57,615)	(61,422)	302,765
W/O Enhancement	2028																5,352,032	5,352,032	-	5,352,032	(57,615)	(53,183)	(4,432)	(53,817)	173,009
W Enhancement	2028																5,352,032	5,352,032	-	5,352,032	(57,615)	(53,183)	(4,432)	(53,817)	173,009
W/O Enhancement	2029																				(4,432)	(4,432)	(0)	(4,432)	43,252
W Enhancement	2029																				(4,432)	(4,432)	(0)	(4,432)	43,252
W/O Enhancement	2030																								

W Enhancement	2031						
W/O Enhancement	2032						
W Enhancement	2032						
W/O Enhancement	2033						
W Enhancement	2033						
W/O Enhancement	2034						
W Enhancement	2034						
W/O Enhancement	2035						
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W/O Enhancement	2064						
W Enhancement	2064						
W/O Enhancement	2065						
W Enhancement	2065						
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NOTES:
To accomodate varying in-service dates for

Lives shown above are illustrative only
The Dedicated Facility Project revenue req.
The revenue requirement associated with th
This same revenue requirement is in turn cr
In this way BGE's wholesale transmission ca

In the event the facilities associated with
The Dedicated Facility Project- Abandonme
asset as it pertains to the directly assigned t
line 152 of Attachment H-2A ("the Gross Re
H-2A ("Revenue Credits") such that abando
Revenue Requirement"). In this way BGE's
related to the directly assigned facility charc

Revenue requirements associated with aban
accordance with existing PJM cost assignm

New Plant Carrying Charge

FCR if not a CIAC

Formula Line

A	159
B	166
C	

FCR if a CIAC

D 160

The FCR resulting from Formula in a given year is calculated as follows:
Therefore actual revenues collected in a given year are calculated as follows:
Per FERC's orders in Docket No. ER07-51, the transmission rate base gets a 10% annual increase.

[illegible]

W Enhancement	2031		55,217	55,217	0	55,217	65,033	39,020	26,013	42,739	333,329	117,646	215,684	148,487	50,325	13,420	36,905	18,697
W/O Enhancement	2032						26,013	26,013	-	26,013	215,684	117,646	98,038	131,664	36,905	13,420	23,485	18,697
W Enhancement	2032						26,013	26,013	-	26,013	215,684	117,646	98,038	131,664	36,905	13,420	23,485	18,697
W/O Enhancement	2033										98,038	98,038	-	98,038	23,485	13,420	10,065	14,859
W Enhancement	2033										98,038	98,038	-	98,038	23,485	13,420	10,065	14,859
W/O Enhancement	2034														10,065	10,065	0	10,065
W Enhancement	2034														10,065	10,065	0	10,065
W/O Enhancement	2035																	
W Enhancement	2035																	
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W Enhancement	2036																	
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NOTES:
To accomodate varying in-service dates for

Lives shown above are illustrative only
The Dedicated Facility Project revenue req.
The revenue requirement associated with th
This same revenue requirement is in turn cr
In this way BGE's wholesale transmission cr

In the event the facilities associated with
The Dedicated Facility Project- Abandonme
asset as it pertains to the directly assigned t
line 152 of Attachment H-2A ("the Gross Re
H-2A ("Revenue Credits") such that abando
Revenue Requirement"). In this way BGE's
related to the directly assigned facility char

Revenue requirements associated with aban
accordance with existing PJM cost assignm

New Plant Carrying Charge

FCR if not a CIAC

	Formula Line
A	159
B	166
C	

FCR if a CIAC

D 160

The FCR resulting from Formula in a given year is calculated as follows:
Therefore actual revenues collected in a given year are calculated as follows:
Per FERC's orders in Docket No. ER07-51, the FCR is to be calculated as follows:
The rest of transmission rate base gets a return of 10.0%.

[illegible]

W Enhancement	2031			
W/O Enhancement	2032			
W Enhancement	2032			
W/O Enhancement	2033			
W Enhancement	2033			
W/O Enhancement	2034			
W Enhancement	2034			
W/O Enhancement	2035			
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W/O Enhancement	2064			
W Enhancement	2064			
W/O Enhancement	2065			
W Enhancement	2065			
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NOTES:
To accomodate varying in-service dates for

Lives shown above are illustrative only
The Dedicated Facility Project revenue req
The revenue requirement associated with th
This same revenue requirement is in turn cr
In this way BGE's wholesale transmission cr

In the event the facilities associated with
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H-2A ("Revenue Credits") such that abando
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Revenue requirements associated with aban
accordance with existing PJM cost assignm

Baltimore Gas and Electric Company
Attachment 8 - Company Exhibit - Securitization Workpaper

Line #

	Long Term Interest	
100	Less LTD Interest on Securitization Bonds	
	Capitalization	
111	Less LTD on Securitization Bonds	

Calculation of the above Securitization Adjustments



Attachment 9
Rate Base Worksheet
Baltimore Gas and Electric

Line No	(Note G) Month (a)	Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-2A, Line No:	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 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) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Year Actual	2,704,103,936	391,007,420	955,354,234	599,323,583	79,186,570	107,055,380	79,137,463	260,627,492	2,104,780,353	232,683,387	587,671,362
2	January	2,735,449,074	194,275,395	945,496,173	625,477,188	72,672,212	108,662,704	0	257,228,793	2,109,971,887	121,603,183	579,604,676
3	February	2,737,338,291	194,803,565	947,221,933	624,516,096	74,036,261	109,115,981	0	260,768,208	2,112,822,195	120,767,304	577,337,744
4	March	2,749,201,755	208,231,377	966,250,682	632,244,939	77,916,269	111,036,633	0	263,444,319	2,116,956,816	130,315,108	591,769,730
5	April	2,755,250,037	212,228,442	973,753,471	639,995,674	81,866,429	112,970,822	0	266,237,040	2,115,254,363	130,362,013	594,545,609
6	May	2,790,624,985	218,943,398	981,627,516	647,786,306	85,812,656	114,907,736	0	269,098,551	2,142,838,659	133,130,732	597,821,229
7	June	2,799,589,610	230,927,095	996,807,772	655,619,395	89,777,564	116,856,121	0	271,974,969	2,143,970,215	141,148,631	607,976,682
8	July	2,800,345,421	238,397,852	1,000,662,529	663,464,007	93,757,410	118,812,620	0	274,880,253	2,136,881,414	144,640,442	606,969,656
9	August	2,801,485,463	241,502,173	1,008,117,781	671,313,127	97,727,163	120,773,567	0	277,831,439	2,130,172,336	143,775,010	609,512,775
10	September	2,805,497,970	246,468,769	1,015,958,607	679,169,637	101,680,379	122,735,080	0	280,845,158	2,126,328,333	144,788,390	612,738,369
11	October	2,809,773,494	252,176,838	1,021,536,686	686,755,216	105,624,276	124,690,531	0	283,906,206	2,123,018,278	146,552,562	612,939,949
12	November	2,812,488,673	255,209,676	1,069,791,544	694,349,830	109,567,798	126,655,072	0	287,223,916	2,118,148,844	145,641,878	655,912,556
13	December	2,867,308,709	264,188,057	1,078,468,660	701,733,862	113,321,777	128,585,135	0	290,732,932	2,165,574,847	150,866,280	659,150,593
14	Average of the 13 Monthly Balances (Attachment 9A)	2,782,189,800	242,181,542	997,003,661	655,519,143	90,995,905	117,142,875	6,087,497	272,676,867	2,126,670,657	145,098,140	607,183,918
15	Less Merger Cost to Achieve (Attachment 10)		308,083	589,765		29,405		-	513,330	-	278,678	76,435
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,782,189,800	241,873,459	996,413,896	655,519,143	90,966,500	117,142,875	6,087,497	272,163,537	2,126,670,657	144,819,462	607,107,483

(Note G)

Line No	Month (a)	CWIP	PHFU	Materials & Supplies	Undistributed Stores Expense	Prepayments	Unamortized Regulatory Asset	Unamortized Abandoned 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 (b)	Held for Future Use (c) 28	(d) 50	(e) 47	(f) 45	(g)	(h) 44(a)	(i)	(j)	(k)	(l)
	Attachment H-2A, Line No:			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	Attachment 1
17	December Prior Year Actual	(Note B)	214 for end of year, records for other months									
18	January	-	12,744,618	6,223,415	-	29,674,668	-	-				
19	February	-	12,744,618	6,180,667	65,044	26,466,792	-	-				
20	March	-	12,744,618	6,237,042	224,445	24,671,672	-	-				
21	April	-	12,744,618	6,078,657	252,057	23,729,926	-	-				
22	May	-	12,744,618	6,233,217	267,373	26,492,955	-	-				
23	June	-	12,744,618	6,276,204	175,237	23,255,983	-	-				
24	July	-	12,744,618	6,132,159	335,204	20,018,509	-	-				
25	August	-	12,744,618	5,831,566	424,180	19,697,272	-	-				
26	September	-	12,744,618	5,812,616	175,598	19,376,034	-	-				
27	October	-	12,744,618	5,908,637	146,264	19,054,797	-	-				
28	November	-	12,744,618	5,697,622	17,087	18,733,559	-	-				
29	December	-	12,744,618	5,741,912	102,781	18,412,322	-	-				
30	Average of the 13 Monthly Balances (Note D)	-	12,744,618	5,906,373	-	36,701,539	-	-				
		-	12,744,618	6,020,007	168,867	24,022,002	-	-				

- 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 (a)	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Distribution Specific Software (e)	Transmission Specific Software (f) 19	Common (g)	Total Plant in Service (h)	Transmission (i)	General & Intangible (j)	Distribution Specific Software (k)	Transmission Specific Software (l)	Common (m)	Total Plant in Service (n) 6	Transmission (o)	General & Intangible (p)	Distribution Specific Software (q) 23	Transmission Specific Software (r) 23	Common (s)	
Attachment H-2A, Line No:		p204-207.104.g. Monthly balances that are the amounts expected to be included in 204-207.104.g. for end of year and records for other months						204-207.57.g. + 204-207.74.g. + 204-207.83.g. + 204-207.88.g. Monthly balances that are the amounts expected to be included in 204-207.57.g. + 204-207.74.g. + 204-207.83.g. + 204-207.88.g. for end of year and records for other months						204-207.57.g. Monthly balances that are the amounts expected to be included in 204-207.57.g. for end of year and records for other months						
1	December Prior Year Actual	11,138,884,533	2,704,103,306	392,057,490	24,281,281	3,380,202	956,821,769	1,050,070	-	1,050,070	-	-	-	1,050,070	11,137,834,464	2,704,103,306	391,007,420	24,281,281	3,380,202	955,354,234
2	January	11,186,489,838	2,735,440,074	195,325,465	-	-	946,963,898	1,050,070	-	1,469,723	-	-	-	1,469,723	11,185,433,768	2,735,440,074	194,275,395	-	-	945,496,173
3	February	11,241,352,349	2,737,338,291	195,833,635	-	-	948,690,287	1,050,070	-	-	-	-	-	1,468,354	11,240,302,279	2,737,338,291	194,803,565	-	-	947,221,933
4	March	11,321,657,784	2,745,201,755	205,281,447	-	-	967,719,306	1,050,070	-	-	-	-	-	1,468,354	11,320,607,715	2,745,201,755	205,231,377	-	-	966,259,682
5	April	11,375,147,769	2,755,250,037	215,278,515	-	-	975,221,825	1,050,070	-	-	-	-	-	1,468,354	11,375,087,698	2,755,250,037	215,228,442	-	-	973,753,471
6	May	11,452,941,864	2,790,624,965	219,993,458	-	-	983,055,070	1,050,070	-	-	-	-	-	1,468,354	11,451,891,794	2,790,624,965	218,943,388	-	-	981,627,516
7	June	11,525,824,829	2,799,589,610	231,977,165	-	-	998,276,127	1,050,070	-	-	-	-	-	1,468,354	11,524,774,759	2,799,589,610	230,927,085	-	-	996,807,772
8	July	11,573,124,886	2,800,345,421	238,447,922	-	-	1,002,130,883	1,050,070	-	-	-	-	-	1,468,354	11,572,074,816	2,800,345,421	238,387,852	-	-	1,000,662,529
9	August	11,611,275,228	2,801,485,463	242,552,243	-	-	1,009,586,136	1,050,070	-	-	-	-	-	1,468,354	11,610,225,158	2,801,485,463	241,502,173	-	-	1,008,117,781
10	September	11,684,260,451	2,805,497,970	247,618,638	-	-	1,017,426,361	1,050,070	-	-	-	-	-	1,468,354	11,683,210,381	2,805,497,970	246,468,769	-	-	1,015,993,607
11	October	11,703,210,864	2,809,773,494	253,226,908	-	-	1,023,005,040	1,050,070	-	-	-	-	-	1,468,354	11,702,160,794	2,809,773,494	252,176,838	-	-	1,021,538,688
12	November	11,737,498,187	2,812,498,673	256,259,746	-	-	1,071,259,889	1,050,070	-	-	-	-	-	1,468,354	11,736,409,117	2,812,498,673	255,209,676	-	-	1,069,791,544
13	December	11,813,429,240	2,867,338,720	265,238,122	-	-	1,079,937,014	1,050,070	-	-	-	-	-	1,468,354	11,812,379,170	2,867,338,720	264,189,057	-	-	1,078,468,665
14	Average of the 13 Monthly Balances	11,488,158,371	2,792,189,800	243,231,612	1,866,252	260,016	998,472,067	1,050,070	-	1,050,070	-	-	-	1,468,397	11,487,108,301	2,792,189,800	242,181,542	1,866,252	260,016	997,003,661

(Note A)		Accumulated Depreciation & Amortization								Asset Retirement Obligations							
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Deprec. (d)	Intangible Amort. (e)	Distribution Specific Software Amort. (f)	Transmission Specific Software Amort. (g)	Common Deprec. (h)	Common Amort. (i)	Total Plant in Service (j)	Transmission (k)	General Deprec. (l)	Intangible Amort. (m)	Distribution Specific Software Amort. (n)	Transmission Specific Software Amort. (o)	Common Deprec. (p)	Common Amort. (q)
Attachment H-2A, Line No:		219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months		219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months		219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months		219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months		219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months		219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months		219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months		219.25.c Monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	
15	December Prior Year Actual	3,433,123,929	599,323,583	79,939,335	79,137,463	15,967,496	3,105,735	108,866,219	260,627,492	752,765	-	752,765	-	-	-	-	(189,161)
16	January	3,539,573,504	625,477,188	73,427,608	0	-	-	108,477,894	257,228,793	755,396	-	755,396	-	-	-	-	(184,811)
17	February	3,544,712,744	624,516,096	74,794,289	0	-	-	108,934,434	260,768,208	758,028	-	758,028	-	-	-	-	(181,546)
18	March	3,569,689,617	632,244,039	78,676,928	0	-	-	110,853,719	263,444,319	760,659	-	760,659	-	-	-	-	(179,914)
19	April	3,594,845,371	639,995,674	82,623,719	0	-	-	112,788,541	266,237,040	763,290	-	763,290	-	-	-	-	(172,281)
20	May	3,620,107,714	647,796,306	86,578,578	0	-	-	114,740,088	269,098,551	765,922	-	765,922	-	-	-	-	(167,648)
21	June	3,645,914,048	655,619,395	90,546,117	0	-	-	116,693,108	271,974,969	768,553	-	768,553	-	-	-	-	(163,015)
22	July	3,671,026,094	663,464,007	94,528,594	0	-	-	118,654,237	274,880,253	771,185	-	771,185	-	-	-	-	(158,382)
23	August	3,696,620,971	671,313,127	98,500,979	0	-	-	120,619,917	277,831,439	773,816	-	773,816	-	-	-	-	(153,749)
24	September	3,722,289,489	679,169,637	102,456,837	0	-	-	122,585,964	280,845,168	776,447	-	776,447	-	-	-	-	(149,116)
25	October	3,747,707,635	686,755,216	106,403,354	0	-	-	124,548,047	283,906,206	779,079	-	779,079	-	-	-	-	(144,484)
26	November	3,773,207,662	694,349,830	110,348,508	0	-	-	126,515,222	287,223,916	781,710	-	781,710	-	-	-	-	(139,651)
27	December	3,798,605,491	701,733,862	114,105,115	0	-	-	128,449,917	290,732,652	784,341	-	784,341	-	-	-	-	(135,218)
28	Average of the 13 Monthly Balances	3,642,846,809	655,619,143	91,764,458	6,087,497	1,228,269	238,903	116,980,093	272,676,867	768,553	-	768,553	-	-	-	-	(162,783)

(Note A)		Accumulated Depreciation & Amortization Less Asset Retirement Obligations					Gross Plant in Service Less Asset Retirement Obligations					Gross Plant in Service Less Asset Retirement Obligations				
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Distribution Specific Software Amortization (f)	Transmission Specific Software Amortization (g)	Common Depreciation (h)	Common Amortization (i)	Total Plant in Service (j)	Transmission (k)	General Deprec. (l)	Intangible Amort. (m)	Software Amort. (n)	Common Deprec. (o)	Common Amort. (p)
		Col. (b) - Col. (i)								Col. (b) - Col. (i)						
29	December Prior Year Actual	3,432,371,164	599,323,583	79,186,570	79,137,463	15,967,496	3,105,735	107,055,380	260,627,492	3,432,371,164	599,323,583	79,186,570	79,137,463	15,967,496	3,105,735	107,055,380
30	January	3,538,818,107	625,477,188	72,672,212	0	-	-	108,682,704	257,228,793	3,538,818,107	625,477,188	72,672,212	0	-	-	108,682,704
31	February	3,543,954,716	624,516,096	74,036,261	0	-	-	109,115,981	260,768,208	3,543,954,716	624,516,096	74,036,261	0	-	-	109,115,981
32	March	3,568,928,958	632,244,039	77,916,269	0	-	-	111,038,633	263,444,319	3,568,928,958	632,244,039	77,916,269	0	-	-	111,038,633
33	April	3,594,082,081	639,995,674	81,886,429	0	-	-	112,970,822	266,237,040	3,594,082,081	639,995,674	81,886,429	0	-	-	112,970,822
34	May	3,619,341,792	647,796,306	85,812,656	0	-	-	114,907,796	269,098,551	3,619,341,792	647,796,306	85,812,656	0	-	-	114,907,796
35	June	3,644,745,495	655,619,395	89,777,564	0	-	-	116,858,121	271,974,969	3,644,745,495	655,619,395	89,777,564	0	-	-	116,858,121
36	July	3,670,263,910	663,464,007	93,767,410	0	-	-	118,819,260	274,880,253	3,670,263,910	663,464,007	93,767,410	0	-	-	118,819,260
37	August	3,695,847,155	671,313,127	97,727,163	0	-	-	120,773,567	277,831,439	3,695,847,155	671,313,127	97,727,163	0	-	-	120,773,567
38	September	3,721,493,051	679,169,637	101,680,378	0	-	-	122,738,080	280,845,168	3,721,493,051	679,169,637	101,680,378	0	-	-	122,738,080
39	October	3,746,928,557	686,755,216	105,624,276	0	-	-	124,690,531	283,906,206	3,746,928,557	686,755,216	105,624,276	0	-	-	124,690,531
40	November	3,772,426,192	694,349,830	109,567,798	0	-	-	126,655,072	287,223,916	3,772,426,192	694,349,830	109,567,798	0	-	-	126,655,072
41	December	3,797,818,150	701,733,862	113,321,777	0	-	-	128,585,135	290,732,652	3,797,818,150	701,733,862	113,321,777	0	-	-	128,585,135
42	Average of the 13 Monthly Balances	3,642,079,256	655,619,143	90,950,905	6,087,497	1,228,269	238,903	117,143,675	272,676,867	3,642,079,256	655,619,143	90,950,905	6,087,497	1,228,269	238,903	117,143,675

Note
A 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.

Baltimore Gas and Electric

Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
O&M Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
1 Transmission O&M			100.00%			\$ -
2 A&G		62,380	12.31%			\$ 7,678
3						\$ -
4 Total		\$ 62,380				\$ 7,678
5						
Depreciation & Amortization Expense Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
8 General Plant		20,210	12.31%			\$ 2,487
9 Intangible Plant		-	12.31%			\$ -
10 Common Plant		48,895	12.31%			\$ 6,018
11 Total		\$ 69,105				\$ 8,505
Capital Cost To Achieve included in Plant						
Gross Plant		General	Intangible	Common		Total
12 December Prior Year		308,083	-	588,954		\$ 897,037
13 January		308,083	-	589,832		\$ 897,915
14 February		308,083	-	589,832		\$ 897,915
15 March		308,083	-	589,832		\$ 897,915
16 April		308,083	-	589,832		\$ 897,915
17 May		308,083	-	589,832		\$ 897,915
18 June		308,083	-	589,832		\$ 897,915
19 July		308,083	-	589,832		\$ 897,915
20 August		308,083	-	589,832		\$ 897,915
21 September		308,083	-	589,832		\$ 897,915
22 October		308,083	-	589,832		\$ 897,915
23 November		308,083	-	589,832		\$ 897,915
24 December		308,083	-	589,832		\$ 897,915
25 Average		308,083	-	589,765		897,847
Accumulated Depreciation						
		General	Intangible	Common		Total
26 December Prior Year		19,300	-	483,603		\$ 502,903
27 January		20,984	-	499,162		\$ 520,146
28 February		22,668	-	502,189		\$ 524,857
29 March		24,352	-	505,215		\$ 529,567
30 April		26,036	-	508,242		\$ 534,278
31 May		27,721	-	511,268		\$ 538,988
32 June		29,405	-	514,294		\$ 543,699
33 July		31,089	-	517,321		\$ 548,410
34 August		32,773	-	520,347		\$ 553,120
35 September		34,457	-	523,373		\$ 557,831
36 October		36,142	-	526,400		\$ 562,541
37 November		37,826	-	529,426		\$ 567,252
38 December		39,510	-	532,452		\$ 571,962
39 Average		29,405	-	513,330		542,735

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		288,783	-	105,351	-	\$ 394,134
41 January		287,099	-	90,670	-	\$ 377,769
42 February		285,415	-	87,643	-	\$ 373,058
43 March		283,730	-	84,617	-	\$ 368,347
44 April		282,046	-	81,591	-	\$ 363,637
45 May		280,362	-	78,564	-	\$ 358,926
46 June		278,678	-	75,538	-	\$ 354,216
47 July		276,994	-	72,512	-	\$ 349,505
48 August		275,310	-	69,485	-	\$ 344,795
49 September		273,625	-	66,459	-	\$ 340,084
50 October		271,941	-	63,433	-	\$ 335,374
51 November		270,257	-	60,406	-	\$ 330,663
52 December		268,573	-	57,380	-	\$ 325,953
53 Average		278,678	-	76,435	-	355,112
Depreciation						
		General	Intangible	Common		Total
54 January		1,684	-	14,891		\$ 16,575
55 February		1,684	-	3,091		\$ 4,775
56 March		1,684	-	3,091		\$ 4,775
57 April		1,684	-	3,091		\$ 4,775
58 May		1,684	-	3,091		\$ 4,775
59 June		1,684	-	3,091		\$ 4,775
60 July		1,684	-	3,091		\$ 4,775
61 August		1,684	-	3,091		\$ 4,775
62 September		1,684	-	3,091		\$ 4,775
63 October		1,684	-	3,091		\$ 4,775
64 November		1,684	-	3,091		\$ 4,775
65 December		1,684	-	3,091		\$ 4,775
66 Total		20,210	-	48,895	-	\$ 69,105
Capital Cost To Achieve included in Total Plant in Service						
67 December Prior Year		897,037				
68 January		897,915				
69 February		897,915				
70 March		897,915				
71 April		897,915				
72 May		897,915				
73 June		897,915				
74 July		897,915				
75 August		897,915				
76 September		897,915				
77 October		897,915				
78 November		897,915				
79 December		897,915				
80 Average		897,847				

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

TRANSMISSION PLANT

Account	Account Description	Deprec. Rate (%)
350.20	LAND RIGHTS	1.19
351.10	COMPUTER HARDWARE	20.52
351.20	COMPUTER SOFTWARE	See Note **
351.30	COMMUNICATIONS EQUIPMENT	6.56
352.00	STRUCTURES AND IMPROVEMENTS	2.01
353.00	STATION EQUIPMENT	2.51
354.00	TOWERS AND FIXTURES	3.44
355.00	POLES AND FIXTURES	2.75
356.00	OVERHEAD CONDUCTORS AND DEVICES	3.58
357.00	UNDERGROUND CONDUIT	1.68
358.00	UNDERGROUND CONDUCTORS AND DEVICES	2.10
359.00	ROADS AND TRAILS	1.72

GENERAL PLANT - ELECTRIC

Account	Account Description	Deprec. Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	4.96
391.10	OFFICE FURNITURE	2.93
391.20	OFFICE EQUIPMENT	8.99
391.33	PERSONAL COMPUTERS	20.52
393.00	STORES EQUIPMENT	6.57
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.24
395.00	LABORATORY EQUIPMENT	0.01
397.10	COMPUTER HARDWARE	20.52
397.20	COMPUTER SOFTWARE	See Note **
397.30	COMMUNICATION EQUIPMENT	6.56
397.64	COMMUNICATION EQUIPMENT - DRI	10.60
398.00	MISCELLANEOUS EQUIPMENT	4.62

GENERAL PLANT - COMMON (ELECTRIC & GAS)

Account	Account Description	Deprec. Rate (%)
390.00	STRUCTURES AND IMPROVEMENTS	2.57
391.10	OFFICE FURNITURE	5.36
391.20	OFFICE EQUIPMENT	7.23
391.33	COMPUTER EQUIPMENT - OTHER	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		Amort.
Account	Account Description	Rate (%)
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
	2-year plant	50.00
	3-year plant	33.33
	4-year plant	25.00
	5-year plant	20.00
	6-year plant	16.67
	7-year plant	14.29
	8-year plant	12.50
	9-year plant	11.11
	10-year plant	10.00
	11-year plant	9.09
	12-year plant	8.33
	13-year plant	7.69
	14-year plant	7.14
	15-year plant	6.67

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

Depreciation rates as approved by FERC in Docket No. ER24-754.

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

Attachment 6C –ACE Formula Rate Update Filing

Attachment 6D – Delmarva Formula Rate Update Filing

Attachment 6E – PEPCO Formula Rate Update Filing

Attachment 6F – Duquesne Formula Rate Update Filing

Attachment 6G – CW Edison Formula Rate Update Filing

Attachment 6H – PECO Formula Rate Update Filing

Attachment 6I – MISO Formula Rate Update Filing

Attachment 6J – Brandon Shores and Wagner RMR Filing