Attachment 6C – ACE Formula Rate Update Filing



May 12, 2025

Ms. Debbie Anne A. Reese Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Room 1A Washington, DC 20426

Re: Atlantic City Electric Company ("Atlantic City"), Docket No. ER09-1156 Informational Filing of 2025 Formula Rate Annual Update; Notice of Annual Update

Dear Secretary Reese,

Atlantic City hereby submits electronically, for informational purposes, its 2025 Annual Formula Rate Update. Atlantic City's Formula Rate implementation protocols provide that:

[o]n or before May 15 of each year, Atlantic [Atlantic City Electric Company] shall recalculate its Annual Transmission Revenue Requirements, producing an "Annual Update" for the upcoming Rate Year, and:

- (i) cause such Annual Update to be posted at a publicly accessible location on PJM's internet website;
- (ii) cause notice of such posting to be provided to PJM's membership; and
- (iii) file such Annual Update with the FERC as an informational filing.¹

The same information contained in this informational filing has been transmitted to PJM for posting on its website as required by the Formula Rate implementation protocols. Thus, all interested parties should have ample notice of and access to the Annual Update. The protocols provide specific procedures for notice, review, exchanges of information and potential challenges to aspects of the Annual Update. Consequently, and as the Commission has concluded, there is no need for the Commission to notice this informational filing for comment.²

¹ See Formula Rate Protocols, PJM Tariff Attachment H1-B, Section 2.b.

² See Letter Order Re: Annual Update to Formula Rate in Docket No. ER09-1156 (February 17, 2010).

Atlantic City's 2025 Annual Update contains no expenses or costs that have been alleged or judged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs that are demonstrably the product of discriminatory employment practices, as defined in 18 C.F.R. § 35.13(b)(7).

In addition, Atlantic City provides notification regarding accounting changes made in 2024. Other than as noted below, Atlantic City did not implement any new accounting guidance or accounting policies that impacted transmission formula rates. Atlantic City advises that it made mapping changes between FERC accounts for certain customer account expenses. Additionally, the regulatory treatment of tax net operating losses changed in accordance with guidance provided by the IRS in recent IRS private letter rulings.

Other accounting changes as defined in the Settlement³ are discussed in applicable disclosure statements filed within the Securities and Exchange Commission Form 10-K and/or within the FERC Form No. 1. Atlantic City has made no change to Other Post-Employment Benefits charges that exceed the filing threshold set forth in the Protocols.⁴

Thank you for your attention to this informational filing. Please direct any questions to the undersigned.

Very truly yours,

/s/ Lisa B. Luftig

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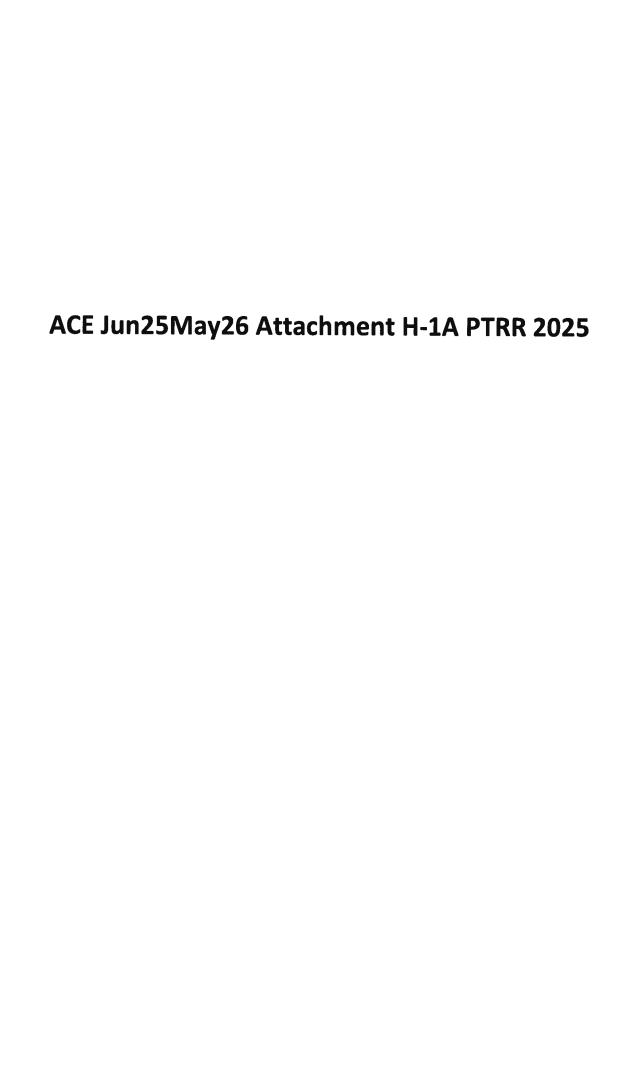
Counsel for Atlantic City Electric Company

Enclosures

cc: All parties on Service Lists in Docket Nos. ER05-515, EL13-48 and EL15-27.

³ March 20, 2006 Settlement Agreement and Offer of Settlement ("Settlement"). Baltimore Gas and Elec. Co., et al., 115 FERC ¶ 61,066 (2006) (order approving Settlement).

⁴ See Settlement, Exhibit A containing PJM Tariff Attachment H1-B, Section 2.h.



	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction		2025 Project
had	ded cells are input cells			J 🗀	
oca	tors				
	Wages & Salary Allocation Factor				
	Direct Transmission Wages Expense		p354.21b	S	3,485
	Exelon Business Services Company Transmission Wages Expense		p354 footnote	•	2,613
	PHI Service Company Transmission Wages Expense		p354 footnote		698
	Total Transmission Wages Expense		(Line 1 + 1a + 1b)		6,797
	Total Direct Wages Expense		p354.28b		37,759
	Total Exelon Business Services Company Wages Expense		p354 footnote		12,740
	Total PHI Service Company Wages Expense		p354 footnote		35,117
	Total Wages Expense		(Line 2 + 2a + 2b)		85,618
	Less Direct A&G Wages Expense		p354.27b		3,312
	Less Exelon Business Services Company A&G Expense		p354 footnote		8,257
	Less PHI Service Company A&G Expense		p354 footnote		13,524
	Total		(Line 2c - 3 - 3a - 3b)	\$	60,524
1	Wages & Salary Allocator		(Line 1c / 4)		11
	Plant Allocation Factors				<u> </u>
	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)		6,074,181,
	Less Merger Costs to Achieve	(Attachment 10, line 80, column b		0,074,101
	Common Plant In Service - Electric		(Line 24 - 24a)		
	Total Plant In Service		(Line 6 - 6a + 7)	\$	6,074,181
			(20 0 02 - 1)	•	0,074,101
	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)		1,493,779
	Less Merger Costs to Achieve		Attachment 10, line 39, column b		1,700,778
	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)		18,810
ı	Less Merger Costs to Achieve	£	Attachment 9, line 15, column h		10,010
	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)		
1	Less Merger Costs to Achieve		Attachment 9, line 15, column i		
	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)		
	Less Merger Costs to Achieve	•	Attachment 9, line 15, column q		
	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	\$	1,512,589
	Net Plant		(Line 8 - 13)	\$	4,561,591
	Transmission Gross Plant				
_	Gross Plant Allocator		(Line 29 - Line 28) (Line 15 / 8)	\$	2,281,207 37
	Transmission Net Plant				
_	Transmission ret Fight		(Line 39 - Line 28)		
	Net Plant Allocator		(Line 17 / 14)	•	
nt C	alculations Plant In Service Transmission Plant In Service	(Note B)	(Line 17 / 14)		1,753,875, 38
nt C	elculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve	(Note B)			
nt Ca	alculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b)		38
nt C	elculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b)		38
nt C	alculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b)		2,236,573
F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b		2,236,573 2,236,573
F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b		2,236,573 2,236,573
nt Co	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only)	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c)		2,236,573 2,236,573
nt Ca	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c		2,236,573 2,236,573
nt Co	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99 g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a)		2,236,573 2,236,573 397,416
nt Ca	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5)	\$	2,236,573 2,236,573 397,416
nt Co	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99 g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a)		2,236,573 2,236,573 397,416
nt Co	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5)	\$	2,236,573 2,236,573 397,416 11 44,633
F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5)	\$ \$	2,236,573 2,236,573 397,416 397,416 11 44,633
nt C:	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5) (Line 25 * 26)	\$ \$	2,236,573 2,236,573 397,416 397,416 11 44,633
F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99 g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)	\$ \$	38 2,236,573 2,236,573 397,416 11 44,633 782 2,281,989
F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5) (Line 25 * 26)	\$ \$	2,236,573 2,236,573 397,416 397,416 111 44,633
F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99 g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)	\$ \$	2,236,573 2,236,573 397,416 397,416 11 44,633 782 2,281,989 502,836
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F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f)	\$ \$	2,236,573 2,236,573 397,416 397,416 44,633 782 2,281,989 502,836 199,295
F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a)	\$ \$	2,236,573 2,236,573 397,416 397,416 44,633 782 2,281,989 502,836 199,295
F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a)	\$ \$	2,236,573 2,236,573 397,416 11 44,633 782 2,281,989 502,836 199,295 18,810
F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a)	\$ \$	2,236,573 2,236,573 397,416 11 44,633 782 2,281,989 502,836 199,295 18,810 218,105
F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 12 - 12a) (Line 11 - 31a + 32 + 33 + 34)	\$ \$	2,236,573 2,236,573 397,416 397,416 11 44,633 782 2,281,989 502,836 199,295 18,810 218,105
F A	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34) (Line 5) (Line 35 * 36)	\$ \$ \$	2,236,573 2,236,573 397,416 11 44,633 782 2,281,989 502,836 199,295 18,810 218,105 11 24,495
F F	Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) OTAL Plant In Service Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Depreciation Wage & Salary Allocation Factor	(Notes A & B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25.c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a) (Line 11 - 11a) (Line 13 - 31a + 32 + 33 + 34) (Line 31 - 31a + 32 + 33 + 34) (Line 31 - 31a + 32 + 33 + 34)	\$ \$ \$	2,236,573 2,236,573 397,416 397,416 11 44,633 782 2,281,989 502,836 199,295 18,810 218,105

ormui	a Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	20	25 Projecte
ljustment	To Rate Base					
	umulated Deferred income Taxes (ADIT)					
а		ected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 24		33,311,2
b		ected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 48		
c d		ected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 72		(345,682,6
,		ected Activity ected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 96		(673,3
•	Accumulated Deferred Income Taxes Allocated To Transmission	ected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 120 (Line 40a + 40b + 40c + 40d + 40e)	\$	(313,044,7
Unai	mortized Deficient / (Excess) ADIT					
		ected Activity ected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76		(36,045,
•	Unamortized Deficient / (Excess) ADIT Allocated to Transmission	acted Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 152 (Line 41a + 41b)	\$	(36,045,
	Adjusted Accumulated Deferred Income Taxes Allocated To Transmissi	ion		(Line 40f + 42)	\$	(349,090,
Tran	smission Related CWIP (Current Year 12 Month weighted average balan	ices)	(Note B)	p216.43.b (See Attachment 9, line 30, column b)		
Tran	smission O&M Reserves					
	Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5	\$	(5,289,
Prep	payments					
	Prepayments Total Prepayments Allocated to Transmission		(Note A)	Attachment 9, line 30, column f		479,
	Total Prepayments Allocated to Transmission			(Line 45)	\$	479,
Mate	erials and Supplies					
	Undistributed Stores Exp Wage & Salary Allocation Factor		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e) (Line 5)		11.
	Total Transmission Allocated			(Line 47 ° 48)		
	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)		6,704
	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	\$	6,704
Cash	h Working Capital					
	Operation & Maintenance Expense 1/8th Rule			(Line 85)		38,519
	Total Cash Working Capital Allocated to Transmission			x 1/8 (Line 52 * 53)	\$	4,814
Netw	vork Credits					
	Outstanding Network Credits		(Note N)	From PJM		
	Less Accumulated Depreciation Associated with Facilities with Outsta Net Outstanding Credits	anding Network Credits	(Note N)	From PJM		
				(Line 55 - 56)		
101	AL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	\$_	(342,381,
Rate	Base			(Line 39 + 58)	\$	1,412,275,
М						
T						
ıran	smission O&M			AV. 1 444 D. 144		
ıran	Transmission O&M			Attachment 11A, line 27, column c		26,375,
iran	Transmission O&M Less extraordinary property loss			Attachment 5		26,375
iran	Transmission O&M			Attachment 5 Attachment 5		26,375,
iran	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss			Attachment 5 Attachment 5 p321.96.b		26,375
iran	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565	d to Account 565	(Note O)	Attachment 5 Attachment 5		26,375
Iran	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments	d to Account 565	(Note O) (Note A)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c		
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M	d to Account 565		Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data	\$	
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments	d to Account 565	(Note A)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c	\$	
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G	d to Account 565		Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	\$	26,375
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926	d to Account 565	(Note A)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	\$	26,375
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve	d to Account 565	(Note A)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b	\$	26,375
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other	d to Account 565	(Note A)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5	\$	26,375 106,210 (970
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924	d to Account 565	(Note A) (Note S)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b	\$	26,375 106,210 (970 35
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	d to Account 565	(Note A)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.189b	\$	26,375 106,210 (970 35 595 1,357
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	d to Account 565	(Note A) (Note S)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 118, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.189b p323.191b	\$	26,375 106,210 (970 35 595 1,357
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds	d to Account 565	(Note A) (Note S) (Note E)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b	\$	26,375 106,210 (970 35 595 1,357
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues	d to Account 565	(Note A) (Note S)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.191b p335.b p352-353	\$	26,375 106,210 (970 355 595 1,357 1,037
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor	d to Account 565	(Note A) (Note S) (Note E)	Attachment 5 Attachment 5 Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 5 Attachment 5 p323.185b p323.189b p323.189b p323.199b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5)	\$	26,375 106,210 (970 35 599 1,357 1,037
	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses	d to Account 565	(Note A) (Note S) (Note E)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p290.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 118, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352.353 (Lines 67 + 68) - Sum (68b to 73)	\$	26,375 106,210 (970 35 595 1,357 1,037
Alloc	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission cttly Assigned A&G	d to Account 565	(Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.189b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75)	\$	26,375 106,210 (970 35 599 1,357 1,037 103,184 11 11,588
Alloc	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission cttly Assigned A&G Regulatory Commission Exp Account 928 Regulatory Commission Exp Account 928	d to Account 565	(Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 p321.95.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 74 * 75) p323.189b	\$	26,375 106,210 (970 35 595 1,357 1,037 103,184 11
Alloc	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission cttly Assigned A&G	d to Account 565	(Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.189b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75)	\$	26,375 106,210 (970 35 559 1,357 1,037 103,184 11 11,586
Alloc	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission cttly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related	d to Account 565	(Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.185b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75) p323.189b p323.191b p323.189b p323.191b p323.185b		26,375 106,210 (970 35 599 1,357 1,037 103,184 11,588 332
Alloc	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Property Insurance Account 924 Less Ragulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Diues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission ctly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	d to Account 565	(Note A) (Note S) (Note E) (Note D)	Attachment 5 Attachment 5 p321.96.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 77 + 75) p323.189b p323.191b (Line 77 + 78) p323.185b p323.185b p323.185b p323.191b		26,375 106,210 (970 35 595 1,357 1,037 103,184 11 11,588 332 332 595
Alloc	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission ctly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	d to Account 565	(Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 p321.95.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b c(Line 57 + 68) - Sum (68b to 73) (Line 55) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b p323.191b (Line 77 + 78) p323.185b p323.185b p323.191b (Line 80 + 81)		26,375 106,210 (970 35 595 1,357 1,037 103,184 11,588 332 332 595
Alloc	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Marger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission cttly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Subtotal - Transmission Related	d to Account 565	(Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 p321.95.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.185b p323.191b p335.b p352-353 (Lines 67 + 68) - Sum (68b to 73) (Line 5) (Line 77 + 78) p323.185b p323.191b (Line 77 + 78) p323.185b p323.191b (Line 80 + 81) (Line 80 + 81) (Line 16)	\$	26,375 106,210 (970 35 595 1,357 1,037 103,184 11 11,588 332 595 595 595
Alloc	Transmission O&M Less extraordinary property loss Plus amortized extraordinary property loss Less Account 565 Less Merger Costs to Achieve Plus Schedule 12 Charges billed to Transmission Owner and booked Plus Transmission Lease Payments Transmission O&M cated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission ctly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	d to Account 565	(Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	Attachment 5 Attachment 5 p321.95.b Attachment 10, line 1, column x PJM Data p200.3.c (Lines 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b c(Line 57 + 68) - Sum (68b to 73) (Line 55) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b p323.191b (Line 77 + 78) p323.185b p323.185b p323.191b (Line 80 + 81)		26,375 106,210 (970 35 599 1,357 1,037 103,184 1,1,588 332 332 595

rm	rula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	20	25 Projec
eci	ation & Amortization Expense					
C	Depreciation Expense					
	Transmission Depreciation Expense			p336.7b (See Attachment 5)	\$	71,96
	Connect Description			.000 401 40 444 1 4 5		
	General Depreciation Less Merger Costs to Achieve			p336.10b (See Attachment 5)		22,13
	Intangible Amortization		(Note A)	Attachment 10, line 8, column b p336.1d&e (See Attachment 5)		0.00
	Less Merger Costs to Achieve		(NOTE A)	Attachment 10, line 9, column b		2,96
	Total			(Line 87 - 87a + 88 - 88a)		25,10
	Wage & Salary Allocation Factor			(Line 5)		23,10
	General Depreciation Allocated to Transmission			(Line 89 * 90)	\$	2,81
						•
	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)		
	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)		
	Total			(Line 92 + 93)		
	Wage & Salary Allocation Factor			(Line 5)		1
	Common Depreciation - Electric Only Allocated to Trans	mission		(Line 94 * 95)		
_						
	otal Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	\$	74,78
s C	Other than Income					
Т	axes Other than Income			Attachment 2	\$	1,06
-	otal Tayon Other than Issama					
-	otal Taxes Other than income			(Line 98)	\$	1,06
rn /	Capitalization Calculations					
L	ong Term Interest					
	Long Term Interest			p117,62c through 67c		72,44
	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8		
	Long Term Interest			"(Line 100 - Line 101)"	\$	72,44
Ρ	referred Dividends		enter positive	p118,29c		
С	Common Stock					
	Proprietary Capital			p112.16c		1,901,20
	Less Preferred Stock		enter negative	(Line 114)		.,
	Less Account 216.1		enter negative	p112.12c		
1	Less Account 219		enter negative	p112.15c		
	Common Stock		(Note Z)	(Sum Lines 104 to 106a)	\$	1,901,20
C	Capitalization					
	Long Term Debt			p112,17c through 21c		1,901,99
	Less Loss on Reacquired Debt		enter negative	p111.81c		(1,76
	Plus Gain on Reacquired Debt		enter positive	p113.61c		
	Less ADIT associated with Gain or Loss		enter positive	Attachment 1B - ADIT EOY, Line 7		49
	Less LTO on Securitization Bonds	(Note P)	enter negative	Attachment 8		
	Total Long Term Debt		(Note X)	(Sum Lines 108 to 112)		1,900,72
	Preferred Stock		(Note Y)	p112.3c		
	Common Stock Total Capitalization			(Line 107) (Sum Lines 113 to 115)		1,901,20 3,801,92
					g	0,001,32
	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108 + 114 + 115))		5
	Preferred %	Preferred Stock	(Note Q)	(Line 114 / (108 + 114 + 115))		
	Common %	Common Stock	(Note Q)	(Line 115 / (108 + 114 + 115))		4
	Debt Cost	Total Long Term Debt		(Line 102 / 113)		
	Preferred Cost	Preferred Stock		(Line 103 / 114)		
	Common Cost	Common Stock	(Note J)	Fixed		1
	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)		
	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)		
	Weighted Cost of Common	Common Stock		(Line 119 * 122)		
T	otal Return (R)			(Sum Lines 123 to 125)		
,	D. D. D. C.					
II.	nvestment Return = Rate Base * Rate of Return			(Line 59 * 126)	\$	101,04

Comp			FERC Form 1 Page # or Instruction	2025 Projecte
	osile Income Taxes			
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)		21.0
129	SIT=State Income Tax Rate or Composite	(Note I)		9.0
130 131	P (Percent of federal income tax T T=1 - {/(1 - SIT) * (1 - FIT) / (1		our Per State Tax Code	0.0
132a	T T=1 - {[(1 - SIT) * (1 - FIT)] / (1 T/ (1-T)	- SIT * FIT * P)} =		28.1
132b	Tax Gross-Up Factor 1 * 1 / (1 - T)			39.1
	1 1/(/-1/			1.39
	ITC Adjustment	(Note U)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	(79,6
134 135	Tax Gross-Up Factor ITC Adjustment Allocated to Transmission		(Line 132b)	1.39
133	TIC Adjustment Allocated to Transmission		(Line 133 * 134)	\$ (110,8
	Other Income Tax Adjustment			
36a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	Attachment 5, Line 136a	164,2
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	Attachment 5, Line 136b	(1,272,7
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	Attachment 5, Line 136c	(,
36d	Amortization of Other Flow-Through Items - Transmission Component	(Note T)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	(1,108,4
136f 136g	Tax Gross-Up Factor 1/(1-T) Other Income Tax Adjustment		(Line 132b) (Line 136e * 136f)	1.39
·oog	Siller illesting tax regulations		(Line 1366 1361)	\$ (1,541,9
137	Income Tax Component = CiT=(T/1-T) * Investment Re	eturn * (1-(WCLTD/R	t)) (Line 132a * 127 * (1 - (123 / 126)))	\$ 28,985.4
138	Total Income Taxes		(Line 135 + 136g + 137)	\$ 27,332,7
REVE	NUE REQUIREMENT			
	Summary			
39	Net Property, Plant & Equipment		(Line 39)	1,754,657,1
40	Adjustment to Rate Base		(Line 58)	(342,381,1
41	Rate Base		(Line 59)	\$ 1,412,275,9
42	0011			
42 43	O&M Depreciation & Amortization		(Line 85)	38,519,8
44	Taxes Other than Income		(Line 97) (Line 99)	74,781,7
45	Investment Return		(Line 127)	1,063,1
146	Income Taxes		(Line 138)	101,049,7 27,332,7
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	
			(OSM EIIIO 142 to 140)	\$ 242,747,3
148	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		// ! 40\	
149	Excluded Transmission Facilities	(Note M)	(Line 19) Attachment 5	2,236,573,3
150	Included Transmission Facilities	(140(0 (4))	(Line 148 - 149)	2,236,573,3
51	Inclusion Ratio		(Line 150 / 148)	2,230,373,3
52	Gross Revenue Requirement		(Line 147)	242,747,3
53	Adjusted Gross Revenue Requirement		(Line 151 * 152)	\$ 242,747,3
	Revenue Credits & Interest on Network Credits			
54	Revenue Credits		AMark 2	
155	Interest on Network Credits	(Note N)	Attachment 3 PJM Data	5,277,1
		(1101011)	1 SIN Data	
56	Net Revenue Requirement		(Line 153 - 154 + 155)	\$ 237,470,1
	Net Plant Carrying Charge			
	Net Revenue Requirement		(Line 156)	237,470,1
	Net Transmission Plant		(Line 19 - 30)	1,733,736,6
58	Net Plant Carrying Charge		(Line 157 / 158)	13.7
58 59	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 157 - 86) / 158 (Line 157 - 86 - 127 - 138) / 158	9.5
58 59 60			(Line 157 - 60 - 127 - 136) / 136	2.1
58 59 60	Teet Talk Garying Strange William Supression, Teetani, the Income Taxas			
58 59 60				
58 59 60 61	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)	
58 59 60 61	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE		(Line 156 - 145 - 146) Attachment 4	109,087,6
58 59 60 61 62 63 64	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE			109,087,6 138,202,9
58 59 60 61 62 63 64 65	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		Attachment 4 (Line 162 + 163) (Line 19 - 30)	109,087,6
58 59 60 61 62 63 64 65 66	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165)	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2
58 59 60 61 62 63 64 65 66	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		Attachment 4 (Line 162 + 163) (Line 19 - 30)	109,087,6 138,202,9 247,290,5 1,733,736,6
58 59 60 61 62 63 64 65 66 67	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165)	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2 10.1
58 59 60 61 62 63 64 65 66 67 68 69	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement True-up amount		Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 - 86) / 165	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2 10.1 237,470,1
58 59 60 61 62 63 64 65 66 67 68 69 70	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 - 86) / 165 (Line 156)	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2 10.1
58 59 60 61 62 63 64 65 66 67 68 69 70	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlemen	nt in ER05-515	Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 - 86) / 165 (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2 10.1 237,470,1 (23,026,7 239,8
57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	nt in ER05-515	Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 - 86) / 165 (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2 10.1 237,470,1 (23,026,7
58 59 60 61 62 63 64 65 66 67 68 69 70 71 72	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlemen Network Zonal Service Rate	nt in ER05-515	Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 - 86) / 165 (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2 10.1 237,470,1 (23,026,7 239,8
58 59 60 61 62 63 64 65 66 67 70 71 72	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlemen Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak	nt in ER05-515 (Note L.)	Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 - 86) / 165 (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171)	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2 10.1 237,470,1 (23,026,7 239,8
58 59 60 61 62 63 64 65 66 67 68 69 70 71	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement Network Zonal Service Rate		Attachment 4 (Line 162 + 163) (Line 19 - 30) (Line 164 / 165) (Line 164 - 86) / 165 (Line 156) Attachment 6A, line 4, column j Attachment 6, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171)	109,087,6 138,202,9 247,290,5 1,733,736,6 14.2 10.1 237,470,1 (23,026,7 239,8

Atlantic City Electric Company Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2025 Projected

Notes

- A Electric portion only.

 B Exclude Construction Exclude Construction Work in Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be in-service. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A. For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- Transmission Portion Only.
- All EPRI Annual Membership Dues.
- All Regulatory Commission Expenses
- Safety related advertising included in Account 930.1.
- Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC provided that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%
- K Education and outreach expenses relating to transmission, for example siting or billing.
- 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.
- Amount of transmission plant excluded from rates per Attachment 5.
- 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 155.

 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.
- 0 If they are booked to Acct 565, they are included in on line 64.
- Securitization bonds may be included in the capital structure per settlement in ER05-515
- ACE capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.
- Per the settlement in ER05-515, the facility credits of \$15,000 per month paid to Vineland will increase to \$37,500 per month (prorated for partial months) effective on the date FERC approves the settlement in ER05-515.
- 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.
- See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- Atlantic City 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 (Form 1, 266.8.f) multiplied by (1/1-T).
- The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(I)-1(h)(6) and averaged in accordance with IRC Section 168(I)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly 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 ent 1A - ADIT Summary, Column M for inputs.
- These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filing, see Attachment 1D - ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filing, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.
- X 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 ACE's books and records (trial balance or monthly balance sheet).
- 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 ACE's books and records (trial balance or monthly balance sheet).
- 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 ACE's books and records (trial balance or monthly balance sheet).
- Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is derived by applying the wage and salary allocator to the total of line 5 and is specified in a footnote to the Form 1, page 227.
- 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.

Atlantic City Electric Company
Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated
Atlachment 1A - ADIT Summary

Projected for the 12 Months Ended December 31, 2025

Rate Year =

	Accumulated Deferred Income Taxes (Account No. 190)	s (Account No. 19	6								The second secon		
	(4)	(R)	Uays in Period	0	٩	Projection - Pro	Oration of Unferred Lax Ac	CHOICE (H)		(J)	Account of Deferred Lax Ac	CENTRY (Note 15)	(4)
Line	Month	Days Per Month	Remaining Days	Tot se Tes	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)	Preserv (Actual v	Preserved Prorated Actual Balance (Col K + Col L + Col. M, Preceding Balance)
-	ADIT Subject to Proration					12/31/2024 (Actuals)		14,827,543					
7	Projected / Actual Activity					12/31/2025 (Projected)							
e	January	31		214	20.00%	36,542	18,271	14,845,814		•	•	80	•
4 1	February	28	•	214	\$0.00%	36,542	18,271	14,864,085	•	•	•		•
റ ശ	March April	98		214	50.00%	36,542	18,271	14,900,626		. ,			
7	May	31	•	214	20.00%	36,542	18,271	14,918,897				*	•
 #	Juh	8 8	\$ ¥	214	86.45%	36,542	31,590	14,950,487				27.0	· @
, 2	August	31	123	214	57.48%	38,542	21,003	14,997,787			•	•	
Ξ:	September	8 3	8 8	214	43.46%	36,542	15,880	15,013,667		•	•	•	•
2 E	November	F 8	32 62	214	14.95%	36,542	5,464	15,029,718				. ¥	
4 5	December Total (Sum of Lines 3 - 14)	365	1	214	0.47%	36,542 438,501	171 202,346	15,029,889					
٩	Total Property of the Property	o di				Calculate At According		10 550 023					
8 C 8	Beginning Balance - AUTI Not Subject to Profesion Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)	to Profesion				(Col. (H), Line 16 + Line 17)		18,569,023	(Note F) (Col. (M), Line 16 + Line 17)				
2 2 2 2	Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL)	Proration				12/31/2025 (Projected) (Note F) (Col. (H), Line 19 + Line 20)		17,993,697	(Note F) (Col. (M), Line 19 + Line 20)				
222	Average Balance as adjusted (non-prorated) Prorated ADIT Amount for Attachment H-1A, Line 40s	orated)				([Col. (H), Line 18 + Line 21] / 2) (Col. (H), Line 14) (Col. (H), Line 22 + Line 23)	1]/2)	18,281,360 15,029,889 33,311,249	([Col. (M), Line 18 + Line 21] / 2) (Col. (M), Line 14) (Col. (M), Line 22 + Line 23)	1/2)			2 1
	Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 261)	s - Accelerated Az	d Amortization (Accou	int No. 261)		O collection	Berlandon Browndon of Deferend Tay Articles Bote A.			4	Andersol Browned on at Defence of Tax Beilielle (Mate D)	Mark White Di	
	₹	(B)	(C)	Q.	(E)	(F)	(G)	(H)	6	(c)	(k)	(L)	(8)
			:	,									Preserved Prorated
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M. Preceding Balance)
25	ADIT Subject to Proration					12/31/2024 (Actuals)			•				•
56	Projected / Actual Activity					12/31/2025 (Projected)							
27	January	31	•	214			٠	•	•	٠	•	•	12
8 8	February	5 58	•	214	\$0.00%		•	•		•	•	•	10
8 3	April	98		214	50.00%								
E 8	May	33		214	50.00%			ė	•	•	•	•	*
3 8	July	3 6		214	71.96%		•	•	•	•			
3 8	August	33		214	57.48%					,	•	Ĭ.	•
g %	September	33 30		214	43.46% 28.97%								
37	November	9 3	35	214	14.95%		•	•		•	•	•	
8 8	Total (Sum of Lines 27 - 38)	365		\$17	0.47%					. ,			
3 	Beginning Balance - ADIT Not Subject to Proration Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)	to Proration				12/31/2024 (Actuals) (Note F) (Col. (H), Line 40 + Line 41)	-		(Note F) (Col. (M), Line 40 + Line 41)				
£ 4 &	Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Adjustment Ending Balance - DTA / (DTL.)	Subject to Proration	c			12/31/2025 (Projected) (Note F) (Col. (H), Line 43 + Line 44)			(Nate F) (Col. (M), Line 43 + Line 44)				
46 48	Average Balance as adjusted (non-prorated) Prorated ADIT Amount for Attachment H-1A. Line 40b	rated)				([Col. (H), Line 42 + Line 45] / 2) (Col. (H), Line 38.) (Col. (H), Line 46 + Line 47.)	5]/2)		([Col. (M), Line 42 + Line 45] / 2) (Col. (M), Line 38) (Col. (M), Line 46 + Line 47)	1/2)			
,		•											

Atlantic City 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	- Property (Acco	rs in Period			Designation De	oration of Deferred Tax A	rtlyity (Note &)		Arhual - Dan	ration of Deferred Tax Act	tivity (Note P)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	0	(J)	(K)	(L)	(64)
	(~)	(5)	(0,	Total Days	(-)	"	Prorated Projected	Prorated Projected Balance	"	Difference	Preserve Proration	Preserve Proration	Preserved Prorated Actual Balance
•	Month	Days Per Month	Prorated Days Per Month	Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Monthly Activity (Column E x Column F)	(Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Projected vs. Actual (Note C)	(Actual vs Projected) (Note D)	(Actual vs Projected) (Note E)	(Col. K + Col. L + Col. Preceding Balance)
1	ADIT Subject to Proration					12/31/2024 (Actuals)		(106,560,727)	•				•
,	Projected / Actual Activity					12/31/2025 (Projected)							
	January	31		214	50.00%	(198,598)	(99,299)	(106,660,026)		_			
	February	28		214	50.00%	(197,787)	(98,894)	(106,758,919)			-	-	
	March	31		214		(205,411)	(102,706)	(106,861,625)		-	•	-	
	April May	30 31	-	214 214		(195,850) (194,012)	(97,925) (97,006)	(106,959,550) (107,056,556)		•	•		
	June	30	185	214		(197,675)	(170,888)	(107,227,443)					
	July	31	154	214		(187,957)	(135,258)	(107,362,702)		-		-	
	August	31	123	214		(186,564)	(107,231)	(107,469,933)		-	-	-	
	September	30	93	214		(192,303)	(83,571) (53,009)	(107,553,504)	•	-	•	-	
	October November	31 30	62 32	214 214		(182,966) (179,994)	(53,009)	(107,606,512) (107,633,427)			•		
	December	31	32	214		(182,148)	(851)	(107,634,278)		:	:	:	
	Total (Sum of Lines 51 - 62)	365		***		(2,301,265)	(1,073,552)	(1,286,784,474)	-		-	8:	
	Beginning Balance - ADIT Not Subject (Beginning Balance - ADIT Depreciation					12/31/2024 (Actuals) (Note F)		(233,604,570)	(Note F)				
	Beginning Balance - DTA / (DTL)	Aujusunani				(Col. (H), Line 64 + Line 65)	(233,604,570)	(Col. (M), Line 64 + Line 65	5)			
	Estimated Ending Balance - ADIT Not S	Subject to Proration	n			12/31/2025 (Projected)		(242,492,253)					
	Ending Balance - ADIT Depreciation Ad Ending Balance - DTA / (DTL)	ljustment				(Note F) (Col. (H), Line 67 + Line 68)	(242,492,253)	(Note F) (Col. (M), Line 67 + Line 68	3)			
	Average Balance as adjusted (non-pror	mted)				([Col. (H), Line 66 + Line 65	21 / 21	(238,048,412)	([Col. (M), Line 66 + Line 6:	91 / 2)			
	Prorated ADIT	atec)				(Col. (H), Line 62)	11/2/	(107,634,278)	(Col. (M), Line 62)	3[1 2]			
	Amount for Attachment H-1A, Line 46	0c				(Col. (H), Line 70 + Line 71	1	(345,682,690)	(Col. (M), Line 70 + Line 71	ii.			
						100.80500	,	(343,062,690)	(COL (M), LINE TO Y LINE T	y.			
	Accumulated Deferred Income Taxes	- Other (Accoun	t No. 283)						COS. (M), Line 70 Y Line 71		ration of Deferred Tax Act	tivity (Note B)	
	Accumulated Deferred Income Taxes (A)	- Other (Account	t No. 283) s in Period (C)	(D)	(E)		oration of Deferred Tax A	ctivity (Note A) (H)	(t)		ration of Deferred Tax Act	tivity (Note B)	(M)
		(B)	s in Period (C)	Total Days	, ,	Projection - Pro	oration of Deferred Tax A (G) Prorated Projected	(H) Prorated Projected Balance	(1)	Actual - Pro	(K) Preserve Proration	(L) Preserve Proration	Preserved Prorate Actual Balance
		Day	s In Period		(E) Proration Amount (Column C / Column D)	Projection - Pro	oration of Deferred Tax A (G)	ctivity (Note A) (H) Prorated		Actual - Pro	(IK)	(L)	Preserved Prorate
_	(A)	(B)	(C) Prorated Days	Total Days Per Future	Proration Amount	Projection - Pro	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorate Actual Balance (Col. K + Col. L + Col.
_	(A) Month	(B)	(C) Prorated Days	Total Days Per Future	Proration Amount	Projection - Pro (F) Projected Monthly Activity	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorat Actual Balance (Col. K + Col. L + Col.
_	(A) Month ADIT Subject to Proration Projected / Actual Activity	(B) Days Per Month	(C) Prorated Days	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorat Actual Balance (Col. K + Col. L + C
_	(A) Month ADIT Subject to Proration	Days Per Month	(C) Prorated Days	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prora Actual Balance (Col. K + Col. L + Col.
_	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March	Day (B) Days Per Month	(C) Prorated Days	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prora Actual Balanc (Col. K + Col. L + C
_	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April	(B) Days Per Month 31 28 31 30	(C) Prorated Days	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prora Actual Balanc (Col. K + Col. L + C
_	(A) Month ADIT Subject to Proretion Projected / Actual Activity January February March April May	(B) Days Per Month 31 28 31 30 31	s in Period (C) Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prora Actual Balanc (Col. K + Col. L + C
_	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June	(B) Days Per Month 31 28 31 30	(C) Prorated Days	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 86.45%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prora Actual Balanc (Col. K + Col. L + C
_	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March Agrii May June July August	(B) Days Per Month 31 26 31 30 31 30 31 30 31	re in Period (C) Prorated Days Per Month	Total Days Per Future Test Period 214 224 224 224 224 224 224 224 224 22	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 64.5% 71.96% 57.48%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prora Actual Balanc (Col. K + Col. L + C
_	Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September	Days Per Month 31 28 31 30 31 30 31 30	s in Period (C) Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 66.45% 71.96% 57.48% 43.46%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prora Actual Balance (Col. K + Col. L + C
_	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March Agril May June July August September October	(B) Days Per Month 31 26 31 30 31 30 31 31 30 31	re in Period (C) Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 66.45% 71.96% 43.46% 28.97%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prora Actual Balance (Col. K + Col. L + Col.
_	Month ADIT Subject to Proration Projected / Actual Activity January February March April May June June July August September October November	Bay (B) Daye Per Month 31 26 31 30 31 30 31 30 31 30 31	s in Period (C) Prorated Days Per Month	Total Days Per Future Tast Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 68.45% 71.96% 57.48% 43.46% 28.97%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorate Actual Balance (Col. K + Col. L + Col.
	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March Agril May June July August September October	(B) Days Per Month 31 26 31 30 31 30 31 31 30 31	re in Period (C) Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 66.45% 71.96% 43.46% 28.97%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorat Actual Balance (Col. K + Col. L + Col.
	(A) Month ADIT Subject to Proretion Projected / Actual Activity January February March April May June July August September October November Docember Total (Sum of Lines 75 - 86)	Bay (8) Days Per Month 31 28 31 30 31 30 31 30 31 30 31 30 31	re in Period (C) Prorated Days Per Month	Total Days Per Future Tast Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 68.45% 71.96% 57.48% 43.46% 28.97%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected)	oration of Deferred Tax A (G) Prorated Projected Monthly Activity	ctivity (Note A) (H) Prorated Projected Balance (Col. G Pits Gol. H, Preceding Balance)	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorat Actual Balance (Col. K + Col. L + Col.
_	(A) Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December	Bay (8) Days Per Month 31 28 31 30 31 30 31 30 31 30 31 30 31	re in Period (C) Prorated Days Per Month	Total Days Per Future Tast Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 68.45% 71.96% 57.48% 43.46% 28.97%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals)	Protect Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	Actual - Pro (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorat Actual Balance (Col. K + Col. L + Col.
_	Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 75 - 86) Beginning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment Espinning Balance - ADIT Adjustment Espinning Balance - ADIT Not Subject to Beginning Balance - ADIT Adjustment	Bay (8) Days Per Month 31 28 31 30 31 31 31 30 31 30 31 30 31 30 31 30 31 30 31	e in Period (C) Prorated Days Per Month	Total Days Per Future Tast Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 68.45% 71.96% 57.48% 43.46% 28.97%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected) 12/31/2024 (Actuals) (Note F) (Col. (H), Line 88 + Line 89	Protect Projected Monthly Activity (Column E x Column F)	ctivity (Note A) (H) Prorated Projected Balance (Col. G Pits Gol. H, Preceding Balance)	(f) Actual Monthly Activity (Note F) (Col. (M), Line 88 + Line 89	Actual - Pro (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorate Actual Balance (Col. K + Col. L + Col.
	Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 75 - 85) Beginning Balance - ADIT Not Subject t Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)	Bay (8) Days Per Month 31 28 31 30 31 31 31 30 31 30 31 30 31 30 31 30 31 30 31	e in Period (C) Prorated Days Per Month	Total Days Per Future Tast Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 68.45% 71.96% 57.48% 43.46% 28.97%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Actuals) 12/31/2024 (Actuals) 12/31/2024 (Actuals)	Protect Tax A (G) Protect Projected Monthly Activity (Column E x Column F)	tivity (Note A) (H) Prorated Projected Balance (Col. G Pits Gol. H, Preceding Balance)	(I) Actual Monthly Activity	Actual - Pro (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorate Actual Balance (Col. K + Col. L + Col.
	Month ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 75 - 86) Beginning Balance - ADIT Adjustment	(B) Days Per Month 31 28 31 30 31 30 31 30 31 30 50 Proration	e in Period (C) Prorated Days Per Month	Total Days Per Future Tast Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 68.45% 71.96% 57.48% 43.46% 28.97%	Projection - Pro (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected) 12/31/2024 (Actuals) (Note F) (Col. (H), Line 88 + Line 89 12/31/2025 (Projected) (Note F)	Protect Tax A (G) Protect Projected Monthly Activity (Column E x Column F)	(B66.211) (B66.333)	(I) Actual Monthly Activity (Note F) (Col. (M), Line 88 + Line 89	Actual - Pro (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Preserved Prorat Actual Balance (Col. K + Col. L + Col.

Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

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

		Da	ys in Period			Projection - Pr	oration of Deferred ITC Ac	tivity (Note A)	The second second second	Actual - Pro	ration of Deferred ITC Ac	tivity (Note B)	
	(A)	(B)	(C)	(D) Total Days Per Future	(E) Proration Amount	(F)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(I) Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. I
ine	Month	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	Preceding Balance)	Activity	(Note C)	(Note U)	(Note E)	Preceding Balance)
97	DITC Subject to Proration					12/31/2024 (Actuals)							-
98	Projected / Actual Activity					12/31/2025 (Projected)							
99	January	31		214	50.00%								
00	February	28		214	50.00%		- 2	-	-	-	-		
01	March	31		214	50.00%						-	20	
02	April	30		214	50.00%				•	-	-	-	-
03	May	31	-	214	50.00%		20	4.0	-		-	23	-
04	June	30	185	214	86.45%			9.00			-	*:	
05	July	31	154	214	71.96%	(a)		-	-		-	-	
06	August	31	123	214		-	#s		-	-	*	•	-
07	September	30	93	214								· .	
08	October	31	62	214				-	-		-	•	12
09	November	30	32	214		•		-	•	-	-	-	
10	December	31	1	214	0.47%			-	-		-		
11	Total (Sum of Lines 99 - 110)	365				•			-	•	•	-	
12	Beginning Balance - DITC Not Subject	to Proration				12/31/2024 (Actuals)							
13	Beginning Balance - DITC Adjustment					(Note F)		-	(Note F)				-
14	Beginning Balance - DITC					(Col. (H), Line 112 + Line	113)	•	(Col. (M), Line 112 + Line 1	13)			
15	Estimated Ending Balance - DITC Not	Subject to Proration	on.			12/31/2025 (Projected)							
16	Ending Balance - DITC Adjustment		•			(Note F)			(Note F)				
17	Ending Balance - DITC					(Col. (H), Line 115 + Line	116)	•	(Col. (M), Line 115 + Line 1	16)			•
18	Average Balance as adjusted (non-pro	rated)				([Col. (H), Line 114 + Line	117] / 2)	-	([Col. (M), Line 114 + Line 1	17] / 2)			-
19	Prorated DITC	68				(Col. (H), Line 110)		·	(Col. (M), Line 110)				
20	Amount for Attachment H-1A, Line 4	l0e				(Col. (H), Line 118 + Line	119)	-	(Col. (M), Line 118 + Line 1	19)			-

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 Che

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

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to ADIT balance.
- B The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167()-1(h)(6) and averaged in accordance with IRC Section 168()(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 sextent of the over-projection. Differences reprojection 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. So percent of the actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity in the section is used to calculate ADIT activity in the rus-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 (accesses of actual activity over projected activity) that do not occur) and a positive in Column J represents under-projection (accesses of actual activity over projected activity) are both negative, a negative in Column J represents under-projection (accesses of actual activity are both negative, and positive in Column J represents under-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.

Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

				December 31, 20	25 (Projected)	
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	17,993,697	-		17,220,197	773,500
2	ADIT-281	-	-			-
3	ADIT-282	(242,492,253)	-	-	(242,492,253)	
4	ADIT-283	(480,393)	-	-	(737,187)	256,793
5	ADITC-255					
6	Subtotal - Transmission ADIT	(224,978,949)	-	-	(226,009,243)	1,030,293
Line	Description	Total				
7	ADIT (Reacquired Debt)	(491,351)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. 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-1A, Line 111. The ADIT balance is based on the 13 month

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.

			December 31, 20	025 (Projected)		
(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Benefits	1,129,853	-			1,129,853	recoverable in the transmission formula.
A 4 D- 40-4-1	3,156,366			3.023.206	122 150	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	3,130,300	·	•	3,023,200	133,160	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Bonuses & Incentives	2,350,230				2.350.230	recoverable in the transmission formula.
Accrued Environmental Liability	154,639	154,639				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal		-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued OPEB	(1,145,711)	-	-			recoverable in the transmission formula.
Accrued Other Expenses	318,120	318,120	•	•		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Payroll Taxes - AIP	187,930				187 930	recoverable in the transmission formula.
ACCIDED PAYIOU TAXES - AIF	107,300				107,000	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Severance	28,110				28,110	recoverable in the transmission formula.
Accrued Vacation	313,036	313,036	•		-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Accrued Worker's Compensation	1,444,906	-	-	-		recoverable in the transmission formula.
Allowance for Doubtful Accounts	12,845,248 1,432,951	12,845,248 1,432,951	•			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	1,432,951	1,432,951	-	-	•	ADIT excluded because the underlying accounts) are not recoverable in the transmission formula. ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
Deferred Compensation	1,613,006				1 613 006	recoverable in the transmission formula.
Deferred Revenue	3,655,038	3,655,038				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are
NJ AMA Credit	443,467			443,467		recoverable in the transmission formula,
Other Deferred Credits	49,214	49,214	•	· .		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	12,202,259	12,202,259	•			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve State Income Taxes	(837)	(837)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Charitable Contribution Carryforward	253.613	253,613		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Charleson Carlytoward	200,010	200,010				The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant
State Net Operating Loss Carryforward	50,224,686	7,839,061	-	42,385,625		in service that is included in rate base.
						Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing
						differences regardless of whether the difference is normalized or flowed-through. These balances represent
Unamortized Investment Tax Credit	399,727	-		399,727		the deferred taxes of unamortized ITC. These amounts are removed from rate base below.
Other Accrued Deferred Tax Assets	44,858	44,858	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This
Income Tax Regulatory Liability	35,664,290	35.664.290				Accumulated Deterred income taxes attributable to income tax related regulatory assets and itabilities. This balance is excluded from rate base and removed below.
Subtotal: ADIT-190 (Not Subject to Proration)	126,764,999	74,771,490	-	46,252,025	5,741,484	The Base and Forms de Basen.
					.,,	
Less: ASC 740 ADIT Adjustments excluded from rate base	(399,727)	-	·	(399,727)	•	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(35,664,290)	(35,664,290)				
Less: OPEB related ADIT, Above if not separately removed	1,145,711	(00,007,230)			1,145,711	
	91,846,693	39.107.200		45.852.298	6,887,195	
Total: ADIT-190 (Not Subject to Proration)	31,040,093	39,101,200	-	40,002,298	.,,	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.56%		
Transmission Allocator		0.000	100.00%			
Other Allocator	17,993,697	0.00%		17,220,197	773,500	
ADIT - Transmission	17,993,697		-	17,220,197	113,500	

			December 31, 20	025 (Projected)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Corporate Alternative Minimum Tax Credit Carry-Forward	10,031,361	(30,617,606)	-	40,648,967		Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	•	•	•		Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	10,031,361	(30,617,606)	-	40,648,967	•	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	10,031,361	(30,617,606)		40,648,967	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.56%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	15,266,044	-	-	15,266,044	-	
(A)	(B)	(C)	(D)	(E)	(F)	(G)
• •	.,	Gas, Production.	Only	• •	.,	,,
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	126,764,999	74,771,490	-	46,252,025	5,741,484	
ADIT-190 (Subject to Proration)	10,031,361	(30,617,606)		40,648,967	5,,101	
Total - FERC Form 1, Page 234	136,796,360	44,153,884		86,900,992	5,741,484	

Instructions for Account 190:

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

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(645,526,151)	159,097		(645,685,248)		ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	44,096,967	44,096,967	•	•		ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(15,482,510)	(10,941,999)	(4,540,511)			Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity, Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Plant Deferred Taxes - Flow-through	(12,041,010)	(12,041,010)	(1,0.0,01.)			Plant related basis difference not currently includible in rate base.
Subtotal: ADIT-282 (Not Subject to Proration)	(628,952,704)		(4,540,511)	(645,685,248)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	15,482,510	10,941,999	4,540,511	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	12,041,010	12,041,010	-	•		
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(601,429,184)	44,256,064	-	(645,685,248)		
Wages & Salary Allocator					11.23%	···· •
Gross Plant Allocator				37.56%		
Transmission Allocator			100.00%			
Other Allocator		0.00%	1			
ADIT - Transmission	(242,492,253)	•	•	(242,492,253)		

			December 31, 2	025 (Projected)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(289,867,330)		-	(289,867,330)		ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(289,867,330)	-	-	(289,867,330)		
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from Table base						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed						
10 100 100						
Total: ADIT-282 (Not Subject to Proration)	(289,867,330)		-	(289,867,330)		
Wages & Salary Allocator	H				11.23%	
Gross Plant Allocator	 			37.5558%	11.23%	The state of the s
Transmission Allocator	#		100.00%	37.000076		
Other Allocator		0.00%	100.0070			
ADIT - Transmission	(108,861,991)			(108,861,991)		
				,		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
(~)	(5)	Gas, Production,	Only	(-)	(1)	(5)
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(628,952,704)	21,273,055	(4,540,511)	(645,685,248)	Reidfed	Justification
ADIT-262 (Not Subject to Proration)	(289,867,330)	21,273,000	(4,540,511)	(289,867,330)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(918,820,034)	21,273,055	(4,540,511)		-	<u> </u>
.out - ry. 2/3 (rorm 1-r mer: see note /, DelOW)	[318,820,034]	∠1,2/3,055	(4,540,511)	[(335,552,578)]	-	1

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- 2. ADIT Items related only to Transmission are directly assigned to Column D.
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E.
- 4. ADIT items related to labor and not in Columns C & D are included in Column F.
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- 6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Asset Retirement Obligation	(351,343)	(351,343)	•			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
Materials Reserve	370,882		•	370,882	•	formula.
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
Other Deferred Debits	(2,333,792)			(2,333,792)		formula.
						Included because the pension asset is included in rate base. Related to accrual recognition of expense for
Pension Asset	2,286,473	-	•			book purposes & deductibility of cash fundings for tax purposes.
Regulatory Asset	(80,018,214)	(80,018,214)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(826,456)	(826,456)			•	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Renewable Energy Credits	(26,996)	(26,996)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the
Unamortized Loss on Reacquired Debt	(330,350)	(330,350)	-		-	new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(81,229,796)	(81,553,359)	-	(1,962,910)	2,286,473	
Less: ASC 740 ADIT Adjustments excluded from rate base	•					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	•					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(81,229,796)	(81,553,359)		(1,962,910)	2,286,473	
	Ĭ					
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.56%		
Transmission Allocator			100.00%			
Other Allocator	11	0.00%				
ADIT - Transmission	(480,393)	-		(737,187)	256,793	

December 31, 2025 (Projected)										
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)				
ADIT- 283 (Subject to Proration)	Total	Distribution, or Other Related	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 excluded from rate dase Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-			-						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						· · · · · · · · · · · · · · · · · · ·				
Less: OPEB related ADIT, Above if not separately removed										
Total: ADIT-283 (Subject to Proration)	-	-		•						
Wages & Salary Allocator					11.23%					
Gross Plant Allocator	ii i			37,56%						
Transmission Allocator			100,00%							
Other Allocator		0.00%								
ADIT - Transmission	-					w				
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)				
		Distribution, or	Transmission	Plant	Labor					
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification				
ADIT-283 (Not Subject to Proration)	(81,229,796)	(81,553,359)	•	(1,962,910)	2,286,473					
ADIT-283 (Subject to Proration)	-	-	-	-	-					
Total - Pg. 277 (Form 1-F filer; see note 7, below)	(81,229,796)	(81,553,359)	-	(1,962,910)	2,286,473					

- 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.
- 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).
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,422,009)			(1,422,009)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,422,009)	•		(1,422,009)	-	
Less: Adjustment to rate base	1,422,009	-	-	1,422,009		
Total: ADIT-255	-		•		-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.56%		
Transmission Allocator			100.00%	1		
Other Allocator		0.00%				
Unamortized investment Tax Credit - Transmission	15		<u>.</u>		<u> </u>	

			December 31, 20	025 (Projected)		
(A)	(B)	(C) Gas, Production,	(D) Onty	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization	212,106			212,106		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8) multiplied by (1/4-T). A utility must not include tax credits as a reduction to rate base and as an amortization egainst taxable income.
Subtotal: (Form No. 1 p. 266 & 267)	212,106	-	-	212,106		-
Total: Investment Tax Amortization	212,106			212,106	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.56%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	79,658	-	•	79,658	-	

END

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

				December 31, 2	024 (Actuals)	
Line ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	
1	ADIT-190	18,569,023	-	-	17,795,523	773,500
2	ADIT-281		-	-		
3	ADIT-282	(233,604,570)	-		(233,604,570)	
4	ADIT-283	(866,211)	-		(748,450)	(117,761)
5	ADITC-255					-
6	Subtotal - Transmission ADIT	(215,901,758)	-	•	(216,557,497)	655,738
Line	Description	Total				
7	ADIT (Reacquired Debt)	(491,351)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. 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-1A, Line 111. 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.

December 31, 2024 (Actuals)										
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)				
		Distribution, or	Transmission	Plant	Labor					
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification				
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are				
Accrued Benefits	1,129,853	-		-	1,129,853	recoverable in the transmission formula.				
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are				
Accrued Bodily Injuries	3,156,367	-	-	3,023,207	133,160	recoverable in the transmission formula.				
	0.050.000				0.050.000	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.				
Accused Bonuses & Incentives Accused Environmental Liability	2,350,230 154,639	154,639		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
	134,039	134,639	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
Accrued Liability - Legal			-		<u> </u>	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are				
Accrued OPEB	(127,243)				(127.242)	recoverable in the transmission formula.				
Accrued Other Expenses	463,055	463.055				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
Accrued Other Expenses	403,033	403,033	•			ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are				
Accrued Payroll Taxes - AIP	187,930				187 930	recoverable in the transmission formula.				
Accrued Payroll Taxes - AIP	167,930	-		-	167,930	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are				
Accrued Severance	28,110			_	28 110	recoverable in the transmission formula.				
Accrued Vacation	313.036	313,036		-	20,110	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
ACCIDED VECENOTI	313,030	313,030			-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are				
Accrued Worker's Compensation	1,444,906				1 444 906	recoverable in the transmission formula.				
Allowance for Doubtful Accounts	12,845,248	12,845,248				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
Asset Retirement Obligation	1,432,951	1,432,951	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
ASSET Relatement Congestor	1,402,501	1,102,001				ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are				
Deferred Compensation	1,613,006				1.613.006	recoverable in the transmission formula.				
Deferred Revenue	3,655,038	3,655,038				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are				
NJ AMA Credit	443,467			443,467		recoverable in the transmission formula.				
Other Deferred Credits	49,214	49,214		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
Regulatory Liability	12,202,259	12,202,259				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
Sales & Use Tax Reserve		-		-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
State Income Taxes	(2,095)	(2,095)	-		-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
Charitable Contribution Carryforward	253,613	253,613				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
						The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant				
State Net Operating Loss Carryforward	51,043,544	7,839,061		43,204,483	-	in service that is included in rate base.				
						Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all timing				
						differences regardless of whether the difference is normalized or flowed-through. These balances represent				
Unamortized Investment Tax Credit	459,350		•	459,350	-	the deferred taxes of unamortized ITC. These amounts are removed from rate base below.				
Other Accrued Deferred Tax Assets	44,858	44,858	•	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.				
						Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This				
Income Tax Regulatory Liability	37,379,665	37,379,665				balance is excluded from rate base and removed below.				
Subtotal: ADIT-190 (Not Subject to Proration)	130,521,001	76,630,542	-	47,130,507	6,759,952					
	4000			(455.000						
Less: ASC 740 ADIT Adjustments excluded from rate base	(459,350)	-	•	(459,350)						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	(27 270 225)	(37,379,665)	•	•						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(37,379,665)	(37,379,665)	•		127,243					
Less: OPEB related ADIT, Above if not separately removed			•	•						
Total: ADIT-190 (Not Subject to Proration)	92,809,229	39,250,877	-	46,671,157	6,887,195					
Minne 9 Colon Allegator					11.23%					
Wages & Salary Allocator Gross Plant Allocator				38.13%	11.2376	- · · · · · · · · · · · · · · · · · · ·				
Gross Plant Allocator Transmission Allocator			100.00%	36.13%						
Other Allocator		0.00%	100.00%							
ADIT - Transmission	18,569,023	0.00%		17,795,523	773,500					
ADIT - ITANSMISSION	16,309,023	- 1	-	17,795,523	1 73,500	I				

December 31, 2024 (Actuals)									
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)			
		Distribution, or	Transmission	Plant	Labor				
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification			
Corporate Alternative Minimum Tax Credit Carry-Forward	8,269,623	(18,813,001)		27,082,624		Electric portion included in rate base.			
Federal Net Operating Loss Carry-Forward	-	(11,804,605)		11,804,605		Electric portion included in rate base.			
Subtotal: ADIT-190 (Subject to Proration)	8,269,623	(30,617,606)		38,887,229					
Less: ASC 740 ADIT Adjustments excluded from rate base						· · · · · · · · · · · · · · · · · · ·			
Less: ASC 740 ADIT Adjustments excluded from tale base									
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)									
Less: OPEB related ADIT, Above if not separately removed									
Less. OF EB I Blated ADIT, Above it not separately femoved									
Total: ADIT-190 (Subject to Proration)	8,269,623	(30,617,606)		38,887,229					
					44 0004				
Wages & Salary Allocator	l			00.400	11.23%				
Gross Plant Allocator			400.000/	38.13%		<u> </u>			
Transmission Allocator		0.000/	100.00%						
Other Allocator	44.007.540	0.00%		44 007 540					
ADIT - Transmission	14,827,543		•	14,827,543	-	 			
(A)	(B)	(C)	(D)	(E)	(F)	(G)			
(A)	(6)	Gas, Production,	Only	(L)	(F)	(9)			
		Distribution, or	Transmission	Plant	Labor				
ADIT-190	Total	Other Related	Related	Related	Related	Justification			
ADIT-190 ADIT-190 (Not Subject to Proration)	130,521,001	76,630,542	vergren	47,130,507	6,759,952	Amanicariou			
ADIT-190 (Not Subject to Proration)	8,269,623	(30,617,606)	<u>-</u>	38,887,229	0,735,532				
Total - FERC Form 1, Page 234	138,790,624	46,012,936	<u>-</u>	86,017,736	6,759,952				
I Otal - FERG FORM 1, Page 234	136,790,624	40,012,936	-	00,017,736	0,709,952				

Instructions for Account 190:

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

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(611,803,744)	855,714	-	(612,659,458)		ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	37,130,493	37,130,493				ADIT attributable to contributions-in-aid of construction excluded from rate base.
	44-4	(0.000.000)	// 404 004)			Under ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and
AFUDC Equity	(13,987,904)	(9,853,023)	(4,134,881)	•		are excluded from Rate Base.
Plant Deferred Taxes - Flow-through	(12,666,877)	(12,666,877)	•	-	•	Plant related basis difference not currently includible in rate base.
Subtotal: ADIT-282 (Not Subject to Proration)	(601,328,032)	15,466,307	(4,134,881)	(612,659,458)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-			-		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	13,987,904	9,853,023	4,134,881	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	14,769,884	14,769,884	•		•	
Less: OPEB related ADIT, Above if not separately removed		-				
Total: ADIT-282 (Not Subject to Proration)	(572,570,244)	40,089,214	-	(612,659,458)	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(233,604,570)	-	-	(233,604,570)		

	December 31, 2024 (Actuals)									
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)				
		Distribution, or	Transmission	Plant	Labor					
ADIT-282 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification				
Plant Related Deferred Taxes	(279,469,862)	-	-	(279,469,862)		ADIT attributable to plant in service that is included in rate base.				
Subtotal: ADIT-282 (Subject to Proration)	(279,469,862)	-	-	(279,469,862)						
	1									
Less: ASC 740 ADIT Adjustments excluded from rate base										
Less: ASC 740 ADIT Adjustments related to AFUDC Equity										
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)										
Less: OPEB related ADIT, Above if not separately removed										
Total: ADIT-282 (Not Subject to Proration)	(279,469,862)	-		(279,469,862)	-					
Wages & Salary Allocator					11.23%					
Gross Plant Allocator	i i			38.13%						
Transmission Allocator			100.00%							
Other Allocator		0.00%								
ADIT - Transmission	(106,560,727)			(106,560,727)	-					
					-	(5)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)				
		Gas, Production,	Only							
		Distribution, or	Transmission	Plant	Labor					
ADIT-282	Total	Other Related	Related	Related	Related	Justification				
ADIT-282 (Not Subject to Proration)	(601,328,032)	15,466,307	(4,134,881)		•					
ADIT-282 (Subject to Proration)	(279,469,862)			(279,469,862)	-					
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(880,797,894)	15,466,307	(4,134,881)	(892,129,320)	•					

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).
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Asset Retirement Obligation	(351,343)	(351,343)		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
Materials Reserve	370,882	-		370,882		formula.
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission
Other Deferred Debits	(2,333,792)	-	-	(2,333,792)		formula.
						Included because the pension asset is included in rate base. Related to accrual recognition of expense for
Pension Asset	(1,048,540)			•		book purposes & deductibility of cash fundings for tax purposes.
Regulatory Asset	(67,090,664)	(67,090,664)	-	-	•	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(826,456)	(826,456)	-		•	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Renewable Energy Credits	(26,996)	(26,996)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the
Unamortized Loss on Reacquired Debt	(437,533)	(437,533)				new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(71,744,442)	(68,732,992)		(1,962,910)	(1,048,540)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less; ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less; OPEB related ADIT, Above if not separately removed						
	(74.744.440)	(00 700 000)		(4.000.040)	(4.040.540)	
Total: ADIT-283 (Not Subject to Proration)	(71,744,442)	(68,732,992)		(1,962,910)	(1,048,540)	
Wages & Salary Allocator	 				11,23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%		·	
Other Allocator		0.00%				
ADIT - Transmission	(856,211)	-		(748,450)	(117,761)	

			December 31, 2	2024 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ubtotal: ADIT-283 (Subject to Proration)		-	-	-		
ess: ASC 740 ADIT Adjustments excluded from rate base						
ess: ASC 740 ADIT Adjustments related to AFUDC Equity						
ess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
ess: OPEB related ADIT, Above if not separately removed						
otal: ADIT-283 (Subject to Proration)	-		-	-		
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
DIT - Transmission	-	-	•			
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
DIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
DIT-283 (Not Subject to Proration)	(71,744,442)	(68,732,992)	-	(1,962,910)	(1,048,540)	
DIT-283 (Subject to Proration)		-	-	-	-	
otal - Pg 277 (Form 1-F filer: see note 7, below)	(71.744.442)	(68.732.992)		(1.962.910)	(1.048.540)	

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).
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum, Deferred Investment Tax Credits)	(1,634,115)		-	(1,634,115)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8, I multiplied by (11-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,634,115)	-		(1,634,115)		
Less: Adjustment to rate base	1,634,115			1,634,115	-	
Total: ADIT-255	-		-	-	_	
Wages & Salary Allocator				11	11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission			-	•		

			December 31, 2	2024 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADITC-255	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	226,922			226,922		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
III TO SUITE I LA CITO IL PARA DILLEGOTI	220,022			220,022		
	202 202			000,000		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	226,922	•	•	226,922		
Total: Investment Tax Amortization	226,922	,		226,922		
Wages & Salary Allocator	1				11.23%	
Gross Plant Allocator	<u> </u>			38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	86,524	-		86,524		
	00,021				<u> </u>	

END

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 / (Ex	cess) Deferred Incom-	e Taxes					
	Deficient / (Excess) Acc	umulated Deferred Inc		lo. 190)									
			Days in Period				of Deficient / (Excess) A				f Deficient / (Excess)		
Line	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future	(E) Proration Amount (Column C / Column	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(f) Actual Monthly Activity	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	
				Test Period	D)		(Column E x Column F)	Preceding Balance)		(Note C)	(Note D)	(Note E)	M, Preceding Balance)
1	Deficient / (Excess) ADIT	200				12/31/2024 (Actuals)		8,264,874					•
2	Projected / Actual Activity			21	4 50.00%	12/31/2025 (Projected) (13,488)	(6,744)	8,258,130					
3	January February	31 28		21		(13,488)	(6,744)	8,251,386		- 2			
5	March	31		21		(13,488)	(6,744)	8,244,642					
6	April	30		21-		(13,488)	(6,744)	8,237,898		1	_	9	\$3
7	May	31		21-		(13,488)	(6,744)	8,231,153					*
8	June	30	185	21		(13,488)	(11,660)	8,219,493			2	3	\$
9	July	31	154	21		(13,488)	(9,706)	8,209,786					
10	August	31	123	21		(13,488)	(7,753)	8,202,034		-			
11	September	30	93	21		(13,488)	(5,862)	8,196,172			•	*	*
12	October	31	62			(13,488)	(3,908)	8,192,264	•		-		8
13 14	November December	30 31	32	21		(13,488)	(2,017) (63)	8,190,247 8,190,184	•	•	•	*	
15	Total (Sum of Lines 3 - 14			21	0.47 /6	(161,859)	(74,690)	0,130,104	•	:	-		
16	Beginning Balance - Defk	oiont / (Evones) ADIT No	t Subject to Descrition			12/31/2024 (Actuals)							
17	Beginning Balance - Defic					(Note F)			(Note F)				2
18	Beginning Balance - Defic		,			(Col. (H), Line 16 + Line 17)		•	(Col. (M), Line 16 + Lin	e 17)			
19	Ending Balance - Deficier	at / /Evenes \ ADIT Not C	whitest to Depretion			12/31/2025 (Projected)							
20	Ending Balance - Deficier					(Note F)			(Note F)				
21	Ending Balance - Deficier		unent			(Col. (H), Line 19 + Line 20)		-	(Col. (M), Line 19 + Lin	e 20)		18	
22	Average Balance as adju-	atad (man accepted)				([Col. (H), Line 18 + Line 21] /	2)		([Col. (M), Line 18 + Lir	no 211 / 2\			
23	Prorated Deficient / (Exce					(Col. (H), Line 14)	2)	8,190,184	(Col. (M), Line 14)	10 21] 1 2)			
24	Deficient / (Excess) ADI												
						(Col. (H), Line 22 + Line 23)			(Col. (M), Line 22 + Lin	e 23)			- 25
						(Col. (H), Line 22 + Line 23)		8,190,184	(Col. (M), Line 22 + Lin	e 23)			<u> </u>
	Deficient / (Excess) Acc			(Account No. 282)			of Deficient / (Evener)	8,190,184	(Col. (M), Line 22 + Lin		f Deficient / (Evenes)	ADIT Activity (Note D)	
	Deficient / (Excess) Acc	umulated Deferred Inc	Days in Period		(F)	Projection - Proration	of Deficient / (Excess) A	8,190,184 DIT Activity (Note A)	AT 10.	Actual - Proration o	f Deficient / (Excess) /		- (340
				(D)	(E)		(G)	8,190,184	(Col. (M), Line 22 + Lin	Actual - Proration o	(K)	(L)	(M)
	Deficient / (Excess) Acc	umulated Deferred Inc	Days in Period (C)	(D) Total Days	Proration Amount	Projection - Proration	(G) Prorated Projected	8,190,184 DIT Activity (Note A) (H)	AT 10.	Actual - Proration o	(K) Preserve Proration	(L) Preserve Proration	Actual Balance
Line	Deficient / (Excess) Acc	umulated Deferred Inc	Days in Period	(D) Total Days Per Future	Proration Amount (Column C / Column	Projection - Proration (F)	(G) Prorated Projected Monthly Activity	8,190,184 DIT Activity (Note A) (H) Prorated	(1)	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
Line	Deficient / (Excess) Acc	(B) Days	Days In Period (C) Prorated Days	(D) Total Days	Proration Amount	Projection - Proration (F) Projected	(G) Prorated Projected	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance	(f) Actual Monthly	Actual - Proration o	(K) Preserve Proration	(L) Preserve Proration	Actual Balance
Line	Deficient / (Excess) Acc	(B) Days Per Month	Days In Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column	Projection - Proration (F) Projected	(G) Prorated Projected Monthly Activity	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H,	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
	Deficient / (Excess) Acc (A) Month	(B) Days Per Month Subject to Proration	Days In Period (C) Prorated Days	(D) Total Days Per Future	Proration Amount (Column C / Column	Projection - Proration (F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. 6 Plus Col. H, Preceding Balance)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27	(A) Month Deficient / (Excess) ADIT	(B) Daya Per Month Subject to Proration	Days In Period (C) Prorated Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F)	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,560)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28	(A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February	(B) Days Per Month Subject to Proration 31 28	Days In Period (C) Prorated Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774	8,190,184 DIT Activity (Note A) (H) Prorated Projectod Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,837,906) (44,778,131)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29	(A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March	(B) Days Per Month Subject to Proration 31 28 31	Days In Period (C) Prorated Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00% 50.00%	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. 6 Plus Col. H, Preceding Balance) (44,897,680) (44,878,131) (44,718,137)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30	(A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April	(B) Days Per Month Subject to Proration 31 28 31 30	Days In Period (C) Prorated Days	(D) Total Days Per Future Test Period	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,837,906) (44,778,131) (44,718,357) (44,658,683)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May	(B) Daya Per Month Subject to Proration 31 28 31 30 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 211 211 211 211 211	Proration Amount (Column C / Column D) 5 50.00% 50.00% 50.00% 50.00%	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 59,774	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. 6 Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,658,583) (44,598,808)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June	(B) Daya Per Month Subject to Proration 31 28 31 30 31 30 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21 21 21 21 21 21 21 21	Proration Amount (Column C / Column D) 50,00% 50,00% 50,00% 50,00% 650,00% 686,45%	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,837,906) (44,778,131) (44,718,357) (44,658,683) (44,998,808) (44,495,460)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33	(A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July	(B) Days Per Month Subject to Proration 31 38 31 30 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 5 50.00% 5 50.00% 5 50.00% 5 50.00% 6 50.00% 7 71.96%	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030	8,190,184 DIT Activity (Note A) (H) Prorated Projectod Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,588,883) (44,598,808) (44,495,460) (44,409,429)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August	(B) Days Per Month Subject to Proration 31 28 31 30 31 30 31 31 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 60.45% 71.96% 71.96%	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 103,348 86,030 68,713	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,78,31) (44,718,357) (44,558,583) (44,598,808) (44,495,460) (44,409,429) (44,340,717)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35	(A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September	Cumulated Deferred Inc (B) Days Per Month Subject to Proration 31 30 31 31 31 30 31	Days in Period (C) Prorated Days Per Month 185 154 123 93	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 654.5% 71.96% 71.96% 43.46%	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953	8,190,184 DIT Activity (Note A) (H) Prorated Projectod Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,588,683) (44,958,608) (44,495,460) (44,409,429) (44,340,717) (44,288,763)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October	(B) Daya Per Month Subject to Proration 31 28 31 30 31 31 30 31 31 30 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 211 211 211 211 211 211 211 211 211 2	Proration Amount (Column C / Column D) 4 50.00% 50.00% 50.00% 50.00% 6 50.00% 6 71.96% 71.96% 4 3.46%	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,658,583) (44,995,480) (44,499,490) (44,340,717) (44,288,763)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November	Umulated Deferred Inc (B) Daya Per Month Subject to Proration 31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	Days in Period (C) Prorated Days Per Month 185 154 123 93	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balanca) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,288,763) (44,286,763) (44,236,251)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October	Cumulated Deferred Inc (B) Daya Per Month Subject to Proration 31 28 31 30 31 31 30 31 30 31 30 31 30 31 30 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4 50.00% 50.00% 50.00% 50.00% 6 50.00% 6 54.5% 71.96% 71.96% 6 74.86% 28.97%	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,658,583) (44,995,480) (44,499,490) (44,340,717) (44,288,763)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 3	Cumulated Deferred Inc (B) Daya Per Month Subject to Proration 31 38 31 30 31 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	Days in Period (C) Prorated Days Per Month 185 154 123 93 62 32	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balanca) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,288,763) (44,286,763) (44,236,251)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November Total (Sum of Lines 27 - 3 Beginning Balance - Defice	Umulated Deferred Inc (B) Daya Per Month Subject to Proration 31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balanca) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,288,763) (44,286,763) (44,236,251)	(f) Actual Monthly Activity	Actual - Proration o (J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 3	Complete to Proration (B) Days Per Month Subject to Proration 31 28 31 30 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 30 31 31 31 30 31 31 31 30 31 31 31 30 31 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balanca) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,288,763) (44,286,763) (44,236,251)	(f) Actual Monthly	Actual - Proration o (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - : Beginning Balance - Defic Beginning Balance - Defic Beginning Balance - Defic Beginning Balance - Defic	Days Per Month Subject to Proration 31 328 331 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 31 30 30 30 31 30 30 30 30 31 30 30 30 30 30 30 30 30 30 30 30 30 30	Days in Period (C) Prorated Days Per Month 185 154 123 93 62 32 1 tt Subject to Proration justment	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 11/31/2024 (Projected) 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,286,763) (44,236,251) (44,235,693)	(f) Actual Monthly Activity	Actual - Proration o (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November Total (Sum of Lines 27 - 3 Beginning Balance - Deficier Ending Balance - Deficier Ending Balance - Deficier	cumulated Deferred Inc (B) Daya Per Month Subject to Proration 31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 31 31 30 31 31 31 30 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 (Col. (H), Line 40 + Line 41)	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balanca) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,288,763) (44,286,763) (44,236,251)	(f) Actual Monthly Activity	Actual - Proration o (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - : Beginning Balance - Defic Beginning Balance - Defic Beginning Balance - Defic Beginning Balance - Defic	cumulated Deferred Inc (B) Daya Per Month Subject to Proration 31 28 31 30 31 30 31 31 30 31 31 30 31 41 30 31 41 41 41 41 41 41 41 41 41 41 41 41 41	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 11/31/2024 (Projected) 119,549	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,286,763) (44,236,251) (44,235,693)	(f) Actual Monthly Activity	Actual - Proration o (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 3 Beginning Balance - Defice Ending Balance - Deficier Ending Balance - Deficier Ending Balance - Deficier Ending Balance - Deficier	Days Per Month Subject to Proration 31 28 31 30 31 30 31 30 31 31 30 31 31 30 31 31 31 30 31 31 31 30 31 31 31 30 31 31 31 30 31 31 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,540 119	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559 661,987	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,286,763) (44,236,251) (44,235,693)	(f) Actual Monthly Activity (Note F) (Col. (M), Line 40 + Lin (Note F) (Col. (M), Line 43 + Lin	Actual - Proration o (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March Apri May June July August September October November Total (Sum of Lines 27 - 3 Beginning Balance - Defice Beginning Balance - Defice Ending Balance - Defice	Days Per Month Subject to Proration 31 28 31 30 31 31 31 31 30 31 31 31 31 30 31 31 31 31 30 31 31 31 31 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 (IV) Actuals (Note F) (Col. (H), Line 40 + Line 41) 12/31/2025 (Projected) (Note F) (Col. (H), Line 43 + Line 44) ((Col. (H), Line 43 + Line 44)	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559 661,987	8,190,184 DIT Activity (Note A) (H) Prorated Projectod Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,583) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,288,763) (44,288,763) (44,236,251) (44,235,693)	(Note F) (Col. (M), Line 43 + Lin ((Col. (M), Line 42 + Lin	Actual - Proration o (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Deficient / (Excess) Acc (A) Month Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 3 Beginning Balance - Defice Ending Balance - Deficier Ending Balance - Deficier Ending Balance - Deficier Ending Balance - Deficier	Burnulated Deferred Inc (B) Days Per Month Subject to Proration 31 28 31 30 31 30 31 31 31 31 31 31 31 31 31 31 31 31 31	Days in Period (C) Prorated Days Per Month	(D) Total Days Per Future Test Period 21: 21: 21: 21: 21: 21: 21: 21: 21: 21	Proration Amount (Column C / Column D) 4	Projection - Proration (F) Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2024 (Projected) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,540 119	(G) Prorated Projected Monthly Activity (Column E x Column F) 59,774 59,774 59,774 59,774 103,348 86,030 68,713 51,953 34,636 17,876 559 661,987	8,190,184 DIT Activity (Note A) (H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance) (44,897,680) (44,897,680) (44,778,131) (44,718,357) (44,558,683) (44,598,808) (44,495,460) (44,409,429) (44,340,717) (44,286,763) (44,236,251) (44,235,693)	(f) Actual Monthly Activity (Note F) (Col. (M), Line 40 + Lin (Note F) (Col. (M), Line 43 + Lin	Actual - Proration o (J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.

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

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

			Days in Period			Projection - Proratio	n of Deficient / (Excess) /	ADIT Activity (Note A)		Actual - Proration of	f Deficient / (Excess)	ADIT Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Actual Balance (Col. K + Col. L + Col. M, Preceding
49	ADIT Subject to Proration	1				12/31/2024 (Actuals)		- 14					
50	Projected / Actual Activity					12/31/2025 (Projected)			8				
51	January	31		214	50.00%				4	23	120		12
52	February	28		214	50,00%		-	5.40	-	-0.0	(**)		
53	March	31		214	50.00%		<u> </u>		70	20			
54	April	30		214					-	*0			4
55	May	31		214	50,00%					51	307.0		
56	June	30	185	214	86.45%		- 1	-	-	2			
57	July	31	154	214	71,96%	-		12		•	85.0		
58	August	31	123	214	57.48%		- 40	-	2	20			
59	September	30	93	214	43.46%					55			
60	October	31	62	214	28.97%			12	-		-		0
61	November	30	32	214	14,95%		8	· · · · · · · · · · · · · · · · · · ·	*	**	(±)		
62	December	31	1	214	0.47%			- 74			-		
63	Total (Sum of Lines 51 - 6	365				-	*		-				
64	Beginning Balance - Defic	cient / (Excess) ADIT Not	t Subject to Proration			12/31/2024 (Actuals)							
65	Beginning Balance - Defic		justment			(Note F)			(Note F)				
66	Beginning Balance - Defic	cient / (Excess) ADIT				(Col. (H), Line 64 + Line 65)			(Col. (M), Line 64 + Lin	ne 65)			
67	Ending Balance - Deficien	ot / (Evenue) ADIT Not Su	thiart to Proration			12/31/2025 (Projected)		200					
68	Ending Balance - Deficien					(Note F)			(Note F)				
69	Ending Balance - Deficien					(Col. (H), Line 67 + Line 68)		74	(Col. (M), Line 67 + Lin	ne 68)			
70	Average Balance as adjus	etad (non-proretad)				([Col. (H), Line 66 + Line 69]			([Col. (M), Line 66 + Li				
71	Prorated Deficient / (Exce					(Col. (H), Line 62)	(2)	87	(Col. (M), Line 62)	10 03] / 2)			
72	Deficient / (Excess) ADII					(Col. (H), Line 70 + Line 71)			(Col. (M), Line 70 + Lin	ne 71\			-
		Jouin au				V 1/1 ==== 1 = = === 1 1 1			/ (m)/ Enio 10 . En	·-··,			
	Unamortized Deficient /	(Excess) ADIT - Federa				Unamortized Deficient / (Ex	ccess) ADIT - Federal (Act						
	(A)		(B)		(c)	(D)		(E)	(F)	4			
Line	Deficient / (Excess) Defe	erred Income Taxes	Reference		Projected EOY Balance	Deficient / (Excess) Deferre	ed Income Taxes	Reference	Projected EOY Balance				

	(A)	(B)		(C)	
Line	Deficient / (Excess) Deferred Income Taxes ADIT - 282 ADIT - 283	Reference	Project EOY Bala		
73	ADIT - 190	(Col. (H), Line 24)	\$	8,190,184	
74	ADIT - 282	(Col. (H), Line 48)		(44,235,693	
75	ADIT - 283	(Col. (H), Line 72)		199	
76	Unamortized Deficient / (Excess) ADIT - Feder	(Entered in ATT H-1A, Line 41a)	\$	(36,045,508)	

(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected DY Balance
ADIT - 190	(Col. (M), Line 24)	\$
ADiT - 282	(Col. (M), Line 48)	
ADIT - 283	(Col. (M), Line 72)	
Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-1A, Line 41a)	\$

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

						State Deficient / (Ex	cess) Deferred Income	Taxes					
	Deficient / (Excess) Acc	umulated Deferred inc	ome Taxes (Account P	io. 190)									
			Days In Period			Projection - Proratio	n of Deficient / (Excess) /	ADIT Activity (Note A)		Actual - Proration o	f Deficient / (Excess) /	ADIT Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
Line	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
77	Deficient / (Excess) ADIT	Subject to Proration				12/31/2024 (Actuals)					L	·	Dalarice)
78	Projected / Actual Activity	•				12/31/2025 (Projected)							-
79	January	31	_	214	50.00%					_			
80	February	28		214	50.00%					-	-	1	
81	March	31		214	50.00%			•			-		
82	April	30		214	50.00%	-		-	•		-	- 12	8
83 84	May	31 30	-	214 214	50.00% 86.45%			•	•		-		
85	June July	30	185 154	214	71.96%			-	•		-		
86	August	31	123	214	57.48%			-		•	•		×
87	September	30	93	214	43.46%							0	2
88	October	31	62	214	28.97%						-		
89	November	30	32	214	14.95%	-		-				9	2
90	December	31	1	214	0.47%		-	<u> </u>	-				8
91	Total (Sum of Lines 79 - 9	365				-	•		•	-	-		
92	Beginning Balance - Defic					12/31/2024 (Actuals)							
93	Beginning Balance - Defic		justment			(Note F)			(Note F)				
94	Beginning Balance - Defic	cient / (Excess) ADIT				(Col. (H), Line 92 + Line 93)		•	(Cal. (M), Line 92 + Lin	ie 93)			
95	Ending Balance - Deficien	nt / (Excess) ADIT Not S	ubject to Proration			12/31/2025 (Projected)							
96	Ending Balance - Deficien	nt / (Excess) ADIT Adjus				(Note F)			(Note F)				1
97	Ending Balance - Deficien	nt / (Excess) ADIT				(Col. (H), Line 95 + Line 96)			(Col. (M), Line 95 + Lin	e 96)			
98	Average Balance as adjus	sted (non-prorated)				([Col. (H), Line 94 + Line 97]	(2)		([Col. (M), Line 94 + Lir	ne 971 / 2)			
99	Prorated Deficient / (Exce					(Col. (H), Line 90)	,	-	(Col. (M), Line 90)				
100	Deficient / (Excess) ADII	T - Account 190				(Col. (H), Line 98 + Line 99)			(Col. (M), Line 98 + Lin	e 99)			-
	Deficient / (Excess) Acc	omorphism Defermed Inc.	Town - Branch	Account No. 202)									
	Delicient / (Excess) Acci	diffusited Deterred line	Days in Period	ALCOUNT NO. 202)		Projection - Properties	of Deficient / (Excess) /	mer a state and an analysis of		Antural Describer o	f Deficient / (Excess) /	Marrie e et la como de	
	(A)	(B)							1				
	''		(C)	(D)	(E)	(F)			(0)				(M)
			(C)	(D)	(E)	(F)	(G)	(H) Prorated	(1)	(J)	(K)	(L)	(M)
Line	Month	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		(H)	(f) Actual Monthly Activity				(M) rreserveu rrorateu Actual Balance (Col. K + Col. L + Col. M, Preceding
Line		Per Month	Prorated Days	Total Days Per Future	Proration Amount (Column C / Column	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
	Month Deficient / (Excess) ADIT: Projected / Actual Activity	Per Month	Prorated Days	Total Days Per Future	Proration Amount (Column C / Column	Projected	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101	Deficient / (Excess) ADIT	Per Month	Prorated Days	Total Days Per Future	Proration Amount (Column C / Column	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104	Deficient / (Excess) ADIT	Per Month Subject to Proration	Prorated Days	Total Days Per Future Test Period	Proration Amount (Calumn C / Calumn D) 50.00%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105	Deficient / (Excess) ADIT: Projected / Actual Activity January February March	Per Month Subject to Proration 31 28 31	Prorated Days	Total Days Per Future Test Period 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April	Per Month Subject to Proration 31 28 31 30	Prorated Days	Total Days Per Future Test Period	Proration Amount (Calumn C / Calumn D) 50.00% 50.00% 50.00%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May	Per Month Subject to Proration 31 28 31 30 33	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June	Per Month Subject to Proration 31 28 31 30 31 30	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July	Per Month Subject to Proration 31 28 31 30 31 30 31	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 86.45% 71.96%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June	Per Month Subject to Proration 31 28 31 30 31 30	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August	Per Month Subject to Proration 31 28 31 30 31 31 31 30 31 30 31	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111 111 112	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August September October November	Per Month Subject to Proration 31 28 31 30 31 30 31 30 31 30 31 30 31	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 64.5% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111 112 113	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August September October November December	Per Month 31 28 31 30 31 30 31 30 31 30 31 30 31 30 31	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111 111 112	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August September October November	Per Month Subject to Proration 31 28 31 30 31 30 31 30 31 30 31 30 31	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 64.5% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111 112 113 114	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 103 -	Per Month 31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 30	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 64.5% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111 112 113	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August September October November December	Per Month 31 28 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31 30 31	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 64.5% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 103 - Beginning Balance - Defic	Per Month Subject to Proration 31 28 31 30 30 31 30 30 30 31 30 30 30 30 30 30 30 30 30 30 30 30 30	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 64.5% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected)	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	Deficient / (Excess) ADIT Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 103 - Beginning Balance - Defic	Per Month 31 28 31 38 31 30 31 30 31 30 31 30 31 30 31 47 30 31 31 30 31 31 30 31 31 30 31 31 36 31 36 37 38 38 38 38 38 38 38 38 38 38 38 38 38	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 64.5% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected)	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 103 Beginning Balance - Defice Beginning Balance - Defice Ending Balance - Deficien Ending Balance - Deficien Ending Balance - Deficien	Per Month Subject to Proration 31 28 31 30 31 30 31 30 31 31 30 31 31 30 31 41 31 30 31 41 41 41 41 41 41 41 41 41 41 41 41 41	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 64.5% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected)	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.
101 102 103 104 105 108 107 108 109 110 111 112 113 114 115 116 117 118	Deficient / (Excess) ADIT: Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 103 Beginning Balance - Defice Beginning Balance - Deficien Ending Balance - Deficien Ending Balance - Deficien Ending Balance - Deficien Ending Balance - Deficien	Per Month 31 28 31 30 31 30 31 30 31 30 31 30 31 40 30 31 41 30 31 41 40 40 40 40 40 40 40 40 40 40 40 40 40	Prorated Days Per Month	Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proration Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 45.45% 71.96% 57.48% 43.46% 28.97%	Projected Monthly Activity 12/31/2024 (Actuals) 12/31/2025 (Projected) 12/31/2024 (Actuals) (Note F) (Col. (H), Line 119 + Line 12/31/2025 (Projected)	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity (Note F) (Col. (M), Line 116 + Li (Note F) (Col. (M), Line 119 + Li	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.

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

			Days in Period			Projection - Proration	n of Deficient / (Excess) /	ADIT Activity (Note A)		Actual - Proration of	f Deficient / (Excess) .	ADIT Activity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) Prorated	(0)	(1)	(IK)	(L)	riosorvou rioraus
	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)	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)	Actual Balance (Col. K + Col. L + Co M, Preceding
	ADIT Subject to Proration					12/31/2024 (Actuals)							
	Projected / Actual Activity					12/31/2025 (Projected)							
	January	31		21			1	8	- W			12	
	February	28		214	50,00%		• 0		**	(0.0)		3.6	
	March	31		21-			3	12	41			52	
	April	30	-	21		100			-	(*)			
	May	31		21		14	20	12		1721		12	
	June	30	185	21		-	(1 8)	•	-	3.50			
	July	31	154	21		-		3					
	August	31	123	21				6 4		1965		-	
	September	30	93	21		1.7	0.70	17	*	1/5/	370	-	
	October	31	62	21		-	2040		*	2.4.3	-		
	November	30	32	21			1.78	3	*	900			
	Total (Sum of Lines 127 -	31 365		21	4 0.47%	-	-			0.00			
	Total (Sum of Lines 127 -	363										8.	
	Beginning Balance - Defici					12/31/2024 (Actuals)			m				
	Beginning Balance - Defici		djustment			(Note F)			(Note F)				
	Beginning Balance - Defici	ent / (Excess) ADIT				(Col. (H), Line 140 + Line 14	11)	•	(Cal. (M), Line 140 + Li	ne 141)			
	Ending Balance - Deficient	/ (Evenue) ADIT Not S	Subject to Proration			12/31/2025 (Projected)							
	Ending Balance - Deficient					(Note F)			(Note F)				
	Ending Balance - Deficient					(Col. (H), Line 143 + Line 14	14)		(Cal. (M), Line 143 + Li	ne 144)			
	•					([Col. (H), Line 142 + Line 14	451.461		([Col. (M), Line 142 + L	· 4457.60\			
	Average Balance as adjust					([Col. (H), Line 142 + Line 14 (Col. (H), Line 138)	45] / 2)	-	(Col. (M), Line 142 + L	me 145j / 2)			
	Prorated Deficient / (Exces Deficient / (Excess) ADIT					(Col. (H), Line 146 + Line 14	17\		(Col. (M), Line 136) (Col. (M), Line 146 + Li	no 147)			
	Deticient / (Excess) AUII	- Account 283				(COI. (11), ENIO 140 + ENIO 14	",		(COL (M), CHO 140 + CH	10 147)			
	Unamortized Deficient / (Excess) ADIT - State				Unamortized Deficient / (E.	xcess) ADIT - State (Actua						
	(A)		(B)		(C)	(D)		(E)	(F)				
	Deficient / (Excess) Defe	rred Income Taxes	Reference		EOY Balance	Deficient / (Excess) Deferr	ed Income Taxes	Reference	Projected EOY Balance				
_	ADIT - 190		(Col. (H), Line 100)		\$ -	ADIT - 190		(Col. (M), Line 100)	\$.				
	ADIT - 282		(Col. (H), Line 124)			ADIT - 282		(Col. (M), Line 124)					
	ADIT - 283		(Col. (H), Line 148)		-	ADIT - 283		(Col. (M), Line 148)					
		Excess) ADIT - State											

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

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 Vear Projected Activity Cher

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.

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- B This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) and averaging in accordance with IRC Section 168(h)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly deficient / (excess) ADIT activity is a calculated monthly activity and decrease and actual monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) ADIT activity is a purposed to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prograted.
- C Column (J) is the difference between projected monthly and actual monthly activity (Column (I) minus Column (F)). Specifically, if projected and actual activity are both positive, a negative in Column (J) represents over-projection (amount of projected activity) that did not occur) and a positive in Column (J) represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column (J) represents under-projection (excess of actual activity over projected activity) and a positive in Column (J) represents over-projection (amount of projected activity that did not occur).
- D Column (K) preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column (J) is over-projected, enter Column (G) x [Column (I) Column (F)]. If Column (J) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J) in other situations, enter zero.
- F This section is reserved for adjustments necessary to comply with the IRC normalization rules.

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

			Tax Cute and	Jobs Act of 2017				
	(A)	(B)	(C) FERC Account ADIT Deficient /	(D) Amortization	(E) December 31, 2017	(F) December 31, 2024	(G)	(H) December 31, 202
ine	Deficient / (Excess) Deferred Income Taxes	Notes	(Excess) Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
1	Unprotected Non-Property	20 30						
2	ADIT - 190 ADIT - 281	(Note A) (Note A)	411.1 411.1	4 Years 4 Years	\$ (831,666)	\$ -	\$	•
4	ADIT - 282	(Note A)	411.1	4 Years		1		
5	ADIT -283	(Note A)	411.1	4 Years	(5,013,302)	•	•	
6	Subtotal - Deficient / (Excess) ADIT				\$ (5,844,968)	\$	\$	\$
7	Unprotected Property							
8	ADIT - 190 ADIT - 281	(Note A) (Note A)	411.1 411.1	5 Years 5 Years	\$	\$	\$ -	\$
10	ADIT - 282	(Note A)	411,1	5 Years	(54,437,932)			
11	ADIT - 283	(Note A)	411.1	5 Years	•			
12	Subtotal - Deficient / (Excess) ADIT				\$ (54,437,932)	s -	\$ -	\$
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 8,426,733	\$ 8,264,874	\$ (161,859)	\$ 8,103,0
15 16	ADIT - 281 ADIT - 282	(Note A) (Note A)	411.1 411.1	ARAM ARAM	(51,415,785)	(44,897,680)	1,434,585	(43,463,0
17	ADIT - 283	(Note A)	411.1	ARAM	•			li i
18	Subtotal - Deficient / (Excess) ADIT				\$ (42,989,052)	\$ (36,632,806)	\$ 1,272,726	\$ (35,360,0
19	Total - Deficient / (Excess) ADIT				\$ (103,271,952)	\$ (36,632,806)	\$ 1,272,726	\$ {35,360,0
				m Act of 1986				
	(A)	(B)	(C) FERC Account	(O)	(E)	(F)	(G)	(H)
.ine	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient /	Amortization	December 31, 2017	December 31, 2024		December 31, 202
			(Excess) Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
20	Protected Property							
21	ADIT - 190	(Note B)	411,1	ARAM	\$ -	s -	\$ -	S
22 23	ADIT - 281 ADIT - 282	(Note B)	411.1 411.1	ARAM ARAM	(228,106)			
24	ADIT - 283	(Note B)	411.1	ARAM	-			
25	Subtotal - Deficient / (Excess) ADIT				\$ (228,106)	\$ -	\$ -	\$
26	Total - Deficient / (Excess) ADIT				\$ (228,106)	\$ -	\$ -	\$
		Total	Federal Deficient / (E	xcess) Deferred In	come Taxes			
	(A)	(B)	(C) FERC Account	(D)	(E)	(F)	(G)	(H)
ine	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 202 EOY Balance
27	Unprotected Non-Property							
28	ADIT - 190	_	411.1		\$ (831,666)	\$ -	\$ -	\$
29 30	ADIT - 281 ADIT - 282		411.1 411.1					
31	ADIT - 283		411.1		(5,013,302)			
32	Subtotal - Deficient / (Excess) ADIT				\$ (5,844,968)	\$ -	\$ -	\$
33	Unprotected Property	_						
34 35	ADIT - 190 ADIT - 281		411:1 411:1		\$ -	s -	\$ -	\$
36	ADIT - 282		411.1		(54,437,932)			
37	ADIT - 283		411.1			•		
38	Subtotal - Deficient / (Excess) ADIT				\$ (54,437,932)	\$ -	\$ -	\$
39	Protected Property	_	4467					
40 41	ADIT - 190 ADIT - 281		410:1 411:1		\$ 8,426,733	\$ 8,264,874	\$ (161,859)	\$ 8,103,
42	ADIT - 282		411-1		(51,643,891)	(44,897,680)	1,434,585	(43,463,0
43 44	ADIT - 283 Subtotal - Deficient / (Excess) ADIT		411.1		\$ (43,217,158)	\$ (36,632,806)	\$ 1,272,726	\$ (35,360,0
45	Total - Deficient / (Excess) ADIT					\$ (36,632,806)	\$ 1,272,726	\$ (35,360,
47	Total - Delic ent / (Excess) ADII					3 (30,032,000)	1,212,126	\$ (35,360,0
		(B)	Federal Deficient / (E (C)	Excess) Deterred in (D)	(E)	(F)	(G)	(H)
	(A)	(6)	FERC Account	Amortization	December 31, 2017	December 31, 2024		December 31, 20
.ine	(A) Deficient / (Excess) Deferred income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Fixed Period	ADIT	BOY Balance	Current Year Amortization	EOY Balance
45	Deficient / (Excess) Deferred income Taxes ADIT - 190		ADIT Deficient / (Excess)			BOY Balance \$ 8,264,874		
46 47	Deficient / (Excess) Deferred Income Taxes ADIT - 190 ADIT - 281		ADIT Deficient / (Excess) Amortization 411-1 411-1		ADIT Deficient / (Excess) \$ 7,595,067	\$ 8,264,874	Amortization (161,859)	\$ 8,103,
45	Deficient / (Excess) Deferred income Taxes ADIT - 190		ADIT Deficient / (Excess) Amortization		ADIT Deficient / (Excess)	Balance	Amortization	\$ 8,103,
45 47 48	Deficient / (Excess) Deferred Income Taxes ADIT - 190 ADIT - 281 ADIT - 282		ADIT Deficient / (Excess) Amortization 411-1 411-1 411-1		ADIT Deficient / (Excess) \$ 7,595,067 (106,081,823)	\$ 8,264,874	Amortization (161,859)	\$ 8,103, (43,463,
45 47 48 49	Deficient / (Excess) Deferred Income Taxes ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283		ADIT Deficient / (Excess) Amortization 411-1 411-1 411-1		ADIT Deficient / (Excess) \$ 7,595,067 (106,081,823) (5,013,302)	\$ 8,264,874 (44,897,680)	Amortization \$ (161,859) 1,434,585	Balance

Atlantic City Electric Company Deficient / (Excess) Deferred income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred income Tax Amortization Worksheet

			ederal income Tax Ri					
Line	(A) Regulatory Assets / (Lisbilities)	(B) Notes	(C)	(D)	(E)	(F) December 31, 2024 BOY	(G) Current Year	EQY
	Asserted 492.2 (Other Descriptors Asserts)							
	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				(143,970,035)	(50,956,748)	1,770,380	
55	Total - Transmission Regulatory Asset / (Liability)				\$ (143,970,035)	\$ (50,956,748)	\$ 1,770,380	\$ (49,186,38
87/	na en establica (New York, de l'Anceso				e Taxes			
	(A)	(B)		(D)	(E)	(F)	(G)	(H)
ine	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess)		ADIT	BOY		EOY
56	Unprotected Non-Property							
57	ADIT - 190				\$ -	\$ -	\$ -	5
					100			
					4			
61	Subtotal - Deficient / (Excess) ADIT				\$.	\$ -	\$.	\$
62	Unprotected Property							
					\$ -	\$	\$	3
						e.		
							,	
67	Subtotal - Deficient / (Excess) ADIT				\$	\$	\$	\$
68	Protected Property							
					\$.	\$	\$	5
							.//	
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	5
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$
	· · · · · · · · · · · · · · · · · · ·							•
	(A)	(B)		(D)	(E)	(F)	(G)	(H)
ine	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess)		ADIT	BOY		EOY
75	Unprotected Non-Property							
76	ADIT - 190		411,1		s -	\$ -	\$ -	\$
77						•	•	
					s .	\$	\$	5
81								
			411,1		s .	\$	s .	3
83	ADIT - 281		411.1			•		
					5	5	\$.	\$
			410.1		\$	\$	\$	\$
89	ADIT - 281		411.1		-	-	-	151
					\$ -	\$ -	\$.	3
93					\$ -	\$ -	\$ -	\$
		IP.				<i>I</i> C	(6)	MAN.
	(A)	(8)		(D)	(E)		(6)	
Line	Deficient / (Excess) Deferred income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	December 31, 202 EOY Balance
94	ADIT - 190		410,1		\$ -	\$ -	\$ -	\$
95	ADIT - 281		411.1		-	•		
96 97	ADIT - 282 ADIT - 283		411.1 411.1		\$ y			
98	Total - Deficient / (Excess) ADIT				\$ 12	\$ -	\$ -	\$
					1.39	1.39	1.39	1
99	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.39	1.00	1.00	

Atlantic City Electric Company Deficient / (Excess) Deferred income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred income Tax Amortization Worksheet

			State Income Ta	x Regulatory Ass	et / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F) December 31, 2024	(G)	(H) December 31, 2025
ine	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
101 102	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$	\$.	\$	\$:
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$	\$ -
			Federal and State Inco	and the second				
	Feder	al and State Income	a Lax Regulatory Asset	/ (Liability) related	to Excess / Deficient De	sterred Income Taxes	<u> </u>	
	(A)	(B)	(C)	(D)	(E)	(F) December 31, 2024	(G)	(H) December 31, 2025
ine.	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	BOY Balance		EOY Balance
104	Account 182 3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$ - (143,970,035)	\$ - (50,956,748)	\$ - 1,770,380	\$ (49,186,36
106	Total - Transmission Regulatory Asset / (Lisbility)				\$ {143,970,035}	\$ (50,956,748)	\$ 1,770,380	\$ (49,186,36

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that defineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 2. Set the amortization period for unprotected property to 5 years and unprotected non-property to 4 years. The amerization 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 / lab lifty is drawn down to zero.
- 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 properly and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, belances 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 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 property related deficient ADIT will be fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where ACE 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.

			Tax Cu	ts and Jobs A	ct of 2017		
	ADIT - Pre Rate	Change (December 31, 2017)			DIT - Post Rate	Change (Decembe	r 31, 2017)
Federal Gross	Federal ADIT	State	Total	Federal Gross	Federal ADIT	State	Total

Detailed Description	Description	Catagory	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Yiming Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Tota ADI
(A)	(8)	(C)	(D)	(E) = (D) - 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(IC)	(L) = {K} * 21% (I	id) = (1) + i
FERC Account 199 - Non-Current Note A				10 120								
NJ AMA	1999 AMT	Unprotected Non-Property	\$		561,351			\$			\$ (117,884) \$	
Accrued Payroll Taxes - Manual	Accrusi Labor Related	Unprotected Non-Property	222,052	77,718	19,985	(6,995)	90,708	222,052	46,631	19,985	(4,197)	
Accrued Lisb-Required Health Claims	Accrual Labor Related	Unprotected Non-Property	561,536	196,538	50,538	(17,688)	229,387 551,643	561,536	117,923 283,587	50,538 121,537	(10,613) (25,523)	1:
Accrued Liabilities - Workers Comp	Accruel Labor Related	Unprotected Non-Property	1,350,412	472,644	121,537	(42,538)	63.795	1,350,412 155,169	283,587 32,796	121,537	(25,523)	
Accrued Liabilities - Disability	Accrusi Labor Related Accrusi Labor Related	Unprotected Non-Property Unprotected Non-Property	156,169 3,405,704	54,659 1,191,996	14,055 306,513	(4,919) (107,280)	1.391.230	3,405,704	715,198	306,513	(64.368)	9
Accrued LiabSidy - PHI Incentive Plan Accrued Liab-Sidk Pay Carryover	Accrusi Labor Related	Unprotected Non-Property	1,776,911	621,919	159,922	(55,973)	725,868	1,776,911	373,151	159,922	(33,584)	4
Accrued Lish-Vacation	Accrual Labor Related	Unprotected Non-Property	2,978,952	1,042,633	268,106	(93,837)	1,216,902	2.978.952	625.580	268,106	(56,302)	ā
Acc Liab - Deferred Comp ST	Accrusi Labor Related	Unprotected Non-Property	135,000	47 250	12,150	(4.253)	55 148	135,000	28,350	12,150	(2,552)	
Liabilities-Disability (92420L)-Contra	Accrusi Labor Related	Unprotected Non-Property	(156,169)	(54.659)	(14,055)	4,919	(63,795)	(156,169)	(32,796)	(14,055)	2,952	6
Lisb-Workers Comp (92420L)-Contra	Accruel Labor Related	Unprotected Non-Property	(1,350,412)	(472,644)	(121,537)	42,538	(551,643)	(1,350,412)	(283,587)	(121,537)	25,523	(3
Accrued Liabilities - Workers Comp - Long Term	Accrusi Labor Related	Unprotected Non-Property	8,741,596	3,059,559	786,744	(275,360)	3,570,942	8,741,596	1,835,735	788,744	(185,218)	2,4
Accrued Liabilities - Disability - Long Term	Accrual Labor Related	Unprotected Non-Property	518,589	181,506	48,673	(16,336)	211,844	518,589	108,904	46,673	(9,801)	1
Liability-Deferred Comp (92530P)-Contra	Accrusi Labor Related	Unprotected Non-Property	(135,000)	(47,250)	(12,150)	4,253	(55,148)	(135,000)	(28,350)	(12,150)	2,552	(
Acc Lisb - Deferred Comp LT -Old Plans	Accrusi Labor Related	Unprotected Non-Property	140,236	49,083	12,621	(4,417)	57,286	140,236	29,450	12,621	(2,650)	
Section 481(a) Adjustments - Payroll Taxes	Accrusi Labor Related	Unprotected Non-Property	(122,306)	(42,807)	(11,008)	3,853	(49,962)	(122,306)	(25,684)	(11,008)	2,312	
Accrued Lieb-Auto Lieblity	Accrued Liab - Auto	Unprotected Non-Property	249,150	87,203	22,424	(7,848)	101,778	249,150	52,322	22,424	(4,709)	
Accrued Liab-General Liability	Accrued Lisb - Misc.	Unprotected Non-Property	2,941,546	1,029,541	264,739	(92,659)	1,201,622	2,941,548	617,725	264,739	(55,595)	1
Regulatory Liability-Current-Rev Acct	Accrued Lisb - Misc.	Unprotected Non-Property	1,093,270	382,645	98,394	(34,438)	446,601	1,093,270	229,587	98,394	(20,663)	
Reg Liab-NJ Dfd Energy Supply-Netting	Accrued Liab - Misc.	Unprotected Non-Property	(10,676,348)	(3,736,722)	(960,871)	336,305	(4,361,288)	(10,678,348)	(2,242,033)	(960,871)	201,783	(3,
NJ Oth Reg Liability-Deferred DSM	Accrued Lisb - Misc.	Unprotected Non-Property	648,725	227,054	58,385	(20,435)	265,004	848,725	138,232	58,385	(12,261)	
Regulatory Liability - NJ Distribution Deferral SBC	Accrued Lisb - Misc.	Unprotected Non-Property	399,147	139,701	35,923	(12,573)	163,052	399,147	83,821	35,923	(7,544)	
NJ Reg Liability-Universal Service Fund	Accrued Lisb - Misc.	Unprotected Non-Property	890,926	311,824	80,183	(28,064)	363,943	890,926	187,094	60,183	(16,838)	
NJ Reg Liability-Lifeline	Accrued Lisb - Misc.	Unprotected Non-Property	465,488	162,914	41,892	(14,662)	190,144	485,468	97,748	41,892	(8,797)	_
ACE - Unbilled Generation Deferral	Accrued Lisb - Misc.	Unprotected Non-Property	11,121,011	3,892,354	1,000,891	(350,312)	4,542,933	11,121,011	2,335,412	1,000,891	(210,187)	3
ACE - Unbilled Societal Benefits Charge	Accrued Lisb - Misc.	Unprotected Non-Property	2,534,008	886,902	228,061	(79,821)	1,035,141	2,534,006	532,141	228,061	(47,893)	
ACE - Unbilled Transmission Deferral	Accrued Liab - Misc.	Unprotected Non-Property	1,371,625	480,069	123,446	(43,206)	560,309	1,371,825	288,041	123,446	(25,924)	
Regulatory Liability-Contra-Rev Acctg	Accrued Lisb - Misc.	Unprotected Non-Property	(1,093,270)	(382,645)	(98,394)	34,438	(446,601)	(1,093,270)	(229,587)	(98,394)	20,663	
Other Regulatory Liability - General	Accrued Liab - Misc.	Unprotected Non-Property	(25,730)	(9,006)	(2,316)	810	(10,511)	(25,730)	(5,403)	(2,316)		
Reg Liab-Asset Retirement Oblig-Electric	Accrued Lisb - Misc.	Unprotected Non-Property	(1,450,366)	(507,628)	(130,533)	45,687	(592,474)	(1,450,388)	(304,577)	(130,533)	27,412	-
Asset Retirement Obligation - Non-Utility	Accrued Lisb - Misc.	Unprotected Non-Property	2,210,220	773,577	198,920	(69,622)	902,875	2,210,220	464,148	198,920	(41,773)	
Asset Retirement Obligation-Electric Utility	Accrued Lisb - Misc.	Unprotected Non-Property	1,450,368	507,628	130,533	(45,687)	592,474	1,450,388	304,577	130,533	(27,412)	
Accrued Liab-General	Accrued Liability - General	Unprotected Non-Property	1,898,241	664,384	170,842	(59,795)	775,431	1,898,241	398,631	170,842	(35,877)	
Oth Reg Liab-Asset Retirement Obligation	Accrued Liability - General	Unprotected Non-Property	1,450,368	507,628	130,533	(45,687)	592,474	1,450,386	304,577	130,533	(27,412)	
Merger Commitments	Accrued Liability - General	Unprotected Non-Property			. *	1.0		:				
Accrued Cheritable Contributions-NJ	Accrued Liability - General	Unprotected Non-Property	968,920	339,122	87,203	(30,521)	395,804	968,920	203,473	87,203	(18,313)	
Accrued Charitable Contributions-NJ-Long Term	Accrued Liability - General	Unprotected Non-Property	6,720,799	2,352,280	604,872	(211,705)	2,745,447 1,510,339	6,720,799 3,697,280	1,411,368 776,429	604,872 332,755	(127,023) (69,879)	1
Accumulated Deferred Investment Tax Credit	Accumulated Deferred Investment Tax Credit	Protected Property	3,697,280	1,294,048	332,755							1
Provision for Uncollectible Accounts-Special Billing	BAD DEBT RESERVE	Unprotected Non-Property	1,831,322	640,963 5.578.580	164,819	(57,687)	748,095 6.511.000	1,831,322	384,578 3,347,148	164,819	(34,612) (301,243)	4
Provision for Uncollectible Accounts-NJ	BAD DEST RESERVE	Unprotected Non-Property	15,938,799		1,434,492	(502,072)	711.080		426,648	1,434,492	(301,243)	1
Charitable Contributions - Fed	Charitable Contribution Limit	Unprotected Non-Property	2,031,658	711,080	196,724	(68,854)	127,871	2,031,658	420,040	196.724	(41,312)	
Charitable Contributions - NJ	Charitable Contribution Limit	Unprotected Non-Property Unprotected Non-Property	285,000	99,750	25,650	(8,978)	116,423	285,000	59.850	25,650	(5.387)	
Accrued Lieb-Environmental Site Exp	ENVIRONMENTAL EXPENSE ENVIRONMENTAL EXPENSE	Unprotected Non-Property	(285,000)	(99,750)	(25,650)	8,978	(118,423)	(285,000)	(59,850)	(25,650)	5.387	
Liability-Environmental (925300)-Contra		Unprotected Non-Property	62B.942	220,130	56.605	(19.812)	256,923	628,942	132.078	56,605	(11,887)	
Accrued Liab-Environmental Site Exp - Long Term	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	427,575	149 651	38,482	(13,469)	174,664	427,575	89,791	38,482	(8,081)	
Accrued Lisb-LTIP				5.734.087	1.474.460	(518,068)	6,692,499	16,383,106	3.440.452	1.474.480	(309,641)	4
Accrued Lieb-OPEB	OPEB OPEB	Unprotected Non-Property Unprotected Non-Property	16,383,106 130,121	45,542	11,711	(516,066)	53.155	130.121	27,325	11,711	(2,459)	•
Accrued Liability - LTIP - Long-Term	SERP	Unprotected Non-Property	881,501	308,525	79,335	(27,767)	360.093	881,501	185,115	79,335	(16,660)	
SERP Asset Uabilities-SERP (92420L) - Contra	SERP	Unprotected Non-Property Unprotected Non-Property	(881,501)	(308.525)	(79,335)	27,767	(360.093)	(881,501)	(185,115)	(79,335)	16,660	
	SERP	Unprotected Non-Property	881,501	308,525	79,335	(27,767)	380,093	881,501	185,115	79,335	(16,660)	
Accrued Liab-SERP Deferred Credits - Deferred MTC Tax Rev	Stranded Costs	Unprotected Non-Property	3.889.954	1,361,484	350,096	(122,534)	1.589.046	3.889.954	816,890	350,096	(73,520)	1
	Stranded Costs Stranded Costs	Unprotected Non-Property	3,009,934	155.591	40,009	(14,003)	181,597	444,548	93,355	40,009	(8,402)	
NJ Oth Reg Liability-Tax Benefits	Use Tax Reserve	Unprotected Non-Property	2,791,067	976.673	251,196	(87,919)	1,140,151	2,791,067	586,124	251,196	(52,751)	
Use Tax Payable	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	177,389,073	62.086.176	201,100	(0.19.9)	62.088.176	177,389,073	37,251,705	201,700	(02,01)	37
Federal Net Operating Loss Carry-Forward Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)		(104,156,556)	(36,454,795)			(38,454,795)	(104,158,558)	(21,872,877)			(21
NJ NOL	State NOL	Unprotected Non-Property	(104,100,000)	(00,-0-,-00)	28,158,807	(9,855,582)	18,303,224	(.5.,.55,555)	,,,-,,	28,158,807	(5,913,349)	22
SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	2 553 399	893,690	229.806	(80,432)	1,043,083	2,553,399	536,214	229,806	(48,259)	
FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(48,928,894)	(17,125,113)	(4,403,600)	1,541,260	(19,987,453)	(48,928,894)	(10,275,088)	(4,403,600)	924.756	(13
SFAS109-Requistory Liability Electric	FAS 109 Regulatory Liability	N/A	(10,000,000,0	(,,			,	458,773,848	96,342,508	41,289,646	(8,670,826)	128
Yotal FERC Account 190	True to tragation y country		\$ 117,324,236	\$ 41,063,482 \$	32,702,288	\$ (11,445,801)	\$ 62,319,969	\$ 578,098,081	\$ 120,980,597 \$	73,991,934	\$ (15,538,306) 1	\$ 179
FERC Account 282 - Property Note A)												
Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (1.102.869.694)	\$ (386,004,393) \$	-	s -	\$ (386,004,393)	\$ (1,102,869,694)	\$ (231,602,636)		s - :	\$ (231
Fixed Asset Rasis Differences (PowerTax) - Protected	Non-Protected Property (PowerTax)	Unprotected Property	(1,313,024,379)	(459,558,533)			(459,558,533)	(1,313,024,379)	(275,735,120)		. '	(275
Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	119,800,703	41.930.246			41,930,246	119,800,703	25,158,148		-	25
Fixed Asset Basis Differences (PowerTax FT) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(74,991,897)	(26,247,164)			(26,247,184)	(74,991,897)	(15,748,298)			(15
State Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	(,,)	(20,27,100)	(149,120,470)	52,192,164	(96.928.305)	(. 1,001,001)	,	(149,120,470)	31,315,299	(117
		Unprotected Property			10,782,063	(3,773,722)				10,782,083	(2,264,233)	11.
State Fixed Asset Basis (PowerTax) - CIAC State Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property			(1,796,551)	629,493	(1,169,058)			(1,798,551)	377,696	(1
Fixed Asset Basis Offerences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(4,165,822)	(1,458,038)	11,120,001)	u.u,400	(1,458,038)	(4,165,822)	(874,823)	(.,,,	,	- 6
Fixed Asset Sasis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	13,291,551	4,652,043			4,652,043	13,291,551	2,791,226			2
Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC State Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	19,291,331	4,002,043	(374,924)	131.223	(243.701)	.0,20.,001	2,131,220	(374,924)	78,734	•
State Fixed Asset Basis (Non-PowerTax) State Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property			1.196.240	(418.684)	777,558			1,196,240	(251,210)	
										(139,315,642)		

Tax Cuts and	Jobs Act of 2017	

ADIT - Pre Rate Change (December 31, 2017)	ADIT - Post Rate Change (December 31, 2017)

				Federal Gross	Federal ADIT	State		Total	Federal Gross	Federal ADIT	State		Total
Line	Detailed Description	Description	Category	Timing Difference	@ 35%	ADIT	FIT on SIT	ADIT	Timing Difference	@ 21%	ADIT	FIT on SIT	ADIT
	(A)	(6)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) · 35%	(H) = (E) + (F) + (G)	(9)	(J) = (I) * 21%	(IC)	(L) = (K) * 21%	(M) = (J) + (K) + (L)
	FERC Account 283 - Non-Gurrant (Note A)												
74	Other Regulatory Assets - Vacation Accrusi	Accrual Labor Related	Unprotected Non-Property	\$ (5,186,943)	(1,815,430) \$	(466,825) \$	163,389	\$ (2,118,866)	\$ (5,186,943)	\$ (1,089,258) \$	(466,825)	\$ 98.033	\$ (1,458,050)
75	Regulatory Assets - NJ BGS Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(4,574,838)	(1,601,193)	(411,735)	144,107	(1,868,821)	(4,574,838)	(960,716)	(411,735)	88.484	(1,285,987)
76	Regulatory Assets - NJ NGC Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(4,729,886)	(1,655,460)	(425,690)	148,991	(1,932,158)	(4,729,886)	(993,276)	(425,690)	89,395	(1,329,571)
77	Deferred Credits-General	Interest on Contingent Taxes	Unprotected Non-Property	171,753	60,114	15,458	(5,410)	70,161	171,763	36,068	15,458	(3.246)	48,280
76	Unamortized Loss on Reacquired Debt	Loss on Rescoulred Debt	Unprotected Non-Property	(5,278,948)	(1,847,632)	(475, 105)	166,287	(2,156,450)	(5,278,948)	(1,106,579)	(475,105)	99,772	(1,483,912)
79	Miscellaneous Deferred Debits - General	Misc. Deferred Debits - Retail	Unprotected Non-Property	(1,723,744)	(603,311)	(155, 137)	54,298	(704,150)	(1,723,744)	(381,988)	(155,137)	32.579	(484,545)
80	NUG Buy-out	NUG BUYOUT	Unprotected Non-Property	(23,578,421)	(8,252,447)	(2,122,058)	742,720	(9,631,785)	(23,578,421)	(4.951.468)	(2,122,058)	445,B32	(6,627,894)
81	Renewable Energy Credits - NJ	Other- 283	Unprotected Non-Property	(1,249,135)	(437,197)	(112,422)	39,348	(510,272)	(1,249,135)	(262,318)	(112,422)	23,609	(351,132)
82	Solar Renewable Energy Credits II - NJ	Other- 283	Unprotected Non-Property	548,391	191,937	49,355	(17,274)	224,018	548,391	115,162	49,355	(10,365)	154,153
83	Accrued Severance	Other-283	Unprotected Non-Property	69,901	24,465	6,291	(2,202)	28,555	69,901	14.679	6,291	(1,321)	19,849
84	Def'd Credits - Def'd Transitional Bond	Other- 263	Unprotected Non-Property	(1,479,389)	(517,786)	(133,145)	46,601	(604,331)	(1,479,389)	(310,672)	(133,145)	27,960	(415,856)
85	Prepaid Pension Costs	PENSION PAYMENT RESERVE	Unprotected Non-Property	(79,930,588)	(27,975,705)	(7,193,753)	2,517,813	(32,651,645)	(79,930,586)	(18,785,423)	(7,193,753)	1,510,688	(22,468,488)
88	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj. Trans. Svc	Unprotected Non-Property	(10,602,815)	(3,710,985)	(954,253)	333,989	(4,331,250)	(10,602,815)	(2,226,591)	(954,253)	200,393	(2,980,451)
87	Regulatory Assets - NJ Recovery - Base	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(18,518,983)	(6,480,944)	(1,668,528)	583,285	(7,564,187)	(18,516,983)	(3,888,586)	(1,668,528)	349.971	(5,205,124)
88	Regulatory Assets - NJ	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(9.126,247)	(3,194,187)	(821,362)	287,477	(3,728,072)	(9,126,247)	(1,916,512)	(821,382)	172.488	(2,565,388)
89	Regulatory Assets-Current-Corp Acctg	Regulatory Asset - General	Unprotected Non-Property	(24,618,339)	(8,616,419)	(2,215,651)	775,478	(10,056,592)	(24,618,339)	(5,169,851)	(2,215,651)	485,287	(6,920,215)
90	Regulatory Assets-Current-Rev Acctg	Regulatory Asset - General	Unprotected Non-Property	(28,268,277)	(9,893,897)	(2,544,145)	890,451	(11,547,591)	(28,268,277)	(5,936,338)	(2,544,145)	534,270	(7,946,213)
91	Reg Asset-NJ Did Energy Supply	Regulatory Asset - General	Unprotected Non-Property	10,676,348	3,736,722	960,871	(336,305)	4,381,288	10,676,348	2,242,033	960,871	(201,783)	3.001.121
92	Regulatory Assets-Elec Gen1	Regulatory Asset - General	Unprotected Non-Property	(156,579)	(54,803)	(14,092)	4,932	(63,963)	(156,579)	(32,882)	(14,092)	2,959	(44,014)
93	Regulatory Assets-Contra-Corp Acctg	Regulatory Asset - General	Unprotected Non-Property	24,616,339	8,616,419	2,215,651	(775,478)	10,056,592	24,618,339	5,169,851	2,215,651	(465,287)	6,920,215
94	Regulatory Assets-Contra-Rev Acctg	Regulatory Asset - General	Unprotected Non-Property	28,268,277	9,893,897	2,544,145	(890,451)	11,547,591	28,268,277	5,936,338	2,544,145	(534,270)	7,946,213
95	Regulatory Assets - Asset Retirement Obligation	Regulatory Asset - General	Unprotected Non-Property	(181,590)	(63,557)	(16,343)	5.720	(74,180)	(181,590)	(38,134)	(16,343)	3,432	(51,045)
96	Regulatory Assets-Elec Gen'l-Contra	Regulatory Asset - General	Unprotected Non-Property	156,579	54.803	14.092	(4,932)	63.963	156,579	32,882	14.092	(2.959)	44.014
97	Reg Assets-Solar Renew Energy Credit	Regulatory Asset - General	Unprotected Non-Property	(483,908)	(169.368)	(43,552)	15.243	(197,676)	(483,908)	(101,621)	(43,552)	9,146	(136,026)
98	Reg Assets - Solar Renew Energy Certification	Regulatory Asset - SREC Program	Unprotected Non-Property	(634,878)	(222,207)	(57.139)	19.999	(259,348)	(634,878)	(133,324)	(57,139)	11,999	(178,484)
99	Recoverable NJ Stranded Costs	Stranded Costs	Unprotected Non-Property	(5.905.595)	(2,066,958)	(531,504)	188,028	(2,412,438)	(5,905,595)	(1,240,175)	(531,504)	111,616	(1,860,063)
100	Deferred Securitization Cost Transaction	Stranded Costs	Unprotected Non-Property	(649,767)	(227,418)	(58,479)	20,468	(265,430)	(649,767)	(136,451)	(58,479)	12,281	(182,650)
101	Other Regulatory Assets - NJ BGS	Stranded Costs	Unprotected Non-Property	(16,325,389)	(5,713,886)	(1,489,285)	514,250	(6,668,921)	(16,325,389)	(3,426,332)	(1,469,285)	308,550	(4,589,087)
102	Stranded Cost-BL England	Strended Costs	Unprotected Non-Property	(9,967,333)	(3.488.566)	(897,080)	313,971	(4,071,655)	(9,967,333)	(2,093,140)	(897,060)	188,383	(2.801,817)
103	Stranded Cost-PCLP	Stranded Costs	Unprotected Non-Property	(34,756,750)	(12,164,863)	(3,128,108)	1.094.838	(14,198,132)	(34,758,750)	(7,298,918)	(3,128,108)	656,903	(9.770.122)
104	Stranded Cost-Ref-Fuel	Stranded Costs	Unprotected Non-Property	(985,000)	(337,750)	(86,850)	30.398	(394,203)	(965,000)	(202,650)	(86,850)	18,239	(271,262)
105	Stranded Cost-Capital Reduction Costs	Stranded Costs	Unprotected Non-Property	(2,026,810)	(709,383)	(182,413)	63,844	(827,952)	(2.026,810)	(425,630)	(182,413)	38,307	(569.736)
106	Total FERC Account 283			\$ (226,408,561) \$		(20,376,771) \$	7,131,870	\$ (82,467,697)	\$ (226,408,561)		(20,376,771)		\$ (83,843,447)
107	Grand Total			\$ (2,471,043,865) \$	(864.865.353) \$	(126,990,125) \$	44.446.544	\$ (947,408,934)	\$ (2,012,270,019)	\$ (422.576.704) \$	(85.700.479) 5	17 997 101	\$ (490,280,082)

^{1.} In accordance with ASC 740, deferred tax assets and liabilities are edjusted (n-measured) for the effect of the changes in tax lew (including tax rates) in the period that the change is exacted. Adjustments are recorded in the appropriate determed income tax balance sheet accounts (Accounts 180, 281, 282 and 283) based on the natives of the temporary difference and the related cissal-faction requirement of the account tax as a saxt of action or expected action by a requistor, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax tear or rates will be recovered from or passed through it customers through future rates, a regulatory asset of sellorly is recognized in Account 1823 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable that revenue or reduction in future revenue. The annotation of deficient and cascessy deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred income Taxes, Utility Operating Income), as appropriate, Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax is ten. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax is use or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred income Taxes.)

For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and supprotected non-property).

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

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

B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

				Deficient / (Excess) Deferred Income Taxes (December 31, 2017)								
	Detailed Description	Description	Category	Rate Change Deferred Tax Impact	Non- Recoverable	Income Yax Regulatory Asset / Liability Deferred Yaxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	
_	(A)	(B)	(C)	(N) = (H) - (M)	(0)	(P)	(Q) = (N) - (O) - (P)	(R)	(8)	m	(n) = (d) , (L)	
	The second secon											
	FERG Account 180 - Non-Gurrant Mote At NJ AMA	1999 AMT	Unprotected Non-Property	\$ (78,589)	s .		\$ (78,589)	Plant	Yes	33.30%	\$ (26,170)	
	Accrued Payroll Taxes - Manual	Accrual Labor Related	Unprotected Non-Property	28,289			28,289	Labor	Yes	6.53%	1,847	
	Accrued Liab-Required Health Claims	Accrual Labor Related	Unprotected Non-Property	71,540		-	71,540	Labor	Yes	6.53%	4,672	
	Accrued Liabilities - Workers Comp	Accrual Labor Related	Unprotected Non-Property	172,042			172,042	Labor	Yes	6.53%	11,234	
	Accrued Liabilities - Disability	Accrual Labor Related	Unprotected Non-Property	19,896			19,896	Labor	Yes	6.53%	1,299	
	Accrued Liability - PHI Incentive Plan	Accrual Labor Related Accrual Labor Related	Unprotected Non-Property Unprotected Non-Property	433,887 226,378	0.00		433,887 226,378	Labor Labor	Yes Yes	6.53% 6.53%	28,333 14,783	
	Accrued Lieb-Vacation	Accrual Labor Related	Unprotected Non-Property	379.519		30	379,519	Labor	Yes	6.53%	24,783	
	Acc Liab - Deferred Comp ST	Accrual Labor Related	Unprotected Non-Property	17,199		2	17,199	Labor	Yes	6.53%	1,123	
	Liabilities-Disability (92420L)-Contra	Accrual Labor Related	Unprotected Non-Property	(19,896)			(19,896)	Labor	Yes	6.53%	(1,299)	
	Liab-Workers Comp (92420L)-Contra	Accrual Labor Related	Unprotected Non-Property	(172,042)			(172,042)	Labor	Yes	6.53%	(11,234)	
	Accrued Liabilities - Workers Comp - Long Term	Accrusi Labor Related	Unprotected Non-Property	1,113,679			1,113,879	Labor	Yes	6.53%	72,723	
	Accrued Liabilities - Disability - Long Term	Accrusi Labor Related Accrusi Labor Related	Unprotected Non-Property Unprotected Non-Property	890,99		-	68,068	Labor	Yes	6.53% 6.53%	4,314	
	Liability-Deferred Comp (92530P)-Contra Acc Liab - Deferred Comp LT -Old Plans	Accrusi Labor Related	Unprotected Non-Property	(17,199) 17.866			(17,199) 17.866	Labor	Yes Yes	6.53%	(1,123) 1,167	
	Section 481(a) Adjustments - Payroll Taxes	Accrusi Labor Related	Unprotected Non-Property	(15,582)	243	23	(15,582)	Labor	Yee	6.53%	(1,017)	
	Accrued Lieb-Auto Liebility	Accrued Lieb - Auto	Unprotected Non-Property	31,742		-	31,742	Labor	Yes	6.53%	2,073	
	Accrued Liab-General Liability	Accrued Lisb - Misc.	Unprotected Non-Property	374,753		-	374,753	Plant	Yes	33.30%	124,793	
	Regulatory Liability-Current-Rev Acct	Accrued Lisb - Misc. Accrued Lisb - Misc.	Unprotected Non-Property Unprotected Non-Property	139,283		70	139,283	Plant Plant	Yes	0.00%	-	
	Reg Liab-NJ Dfd Energy Supply-Netting NJ Oth Reg Liability-Deferred DSM	Accrued Lisb - Misc.	Unprotected Non-Property	(1,360,167) 62,648			(1,360,167) 82,648	Plant	Yes Yes	0.00%		
	Regulatory Liability - NJ Distribution Deferral SBC	Accrued Lisb - Misc.	Unprotected Non-Property	50.851			50,851	Plant	Yes	0.00%		
	NJ Reg Liability-Universal Service Fund	Accrued Liab - Misc.	Unprotected Non-Property	113,504		-	113,504	Plant	Yes	0.00%		
	NJ Reg Liability-Lifeline	Accrued Lieb - Misc.	Unprotected Non-Property	59,301			59,301	Plant	Yes	0.00%		
	ACE - Unbitled Generation Deferral	Accrued Lisb - Misc.	Unprotected Non-Property	1,416,817		•	1,418,817	Plant	Yes	0.00%		
	ACE - Unbitled Societal Benefits Charge	Accrued Lisb - Misc.	Unprotected Non-Property	322,832 174,745			322,832	Plant 100% Transmission	Yes	0.00%		
	ACE - Unbilled Transmission Deferral Regulatory Liability-Contra-Rey Accts	Accrued Lieb - Misc. Accrued Lieb - Misc.	Unprotected Non-Property Unprotected Non-Property	(139,283)			174,745 (139,283)	100% Transmission Plant	Yes Yes	0.00%	-	
	Other Regulatory Liability - General	Accrued Lisb - Misc.	Unprotected Non-Property	(3.278)			(3,278)	Plant	Yes	0.00%	:	
	Reg Liab-Asset Retirement Oblig-Electric	Accrued Lisb - Misc.	Unprotected Non-Property	(184,777)			(184,777)	Plant	Yes	0.00%		
	Asset Retirement Obligation - Non-Utility	Accrued Liab - Misc.	Unprotected Non-Property	281,582	281,582		(0)	Plant	No	0.00%		
	Asset Retirement Obligation-Electric Utility	Accrued Lisb - Misc.	Unprotected Non-Property	184,777			184,777	Plant	You	0.00%	•	
	Accrued Liab-General	Accrued Liability - General	Unprotected Non-Property	241,836		•	241,836	Plant	Yes	33.30%	80,531	
	Oth Reg Lisb-Asset Retirement Obligation Mercer Commitments	Accrued Liability - General Accrued Liability - General	Unprotected Non-Property Unprotected Non-Property	184,777		•	184,777	Plant Plant	Yes No	0.00%	•	
	Accused Charitable Contributions-NJ	Accrued Liability - General	Unprotected Non-Property	123.440	123 440		(0)	Plant	No No	0.00%		
	Accrued Charitable Contributions-NJ-Long Term	Accrued Liability - General	Unprotected Non-Property	856.230	856,230		(0)	Plant	No	0.00%		
	Accumulated Deferred Investment Tax Credit	Accumulated Deferred Investment Tax Credit	Protected Property	471,033			471,033	Plant	Yes	33.30%	156,854	
	Provision for Uncollectible Accounts-Special Billing	BAD DEBT RESERVE	Unprotected Non-Property	233,310	19		233,310	Plant	Yes	0.00%		
	Provision for Uncollectible Accounts-NJ	BAD DEBT RESERVE	Unprotected Non-Property	2,030,603			2,030,603	Plant	Yes	0.00%		
	Charitable Contributions - Fed Charitable Contributions - NJ	Charitable Contribution Limit Charitable Contribution Limit	Unprotected Non-Property Unprotected Non-Property	284,432 (27,541)	284,432 (27,541)	1	(0)	Plant Plant	No No	0.00%	•	
	Accrued Lieb-Environmental Site Exp	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	36,309	(27,541)	100	(0) 36,309	Plant	Yes	0.00%	•	
	Liability-Environmental (925300)-Contra	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	(36,309)			(36,309)	Plant	Yes	0.00%		
	Accrued Liab-Environmental Site Exp - Long Term	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	80,127			80,127	Plant	Yes	0.00%		
	Accrued Liab-LTIP	OPEB	Unprotected Non-Property	54,473			54,473	Labor	Yes	8.53%	3,557	
	Accrued Lisb-OPEB	OPEB	Unprotected Non-Property	2,087,208			2,087,208	Labor	Yes	6.53%	138,295	
	Accrued Lieblity - LTIP - Long-Term	OPE8	Unprotected Non-Property	16,577		-	16,577	Plant	Yes	6.53%	1,083	
	SERP Asset Lisbilities-SERP (92420L) - Contra	SERP SERP	Unprotected Non-Property Unprotected Non-Property	112,303 (112,303)	104,970 (104,970)		7,333 (7.333)	Labor	Yes Yes	0.00%	•	
	Accrued Lieb-SERP	SERP	Unprotected Non-Property	112,303	(10-1,870)	100	112,303	Labor	Yes	6.53%	7,333	
	Deferred Credits - Deferred MTC Tax Rev	Stranded Costs	Unprotected Non-Property	495,580			495,580	Plant	Yes	0.00%		
	NJ Oth Reg Liability-Tex Benefits	Stranded Costs	Unprotected Non-Property	56,635		-	56,635	Plant	Yes	0.00%		
	Use Tax Payable	Use Tax Reserve	Unprotected Non-Property	355,582	: **		355,582	Plant	Yes	0.00%	-	
	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	24,834,470			24,834,470	Plant Plant	Yes	33.30%	8,269,879	
	Federal Net Operating Loss Carry-Forward NJ NOL	Federal Net Operating Loss Carry-Forward (Non-Utility) State NOL	Protected Property Unprotected Non-Property	(14,581,918) (3,942,233)	(14,581,918)		(3,942,233)	Plant	No Yes	0.00% 33.30%	(1,312,784)	
	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	325.303	100	325.303	(0,3-12,200)	N/A	No	0.00%	(1,512,704)	
	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(8,233,541)		(6,233,541)		N/A	No	0.00%		
	SFAS109-Regulatory Liability Electric	FAS 109 Regulatory Liability	N/A	(128,961,328)		(128,961,328)		N/A	No	0.00%		
	Total FERC Account 199			\$ (117,114,255)	\$ (13,063,775)	\$ (134,869,566)	\$ 30,819,086				\$ 7,595,087	
	FERC Account 282 - Property Note A)											
	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (154,401,757)	\$ -	\$ -	\$ (154,401,757)	Plant	Yes	33.30%		
	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(183,823,413)		(10,247,088)	(173,576,345)	Plant	Yes	33.30%	(57,800,923)	
	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	16,772,098			16,772,098	100% Distribution	No	0.00%	12.400	
	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected State Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax) Non-Protected Property (PowerTax)	Unprotected Property Unprotected Property	(10,498,866) 20,876,866	•		(10,498,868) 20,876,868	Plant Plant	Yes Yes	33.30% 33.30%	(3,496,122) 8,951,996	Ħ.
	State Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(1,509,489)			(1,509,489)	100% Distribution	Yes No	33.30%	8,951,996	
	State Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	251,797			251,797	Plant	Yes	33.30%	83,848	
	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(583,215)	14		(583,215)	Plant	Yes	33.30%	(194,211)	ži.
	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	1,860,817			1,860,817	100% Distribution	No	0.00%		
	State Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax) Non-Protected Property (Non-PowerTax)	Unprotected Property Unprotected Property	52,489 (167,474)			52,489 (167,474)	Ptant 100% Distribution	Yes No	33.30%	17,479	
	State Fixed Asset Basis (Non-PowerTax) - CIAC											

				Deficient / (Excess) Deferred Income Taxes (December 31, 2017)								
				Rate Change Deferred Tax	Non-	Income Tax Regulatory Asset / Liability	Total Deficient / (Excess)	Jurisdiction	Electric	Allocator	Transmission Allocated Deficient / (Excess)	FER
.ine	Detailed Description	Description	Category	Impact	Recoverable	Deferred Taxes	ADIT Balance	Allocator	Transmission	(Note B)	ADIT Balance	Accou
	(A)	(B)	(C)	(10) = (H) - (M)	(0)	(P)	$\{Q\} = \{N\} - \{Q\} - \{P\}$	(用)	(8)	(I)	(u) = (a) , (l)	(4)
	FERC Account 283 - Non-Current Note Al											
74	Other Regulatory Assets - Vacation Accrual	Accrusi Labor Related	Unprotected Non-Property	\$ (660,817)		٠.	\$ (660,817)	Labor	Yes	6.53%	\$ (43,151)	25
5	Regulatory Assets - NJ BGS Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(582,834)			(582,834)	Plant	Yes	33,30%	\$ (194,084)	28
6	Regulatory Assets - NJ NGC Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(602,587)			(602,587)	Plant	Yes	33.30%	\$ (200,682)	28
7	Deferred Credits-General	Interest on Contingent Taxes	Unprotected Non-Property	21,881	21,881		(0)	Plant	No	0.00%	\$ (200,002)	28
á	Unamortized Loss on Rescoured Debt	Loss on Reacquired Debt	Unprotected Non-Property	(672,538)	21,001		(672,538)	Plant	Yes	33,30%	\$ (223,955)	28
9	Miscellaneous Deferred Debits - General	Misc, Deferred Debits - Retail	Unprotected Non-Property	(219,605)			(219,605)	Plant	Yes	33,30%	\$ (73,128)	28
		NUG BUYOUT	Unprotected Non-Property	(3,003,891)	100		(3,003,891)	Plant	Yes	33.30%	\$ (1,000,296)	283
10	NUG Buy-out						(159,140)	Plant	Yes	33,30%	\$ (52,994)	28
1	Renewable Energy Credits - NJ	Other-283	Unprotected Non-Property	(159,140)				Plant	Yes	33.30%	\$ (32,394)	28
12	Solar Renewable Energy Credits II - NJ	Other- 283	Unprotected Non-Property	69,865 8,905	15.00	2.0	69,885 8,905		Yes	33.30%	\$ 23,265	28
13	Accrued Severance	Other- 283	Unprotected Non-Property			7		Plant	Yos	33.30%		28
4	Defd Credits - Defd Transitional Bond	Other- 283	Unprotected Non-Property	(188,474)	3.5	• 0	(188,474)	Plant	Yes		4 (02)	
5	Prepaid Pension Costs	PENSION PAYMENT RESERVE	Unprotected Non-Property	(10,183,157)		•	(10,183,157)	Labor		6.53%	\$ (664,960)	28:
6	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj. Trans. Svc	Unprotected Non-Property	(1,350,799)		•	(1,350,799)	100% Transmission		100.00%	\$ (1,350,799)	
7	Regulatory Assets - NJ Recovery - Base	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(2,359,064)			(2,359,064)	Plant	Yes	33.30%	\$ (785,568)	28
8	Regulatory Assets - NJ	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(1,162,684)		•	(1,162,684)	Plant	Yes	33.30%	\$ (387,174)	28
9	Regulatory Assets-Current-Corp Acctg	Regulatory Asset - General	Unprotected Non-Property	(3,136,378)			(3,138,376)	Plant	Yes	0.00%	\$	28:
90	Regulatory Assets-Current-Rev Acctg	Regulatory Asset - General	Unprotected Non-Property	(3,601,379)	•		(3,601,379)	Plant	No	0.00%		283
11	Reg Asset-NJ Dfd Energy Supply	Regulatory Asset - General	Unprotected Non-Property	1,360,167		-	1,360,187	Plant	No	0.00%	\$ -	283
2	Regulatory Assets-Elec Gen'l	Regulatory Asset - General	Unprotected Non-Property	(19,948)	4		(19,948)	Plant	No	0.00%	\$ -	283
3	Regulatory Assets-Contra-Corp Acctg	Regulatory Asset - General	Unprotected Non-Property	3,138,378			3,136,376	Plant	No	0.00%	s -	283
94	Regulatory Assets-Contra-Rev Acctg	Regulatory Asset - General	Unprotected Non-Property	3,601,379	1.0		3,601,379	Plant	No	0.00%	\$ -	283
5	Regulatory Assets - Asset Retirement Obligation	Regulatory Asset - General	Unprotected Non-Property	(23,135)		•	(23,135)	Plant	No	0.00%	s -	28
6	Regulatory Assets-Elec Gen'i-Contrs	Regulatory Asset - General	Unprotected Non-Property	19,948			19,948	Plant	No	0.00%	\$.	28
7	Reg Assets-Solar Renew Energy Credit	Regulatory Asset - General	Unprotected Non-Property	(61,650)		• 0	(81,650)	Plant	Na	0.00%	\$.	28
8	Reg Assets - Solar Renew Energy Certification	Regulatory Asset - SREC Program	Unprotected Non-Property	(80,883)			(80,883)	Plant	No	0.00%	\$ -	28
9	Recoverable NJ Stranded Costs	Stranded Costs	Unprotected Non-Property	(752,373)			(752,373)	Plant	No	0.00%	\$ -	28
00	Deferred Securitization Cost Transaction	Stranded Costs	Unprotected Non-Property	(82,780)			(82,780)	Plant	No	0.00%	\$ -	28
31	Other Regulatory Assets - NJ BGS	Stranded Costa	Unprotected Non-Property	(2,079,855)			(2,079,855)	Plant	No	0.00%	\$ -	28
02	Stranded Cost-BL England	Stranded Costs	Unprotected Non-Property	(1,269,838)			(1,269,838)	Plant	No	0.00%	š -	28
03	Stranded Cost-PCLP	Stranded Costs	Unprotected Non-Property	(4,428,010)			(4,428,010)	Plant	No	0.00%	\$ -	283
34	Stranded Cost-Ref-Fuel	Stranded Costs	Unprotected Non-Property	(122,941)		4.0	(122,941)	Plant	No	0.00%	\$ -	28
05	Stranded Cost-Capital Reduction Costs	Strended Costs	Unprotected Non-Property	(258,216)	(*)		(258,218)	Plant	No	0.00%	5 -	28
06	Total FERC Account 283			\$ (28,844,451)	\$ 21,881	\$ -	\$ (28,866,332)				\$ (5,013,302)	
07	Grand Total			\$ (457,128,852)	\$ (13,041,894)	\$ (145,116,635)	\$ (298,970,323)				\$ (103,271,952)	
						Protected Property	\$ (129,096,253)				\$ (42,989,052)	
					1	Inprotected Property	(146,521,320)				(54,437,932)	
						tected Non-Property	(23,352,750)				(5,844,968)	
					Unpro							
						Total Unprotected	\$ (169,874,070)				\$ (60,282,899)	
					Total Defic	ent / (Excess) ADIT	\$ (298,970,323)				\$ (103,271,952)	

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax lew (including tax rates) in the period that the change is nearted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 192, 287, 287 and 283) based on the natives of the temporary difference and the retailed classification requirements of the account as a result of action or especial action type requirements and the retailed classification requirements of the account as a result of action or especial action from a change in tax lew or release with the recognized in account 282.3 (Other Regulatory, Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, in or that probable that recognized in Account 1812.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable from or passed through to customers through future rates will be recovered in Censors (asterned income taxes their wild be recovered from or passed through to customers through future rates will be recovered to tax-related regulatory assets or liabilities that had been recovered prior to the change in tax tex. If it is not probable that the effect of a future increase or decreases in taxes peptide resulting from a change in tax tax or rates will be recovered from or passed through to customers through future rates, the expense will be recovered from or passed through to customers through future rates, that expense will be recovered from or passed through to customers through future rates, that expense will be recovered from or passed through to customers through future rates, that expense will be recovered from or passed through to customers through future rates, that expense will be recovered from or passed through to customers through future rates, that expense will be recovered from or passed through to customers through future rates, that expense will be recovered from or passed through to customers through fut

 For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2016, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected property.

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

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

Atlantic City Electric Company Attachment 2 - Taxes Other Than Income Worksheet

	Projected for	the 12 Months Ended Ded Page 263	cember 31, 2025	Allocated
r Taxes	s	Col (i)	Allocator	Amount
Plant i	Related		Gross Plant Allocator	
1 2 3 4	Real property (State, Municipal or Local) Personal property City License Federal Excise	1,956,612		
Total	Plant Related	1,956,612	37.56%	734,821
Labor	Related	Wa	ges & Salary Allocator	
5 6	Federal FICA & Unemployment	2,923,172		
Total	Labor Related	2,923,172	11.23%	328,301
Other	Included		Gross Plant Allocator	
7	Miscellaneous			
Total	Other Included	-	37.56%	-
Total	included			1,063,122
	Excluded			
8 9 10	State Franchise tax TEFA Use & Sales Tax			
10.1 10.2	BPU Assessment Exclude State Dist RA amort in line 5	3,796,107		
11	Total "Other" Taxes (included on p. 263)	8,675,891		
12	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	8,675,891		
13	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 will 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 will 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.

Atlantic City Electric Company Attachment 3 - Revenue Credit Workpaper

			Tot	al Amount	Allocation Factor	Allocation %	Included In Rates
	Account 454 - Rent from Electric Property						
1	Rent from Electric Property - Transmission Related		\$	-	Transmission	100%	\$ -
2	Total Rent Revenues	(Sum Lines 1)	\$	-			\$ -
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A		\$	834,104	Transmission	100%	\$ 834,104
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 3)				Transmission	100%	\$ -
5	Point to Point Service revenues for which the load is not included in the divisor received by						
	Transmission Owner (Note 3)		\$	3,142,859	Transmission	100%	
6	PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	•
7	PJM Transitional Market Expansion (Note 1)				Transmission	100%	\$ -
8	Professional Services				Transmission	100%	\$ -
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		\$	628,803	Transmission	100%	\$ 628,803
10	Rent or Attachment Fees associated with Transmission Facilities				Transmission	100%	\$ -
11	Affiliate Credits		\$	1,201,102	Wages and Salaries	11.23%	\$ 134,896
11a	Miscellaneous Credits (Attachment 5)				Various		\$ 116,492
12	Shared Revenues (Attachment 3a)		\$	419,998	Transmission	100%	\$ 419,998
13	Gross Revenue Credits	(Sum Lines 2-12)	\$	6,226,866			\$ 5,277,151

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 173 of Appendix A.
- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: 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.
- 17 Amount offset in line 4 above
- 18 Total Account 454, 456 and 456.1
- 19 Note 3: SECA revenues booked in Account 447.



Total Amount

\$ 269,823,103

Atlantic City Electric Company Attachment 3a - Shared Revenues Workpaper

Ln	ltem		Revenue Category 1		evenue tegory 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	Incremental Expenses							
2 3	Functionalized Operating Expenses Functionalized Taxes Other Than Income Taxes	+	65,254			- 1		1
4	Total Functionalized Expenses		65,254		-		-	
5	Functional Allocator	×	1.0000		1.0000	1.0000	1.0000	1.0000
6	Allocated Functional Expenses	_	65,254		-	-		-
7	Administrative & General Expenses (Labor)		-			- 1		- 1
8	Labor-related Taxes Other Than Income Taxes	+	-					
9	Total Labor-related Expenses	_	_		-	-	-	-
10	Wages and Salaries Allocator	×	0.1123		0.1123	0.1123	0.1123	0.1123
11	Allocated Labor-related Expenses		-		-	-		-
12	Property Insurance				- 1	-	-	10.10
13	Plant-related Taxes Other Than Income Taxes	+	-		-	-	-	-
14 15	Total Plant-related Expenses		0.2756		0.2756	0.0750	0.0750	0.0750
16	Gross Plant Allocator Allocated Plant-related Expenses	×	0.3756		0.3756	0.3756	0.3756	0.3756
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)		65,254		-	-	-	-
18	Gross Revenues		913,452		-	-		- 1
19	Total Non-Recovered Expenses		-		-	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)		65,254		-			
21	Pre-tax Net Revenue for Sharing (minimum of zero)		848,198		-	-	-	-
22	Utility Pre-Tax Allocation Factor	×	0.5818		0.5818	0.5818	0.5818	0.5818
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)		493,454		-	-	-	-
24	Composite Tax Rate	×	0.2811		0.2811	0.2811	0.2811	0.2811
25	State and Federal Income Taxes (Ln 23 × Ln 24)		138,710		-	-	-	-
26	Customer Net Revenue Share (Ln 21 - Ln 23)		354,744		-	-	-	-
27	Minimum Customer Revenue Credit (Ln 17)	+	65,254		<u> </u>			-
28	Total Customer Revenue Credit (Ln 26 + Ln 27)		419,998		-	-	-	-
29	Sum of Customer Credits (Sum of Ln 28)		419,998					
30	Post-Tax Utility Share (Ln 21 - Ln 25 - Ln 26)		354,744		-	-	-	-
31	Sum of Utility Share (Sum of Ln 30)		354,744					
32	Federal Tax Rate		0.2100	= FIT				
33	State Tax Rate		0.0900	= SIT				
34	Percent of FIT deductible for SIT		-	= p				
35	Composite Tax Rate					`)*(1-FIT))/(1-(SIT*I	FIT*p))	
36	Customer % of Post-tax Revenues			= CUS				
37	Customer to Utility Post-tax Ratio					USTP)/CUSTP)		
38	Utility Pre-Tax Allocation Factor				-CUSTR-(CT	R*CUSTR))		
39	Functional Allocator		1.0000					
40	Wages and Salaries Allocator		0.1123					
41	Gross Plant Allocator		0.3756	= GP				

<u>Notes</u>

¹ Revenue Categories are those defined in Pacific Gas & Electric Company, 90 FERC ¶ 61,314 and Pacific Gas & Electric Company, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.

^{2 &}quot;Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate template.

Atlantic City Electric Company Attachment 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE
A 100 Basis Point increase in ROE and Income Taxes

(Line 127 + Line 138)

138,202,951

В	100 Basis Point increase in ROE				1.00%
	Calculation				
59	Rate Base			(Line 39 + 58)	1,412,275,966
	Long Term Interest				
100	Long Term Interest			p117.62c through 67c	72,447,875
101	Less LTD Interest on Securitization Bonds	(Note P)	3 55	Attachment 8	-
102	Long Term Interest			"(Line 100 - Line 101)"	72,447,875
103	Preferred Dividends		enter positive	p118.29c	-
	Common Stock				
104	Proprietary Capital			p112.16c	1,901,202,361
105	Less Preferred Stock		enter negative	(Line 114)	
106	Less Account 216.1		enter negative	p112.12c	
107	Common Stock			(Sum Lines 104 to 106)	1,901,202,361
	Capitalization				
108	Long Term Debt			p112.17c through 21c	1,901,996,154
109	Less Loss on Reacquired Debt		enter negative	p111.81c	(1,764,495)
110	Plus Gain on Reacquired Debt		enter positive	p113.61c	-
111	Less ADIT associated with Gain or Loss		enter negative	Attachment 1B - ADIT EOY, Line 7	491,351
112	Less LTD on Securitization Bonds	8	enter negative	Attachment 8	
113	Total Long Term Debt			(Sum Lines 108 to 112)	1,900,723,010
114	Preferred Stock			p112.3c	
115	Common Stock	§		(Line 107)	1,901,202,361
116	Total Capitalization			(Sum Lines 113 to 115)	3,801,925,371
117	Debt %		Total Long Term Debt	(Line 108 / (108 + 114 + 115))	50.01%
118	Preferred %		Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %		Common Stock	(Line 115 / (108 + 114 + 115))	49.99%
120	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0381
121	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J from Appendix A)	Common Stock	Appendix A % plus 100 Basis Pts	0.1150
123	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0191
124	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0575
126	Total Return (R)			(Sum Lines 123 to 125)	0.0765
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	108,109,661
Compos	site Income Taxes		1000, 1410. S. 1000		
Compos					
128	Income Tax Rates FIT=Federal Income Tax Rate		(Note I from ATT H-1A)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-1A)		9.00%
120	on -state income rax reals or composite		(NOTE I HOTE AT LITTLE)		3.00%

Composi	ite Income Taxes		·		
	Income Tax Rates				
128	FIT=Federal Income Tax Rate		(Note I from ATT H-1A)		21.00%
129	SIT=State Income Tax Rate or Composite		(Note I from ATT H-1A)		9.00%
130	Р	(Percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
131	τ	T=1 - ([(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)) =			28,11%
132a	T/ (1-T)				39.10%
132b	Tax Gross-Up Factor	1°1/(1-T)			1.3910
	ITC Adjustment		(Note U from ATT H-1A)		
133	Investment Tax Credit Amortization		enter negative	Attachment 1B - ADIT EOY	(79,658)
134	Tax Gross-Up Factor		•	(Line 132b)	1.3910
135	ITC Adjustment Allocated to Transmission			(Line 133 ° 134)	(110,806)
	Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of	f Transmission Depreciation Expense	(Note T from ATT H-1A)	Attachment 5, Line 136a	164,245
136b	Amortization Deficient / (Excess) Deferred Taxes		(Note T from ATT H-1A)	Attachment 5, Line 136b	(1,272,726)
136c	Amortization Deficient / (Excess) Deferred Taxes		(Note T from ATT H-1A)	Attachment 5, Line 136c	(-1
136d	Amortization of Other Flow-Through Items - Tran		(Note T from ATT H-1A)	Attachment 5, Line 136d	
136e	Other Income Tax Adjustments - Expense / (Ben		, , , , , , , , , , , , , , , , , , , ,	(Line 136a + 136b + 136c + 136d)	(1,108,481)
136f	Tax Gross-Up Factor 1/(1-T)			(Line 132b)	1.3910
136g	Other Income Tax Adjustment			(Line 136e * 136f)	(1,541,913)
137	Income Tax Component =	CiT=(T/1-T) * Investment Return * (1-{WCLTD/R)) =		(Line 132a * 127 * (1 - (123 / 126)))	31,746,008
138	Total Income Taxes			(Line 135 + 136g + 137)	30,093,290

Atlantic City Electric Company Atlachment 5 - Cost Support

Electric / No	m-electric C	ost Support
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_	Scarc / Non-electric cost support							
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instruction		Form	1 Amount	Electric Portion	Non-electric Portion	Details
- [Plant Allocation Factors							
10	Accumulated intengible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	8	3,130,335	3,130,335		Respondent is Electric Utility only.
111	Accumulated Common Amerization - Electric	(Note A)	p356 (See Attachment 9, column i)	1			1.5	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	1			19	
- 1	Pignt in Service			1				
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	1				
	Accumulated Deferred Income Taxes			1				and the second s
41	Accumulated Investment Tax Credit Account No. 255	(Notes U)	p266 h (See Attachment 1B)	\$	1,422,009	1,422,009	100	Respondent is Electric Utility only
	Materials and Supplies			1				20-25-2-1A
47	Undistributed Stores Exp	(Note A)	p227 Sc & 18 c (See Atlachment 9, column e)	S	(40)	543	14	Respondent is Electric Utility only
-1	Allocated General & Common Expenses			ı				
65	Phys Transmission Lease Payments	(Note A)	p200 3.c	ı				
67	Common Plant O&M	(Note A)	p356	I		1.86		

Transmission / Non-transmission Cost Support

		Transmission t	Non- transmission	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Related	Related	Details
	4 (See Attachment 9, column c) \$ 16,783,250	\$ 2,218,655 \$	14,564,595	Specific identification based on plant records. The following plant investments are included:
				Transmission Right of Way Cartis Comer-Lands LI - Cumberland (old records say Salom) County, NJ Ship Bottom Substation
				2 Snip Bodom Substitution
				3 4

CWIP & Expensed Lease Worksheet

ſ				CWIP In Form 1.	Expensed sess in Form 1	
- [Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Form 1 Amount	1 Amount	Amount	Details
- [Plant Allocation Factors	56				
	6 Electric Plant in Service (Note B) p207	7 104g (See Attachment 9A, column b)	\$ 6,268,320,887			
- 1	Plant in Service					_
ŀ			\$ 2,299,124,209		1.0	See Form 1
- 1:	24 Common Plant (Electric Only) (Noise A & B) p356	(See Attachment 9, column d)	\$		100	
- 1	Accumulated Depreciation					
Ŀ	30 Transmission Accumulated Depreciation (Note B) 9219.	25 t (See Attachment 9, column e)	\$ 534,974,163	-	4	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions	Form 1 Amount EPRI Dues	Details
Altocated General & Common Expenses 73 Leas FPR) Dues	(Note D) p352-353	\$ 245,394 \$ 85,688	EPRI Membership dues in FERC Transmission O&M Account 566

Regulatory Expense Related to Transmission Cost Support

			renemission t	Non- ransmission	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and In	structions	Form 1 Amount	Related	Related	Detaile
Allocated General & Common Expenses					
	(Note E) p323.189b	\$ 1,357,725	332,147 \$	1,025,578 FE	ERC Form 1 page 351 1 lines 8 (h) - 11 (h), transmission related only
Directly Assigned A&G	76			4 005 570 55	TOO F
77 Regulatory Commission Exp Account 921	(Note G) p323,189b	\$ 1,357,725	332,147 \$	1,025,578 FE	ERC Form 1 page 351.1 lines 8 (h) - 11 (h), transmission related only

Safety Related Advertising Cost Support

-			Non-exfety	The state of the s
- 1	Attachment A Line #s, Descriptions, N	otes, Form 1 Page #s and instructions	Form 1 Amount Safety Related Related	Details
- 1	Directly Assigned A&G			
la la	81 General Advantains Fam Account 930.1	(Mode F) p323,1916	\$ 1,037,559 - \$ 1,037,559	None

Multistate Workpaper

Attachment A Line #s, Descriptions, F	iotes, Form 1 Page #s and Instructions	State 1	State 2	State 3	State 4	State 5	Details
income Tax Rates		NJ.	PA				Enter Calculation
129 SIT=State Income Tex Rate or Composito	(Note 1) 9 00%	9 00%					Apportioned: NJ 100.0000%, PA 0.0000%

Education and Out Reach Cost Support

	Attachment A Line #s, Descriptions, No	tes, Form 1 Page #s and Instructions	Form 1 Amount	Outreach	Other	Details
78	Directly Assigned A&G General Advertising Exe Account 930.1	(Note K) p323.191b	\$ 1,037,559	- \$	1,037,559	None

Excluded Plant Cost Support

	adda i tatti dadi dappa i		
	Attachment A Line Ss, Descriptions, Notes, Form 1 Page Ss and Instructions	Excluded Transmission Facilities	Description of the Facilities
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilitie		
149	Excluded Transmission Facilities (No. 64) Altechment 5		General Description of the Facilities
140	Extende Helenaturi Some		· ·
	instructions:	Enter \$	None
1	1 Remove all investment below 69kV or generator step up transformers included in transmission plant in service that		
	are not a result of the RTEP Process		
1 :	2 If unable to determine the investment below 69kV in a substation with investment of 69kV and higher as well as below 69kV.	Or	
1	the following formula will be used:	Enter \$	
	A Total investment in substation 1,000,000		
	B (dentifiable investment in Transmission (provide workpapers) 500,000		
	C identifiable investment in Distribution (provide workpapers) 400,000		
1			
1 '	D Amount to be excluded (A x (C / (B + C))) 444,444		
	Total		Add more lines if necessary

Atlantic City Electric Company Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Note	s, Form 1 Page #s and Instructions														
Propayments		December Prior												End of Year	Allocati
			anuary I	ebruary I	March .	April								December	Allocator Factor
Other Prepayment		1,414,287	1,459,290	1,370,518	1,331,096	1,240,811	1,185,135	1,171,361	1,149,185	1,127,458	1,001,901	978,420	1,056,226	685,861	11.23%
NJ BPU Assessment			279,431	254,029	228,626	203,223	177,820	152,418	127,015	101,612	76,209	50,807	25,404	1	0.00% Exclude
Working Fund			•			-			-	-					0.00% Exclude
Prepaid Insurance			-			-							85,737		11.23%
Prepaid Retention		1,369			15,000			10,500	-		6,000			1,500	11.23%
Prepaid Rent		749,782	799,418	764,056	736,799	707,038	671,122	708,787	671,479	634,171	596,863	559,556	854,358	818,334	11.23% 11.23%
Prepeid Texes				120											11.23%
Costs in excess of Billings						629.318	41.505.535	41 190 876	29.744.611	18,154,255	9,292,362	2.956.945	(0)	401	0.00% Exclude
NJ 8PU Assessment/Sales Use Taxes/Other		(0)	(0)	(0)	943,978	629,318	41,505,535	41,190,876	29,744,011	10,134,233	9,292,302	2,930,943	(0)	(0)	11.23%
Other Prepaid Texes		85,035	(351,783)	152,524	89,632	341,108	70,171	6.675	117,237	354,848	45,189	140,458	530,044	27,901	11.23%
Prepaid Property Tax		7,494	(351,783)	132,324	7,985	341,100	70,771	7,758	117,237	334,040	7,531	140,430	300,044	7.455	0.00% Exclude
Lessed Asset		7,494	(16,656)	(16,656)	(16,656)	(16,656)	(16,656)	(16,656)	(13,322)	(13,322)	(13,322)	(13,322)	(13,322)	(10,382)	11.23%
Prepaid Software Fee & License		(15,199)	0.00				The Contract		, ,						11.25%
Prepayments Monthly Balance	p.111,157	2,242,768	2,169,701	2,524,471	3,336,460	3,104,842	43,593,127	43,231,719	31,798,205	20,359,021	11,012,735	4,672,862	2,539,447	1,528,670	
Prepaid Pensions if not included in Prepayments		3,017,648	1,737,434	7,147,129	5,851,811	4,568,244	3,264,678	2,001,111	717,544	-					11.23%
Propeid OPEB If not included in Prepayments									-			-	-	805,770	11.23%
Total Monthly Balance Included in Rate:		629,098	407.427	1.057.686	899,342	768.261	583,388	435,962	296,736	236,205	183,810	167,008	282,352	261,343	

Transmission Related Account Reserves

Current and Long-Term Portions recorded in FERC Accounts (241, 232, 253, 281 f. 282.4) and the accrued portions of below items that have not yet been transferred to funds, eserve accounts or restricted accounts, but are still is general accounts so of year-end and therefore available to Company.

Biodily liquides
Current ARR-Worksen CompOther ARR-Worksen CompO

Accrued Retention
Other Accrued Incentive Plans

Transmission Related Account Reserves Monthly Balanc

i .													
December Prior												End of Year	13 Month
Year	January	February	March	April	May	June	July	August	September	October	November	December	Averages
(3, 164, 219)	(3,074,219)	(3,056,514)	(10,606,552)	(10,567,863)	(10,506,552)	(10,471,693)	(10.471.693)			(11,129,281)	(10,679,281)	(10,754,914)	(8,959,118)
(244,015)	(244,015)	(244,015	(244,015)	(244,015)	(244,015)	(244,015)	(244,015)		(227,395)		(473,711)		(275,234)
285,993	244,700	244,555	244,013	243,932	243,588	243,245	242,902	242,216	241,873	290,397	290,053	289,710	257,475
915,759	962,627	962,081	960,042	959,734	958,441	957,148	955,855	945,016	943,724	1,126,557	1,125,264	1,123,971	992,017
(5,483,685)	(5,754,649)	(5,848,884)	(5,772,504)	(5,794,200)	(5,809,142)	(5,835,324)	(5,738,704)	(5,728,716)	(5,615,701)		(5,694,611)		(5,731,757)
(893, 162)	(807,038)	(830,107	(810,703)	(816,461)	(835,997)	(827,376)	(801,733)		(803,461)	(829,892)	(825,004)		(826,679)
	-						-	(33,716)	(1,318,780)		(3,888,906)		(1,001,478)
								(532,307)					(203,582)
(3,528,041)	(3,322,932)	(3,117,822)		(2,682,427)		(2,259,621)	(2,048,217)		(1,625,411)				(2.184,827)
(352,046)	(352,046)	(352,046	(352,048)	(352,048)	(352,046)	(352,046)	(352,048)	(352,048)	(270,771)	(270,771)	(270,771)	(270,771)	(327,038)
					-	-							
(53,114)	(52,999)	(53,597)	(54,515)	(35,357)		(36,529)	(37,409)		(36,610)		(38,583)		(42,359)
(279,238)	(316,182)	(324,721	(354,317)	(334,025)			(348,482)		(343,238)		(339,313)		(333,652)
(100,000)	(100,000)	(100,000	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)		(100,000)		{100,000}		(100,000)
(4,273,705)	(6,067,723)	(994,671	(1,500,424)	(2,023,965)	(2,556,364)	(3,314,437)	(3,884,817)		(4,653,233)				(4,095,839)
(2,259,607)	(2,642,986)	(2,873,299)	(2,498,233)	(2,576,283)	(2,695,900)	(3,056,025)	(3,222,262)	(3,068,034)	(2,971,693)		(3,372,202)		(2,983,232)
(180,062)	(180,062)	(160,062	(180,062)	(180,062)		(180,062)	(180,062)	(180,082)	(82,340)		(82,340)	(82,340)	(149,994)
	18,000	16,500	-	13,500	12,000		9,000	7,500		4,500	3,000		6,482
(154,734)	(187,951)	(27,788)	(71,025)	(96,757)	(111,095)	(133,868)	(147,334)	(160,801)	(173,833)	(167,300)	{200,332	(213,799)	(142,046)
													- [
					L			L	L	L	<u> </u>		
(19,763,875)	(22,057,474)	(16,780,370	(24,234,171)	(24,586,297)	(25,043,902)	(25,969,215)	(26,368,997)	(27,541,584	(28,470,275	(30,669,139)	(32,502,481)	(35,324,971)	(25,100,981)

Note: The Formula Rate shall include a credit to rate base for all unknoted reserves (funds collected from customers that (1) have not been set salido in a trust, secrow or restricted account; (2) whose balance are collected from customers that on recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account; (2) whose balance are collected from customers that or recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account, that is recovered under the Formula Rate. Since reserves can be created by an offsetling balance sheet account, rather than through cost account, to be deducted from rate base abouted archite the portion offset by another balance sheet account, that is recovered under the Formula Rate. Since reserves can be created by an offsetling balance sheet account, rather than through cost accounts, the amount to be deducted from rate base abouted archite the portion offset by another balance sheet. ners through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a belance sheet account). Each unfunded in

Miscellaneous Revenue Credits Miscellaneous Revenue Credita	Acct 456 Acct 456	s	443,809 593,427	Allocator 11.23% 11.23% 37.56%		Description Intracompany Sales Kennett Square Ren	
		\$	1,037,235	Attachment 3	Revenue Credit lir	11:	1

Outstanding Network Credits Cost Support

	Actordated the tracks and the property a				
ſ				Outstanding	
- 1	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and	Instructions		Network Cradits	Description of the Credits
- 1	Network Credits			Enter \$	
- 1	5 Outstanding Network Credite	(Note N)			None
- 1	6 Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enler as negative)	(Note N)	From P.M		None
					Arid more lines if necessary

Extraordinary Property Loss

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and instructions	Amount	Number of years Amortization w/ interest
61	Less extraordinary property loss Attachment 5	\$	
62	Plus emortized extraordinary property los Attachment 5	\$	<u> </u>

Interest on Outstanding Network Credits Cost Support

1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	10000			
		Interest on		
Attachment A Line #s, Descriptions, #	lotes, Form 1 Page #s and Instructions	Network Credits	Description of the Interest on the Credits	
Revenue Cradita & Interest on Network Credits		Enter \$		
155 Interest on Network Credits	(Note N) PJM Date	*	None	
			Add more lines if necessary	

Atlantic City Electric Company Attachment 5 - Cost Support

Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-51 **PJM Load Cost Support** Network Zonal Service Rate 2 588.0 PJM Statements BG/BH (Present and Proposed Revenues) ACE zone Plant Related Exclusions - Cost Support 5,959,044,690 1,312,918,157 33,344,103 5,925,700,587 General Capital Lease \$33344103 Electric Plant in Service Accumulated Depreciation (Total Electric Plant) Accumulated Intangible Amortization p207 104g p219.29c p200.21c 1.312.916.157 14,647,402 107.546.434 General Capital Lossa \$14647402 122,193,838 Transmission Plant in Service p207.58.g 33,344,103 General & Intangible Accumulated General Depreciation 478,136,182 General Capital Lease \$33344103 p205 5 g & p207 99 g p219 28c 511,480,285 97,508,829 **Expense Related Exclusions - Cost Support** Membership
Dues in 923 Chamber of
current rate
waar (921) Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instru 718 Total: p.323 197 b 106,210,205 Total A&G 85 888 Transmission O&M 26.461.561 26 375 673 Depreciation & Amortization - Cost Support Non Merger Related 71,962,130 22,137 901 2 968 157 General Depreciation Intengible Amortization p336.10b&c p336.1d&e 22,137 901 2 968 157 Common Depreciation - Electric Only Common Amontization - Electric Only PBOP Expense in FERC 926 FERC 928 Attachment A Line #s, Descriptions, Notes, Form 1 Page #e and instructions The actuaristly determined emount of OPEB expense in FERC 928 decreased from the prior year. The decrease in postnetimenent welltare costs is primetify due to a decrease in interest cost resulting from lower discount rates, and an (698,309) increase in expected return on plan assets due to feverable asset rature in 2023. Total: p.323.197 b Account 926: p.323.187 b and c Total A&G 106 210 205 9 846 669 (970 806) Other Income Tax Adjustments Tax Rate from Instruction Reference Expense Amount Attachment H-1A, Line 131 Amount to Line 136e Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient (Excass) Delared Taxes - Transmission Component Amortization Delicitent (Excass) Delared Taxes (Excellent) - Transmission Component Amortization Deficient (Excass) Deformed Taxes (Excellent) - Transmission Component Amortization Of Delar Flow-Through Breaz - Transmission Component \$ 584,294 28,11% Instr. 1, 2, 3 below \$ 164,245 136a Instr. 4 below Instr. 4 below Instr. 5 below (1,272,726) \$ (1,106,481) Yotal Other Income Tax Adjustments - Expense / (Benefit) Instructions
Tremmission Depreciation Expones is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant stirbutable to the transmission function mutigladed by the Capital Recovery Rate (described in instruction 2). Within fev years of the effective date of the Settlement in Doubtat No ER15-5 of all and at least every fev years threaften, ACE will file an FAP Section 25 of the proceeding to revise its deportation runs (unless the commission shortwise submired an FPA instruits Section 205 rate films that addresses its depreciation rates in the prior five years) Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets. "AFIDC-Equity" category reflects the nondeductible component of depreciation aspense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC) Construction (AP UIU.)

Upon exactions of orbanges in lax law, accumulated deterred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (access) accumulated deterred income taxes (ADIT). Such detailed or (access) ADIT eithburds to the transmission function will be based upon tax records and calculated in the calendar year in which the deticent or (access) amount was measured and recorded for finencial reporting purposes. See Allactment 12 - ADIT Amortization, Column G, Line 50 and Line 98 for additional information and support for the current year emortization. The current year emortization of deficient and (access) ADIT is recorded in FERC. Therefore, through learn, in the past regulatory approach regulated surface federal and state fractions but surface scalings from interpretary differences between the amount of Carlo Delman and Carlo Delman and

Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense

Inst 6

Atlantic City Electric Company Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

	· · · · · · · · · · · · · · · · · · ·	(= \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	10.00.4	Indiana FERO Reference	The date of EEDIC From & Location
ltom	Description	Teb/Attachment ATT H-1A	F10	Existing FERC Reference p354.21b	Updated FERC Form 1 Location p354-355.21 b
\$	Transmission Weges Expense		F10	p354.21b p354.28b	p354-355.21 b p354-355 28.b
2	Yotal Wages Expense	ATT H-1A ATT H-1A	F18	p354.286 p354.27b	p354-355.27.b
3	Less A&G Wages Expense	ATT H-1A	F27	p307 104g (See Attachment 9A, line 14,	p204-207 104.g (See Attachment BA, line 14, column
4	Electric Plant in Service Accumulated Intensible Amortization	ATT H-1A	F34	p207 104g (See Attachment 9A, and 14, p200.21c (See Attachment 9, line 14,	p200-201.21.c (See Attachment 9, line 14, column h)
5	Accumusing intengine Amorazason Transmission Plant in Service	ATT H-1A	F54	p207.58.g (See Attachment 9, line 14,	p204-207.58 g (See Attachment 9, line 14, column b)
	Literaturation Latest to Service	ALTHUM	F34	p205 5.g & p207 89.g (See Attachment 9,	p204-207.5 g & p204-207 99 g (See Attachment 9.
7	General & Intanolbie	ATT H-1A	F60	line 14, column c)	line 14, column c)
	Less Account 565	ATT H-1A	F145	p321.96 b	p320-323 96 b
В	Plus Transmission Lease Payments	ATT H-1A	FIAR	p321.50 U	p200-201.3.c
9 10	Less Property Insurance Account 924	ATT H-1A	F157	p323 185b	p320-323.185 b
		ATT H-1A	F158	o323 189b	p320-323 189 b
11	Less Regulatory Commission Exp Account 928	ATT H-1A	F159	p323 181b	p320-323.191.b
12	Less General Advertising Exp Account 930.1	ATT H-1A	F167	p323,189b	p320-323 189 b
13	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	ATT H-1A	F168	p323 191b	p320-323.191.b
15	Property Insurance Account 934	ATT H-1A	F171	p323.185b	p320-323.185 b
	General Advertising Exp Account 930.1	ATT H-1A	F172	p323 191b	p320-323.191.b
16	General Adversing Exp Account 930,1	ATT H-1A	F183	P336.7b&c (See Attachment 5)	p336-337 7 b&c (See Attachment 5)
17	Transmission Depreciation Expense	ATT H-IA	F185	P336.706C (See Attechment 5)	p336-337 10 b&c (See Attachment 5)
18	General Depreciation	ATT H-1A ATT H-1A	F187	p336.10b&c (See Attachment 5) p336.1d&e (See Attachment 5)	p338-337 1.d&e (See Attachment 5)
19	Intengible Amortization	ATT H-1A	F183	p336.11.b (See Attachment 5)	p336-337 11.b (See Attachment 5)
20	Common Depreciation - Electric Only Common Amortization - Electric Only	ATT H-1A	F194	p356 or p336 11d (See Attachment 5)	p356 or p336-337.11.d (See Attachment 5)
21 22	Long Term Interest	ATT H-1A	F211	p117.62c through 67c	p114-117.62 c through 67.c
22	Proofelary Capital	ATT H-1A	F218	p112.16c	p112-113 16.c
	Less Account 216.1	ATT H-1A	F220	p112 12c	p112-113.12 c
24 25	Less Account 219	ATT H-1A	F221	p112.15c	p112-113 15.c
25 26	Long Term Debt	ATT H-1A	F225	p112 17c through 21c	p112-113.17 c through 21.c
		ATT H-1A	F226	p111 81c	p110-111.81.c
27	Less Loss on Rescouled Debt Plus Gain on Rescouled Debt	ATT H-1A	F227	p113.61c	p112-11361 c
28	Plus Gain on Mesicquired Dobt Preferred Stock	ATT H-1A	F231	p113.610 p112.3c	p112-113.3.c
29 30	Footnote X	ATT H-1A	C380	112 lines 18.c & d to 21.c & d	p112-113.18.c&d through 21 c&d
30	Footnote Y	ATT H-1A	C381	112 line 3 c & d	p112-113.16.cad wrough 21 cad p112-113.3.cAd
	Footnote Y Footnote Z	ATT H-1A	C382	112 lines 16.c & d	p112-113.16 c&d
32 33	Footnote Z ADIT-282	1B - ADIT EOY	8177	Total - Pg. 277 (Form 1-F filer: see note 7.	Total - p274-275 (Form 1-F filer: see note 7, below)
33	PMIT-CDC	IU - AUII EUT	3111	7 Re Form 1-F filer Sum of subtotals for	7. Re: Form 1-F filer: Sum of subtotals for Accounts
				Assessed 202 and 202 about the to East	282 and 283 should tie to Form No. 1-F, p112 113
			8187	Accounts 282 and 283 should tie to Form No. 1-F. p.113.57 c	63 c 6 64 c
34	Instructions for Account 282:	1B - ADIT EOY	818/		Total - p276-277 (Form 1-F filer see note 7, below)
		1B - ADIT EOY	B251	Total - Pg. 277 (Form 1-F filer see note 7, below)	10tal - p2/6-2// (Form 1-F star see note /, below)
35	ADIT-283 (Subject to Promition)	18 - ADIT EOY	8251		7. Re: Form 1-F filer: Sum of subtotels for Accounts
				7 Re: Form 1-F tier: Sum of subtotes for	282 and 283 should be to Form No. 1-F, p112-113,
			B261	Accounts 262 and 263 should tie to Form	
36	Instructions for Account 283:	1B - ADIT ÉOY	8261	No. 1-F, p.113.57 c	63 c & 64 c
	ADIT-262	1C - ADIT BOY	8177		Total - p274-275 (Form 1-F filer; see note 7, below)
37	ADIT-282	1C - ADII BUY	81//	7 Re: Form 1-F tier Sum of subtotals for	7 Rs: Form 1-F filer: Sum of subtolals for Accounts
				Accounts 282 and 283 should tie to Form	282 and 283 should be to Form No. 1-F, p112-113.
38	Instructions for Account 282:	1C - ADIT BOY	8187	No. 1-F, p.113.57 c	83 d & 64 d
38	Instructions for Account 282:	1C - ADIT BOY	B251	Total - Pg. 277 (Form 1-F filer see note 7,	Total - p276-277 (Form 1-F filer; see note 7, below)
28	ADIT-283 (Subject to Proretion)	IC-ADI: BOT	0431	7. Re: Form 1-F filer: Sum of subtotals for	7 Re: Form 1-F Bler: Sum of subtotals for Accounts
				Accounts 282 and 283 should be to Form	282 and 283 should tie to Form No. 1-F, p112-113,
40	Instructions for Account 283:	1C - ADIT BOY	B261	No. 1-F, p.113.57 c	63.d & 64.d
40	Instructional for Account 263:	IC - ADIT BOT	0241	Total "Taxes Other Than Income Taxes" -	Total "Texes Other Then Income Taxes" - Acct
41	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C44	acct 408 10 (p. 114 14)	408.10 (p114-117.14)
	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21 c (See Attachment 9, column h)
42	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200 3 c	p200-201.3.c
43	Plus Transmission Lease Payments	5 - Cost Support 1 5 - Cost Support 1	F33	p207 104g (See Attachment BA, column b)	p204-207 104 g (See Attachment 8A, column b)
44	CWIP & Expensed Lease Worksheet		F35	p207 104g (See Attachment ax, column ti)	p204-207.58 g (See Attachment 9, column b)
45	CWIP & Expensed Lesse Worksheet		P50	p207.58 g (See Attachment 9, column b) p323.189b	p320-323.189.b
46	Less Regulatory Commission Exp Account 928	5 - Cost Support 1 5 - Cost Support 1	F52	p323.1690 p323.189b	p320-323.189.b
47	Regulatory Commission Exp Account 928	5 - Cost Support 1	F58	p323.191b	p320-323 181 b
48 49	General Advertising Exp Account 830 1	5 - Cost Support 1	F71	p323.191b	p320-323 181 b
49 50	General Advertising Exp Account 930 1 Preseyments	5 - Cost Support 1	F109	p.111.1.57	p110-111 57
51	Electric Plant in Service	5 - Cost Support 1	F199	p207 104g	p204-207 104 g
52	Accumulated Intangible Amortization	5 - Cost Support 1	F201	p200.21c	p200-201 21.c
53	Transmission Plant in Service	5 - Cost Support 1	F202	p207 58 g	p204-207 58 g
53 54	General & Intengible	5 - Cost Support 1	F202	p205.5 g & p207 99 g Total: p 323.197.b	p204-207 5 g & p204-207 99 g
55	Total AAG	5 - Cost Support 1	F209	Total: n 323 197 h	Total: p320-323 197 b
56	Transmission O&M	5 - Cost Support 1	F210	n321 112 b	p320-323 112 b
.50	(Ibidinasion out	o our oupput		Total: p.323.197.b	Total: p320-323.197 b
57	Total A&G	5 - Cost Support 1	F224	Account 926: p.323.187.b and c	Account 926: p320-323.187 b&c
31	Total Auto	o con output		207 58 g minus 207 57.g. Projected	204-207.58.g minus 204- 207.57 g Projected
				monthly belances that are the emounts	monthly balances that are the amounts expected to
				expected to be included in 207.58 g for end	be included in 204-207.58 g for end of year and
				of year and records for other months (Note I	records for other months (Note I)
58	Transmission (Gross Plant In Service)	9 - Rato Beso	C10		- 75
	-			207.99.g minus 207.98.g for end of year,	204-207.99 g minus 204-207.98 g for end of year,
59	General & Intengible (Gross Plant In Service)	9 - Rato Baso	D10	records for other months	records for other months
60	Intengible (Accumulated Amortization)	9 - Rato Baso	110	200.21s for end of year, records for other	200-201.21 ¢ for end of year, records for other
	TO THE STATE OF TH			p207 104 g. Projected monthly belances	204-207 104 g. Projected monthly balances that are
				that are the amounts expected to be	the emounts expected to be included in 204-
				included in 207 104.g for end of year and	207 104 g for end of year and records for other
61	Total Plant in Service (Gross Plant In Service)	9A - Gross Plant & ARO	C10	records for other months	months
				207 58.g. Projected monthly belances that	204-207.58.g. Projected monthly balances that are
				are the amounts expected to be included in	the amounts expected to be included in 207.58 g for
62	Transmission (Gross Plant In Service)	9A - Gross Plant & ARO	D10	207 58 g for end of year and records for	and of year and records for other months (Note I)
				207 99 g. plus 205 5 g. for end of year,	204-207.99 g. plus 204-207 5.g. for end of year,
63	General & Intengible (Gross Plant In Service)	9A - Gross Plant & ARO	E10	records for other months	records for other months
	•			207.57 g. + 207.74 g. + 207.83 g. +	204-207 57.g + 204-207 74.g + 204-207.83.g +
				207 98 g Projected monthly belances that	204-207 98.g. Projected monthly balances that are
				are the amounts expected to be included in	the amounts expected to be included in 204-
				207 57 g + 207 74 g + 207 83 g. +	207 57 g + 204-207 74 g + 204-207 83 g + 204-
				207.98.g. for end of year and records for	207,98.g. for end of year and records for other
64	Total Plant in Service (Asset Retirement Obligations)	SA - Gross Plant & ARO	G10	other months	months
	99 P. P. D.			207.57 g Projected monthly balances that	204-207.57.g. Projected monthly balances that are
				are the amounts expected to be included in	the amounts expected to be included in 204-207 57 g
65	Transmission (Asset Retirement Obligations)	9A - Gross Plant & ARO	H10	207.57.g for end of year and records for	for end of year and records for other months
66	General & Intengible (Asset Retirement Obligations)	9A - Gross Plant & ARO	110		204-207,98 g. for end of year, records for other
67	Intensible Amost (Accumulated Depositation & Amostication)	SA - Gross Plant & ARO	F30	200.21c for end of year, records for other	200-201.21c for end of year, records for other months
68	Intercible Amort. (Asset Reference Obligations)	9A - Gross Plant & ARO	L30	200.21c for and of year, records for other	200-201.21c for end of year, records for other months
69	Intergible Amort. (Asset Retirement Obligations) Attachment 11A - O&M Workpaper	11A - O&M	E7	321 83 b to 321 112.b	320-323 83 b to 320-323 112 b
70	Attachment 11B - A&G Workpaper	11B - A&G	E7	323 181 b to 323 196 b	320-323 181 b to 320-323 196 b
	200				



erial ,Ar-H inemribatiA (688,685,2)	•	(1,925,200)		(688,151,71)	[(888,58C,C)	1	(011,656,0)
(12,953)		(556.21)	11 53%	(300,501)	1.	%95 <u>1</u> E	
126		156	11 53%	299'9	-	%9S ZE	
(368,81)		(31-8,31)	11,23%	(149,894)	-	%95 4 £	
(350,355)		(332'046)	11,23%	(2,983,232)		%95°ZE	
(Pr0,03>)		(\$10,03\$)	11 5346	(656,880,4)		%9S ZE	
(11,231)		(11,231)	11 53%	(000,001)	-	%95 ZE	
(S19,1E)		(21,472)	11,23%	(\$28,666)	-	%95 ZC	
(T2T,b)		(421.4)	11 53%	(42,359)		%95 LE	
		75	11.23%		-	%95 £6	
(067,86)		(057,85)	11 53%	(327,038)		%95 ZE	
(87E,24S)		(84E,2AS)	11,23%	(TS8,481,S)	-	%95 ZC	
(22,864)		(\$2,864)	11,23%	(203,582)		%95 ∠€	
(874,511)		(974,S11)	11 5336	(814,100,1)		%95 ZE	
(95,844)		(92,844)	11,23%	(828,679)		%95 4 6	
(EET.E#8)		(663,733)	11.23%	(TET. FET, E)		%95 4E	
Eth, ttt		CIP"LLL	11.23%	410,588	225	%99 ZE	
716,85		716,817	11.23%	252,475	-	%95 ZE	
(30,812)		(20,912)	11 53%	(275,234)	1.0	%95 ZE	
(888,985,5)			11 53%		(888,1-86,6)	%95 ZC	(811,628,8)
savasas latot	#001 noissimanenT	Amount	(Labor (Labor	Lebon-Helsted Reserves InnomA	Amount	Allocation (Plant Allocator)	Pani-Rolelod Reserves InvornA

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Atlantic City Electric Company Attachment 5a - Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Рерсо	BGE	ComEd	PECO	Non - Regulate	i Total
Executive Management	\$ 2,729,	2,763,120	5,066,761				\$ 5,184	\$ 10,564,290
Support Services	9,273,	820 7,891,337	17,183,945			59,058	5,637,947	40,046,107
Financial Services	7,280,	7,346,898	12,116,935		19,870		(532	26,763,280
Human Resources	3,209,	906 2,149,968	4,661,539					10,021,413
Legal Services	1,845,	876 1,749,386	3,170,393				354,80	7,120,456
Customer Operations	47,303,	387 43,901,832	33,732,721	7,779	15,773	8,603		124,970,095
Information Technology	8,100,	552 8,034,072	14,017,065				3,886	30,155,575
Gov't, External, and Reg Affairs	10,332,	715 9,943,385	12,981,796				8,179	33,266,075
Communication Services	2,116,	908 2,045,920	3,470,878				3,073	7,636,779
Regulated Electric and Gas Op Services	41,532,	141 39,565,092	63,399,538	237,696	174,215	71,732	110	144,980,524
Supply Services	\$ 714,	425 504,710	1,482,316				\$ 186	\$ 2,701,639
Total	\$ 134,439,	064 \$ 125,895,720	\$ 171,283,887	\$ 245,475	\$ 209,858	\$ 139,393	\$ 6,012,836	\$ 438,226,233

	of Respondent ervice Company	This Rep (1) ☑ Ar (2) ☐ A		Date of Report 12/31/2024	Year/Penod of End of 2024/			
	Sche	dule XVII	- Analysis of Billing - A	ssociate Companies (Account 457)			
1,1	For Services Rendered to Asso	cate Com	panies (Account 457) lis	t all of the associate co	mpanies.			
Line No.	Name of Associate Com (a)	pany	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Account 457.3 Compensation for Use of Capital (d)	Total Amount Billed (e)		
1	Polomac Electric Company	Electric Company 55,345,59		113.820.385	2,117,907	171 283 887		
2	Delmarva Power & Light Com	pany	44,520,909	88.711 219	1,206,936	134,439,064		
3	Atlantic City Electric Compan	у	38.699,060	85.985,742	1,210,918	125.895.720		
4	Exelon Business Services Co LLC	трапу	7,321	5.630 820		5.638,141		
5	Pepco Holdings LLC		344,729	20,207	2,465	367,401		
6	Baltimore Gas and Electric C	ompany	181,298	64,177		245,475		
7	Commonwealth Edison Comp	any	19,870	189,988		209,858		
8	PECO Energy Company		0	139,393		139,393		
9	Conectiv LLC		7,294			7,294		
10						0		
40	Total		139,126,076	294,561,931	4,538,226	438 276 233		

FERC FORM No. 60 (REVISED 12-07)

Atlantic City Electric Company Attachment 5a - Allocations of Costs to Affiliate

Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2024 Total PHI

Total PHI										
		11000	11500	17000	20001	10601	10200		9	
FERC Accounts	FERC Account Name	Power	Atlantic City	PEPCO	BGE	ComEd	PECO	Non-Regulated	Total	Inclusion in ATRR
107 108	Constr Y/ork in Progress Accumulated Provision for Depreciation	26,679.268 3,417,571	23,015,194 3,375,087	41,471,003 2,581,033	50.354	155.545	64.045	•	91,435,409	Not included Not included
163	Stores Expense Undistributed	624,094	414,336	1,325,830	-				2 364,260	Wage & Salary Factor
182.3	Other Regulatory Assets	809,573	1,774,558	1,265,331					3.849,462	Not included
184	Clearing Accounts - Other *	1.985,283	1,357,390	5,753,688			_		9,096,361	Not included
186	Misc Deferred debits	3111		(514)					(514)	Includable
253	Other Deferred Credits			(479)					(479)	Not included
254	Other Regulatory Liabilities	21,469							21,469	Not included
416-421.2	Other Income -Below the Line	13,608	17,503	28,275	-	-	-	6.012,836	6,072,222	Not in cluded
426 1-426 5	Other income Deductions - Below the Line	1.007,792	902,474	1,517,296			-		3.427,562	Not in cluded
557	Other expenses	1.047,509	442,202	1.285,076	-		-	-	2 774,787	Not in cluded
560 561.2	Operation Supervision & Engineering	791,048	222,116	256,034	-	-	-	-	1,269,198	100% included
561 2 566	Load Dispatch - Monitor & Operate Transmission Sys	2,868 680,984	899.643	319 1,498,007	36,260	•	•	•	3,504 3,114,894	100% included 100% included
567	Miscelaneous transmission expenses Rents	900,304	699,043	93	30,200	•	-		3,114,034	100% included
569	Mant of structures	8,256	4.513	1,208					13.977	100% included
570	Maintenance of station equipment	109.258	138.649	100,285	_	-		_	348,192	100% included
571	Maintenance of overhead lines	256,018	290 980	335,846	-	_	-	_	882,844	100% included
572	Maintenance of underground lines			657	-			-	657	100% included
573	Maintenance of miscelaneous transmission plant	3,508	942	2,913	-	-	-	-	7,363	100% included
580	Operation Supervision & Engineering	496,425	537,070	878,998	-		-	-	1,912,493	Not in cluded
581	Load dispatching	72,574	11,404	122,254		•	-		206,232	Not in cluded
582	Station expenses	86	14,439	21,639	-	-	-	-	36,164	Not in cluded
583	Overhead line expenses	7,724	9 089	5,223	-	•	-	-	22,036	Not in cluded
584	Underground line expenses	4.056	31	44,236	-		-	•	48 323	Not in cluded
586	Meter expenses	1,144,817	453,051	25,309	-	•	-	-	1,623,177	Not included
587	Customer installations expenses	459,727	91,354	499,186				•	1,050,267	flot in cluded
588 589	Miscellaneous distribution expenses Rents	3 016 285	2.077,378	5,301,316 23,421	6,044	18 670	7,687	•	10.427,380 24.562	Not included Not included
590	Maintenance Supervision & Engineering	1,155	(14)	23,421 19.626	•	-	-	•	19.633	Not included
591	Maintain structures	4.399	12	8,426			-		12.837	Not included
592	Maintain equipment	141.381	89.981	378 566	145.038	•	•	•	754.966	Not included
593	Mantain overhead lines	1,368,930	1.344.915	1,204,258	145,050				3.918.103	Not included
594	Maintain underground line	47,713	23,461	156,443				-	227,617	Hot included
595	Maintain line transformers	5,347	1,206	6,113					12,666	Not included
596	Maintain street lighting & signal systems	15,040	5,753	43,789	-				64,582	Not included
597	Maintain meters	903,633	2	3,869	-	-	-	-	907.504	Not included
598	Maintain distribution plant	35,363	33,473	35,602			-		104,438	Not included
813	Other gas supply expenses	97,659	-		-	-	-		97,659	Not included
843 9	Maintenance of other equipment	(13)			-		-	-	(13)	Not included
850	Operation Supervision & Engineering	16						•	16	Not included
856	Mains expense	46		-	-	-	-		46	Not included
857	Measuring & regulating station expenses	425		-	-	-	-	-	425	Not included
859 860	Other transmission expenses Rents	1 6		•	•	•	-		1	Not included Not included
863	Maintenance of mains	279		-	-	-	-		279	Not included
870	Operation Supervision & Engineering	539			-	•		•	539	Not included
874	Mains & service expenses	14.690							14.690	Not included
878	Meter & house regulator expense	569,436		_			-		569.436	Not included
879	Customer installations expenses	(115)	- 9						(115)	Not included
880	Other distribution expenses	603							603	Not included
881	Rents	9	95						9	Not included
885	Maintenance Supervision & Engineering	(8)							(8)	Hot included
887	Maintenance of mains	460							460	Not included
892	Maintenance of services	405			-		-		405	Not included
893	Maintenance of meters & house regulators	277,150	-			•			277,150	Not included
894	Maintenance of other equipment	(2)		•	-	-		-	(2)	Not included
902	Meter reading expenses	196,302	350,931		-			•	547,233	Not included
903	Customer records and collection expenses	41,500.022	41,931,170	31,406.324	-	15,773	8.603	•	114.861.892	Not included
907 908	Supervision - Customer Svc & Information Customer assistance expenses	2,360,581	126,918 3,181,947	3,839,328	•	•		•	126,918 9,381,856	Not included Not included
909	Informational & instructional advertising	2.360,561 6.853	3,181,947 6,863	11,808	-	-	•	-	25,524	Not included
910	Miscellaneous customer service	184,282	187,108	309,369		-			680,759	Not included
921	Office supplies & expenses	104,202	107,100	-	7,779	19,870			27.649	Wage & Salary Factor
923	Outside services employed	42,399.086	40,643,715	66,566,790		10,010	59.058		149,668,649	Wage & Salary Factor
924	Property insurance	20.015	20.064	34,870			-		74.949	Net Plant Factor
925	Injuries & damages	1,515	1,556	3.182	-			-	6.253	Wage & Salary Factor
928	Regulatory commission expenses	783.382	1,092,812	1,518,664					3,394,858	Drect transmission Only
930 1	General ad expenses	524,640	525,210	899,358		-			1.949,208	Direct transmission Only
930.2	Misceflaneous general expenses	318,038	278,910	494,019					1.090.967	Wage & Salary Factor
		134,439,064	125,895,720	171,283,887	245,475	209.858	139,393	6,012,836	438,226.233	

^{*} Primarity represents vehicle and facility cost that are charged to the utilities and included within the clearing account. The cost in the utility clearing accounts get distributed to various FERC accounts during the utility overhead affocation process.

Atlantic City Electric Company Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	No	n - Regulated	Total
BSC Commercial Operations Grp	\$ (125,307)	(105,727)	(214,546)	(358,608)	(789,143)	(339,647)	\$	(127,986)	\$ (2,060,964)
BSC Communications	950,222	801,750	1,626,942	2,720,273	6,304,701	2,575,943		970,541	15,950,372
BSC Corp Development	82,920	69,964	141,974	237,305	522,206	224,758		84,693	1,363,820
BSC Corp Secretary	507,685	423,463	991,942	1,674,427	3,459,438	1,585,525		633,156	9,275,635
BSC Corp Strategy	1,145,960	963,041	1,899,634	3,534,759	7,123,453	3,212,731		982,242	18,861,820
BSC Corporate SLA	1,461,078	1,232,785	2,501,616	4,181,375	9,201,429	3,960,291		1,492,318	24,030,893
BSC Executive Services	3,429,895	2,893,968	5,884,046	9,835,080	21,655,858	9,293,689		3,580,292	56,572,827
BSC Exelon Utilities	11,716,643	7,393,462	16,379,011	27,069,666	40,720,307	28,218,962		1,606,193	133,104,244
BSC Exelon Transmission Co		-	-	-	-	-		5,673	5,673
BSC Finance	11,538,830	9,795,905	19,796,741	31,417,212	60,087,587	27,625,812		13,253,360	173,515,447
BSC Gen Company Activities	1,759,053	1,482,644	3,006,346	5,032,224	11,045,249	4,770,125		1,801,702	28,897,343
BSC General Counsel	804,531	678,823	1,397,308	2,306,821	6,420,135	2,180,595		821,007	14,609,221
BSC HR	3,178,241	2,164,627	4,791,014	11,076,686	22,445,050	10,074,878		4,468,561	58,199,057
BSC IT	84,906,075	67,336,507	126,543,110	240,943,924	449,151,721	245,062,115		22,712,755	1,236,656,207
BSC Investment	186,283	157,176	318,949	533,113	1,173,155	504,925		190,267	3,063,868
BSC Legal Services	1,437,223	1,452,975	2,648,589	4,067,279	7,176,753	3,949,816		857,304	21,589,940
BSC Real Estate	318,128	323,091	311,726	686,962	3,391,860	951,757		64,411	6,047,934
BSC Reg & Gov't Affairs	917,742	774,398	1,571,509	2,626,135	5,781,429	2,487,600		920,554	15,079,368
BSC Supply Services	2,632,511	2,746,771	5,594,287	6,945,836	16,016,842	8,363,493		418,938	42,718,680
BSC Unassigned Departments	\$			-	781		\$		\$ 781
Total	\$ 126,847,716	\$ 100,585,622	\$ 195,190,198	\$ 354,530,470	\$ 670,888,810	\$ 354,703,368	\$	54,735,981	\$ 1,857,482,164

Atlantic City Electric Company Attachment 6 True-Up Revenue Requirement Worksheet

To be completed in conjunction with Attachment H-1A.

Line	(1)	(2) Attachment H-1A	(3)	(4)
No.		Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column j	2,236,573,373 1,733,736,649	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-1A, line 85 (line 3 divided by line 1 col 3)	38,519,879 0.02	0.02
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-1A plus line 91 plus line 96 (line 5 divided by line 1 col 3)	2,819,658 0,00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-1A, line 99 (line 7 divided by line 1 col 3)	1,063,122 0.00	0.00
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-1A, line 154 (line 9 divided by line 1 col 3)	(5,277,151) (0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-1A, line 138 (line 12 divided by line 2 col 3)	27,332,767 0.02	0.02
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-1A, line 145 (line 14 divided by line 2 col 3)	101,049,755 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.07	0.07

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		(15)
				Annual Allocation	Annual		Annual Allocation		Project Depreciation/A	Annual	Incentive		Total Annual			
Line		PJM Project	Project Gross	Factor for	Expense	Project Net Plant	Factor for	Annual Return	mortization	Revenue	Return in basis	Incentive	Revenue	True-Up	1	
No.	All True-Up Items	Number	Plant	Expense	Charge	or CWIP Balance	Return	Charge	Expense	Requirement	Points	Return	Requirement	Adjustment	Net	t Rev Req
					_										Sum	n Col. 13 &
													(Sum Col. 10 &		1	14
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	Sum Col. 5, 8 & 9	(Note K)	(Attachment 7)	12)	(Note F)	(1	Note G)
17a	Zonal	Zonal	\$ 2,113,606,309	0.02	35,084,342	\$ 1,645,875,220	0.07	121,876,418	\$ 68,448,786	225,409,546			225,409,546		\$ 27	25,409,546
17b	Upgrade ACE portion of Delco Tap - Mickleton 230kV circuit	B0265	4,854,660	0.02	80,584	3,190,205	0.07	236,233	138,705	455,522	150	21,472	476,994		\$	476,994
17c	Replace both Monroe 230/69kV transformers	B0276	7,878,071	0.02	130,770	5,177,018	0.07	383,356	225,088	739,214			739,214		\$	739,214
17d	Reconductor Union - Corson 138kV circuit	B0211	13,722,120	0,02	227,777	8,723,348	0.07	645,960	392,061	1,265,798	-	-	1,265,798		\$	1,265,798
17e	B0210 Install new 500/230kV substation Orchard-500kV	B0210.A	26,046,638	0.02	432,355	16,434,188	0.07	1,216,945	744,190	2,393,490	150	109,408	2,502,898		\$	2,502,898
17f	B0210 Install new 500/230kV substation Orchard-Below 500kV	B0210.B	18,572,212	0.02	308,285	11,718,181	0.07	867,727	530,635	1,706,647	150	78,012	1,784,659		\$	1,784,659
17g	Install a second Cumberland 230/138kV transformer	B0277	6,759,777	0.02	112,207	4,570,897	0.07	338,473	193,136	643,817	150	30,992			\$	674,809
17h	Reconductor the existing Mickleton - Goucestr - 230kV line	B1398.5	4,045,398	0.02	67,151	3,422,614	0.07	253,443	115,583	436,177	-	-	436,177		\$	436,177
17i	Mickleton Deptford 230kv terminal	B1398.3.1	13,176,210	0.02	218,716	10,510,771	0.07	778,318	376,463	1,373,497	-		1,373,497		\$	1,373,497
17j	Upgrade Mill T2 138/69kV Transformer	B1600	14,841,978	0.02	246,366	12,739,136	0.07	943,328	424,057	1,613,751	-	-	1,613,751		\$	1,613,751
17k	b0210.1 Orchard-Cumberland - Install second 230kV line	B0210.1	13,000,000	0.02	215,791	11,328,571	0.07	838,876	371,429	1,426,096	-	-	1,426,096		\$	1,426,096
17i	b0212 Corson upgrade 138kV line trap	B0212	70,000	0.02	1,162	46,500	0.07	3,443	2,000	6,605	-	-	6,605		\$	6,605
17m								- 1	-	160						
18	Annual Totals		\$ 2,236,573,373		37,125,507	\$ 1,733,736,649		128,382,522	\$ 71,962,130	237,470,160	<u> </u>	\$ 239,884	237,710,044	-	\$ 23	37,710,044

Note Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-1A.
- Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
 - Gross plant does not include Unamortized Abandoned Plant.
 - Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item.
 - Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant.
- True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year.
- G The Net Rev Req is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.
- 1 The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- J The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate.
- Requires approval by FERC of incentive return applicable to the specified project(s).
- M All transmission facilities reflected in the revenue requirement on Attachment H-1A are to be included in this Attachment 6.
- N Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11.
- When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered over the remaining months of the Rate Year.
- P "All revenue requirements excluding projects and adjustments" on line 17a refers to all projects not qualifying for regional recovery or

Atlantic City Electric Company Attachment 6A True-Up

	//4		Revenue Require	ement Projected		Actual Revenue						
1	Rate Year being Trued-Up		For Rat	e Year	Revenue Received ³	Requirement	Annual True-Up Cald	culation				
2					\$ 243,192,053							
	A	В	С	D	E	F	G	H				
			62	% of	_							
			Projected	Total	Revenue	Actual	Net	-9 - 9	Interest			
		PJM Project	Net Revenue	Revenue	Received	Net Revenue	Under/(Over)	Prior Period	Income	Total True-Up		
	All True-Up Items	Number	Requirement ¹	Requirement	(E, Line 2) x (D)	Requirement ²	Collection (F) - (E)	Adjustment 5	(Expense)4	(G) + (H) + (I)		
3		Zonal	212,325,313	0.94	229,603,579	212,325,313	(17,278,266)		(2,031,924)	(19,310,190)		
3a		B0265	488,145	0,00	527,868	488,145	(39,723)		(4,671)	(44,395)		
3b	Replace both Monroe 230/69kV transformers	B0276	754,831	0.00	816,257	754,831	(61,425)		(7,224)	(68,649)		
3c	Reconductor Union - Corson 138kV circuit	B0211	1,292,832	0.01	1,398,038	1,292,832	(105,206)		(12,372)	(117,578)		
3d	B0210 Install new 500/230kV substation Orchard-500kV	80210.A	2,562,291	0.01	2,770,801	2,562,291	(208,510)		(24,521)	(233,031)		
3e		B0210.B	1,827,008	0.01	1,975,683	1,827,008	(148,675)		(17,484)	(166,159)		
3f	Install a second Cumberland 230/138kV transformer	B0277	690,419	0.00	746,603	690,419	(56,184)		(6,607)	(62,791)		
3g		B1398.5	444,632	0.00	480,815	444,632	(36,183)		(4,255)	(40,438) (127,386)		
3h	Mickleton Deptford 230kV terminal	B1398.3.1	1,400,673	0.01	1,514,655	1,400,673	(113,982)		(13,404) (15,741)	(149,595)		
3i	Upgrade Mill T2 138/69kV Transformer	B1600	1,644,876	0.01	1,778,730	1,644,876	(133,854)		(13,909)	(132,186)		
3j	b0210,1 Orchard-Cumberland - Install second 230kV line	B0210.1	1,453,455	0.01	1,571,732 7,293	1,453,455 6.744	(118,277) (549)		(65)	(613)		
3k	b0212 Corson upgrade 138kV line trap	B0212	6,744	0.00	7,293	6,744	(549)	(464,371)	(54,610)	(518,981)		
31	2024 Annual Update Credit							(6,352)	(747)	(7,099)		
3m	Asset separation costs							(1,958,900)	(141)	(1,958,900)		
3n	Docket ER22-2200 ACE Depreciation study adjustment (add1 interest)							(79,457)	(9,344)	(88,801)		
30	ER21-2965 - 2024 KSQ reclasses							(15,451)	(0,041)	(00,00.)		
3р												
4	Total Annual Revenue Requirements (Note A)		224,891,219	1,00	243,192,053	224,891,219	(18,300,834)		(2,216,879)	(23,026,792)		
						Monthly Interest Ra Interest Income (Ex			0.0069 (2,216,879)			

Notes:

1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year.

2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year,

- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues. Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Net Revenue Requirement in Column C. Column D, lines 3 are sourced from the projected revenue requirement for the year at issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

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(a)	(b)	(c)	(d)
Prior Period Adjustments	Amount	Interest	Total
(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
Prior Period Adjustments listed in row 3I-3q	(2,509,079)	(64,701)	(2,573,780)

6 TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

(C) Annual Revenue (B) 7 PJM Billed Eamed (net of true-ups) Revenue Earned True-up 2,200,168 97,758,648 99,958,817 Jan-May (Year 1) 9 158,928,708 13,495,303 145,433,405 10 June-Dec (Year 1) 243,192,053

TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.

13 Jan-Dec (Year 1) 224,891,219 224,891,219

Notes:

For each project or Attachment H-1A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-1A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-1A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H). Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).

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.

Atlantic City Electric Company

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carry	ing Charge		
2	Fixed Charge R			
3		Formula Lin	se and a second	
4	A	160	Net Plant Carrying Charge without Depreciation	9.55%
5	В	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	10.11%
6	С		Line B less Line A	0.57%
7	FCR If a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.14%
9	The FCR resulti	ng from For	mula in a given year is used for that year only.	
10	Therefore actua	il revenues c	collected in a year do not change based on cost data for subsequent years.	
11	membership ad	der as autho	cludes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 orized by FERC: provided, that the projects identified in Docket Nos. ER08-886 ar lasts point adder and, thus, their ROE is 12.0%.	

		Details		B0265 Mickelton				B0276 Monroe				B0211 Union-Com	100			B0210 Orchard-Si	ookv		
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes				Yes				Yes				Yes			
13	Useful life of project	Life		30.7				30,7				30.7				30.7			
	"Yes" if the customer has paid a lump sum payment in the amount of the																		
14	investment on line 18, Otherwise "No"		(Yes or No)	No				No				No				No			
15		Increased ROE (Basis Po	ints)	150				0				0				150			
	From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line																		
16		Base FCR		9,55%		0.85%		9.55%				9.55%				9.55%			
4.7	Line 6 times line 15 divided by 100	FCR for This Project		10.40%				9.55%				9.55%				10.40%			
17	basis points	PCK for This Project		10.40%				9.33 W				3.33 M				10.40%			
18	Columns A, B or C from Attachment 6	Investment		4,854,660	may be weighted averag	e of small projects		7,878,071				13,722,120				26,046,638			
19	Line 18 divided by line 13	Annual Depreciation Exp		158,132	-			256,615				446,975				848,425			
	From Columns H, I or J from	3tA																	
20	Attachment 6	Month in Service or Month	n for CWIP	6				6				9				7			
		<u> </u>	invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
55		Base FCR	2025	2,685,311	158,132	2,527,179	399,385	4,357,684	256,615	4,101,069	648,116	7,296,222	446,975	6,849,247	1,100,826	13,725,289	848,425	12,876,865	2,077,691
56		W Increased ROE	2025	2,685,311	158,132	2,527,179	420,857	4,357,684	256,615	4,101,069	648,116	7,296,222	446,975	6,849,247	1,100,826	13,725,289	848,425	12,876,865	2,187,099
57		Base FCR	2026	2,527,179	158,132	2,369,047	384,289	4,101,069	256,615	3,844,455	623,619	6,849,247	446,975	6,402,273	1,058,156	12,876,865	848,425	12,028,440	1,996,698
58		W Increased ROE	2026	2,527,179	158,132	2,369,047	404,418	4,101,069	256,615	3,844,455	623,619	6,849,247	446,975	6,402,273	1,058,156	12,876,865	848,425	12,028,440	2,098,897
59		Base FCR	2027	2,369,047	158,132	2,210,915	369,193	3,844,455	256,615	3,587,840	599,121	6,402,273	446,975	5,955,298	1,015,486	12,028,440	848,425	11,180,015	1,915,705
60		W Increased ROE	2027		158,132	(158,132)	141,693	3,844,455	256,615	3,587,840	599,121	6,402,273	446,975	5,955,298	1,015,486	12,028,440	848,425	11,180,015	2,010,695
61			***		****	****	••••		****										
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Atlantic City Electric Company Attachment 7 - Transmission Enhancement Charge Worksheet

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		Details		B0210 Orchard-E	ialow SODkV			B0277 Cumberlar	nd Sub:2nd Xfmr			B1398.5 Recondu	sctor Mickleton - De	mford - 230kV lis	ne	B1398.3.1 Mickleton Deptford 230kV terminal				
	"Yes" if a project under PJM OATT																		,	
12		Schedule 12	(Yes or No)	Yes				No				Yes				Yes				
13	Useful life of project	Life	(,	30.7				30.7				30.7				30,7			,	
14	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"		(Yes or No)	No				No				No				No				
15	Input the allowed ROE Incentive	Increased ROE (Basis P	oints)	150				150				0				0				
	From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line	1	·																	
16		Base FCR		9.55%				9.55%				9.55%				9.55%			,	
	Line 6 times line 15 divided by 100	FCR for This Project		10,40%				10,40%				9.55%				9.55%				
17	basis points	FCK for This Project		10,40%				10.40%				9.00%				9.55%				
18	Columns A. B or C from Attachment 6	Investment		18,572,212				6,759,777				4.045.398				13,176,210				
19		Annual Depreciation Exp		604,958				220,188				131,772				429,193				
	From Columns H. I or J from															130,100				
20		Month in Service or Mon	th for CWIP	7				2				5				5				
			Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	
55		Base FCR	2025	9,786,637	604,958	9,181,679	1,481,470	3,867,867	220,188	3,647,679	568,407	3,001,885	131,772	2,870,113	405,762	9,140,421	429,193	8,711,228	1,260,794	
56		W Increased ROE	2025	9,786,637	604,958	9,181,679	1,559,482	3,867,867	220,188	3,647,679	599,400	3,001,885	131,772	2,870,113	405,762	9,140,421	429,193	8,711,228	1,260,794	
57		Base FCR	2026	9,181,679	604,958	8,576,721	1,423,719	3,647,679	220,188	3,427,491	547,387	2,870,113	131,772	2,738,341	393,183	8,711,228	429,193	8,282,036	1,219,822	
58		W Increased ROE	2026	9,181,679	604,958	8,576,721	1,496,591	3,647,679	220,188	3,427,491	576,509		131,772	2,738,341	393,183	8,711,228	429,193	8,282,036	1,219,822	
59		Base FCR	2027	8,576,721	604,958	7,971,763	1,365,968	3,427,491	220,188	3,207,303	526,368	2,738,341	131,772	2,606,569	380,603	8,282,036	429,193	7,852,843	1,178,850	
60		W Increased ROE	2027	8,576,721	604,958	7,971,763	1,433,700	3,427,491	220,188	3,207,303	553,618	2,738,341	131,772	2,606,569	380,603	8,282,036	429,193	7,852,843	1,178,850	
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Atlantic City Electric Company

Attachment 7 - Transmission Enhancement Charge Worksheet

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	"Yes" if a project under PJM OATT
12	Schedule 12, otherwise "No"
13	Useful life of project

"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No" Input the allowed ROCE incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 16 14 Line 6 times line 15 divided by 100 basis points

18 Columns A, B or C from Attachment 19 Line 18 divided by line 13 From Columns H, I or J from

20 Attachment 6

Schedule 12 (Yes or No) Yes 30.7		Details		B1600 Upgrada M	ili T2 138/69kV Trar	nsformer		b0210.1 Orcha	rd-Cumberland	Install second	230kV line	b0212 Corson	upgrade 138kV	line trap					
No No No No No No No No			(Yes or No)																
Base FCR 9.55% 9	. ا							No 0				No 0							
6 Investment Annual Depreciation Exp	1		,																
Invest Yr Beginning Depreciation Ending Revenue Seginning Depreciation Ending Revenue Seginning Seginnin	6	Investment		14,841,978				13,000,000				70,000							
Base FCR 2025 11,195,542 483,452 10,712,090 1,506,062 9,376,547 423,453 9,553,094 1,335,422 38,220 2,280 35,940 5,711 \$ 10,789,646 \$ 10,789,646 W Increased ROE 2025 11,195,542 483,452 10,272,090 483,452 10,272,090 483,452 10,272,090 483,452 10,272,090 483,452 10,286,381 1,459,910 9,553,094 423,453 9,129,642 1,294,997 35,940 2,280 33,660 5,493 \$ 10,407,274 W Increased ROE 2026 10,712,090 483,452 10,228,638 1,459,910 9,553,094 423,453 9,129,642 1,294,997 35,940 2,280 33,660 5,493 \$ 10,407,274 \$ 1	ŀ	Month in Service or Mont	th for CWIP	6				1				3							
Base FCR 2027 10,228,638 483,452 9,745,186 1,413,759 9,129,642 423,453 8,706,189 1,254,573 33,660 2,280 31,379 5,276 \$ 10,024,902 \$ 10,024,902 Wincreased ROE 2027 10,228,638 483,452 9,745,186 1,413,759 9,129,642 423,453 8,706,189 1,254,573 33,660 2,280 31,379 5,276 \$ 9,987,375 \$ 9,987,375 \$ 9,987,375 \$ 9,987,375	ľ	W increased ROE Base FCR	2025 2025 2026	11,195,542 11,195,542 10,712,090	483,452 483,452 483,452	10,712,090 10,712,090 10,228,638	1,506,062 1,506,062 1,459,910	9,976,547 9,976,547 9,553,094	423,453 423,453 423,453	9,553,094 9,553,094 9,129,642	1,335,422 1,335,422 1,294,997	38,220 38,220 35,940	2,280 2,280 2,280	35,940 35,940 33,660	5,711 5,711 5,493	10,789,646 11,029,531 10,407,274	\$ 11,029,531	\$ 10,789,646	\$ 1
	ŀ	Base FCR	2027	10,228,638 10,228,638 	483,452 483,452	9,745,186 9,745,186 	1,413,759 1,413,759	9,129,642 9,129,642 	423,453 423,453	8,706,189 8,706,189	1,254,573 1,254,573	33,660 33,660	2,280 2,280 	31,379 31,379	5,276 5,276	10,024,902		\$ 10,024,902 \$	

Atlantic City Electric Company Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	· · ·	
101	Long Term Interest Less LTD Interest on Securitization Bonds -	
	Capitalization	
112	Less LTD on Securitization Bonds -	
	Calculation of the above Securitization Adjustments	
	Inputs from Atlantic City Electric Company 2024 FERC Form 1	
	Pages 256-257 "Long Term Debt (Account 221, 222, 223, and 224)"	
	Line 22 "Note Payable to ACE Transition Funding - variable"	
	LTD Interest on Securitization Bonds in column (m)	
	LTD on Securitization Bonds in column (I)	

Atlantic City Electric Company Attachment 9 Rate Base Worksheet

. 53		(Note G)		Gross Plant in Service	·	•	Accumulated Depreciation		Accumulated	Amortization		Net Plant in Service	
Line No		Month	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
		(a)	(b)	(c)	(d)	(e)	(r)	(g)	(h)	(1)	a)	(k)	(1)
	Attachment H-1A, Line No		19	23	24	30	31	12	10	11			
			207.58.a minus 207.57.a.	Projected monthly balances	Projected monthly balances			Projected monthly balances		Projected monthly balances			
			Projected monthly balances	that are expected to be	that are expected to be	Projected monthly balances	Projected monthly balances	that are expected to be	Projected monthly balances	that are expected to be			
			that are the amounts expected	included in 207.99.g minus	included in Electric Only, Form	that are expected to be	that are expected to be	included in Electric Only, Form	that are expected to be	included in Electric Only, Form			
			to be included in 207.58.g for	207.98.g plus 205.5.g for end	No 1, page 356 for end of	included in 219.25.c for end of	included in 219.28.c for end of	No 1, page 356 for end of	included in 200.21c for end of	No 1, page 356 for end of			
			end of year and records for	of year, records for other	year, records for other months	year and records for other	year, records for other months	year, records for other months	year, records for other months	year, records for other months			
			other months (Note E)	months (Note E)	(Note E)	months (Note E)	(Note E)	(Note E)	(Note E)	(Note E)	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Yes		2,192,901,642	478,138,151	4	468,575,107	97,510,798		107,546,434		1,724,326,535	273,080,919	
2	January		2,195,972,682	447,430,429		474,381,145	99,077,698		109,635,248		1,721,591,538	238,717,483	
3	February		2,202,712,679	365,847,283		480,289,629	208,405,874		2,253,654		1,722,423,050	155,187,755	
4	March		2,225,242,809	369,502,715		485,840,157	210,062,988		2,253,654		1,739,402,652	157,188,073	12
5	April		2,227,989,181	375,596,516		491,823,077	212,043,680		2,261,909		1,736,168,105	161,290,927	
6	May		2,238,455,566	377,468,210		496,664,680	214,019,264		2,287,400		1,741,790,885	161,161,526	
7	June		2,242,864,844	382,125,010		502,423,468	215,669,248		2,330,484		1,740,441,378	164,125,278	
6	July		2,245,212,495	383,677,608	-	508,427,413	217,684,132		2,388,344		1,736,785,082	163,605,132	
9	August		2,246,870,372	389,556,434		514,410,187	219,664,835		2,455,548	1.5	1,732,480,185	167,438,053	155
	September		2,249,094,402	391,590,293		520,409,743	221,357,669	*	2,537,454		1,728,684,659	167,695,170	
- 11	October		2,252,564,868	392,378,664		526,380,116	223,341,640		2,634,335		1,726,184,752	166,402,689	
12	November		2,256,448,105	403,352,814		532,278,531	225,269,620		2,820,198		1,724,169,574	175,262,996	
13	December		2,299,124,209	409,755,512		534,974,163	226,730,741		3,130,335		1,764,150,047	179,894,436	
	Average of the 13 Monthly Bal		2,236,573,373	397,416,895		502,836,724	199,295,247		18,810,384		1,733,736,649	179,311,264	18
	Less Merger Cost to Achieve (500 000 301	400 000 047		40.00		4 700 700 040	470 244 004	
16	Average of the 13 Monthly Bal	ances Less Merger Cost to Achiev	2,236,573,373	397,416,895	8*	502,836,724	199,295,247		18,810,384	240	1,733,736,649	179,311,264	

						Adjustments to	Rate Base					
Line No	Month		CWIP	PHFU		Undistributed		Unamortized Regulatory Asset	Account No. 282 Accumulated Deferred Income Taxes (Note C)	Account No. 283 Accumulated Deferred Income Yaxes (Note C)	Account No. 190 Accumulated Deferred Income Taxes (Note C)	Account No. 255 Accumulated Deferred Investment Credit
	(a)		CWIP in Rate Base	Plant Held for Future Use	Materials & Supplies	Stores Expense	Prepayments					
	•••		(b)	(c)	(d)	(e) 47	(1)	(g)	(h)	(+)	(i)	(k)
	Attachment H-1A, Line No		43a	26	50	47	45					
					227. 8. c + 227.5.c							
					(see Att H-1A Note AA) for	(227,16.c * Labor Ratio)						
				14 for end of year, records to		for end of year, records for						
			(Note B)	other months	months	other months	(Note F)	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
	December Prior Yea			782,029	6,625,923		629,098					
	January			782,029	6,476,246		407,427					
	February			782,029	6,604,616		1,057,686					
	March			782,029	6,617,050		899,342					
	April			782,029	6,575,152		768,261					
	May			782,029 782,029	6,630,785 6,622,964		583,388 435,962					
	June			782,029	6,722,480		296,736					
24	July August			782,029	6,823,861		236,205					
	September			782,029	6,761,124		183,810					
	October			782,029	6,861,401		187,008					
	November			782,029	6,952,416		282,352					
	December			782,029	6,689,381		261,343					
30	Average of the 13 Monthly Balancei (exce	pt ADIT - see Attachment 1)		782,029	6,704,877		479,124					
			- 17	102,020								

- 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. The annual report field pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base, (ii) the CWIP balance included in rate base. The annual report will reconcil the project specific CWIP balance by the total Account 107 CWIP balance reported on p. 216, b of the FERC Form 1. The demonstration in (iii) above will show that monthly debts and credits on on contain entries for AFUD for each CWIP project in rate base.
 C ADIT and Accumulated Deferred income Tax Credits are computed using the average of non-proreted ADIT balances for the beginning of the year and end of the year balances plus the proreted ba
 C aclocates using 13 monthly everage balance, except ADIT.
 E Projected balances are for the calendar year the revenue under this formula begins to be charg
 F From Attachment 5 for the end of year balances and records for or other monthly balance records are use

Atlantic City Electric Company Attachment 9A Rate Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

	(Note A)		Gross Plant	In Service			Asset Retireme	nt Obligations		Gross	Plant in Service Less Projec	ted Asset Retirement Oblig	ation
ine Vo	Month	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant in Service	Transmission	General & Intangible	Common	Total Plant In Service	Transmission	General & Intangible	Common
	(m)	(b)	(c)	(d)	(0)	(0)	(g)	(h)	(1)	0)	(lk)	(1)	(m)
Att	tachment H-1A, Line No					207.57.g. + 207.74.g. +				6			
						207.83.g. + 207.98.g.							
			207.58.g. Projected monthly		Projected monthly balances	Projected monthly balances							
		monthly balances that are the	balances that are the amount	that are expected to be	that are expected to be	that are the amounts expecte	207,57.g. Projected monthly						
			expected to be included in	included in 207.99.g. plus	included in Electric Only,		balances that are the amounts		FI				
		included in 207.104.g for end of year and records for other	207.58.g for end of year and	205.5.g. for end of year, records for other months	Form No 1, page 356 for end		expected to be included in 207,57.g for end of year and	207 98 a for and of year	Electric Only, Form No 1, page 356 for end of year,				
		months	(Note E)	(Note E)	months (Note E)	records for other months	records for other months	records for other months	records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
De	comber Prior Yea	5,925,700,587	2,192,901,642	478,138,182		2,936,170		(1,969)		5,922,764,417	2,192,901,642	478,138,151	
	nuary	5,913,690,897	2,195,972,682	447,428,480		2,921,311		(1,969)		5,910,769,587	2,195,972,882	447,430,429	
	brusry	5,961,507,330	2,202,712,679	365,845,314		1,385,735		(1,989)		5,960,121,596	2,202,712,679	365,847,283	
	arch	5,991,698,918	2,225,242,809	369,500,748 375,594,547		2,911,947 2,911,947		(1,989) (1,989)		5,988,786,971 6,024,788,068	2,225,242,809 2,227,989,181	369,502,715 375,596,516	
Ap Mi		8,027,700,015 8,060,423,559	2,227,989,181 2,238,455,566	375,594,547		2,911,947		(1,969)		6,057,511,612	2,238,455,586	377,488,210	
Ju		8,085,256,457	2,242,884,844	382,123,040		2,911,947		(1,969)		6,082,344,510	2,242,864,844	382,125,010	
Ju		6,100,689,725	2,245,212,495	383,675,639		2,911,947		(1,969)		6,097,777,778	2,245,212,495	383,677,608	
	gust	6,123,082,907	2,246,870,372	389,554,484		2,911,947		(1,969)		6,120,170,960	2,246,870,372	389,558,434	
	ptember	8,181,703,560	2,249,094,402	391,588,324		2,911,947		(1,969)		6,158,791,613	2,249,094,402	391,590,293	
	tober	6,177,368,252	2,252,564,868 2,256,448,105	392,376,694 403,350,845		2,911,947 2,911,947		(1,969) (1,969)	•	6,174,456,305 6,202,660,963	2,252,564,868 2,256,448,105	392,378,684 403,352,814	
	ecomber ecomber	6,205,572,909 6,266,320,887	2,256,448,105 2,299,124,209	403,350,845 409,753,543	:	2,911,947		(1,969)		6,202,660,963	2,299,124,209	409,755,512	
	erage of the 13 Monthly Balancer	8,076,978,154	2,236,573,373	397,414,926		2,797,129	-	(1,969)		6,074,181,025	2,238,573,373	397,418,895	
	,									Asset Retiremen			
				Accumulated Deprec									
	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depr. (d)	intangible Amort. (e)	Common Depr.	Common Amort.	Total Plant in Service (h)	Transmission (I)	General Depr.	Intangible Amort. (k)	Common Depr. (f)	Common Amort. (m)
Att	tachment H-1A, Line No	(0)	1-7	1-7	(0)	4-7	100	6-9	***		***	**	
	BOUNDALL THE INC.					Projected monthly balances	Projected monthly balances						
	Securitaria Le 174 Este sea		219.25.c Projected monthly balances that are the amount			that are the amounts expecte	that are the amounts expected	219.29.c Projected monthly salances that are the amountri					
	BOURBURY 17-17, Esta 140	balances that are the amount expected to be included in	balances that are the amounts expected to be included in	that are the amounts expecter to be included in 219.28c for	that are the amounts expecte to be included in 200.21c for	that are the amounts expecte to be included in Electric Only, Form No 1, page 356	that are the amounts expected to be included in Electric Only, Form No 1, page 356	salances that are the amount to expected to be included in	balances that are the amount expected to be included in			Electric Only, Form No 1,	
	addinant PPIA, Charte	balances that are the amount expected to be included in 219.29.c for end of year and	balances that are the amounts expected to be included in 219.25.c for end of year and	that are the amounts expected to be included in 219.28c for end of year, records for other	that are the amounts expecte to be included in 200,21c for end of year, records for other	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	salances that are the amount to expected to be included in 219.29.c for end of year and	balances that are the amount expected to be included in 219.25.c for end of year and	219.28c for end of year,	200.21c for end of year,	page 356 for end of year.	page 356 for end of ye
		balances that are the amount expected to be included in 219.29.c for end of year and records for other months	balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	that are the amounts expected to be included in 219.28c for end of year, records for other months (Note E)	that are the amounts expecte to be included in 200.21c for end of year, records for other months (Note E)	that are the amounts expecte to be included in Electric Only, Form No 1, page 356	that are the amounts expected to be included in Electric Only, Form No 1, page 356	ealances that are the amount to expected to be included in 219.29.c for end of year and records for other months	balances that are the amount expected to be included in	records for other months	200.21c for end of year, records for other months		page 356 for end of ye
	scember Prior Yea	balances that are the amount expected to be included in 219.29.c for end of year and records for other months 1,312,916,157	balances that are the amounts' expected to be included in 219.25.c for end of year and records for other months 488,575,107	that are the amounts expected to be included in 219.28c for end of year, records for other months (Note E) 97,508,829	that are the amounts expecte to be included in 200.21c for end of year, records for other months (Note E) 107,546,434	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	expected to be included in 219.29.c for end of year and records for other months 677,733	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969)		page 356 for end of year.	page 356 for end of y
Ja	ocember Prior Yea nuary	balances that are the amount expected to be included in 219.29.c for end of year and records for other months 1,312,918,157 1,328,126,358	balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 488.675,107 474,381,145	that are the amounts expected to be included in 219,28c for end of year, records for other months (Note E) 97,508,829 98,075,729	that are the amounts expecte to be included in 200.21c for end of year, records for other months (Note E) 107,546,434 109,935,248	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	ealances that are the amount to expected to be included in 219.29.c for end of year and records for other months	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months		page 356 for end of year.	page 356 for end of ye
Ja Fe	ocember Prior Yea nuen brusn	balances that are the amount expected to be included in 219.29.c for end of year and records for other months 1,312,916,157	balances that are the amounts' expected to be included in 219.25.c for end of year and records for other months 488,575,107	that are the amounts expected to be included in 219.28c for end of year, records for other months (Note E) 97,508,829	that are the amounts expecte to be included in 200.21c for end of year, records for other months (Note E) 107,546,434	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	expected to be included in 219.29.c for end of year and records for other months 677,733 671,977	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Ja Fe Ma Ap	ocember Prior Yea nusry brusy arch vitl	balances that are the amount expected to be included in 219.28. for end of year and records for other months 1,312,916,157 1,326,126,358 1,450,796,880 1,458,004,613 1,476,358,696	balances that are the amounts' expected to be included in 219.25.c for end of year and records for other months 486,575,107 474,381,145 480,289,828 485,840,157 491,823,077	that are the amounts expected to be included in 219.28c for end of year, records for other months (Note E) 97.508,829 99,075,729 208,403,904 210,061,019 212,047,711	that are the amounts expecte to be included in 200.21c for end of year, records for other months (Note E) 107,546,434 109,635,248 2,253,654 2,253,654 2,253,654 2,253,654	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	palances that are the emount is axpected to be included in 219.29.c for end of year and records for other months 677,733 671,977 678,764 680,819 680,819 680,819	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Ja Fe Ma Ap Ma	ocember Prior Yea nuary bruary arch vit by	balancas that are the amount expected to be included in 219.25.c for end of year and records for other months 1,312,916,157 1,326,126,358 1,450,796,880 1,458,004,613 1,476,336,898 1,491,331,292	balances that are the amounth expected to be included in 219.25.c for end of year and records for other months 488,575,107 474,381,145 480,289,829 485,840,157 491,823,077 496,864,880	that are the amounts expected to be included in 219.28c for other months (Note E) 97.508,629 99.075,729 208,403,904 210,061,019 212,041,711 214,017,315	that are the amounts expecte to be included in 200,21 to the one of of year, records for other months (Note E) 107,546,434 109,835,248 2,253,654 2,251,909 2,287,400	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	palances that are the emount in expected to be included in 219.29.c for end of year and records for other months 671,977 678,784 680,819 680,819 880,819	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Ja Fo Ma Ap Ma	ncember Prior Yea musty brothery airch di by py me	balances that are the amount expected to be included in 219.29.c for end of year and records for other months 1,312,918,157 1,229,128,356 1,450,798,800 1,459,004,813 1,476,388,696 1,481,331,292 1,509,144,306	balances that are the amount: expected to be included in 219.25.c for end of year and records for other months 486,575,107 474,381,145 480,289,629 485,840,157 491,823,077 496,664,680 502,423,468	that are the amounts expected to be included in 219.28c for end of year, records for other months (Note E) 97,508,829 99,075,729 208,403,904 210,081,019 212,041,711 214,017,315 215,687,279	that are the amounts expecte to be included in 200.21c for end of year, records for other months (Note E) 107,548,434 109,835,248 2,253,854 2,253,854 2,253,854 2,253,909 2,287,400	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	palances that are the amount is aspected to be included in 219.29. of or end of year and records for other months 677,733 671,977 678,784 680,819 680,819 680,819 680,819 680,819 680,819 680,819 680,819 680,819 680,819	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Ja Fo Ma Ap Ma Ju	ocember Prior Yea nuary brush with ni ny ne by	balances that are the amounts expected to be included in 219-29- for end of year and records for other months 1,329,916,179 1,329,129,356 1,450,798-800 1,455,004,513 1,476,388,596 1,491,381,292 1,509,144,306 1,525,510,10	balances that are the amounts expected to be included in 219.25. for end of year and records for other months 486,675,107 474,331,145 480,289,622 485,840,157 491,823,077 496,684,880 502,423,488 508,427,431	hat are the amounts expecte to be included in 219.28c for end of year, records for other months (Note E) 99.075,729 208,403,904 210,061,019 212,041,711 214,017,315 215,687,279 217,682,163	that are the amounts expecte to be included in 20.0 2: to for ord of year, records for other months (Note E) 107,546,434 109,835,248 2,253,654 2,253,654 2,251,909 2,297,400 2,330,484 2,388,344 2,388,344	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	palances that are the amount is aspected to be included in 219.29.c for end of year and records for other months 677,733 671,977 678,764 680,819 680,819 680,819 680,819 680,819 680,819 680,819 680,819	balances that are the amount expected to be included in 219.25.c for end of year and	(1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Ja: Fo Ms Ap Ms Ju Ju Au	scember Prior Yea musty orcary arch rdi ry ry re y y gust	balances that are the amounts expected to be included in 219.29.c for and of year and records for other months 1,312,916,157 1,326,128,356 1,450,798,880 1,458,004,813 1,479,308,986 1,491,331,292 1,509,144,306 1,525,510,101	balances that are the amounts expected to be included in 219.25.c for end of year and records for other months 488,575,107 474,331,145 480,289,822 485,840,157 491,823,077 498,684,880 502,423,488 508,427,413 514,410,187	hat are the amounts expectes to be included in 219.28c for end of year, records for other months (Note E) 97,508,829 99,075,729 208,403,904 210,061,019 212,041,711 214,017,315 215,687,279 217,682,163 219,682,163	that are the amounts expects to be included in 200.21 to fro end of year, records for other months (Note E) 107,546,434 109,835,248 2,253,854 2,253,854 2,251,909 2,287,400 2,330,444 2,388,344 2,455,548	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	salances that are the amounth inspected to be included in 219.29 c for end of year and records for other months 677,733 671,977 678,784 680,819 680,819 680,819 680,819 680,819 680,819 680,819 680,819 680,819 680,819 680,819	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Ja Fo Ms Ap Ms Ju Ju Au So	ocember Prior Yea nuary brush with ni ny ne by	balances that are the amounts expected to be included in 219-29- for end of year and records for other months 1,329,916,179 1,329,129,356 1,450,798-800 1,455,004,513 1,476,388,596 1,491,381,292 1,509,144,306 1,525,510,10	balances that are the amounts expected to be included in 219.25. for end of year and records for other months 486,675,107 474,331,145 480,289,622 485,840,157 491,823,077 496,684,880 502,423,488 508,427,431	hat are the amounts expecte to be included in 219.28c for end of year, records for other months (Note E) 99.075,729 208,403,904 210,061,019 212,041,711 214,017,315 215,687,279 217,682,163	hat are the amounts expected to be included in 200 21: for end of year, records for other months (Note E) 107,546,434 109,332,48 2.253,656 2.255,656 2.255,656 2.255,656 2.255,656 2.255,656 2.255,656 2.255,656 2.255,656 2.255,656 2.255,656 2.255,6	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	palances that are the emount? supposed to be included in 219.29.c for end of year and mocords for other months 677,733 671,977 679,784 680,019 680,019 680,019 680,019 680,019 680,019 680,019 680,019 680,019	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,989) (1,989) (1,989) (1,989) (1,989) (1,989) (1,989) (1,989) (1,989) (1,989)		page 356 for end of year.	page 356 for end of ye
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Jan Fo Ma Ap Ma Ju Ju Ju Au Se Oc No De	ocember Prior Yea nusty brushy such ci f y y gust plenthe bobbe wembe comber	balances that are the amounts expected to be included in 219.29.c for end of year and records for ther months of the months of t	balances that are the amounts expected to be included in 219.25c. for end of year and records for other months 488,675,107 448,675,107 449,289,829 445,240,77 459,644,650 552,423,463 550,427,413 520,409,743 552,330,718 552,275,531	hat are the amounts expected to be included in 19-12-0-1 (or end of year, records for other months (Note E) 97.000,829 99.07,520,403,904 210,061,019 212,041,711 214,017,315 215,667,279 217,662,163 221,355,699 223,338,671 225,267,551 228,728,772 227,627,721 227,621,731 2	hat are the amounts expected to be included in 200.21c for end of year, records for other months (Note E) 107,546,431 (1046 E) 207,546,431 (109,35,248 2.253,654 2.254,654 2.254,654 2.254,654 2.254,654 2.254,654 2.254,654 2.254,654 2.254,654 2.254,654 2.254,654 2.254,654 2.254	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	palances that are the emount? expected to be included in 219.26 c for end of year and necords for other months 677,337 676,1977 676,764 680,019 680,	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Jan Fo Ma Ap Ma Ju Ju Ju Au Se Oc No De	ocember Prior Yea nuary brush surch rd rd ry ne y y gust plenmos tobor	balances that are the amounts expected to be included in 219.28. for end of year and records for other months 1,332.918,157 1,286.128.35 1,450.798,800 1,459.034,811 1,475.388,698 1,491,381,292 1,508,144,306 1,525,810,101 1,554,242,338 1,556,200,884 1,576,083,855 1,599,702,239 1,579,083,855 1,599,702,238	balances that are the amounts expected to be included in 19.25c. for end of year and records for other months 488,675,107 440,289,624 445,840,157 491,623,077 496,684,680 502,423,488 506,427,413 514,410,187 522,498,743 522,498,743 522,498,743 522,278,531 522,278,531	hat are the amounts expected to be included in 19:28c for end of year, records for other months (Note E) 97.50e,822 99.75,729 206.403,904 210,061,019 212,041,711 214,017,315 215,687,279 217,682,163 219,962,868 221,355,689 223,339,871 225,267,651	That are the amounts expected to be included in too be included in 200.21c for end of year, records for other months (Note E) 107,548,424 109,535,248 2,253,854 2,253,854 2,253,854 2,253,854 2,253,854 2,253,854 2,253,854 2,253,854 2,253,854 2,253,854 2,253,854 2,255,545 2,253,255 2,257,455 2,253,355 2,263,	that are the amounts expecte to be included in Electric Only, Form No 1, page 356 for end of year, records for	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	palances that are the amounth respected to be included in 219.26 c for end of year and records for other months 677,333 677,937 678,784 6800,819	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Jai Fe Ma Ap Ma Jui Jui Au Se Oc No De Av	ocember Prior Yea nusty brushy such ci f y y y gust phenos bobe wembe comber	balances that are the amounts expected to be included in 219.29.c for end of year and records for ther months of the months of t	balances that are the amounts expected to be included in 219.25c. for end of year and records for other months 488,675,107 448,675,107 449,289,829 445,540,157 491,623,077 498,684,680 502,423,448 506,427,413 526,380,118 532,278,531 534,974,153 552,380,118 532,278,531 534,974,153 502,838,724	hat are the amounts expected to be included in 19-12-0-1 (or end of year, records for other months (Note E) 97.000,829 99.07,520,403,904 210,061,019 212,041,711 214,017,315 215,667,279 217,662,163 221,355,699 223,338,671 225,267,551 228,728,772 227,627,721 227,621,731 2	hat are the amounts expected to be included in 200 21's for end of year, records for other months (Note E) 107,546,434 109,385,248 2.253,854 2.253,854 2.253,854 2.253,854 2.253,854 2.253,854 2.253,955 2.263,930 2.267,400 2.253,455 2.263,930 2.267,400 2.253,455 2.263,930 2.263	that are ble amounts expected to be included in Electric Only, Form No 1, page 356 or and 0 year, records for other months (Note E)	that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for	palances that are the emount? expected to be included in 219.26 c for end of year and necords for other months 677,337 676,1977 676,764 680,019 680,	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Jai Fo Ma Ap Ma Jui Jui Se Oc No De Av	ocember Prior Yea nusty brushy such ci f y y y gust phenos bobe wembe comber	balances that are the amounts expected to be included in 219.29.c for end of year and records for ther months of the months of t	balances that are the amounts expected to be included in 219.25c. for end of year and records for other months 488,675,107 448,675,107 449,289,829 445,540,157 491,623,077 498,684,680 502,423,448 506,427,413 526,380,118 532,278,531 534,974,153 552,380,118 532,278,531 534,974,153 502,838,724	hat are the amounts expected to be included in 19-12-0- for end of year, records for other months (Note E) 97.509,829 90.75,729 208.403,904 210,061,019 212,041,711 214,117,315 215,667,279 217,682,163 219,962,868 221,355,899 223,339,871 225,276,751 226,728,772 199,23,778,751 226,778,778 226,778,751 226,778,751 226,778,751 226,778,751 226,778,778 226,778,778 226,778,778 226,778,781 226,778	hat are the amounts expected to be included in 200 21's for end of year, records for other months (Note E) 107,546,434 109,385,248 2.253,854 2.253,854 2.253,854 2.253,854 2.253,854 2.253,854 2.253,955 2.263,930 2.267,400 2.253,455 2.263,930 2.267,400 2.253,455 2.263,930 2.263	that are ble amounts expected to be included in Electric Only, Form No 1, page 356 or and 0 year, records for other months (Note E)	that are the amounts aspected to be included in Electric Only, Form No 1, page 356 or and of year, records for other months (Note E)	palances that are the emount? expected to be included in 219.26 c for end of year and necords for other months 677,233 677,233 680,619 680,6	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Jan Fe Ma Ap Ma Jui Au Se Oct No De Av	incember Prior Yea Insury Insu	balances that are the amounts expected to be included in 219.29.c for end of year and records for ther months 1,312.916,157 1,329.128,356 1,450,798,800 1,455,004,813 1,475,388,308 1,491,381,222 1,509,144,306 1,525,310,10	balances that are the amounts expected to be included in 219.25c. for end of year and records for other months 488,675,107 448,675,107 449,626,829 445,640,157 441,623,077 450,604,609 550,427,413 550,604,607,74 550,607,74	hat are the amounts expected to be included in 19-12-0- for end of year, records for other months (Note E) 97,000,829 99,075,729 204,403,904 210,061,019 212,041,711 214,017,315 215,607,279 217,404,711 214,017,315 215,607,279 217,404,701 214,017,315 215,507,279 217,404,101 214,017,315 215,507,279 217,404,101 215,507,279 217,404,101 215,507,279 217,405,101 215,507,607 217,405,101 215,507,607 215,507,507,607 215,507,607 215,507,607 215,507,607 215,507,607 215,507,507,607 215,507,607 215,507,607 215,507,607 215,507,607 215,507,607,607 215,507,607 215,507,607 215,507,607 215,507,607 215,507,607,607 215,507,607 215,507,607 215,507,607 215,507,607 215,507,607,607 215,507 215,507,607 215,507,607 215,507 215,507 215,507 215,507 215,507 215,507 215,5	hat are the amounts expected to be included in 200.21's for end of year, records for other months (Note E) 107,546,434 109,385,248 2.253,654 2.254,654 2.254	that are be amounts expected to be included in Electric Only, Form No 1, page 356 or and of year, records for other months (Note E)	that are the amounts appetds to be included in Electric Only, Form No 1, page 356 or and of year, records for other months (Note E)	palances that are the emount? expected to be included in 219.26 c for end of year and necords for other months 677,233 677,233 680,619 680,6	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Jan Fe Ma Ap Ma Jul Jul Au Se Oc No De Av	ocember Prior Yea NAMP brush with rid ry ne y gust ploptembe tobber comber comper of the 13 Monthly Balancer Menth	balances that are the amounts expected to be included in 219.28. for end of year and records for other months	balances that are the amounth expected to be included in 219.25.c for end of year and records for other months 488,675,107 440,289,624 485,840,157 491,823,077 496,864,860 502,423,485 500,427,413 514,410,187 520,409,743 528,30,116 532,278,531 534,474,183 502,838,724 Projected Accumulator Transmission (c) 30	hat are the amounts expected to be included in 19:28c for end of year, records for other months (Note E) 97.50e,822 90.75,729 206.403,904 210,061,019 212,041,711 214,117,315 215,687,279 217,682,163 219,962,866 221,355,889 223,339,871 225,267,851 226,728,772 199,23,277 199,23	That are the amounts expected to be included in too be included in 200.21c for end of year, Records for other months (Note E) 107,548,424 109,355,248 2,258,554 2,258,554 2,258,554 2,258,554 2,268,430 2,330,444 2,455,546 2,537,454 2,634,335 2,620,199 3,100,335 18,100,384 Intangibla Amortization (e) 32	that are the amounts expected to be included in Electric Only, Form No 1, page 356 or and 0 year, records for other months (Note E)	that are the amounts appetds to be included in Electric Only, Form No 1, page 356 or and of year, records for other months (Note E) Common Amortization (g)	palances that are the emount? expected to be included in 219.26 c for end of year and necords for other months 677,233 677,233 680,619 680,6	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Jan Fe Ma Ap Ma Ju Ju Se Oct No De Av	incember Prior Yea Insuly brushy brushy serb el el el y y re re gust phenote brose weember erage of the 13 Monthly Balance Month (a) lachment H-IA, Line No	balances that are the amounts expected to be included in 219.29.c for end of year and records for other months 1,312.916,157 1,326,126,356 1,450,798,800 1,459,004,613 1,476,308,508 1,491,331,232 1,500,144,306 1,325,510,101 1,545,425,238 1,550,702,235 1,5	balances that are the amount's expected to be included in 219.25.c for end of year and records for other months 488,675,107 449,821,841,843,145 440,289,829 445,840,157 491,823,077 496,664,880 502,423,463 506,427,413 514,4103,174 514,4103,1	hat are the amounts expected to be included in 19-28c for end of year, records for other months (Note E) 97,008,829 99,075,729 208,403,904 210,061,019 212,041,711 214,017,315 215,667,279 217,662,163 219,962,163 23,338,671 225,787,551 225,787,551 226,728,772 199,223,277 199,277 199,277 199,277 199,277 199,277 199,277 199,277 199,277 199,277	hat are the amounts expected to be included in 200.21's for end of year, records for other months (Note E) 107,546,434 109,385,248 2.258,654 2.258	that are be amounts expected to be included in Electric Only, Form No 1, page 356 or and of year, records for other months (Note E)	that are the amounts appetds to be included in Electric Only, Form No 1, page 356 or and of year, records for other months (Note E)	palances that are the emount? expected to be included in 219.26 c for end of year and necords for other months 677,233 677,233 680,619 680,6	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
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Jan Fee Mit Juli Aus See Oct No De Av Att De Jan App Mit Juli Aus See Oct Av Att App Mit App Mit Aus See Oct Av Att App Mit Aus See Oct Av	incomber Prior Yes Insury In	balances that are the amounts expected to be included in 219.29.c for and of year and records for other months 1,312.918,157 1,328,128,356 1,450,798,800 1,458,004,813 1,476,388,598 1,491,381,222 1,509,144,308 1,525,510,101 1,543,425,238 1,559,540,500 1,555,500,500 1,555,500,500 1,555,500,500 1,555,500,500 1,555,500,500 1,555,700,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,233 1,550,702,333 1,550,702,333 1,550,702,333 1,550,702,333 1,550,702,333 1,550,702,333 1,550,702,333 1,550,702,333 1,550,704,420 1,555,502,000 1,557,500,000 1,5	balances that are the amount's expected to be included in 219.25.c for end of year and records for other months 488,675,107 448,675,107 449,684,684,687 491,623,077 498,684,680 502,423,488 506,427,413 514,410,187 526,330,118 522,278,531 524,278,531 524,278,531 524,278,531 524,278,531 524,278,531 524,278,531 524,278,531 524,278,531 524,278,531 524,381,481 524,381,481 528,38	hat are the amounts expected on the table of the table of the table of tabl	hat are the amounts expected to be included in 100 21 to for end of year, records for other months (Note E) 107,546,434 (106,855,248 2.253,654 2.253,654 2.253,654 2.263,909 2.287,400 2.330,448 2.255,548 2.263,909 2.287,400 2.330,448 2.265,548 2.263,909 2.267,400 2.330,448 2.265,548 2.263,909 2.263,548 2.263,909 2.263,909 2.263,548 2.263,909 2.263,548 2.263,909 2.263,548 2.263,909 2.263,548 2.263,909 2.267,400 2.263,548 2.263,909 2.267,900 2.2	that are the amounts expected to be included in Electric Only, Form No 1, page 356 or and 0 year, records for other months (Note E)	that are the amounts appetds to be included in Electric Only, Form No 1, page 356 or and of year, records for other months (Note E) Common Amortization (g)	palances that are the emount? expected to be included in 219.26 c for end of year and necords for other months 677,233 677,233 680,619 680,6	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye
Jan App Mil Juli August Att De Jan App Mil Juli August Att De Jan App Mil Juli August Att Att August	comber Prior Yea nusty brushy sech elf elf y y y y y y y y y y y y y y semble for 13 Monthly Balance Month (a) lachment H-1A, Line No comber Prior Yea nusty orushy orushy orushy y y y y y y y y y y y y y y y y y y	balances that are the amounts expected to be included in 219.29.c for end of year and records for the months 1, 312.918, for end of year and records for the months 1, 312.918, 155 (1, 350, 798, 800 1, 485, 904, 813 1, 475, 388, 508 1, 481, 381, 282 1, 508, 144, 308 1, 508, 508 1, 508, 708, 513 1, 552, 208, 508 1, 552, 702, 235 1, 508, 708 2, 518, 518, 518, 518, 518, 518, 518, 518	balances that are the amounts expected to be included in 219.25c. for end of year and records for other months 488,675,107 448,675,107 448,686,488,696,489,596,497,493,596,490,697,493,596,490,697,490,697,490,697,490,697,490,697,490,697,490,697,490,697,490,697,490,697,490	hat are the amounts expected to be included in 19-12-26 for end of year, records for other months (Note E) 97,000,829 99,75,729 204,003,804 210,661,019 212,041,711 214,017,315 215,567,279 325,306,703,804 210,568,306 221,355,809 223,339,671 225,267,651 226,728,772 199,220,277 and Depreciation & Ameritza General Depreciation & Ameritza General Depreciation (d) 97,510,788 920,405,574 210,002,384 221,401,524 221,401,401,401,401,401,401,401,401,401,40	hat are the amounts expected to be included in 200.21's for end of year, records for other months (Note E) 107,546,434 109,385,248 2.253,654 2.253	that are the amounts expected to be included in Electric Only, Form No 1, page 356 or and 0 year, records for other months (Note E)	that are the amounts appetds to be included in Electric Only, Form No 1, page 356 or and of year, records for other months (Note E) Common Amortization (g)	palances that are the emount? expected to be included in 219.26 c for end of year and necords for other months 677,233 677,233 680,619 680,6	balances that are the amount expected to be included in 219.25.c for end of year and	records for other months (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969) (1,969)		page 356 for end of year.	page 356 for end of ye

Atlantic City Electric Company Attachment 10 - Merger Costs

	(a) O&M Cost To Achieve	(b)	(c)	(d)	()		(x)
	FERC Account	Total	Allocation to Trans.				Γotal
1	Transmission O&M	-	100.00%			\$	-
2	A&G	-	11.23%			\$	-
3 4	Total	s -				S S	•
7	(Clai	•				•	-
	Depreciation & Amortization Expense Cost To Achieve						
5	FERC Account	Total	Allocation to Trans.				Total
6 7	General Plant Intangible Plant		11.23% 11.23%			\$ \$	-
8	mangule i lan		11.20%			\$	-
9	Total	\$ -				\$	
	One lited One A.T. A. below to a body of the One work and to the Oliver	0	1-4				
	Capital Cost To Achieve included in the General and Intangible Plant Gross Plant	General	Intangible			1	Fotal
10	December Prior Year					S	-
11	January	9	-			\$	•
12 13	February March		•			\$ \$	0.40
14	April					\$	· *
15	May					\$	8.7
16	June Luke	- 3				\$	
17 18	July August	-				\$ \$	
19	September	-				\$	
20	October	-				\$	
21 22	November December	- 6				\$ \$	
23	Average	14					196
24	Accumulated Depreciation December Prior Year	General	Intangible			\$	Total
25	January					\$	10.70
26	February					\$	
27	March	-	-			S	-
28 29	April May					\$ \$	-
30	June					Š	
31	July	-				\$	20
32	August					S	*3
33 34	September October	1				S S	- 50
35	November	-				Š	-
36	December					\$	-
37	Average		•				-
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	01					Total
		General	Intangible				
38	December Prior Year	General -	Intangible			\$	-
39	December Prior Year January	General -	Intangible - - -		•	\$ \$	-
39 40	December Prior Year January February	General - -	Intangible	:	:	\$ \$ \$	-
39	December Prior Year January	General -	Intangible - - - - -		•	\$ \$ \$ \$	
39 40 41 42 43	December Prior Year January February March April May	General - - - -	Intangible		(*) (*)	\$ \$ \$ \$ \$	
39 40 41 42 43 44	December Prior Year January February March April May June	General -	intangible		(*) (*)	\$ \$ \$ \$ \$	
39 40 41 42 43	December Prior Year January February March April May	General	Intangible	2 8 NOTES 4 9 NOTE	(*) (*)	\$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47	December Prior Year January February March April May June July August September	General	Intangible	2 1 1 10 10 10 1 1 1 10 10 10 10 10 10 10	(*) (*)	s	
39 40 41 42 43 44 45 46 47 48	December Prior Year January February March April May June July August September October	General	Intangible	10 1 1 100 1 1 100	•	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47	December Prior Year January February March April May June July August September	General	Intangible		(*) (*)	s	
39 40 41 42 43 44 45 46 47 48	December Prior Year January February March April May June July August September October November	General	Intangible	2 X 2000 X X 2000 X X 2000 X X X	•	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	13 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
39 40 41 42 43 44 45 46 47 48 49 50	December Prior Year January February March April May June July August September October November December Average			2.2 COS 2.2 COS 2.2 COS	•	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	
39 40 41 42 43 44 45 46 47 48 49 50	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above)	General	Intangible	5 5 5 6 6 6 6 5 5 6 6 6 5 5 5 5 6 6 6 5 5 5 5 6 6 6 6 5 5 5 6		* * * * * * * * * * * * * * * * * * * *	13 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
39 40 41 42 43 44 45 46 47 48 49 50 51	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February			2.2.4.2.000 2.3.000 2.3.00		* * * * * * * * * * * * * * * * * * * *	
39 40 41 42 43 44 45 46 47 48 49 50 51	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March			3.3.5.00.00.00.00.00.00.00.00.00.00.00.00.0		**********	Total
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April			3.4.5.00.3.4.5.00.3.4.5.00.3		**********	
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June		Intangible			***********	Total
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July		Intangible	2. 2. 5. 50 50 5. 5. 50 50 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.		*************	
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August		Intangible	2.2 ± 2.1000 2.2 ± 2000 2.3		************	
39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 69 60	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July		Intangible	2.2 (2.00) 2.4 (2.00) 2.4		***************************************	
39 40 41 42 43 44 45 50 51 52 53 54 55 56 56 60 61 62	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November October November October November	General	Intangible				Total
39 40 41 42 43 44 45 50 51 52 53 54 55 56 57 58 60 61 62 63	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average		Intangible	2. 2. 5. 50 km 2. 2. 50 km 2. 50			Total -
39 40 41 42 43 44 45 50 51 52 53 54 55 56 56 60 61 62	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November October November October November	General	Intangible	2. 2. 10000 2. 2. 10000 2. 3. 100000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 100000 2. 3. 100000 2. 3. 10000 2. 3. 100000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2. 3. 10000 2.			Total
39 40 41 42 43 44 45 46 47 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total	General -	Intangible	8 S			Total -
39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 54 55 56 67 57 68 69 60 61 62 63 64 64	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year	General	Intangible				Total -
39 40 41 42 43 44 45 46 47 50 51 52 53 54 55 56 67 78 89 60 61 62 63 64	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Arch April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January	General -	Intangible	2.2. ± 2.1200 (2.2.400) (2.2.400)			Total -
39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 54 55 56 67 57 68 69 60 61 62 63 64 64	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February February	General	Intangible	2.2 ± 5.7000 3.2 € 6000 5.2			Total -
39 40 41 42 43 44 45 46 47 75 51 52 53 54 55 56 67 63 64 66 67 68 69	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April	General	Intangible				Total -
39 400 41 42 43 44 45 46 47 48 49 50 51 52 53 64 66 66 67 68 69 70 70	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Average Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February February February March April May May May March April May May	General -	Intangible				Total -
39 40 41 42 43 44 45 46 47 75 51 52 53 54 55 56 67 63 64 66 67 68 69	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June June June June June June June June	General	Intangible				Total -
39 400 411 422 433 444 455 466 557 558 559 600 611 622 633 64 656 667 688 699 700 711 72 73 73	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July Anagust September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August	General -	Intangible				Total -
39 40 41 42 43 44 45 46 47 48 49 90 51 52 53 54 55 56 61 62 63 64 65 66 67 70 71 72 73 74	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September	General	Intangible				Total -
39 40 41 42 43 44 45 46 47 48 49 90 51 52 53 54 55 56 61 62 63 64 65 66 67 70 71 72 73 74	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Prior Year January February March April May June July August September October November September October	General	Intangible		•		Total -
39 40 41 42 43 44 45 46 47 78 50 51 52 53 54 55 56 67 62 63 64 67 68 69 70 71 72 73 74 75	December Prior Year January February March April May June July August September October November December Average Depreciation (Monthly Change of Accumulated Depreciation from above) January February March April May June July August September October November December Total Capital Cost To Achieve included in Total Electric Plant in Service December Prior Year January February March April May June July August September October November December Prior Year January February March April May June July August September October November September October	General	Intangible		•		Total -

Atlantic City Electric Company Attachment 11A - O&M Workpaper

(a) (b) (c)

321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ctly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 5,430,906		\$	5,430,906
2	Load Dispatch-Reliability	561.1	-			-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	24,083			24,083
4	Load Dispatch-Trans Svc & Scheduling	561.3				-
5	Scheduling, Sys Control & Dispatch Svc	561.4	(2,801)			(2,801)
6	Reliability Planning & Standards Devel	561.5				-
7	Transmission Service Studies	561.6				-
8	Generation Interconnection Studies	561.7				-
9	Reliability Planning & Standard Devel	561.8	(2,463)			(2,463)
10	Station Expenses	562.0				-
11	Overhead Line Expenses	563.0	-			-
12	Underground Line Expenses	564.0	-			-
13	Transmission of Electricity by Others	565.0				-
14	Miscellaneous Transmission Expenses	566.0	4,428,115	85,888		4,342,227
15	Rents	567.0	-			-
16	Maintenance, Supervision & Engineering	568.0				-
17	Maintenance of Structures	569.0	326,679			326,679
18	Maintenance of Computer Hardware	569.1	-			-
19	Maintenance of Computer Software	569.2	-			-
20	Maintenance of Communication Equipment	569.3	-			-
21	Maintenance of Misc Regional Transmission Plant	569.4	-			-
22	Maintenance of Station Equipment	570.0	7,087,049			7,087,049
23	Maintenance of Overhead Lines	571.0	8,979,626			8,979,626
24	Maintenance of Underground Lines	572.0	-			-
25	Maintenance of Misc Transmission Plant	573.0	190,367			190,367
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 26,461,561	\$ 85,888	\$	26,375,673
27	Transmission O&M			Total	\$	26,375,673

Atlantic City Electric Company Attachment 11B - A&G Workpaper

			(a)		(b)	(c)	(d)	(e)
			323.181.b to 323.196.3b					
			Total	s	&W Allocation	Gross Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 3,899,333	\$	3,899,333			\$ -
2	Office Supplies and Expenses	921.0	3,176,825		3,176,825			
3	Administrative Expenses Transferred-Credit	922.0			-			-
4	Outside Service Employed	923.0	82,351,100		82,315,349		35,751	
5	Property Insurance	924.0	595,010			595,010		
6	Injuries and Damages	925.0	3,802,894		3,802,894			2
7	Employee Pensions and Benefits	926.0	9,846,669		9,846,669			*
8	Franchise Requirements	927.0			-			-
9	Regulatory Commission Expenses	928.0	1,357,725		-		1,025,578	332,147
10	Duplicate Charges-Credit	929.0						•
11	General Advertising Expenses	930.1	1,037,559				1,037,559	
12	Miscellaneous General Expenses	930.2	(260,262)		(260,262)			*
13	Rents	931.0						-
14	Maintenance of General Plant	935.0	403,352		403,352			-
14a	Maintenance of Computer Hardware	935.1						
14b	Maintenance of Computer Software	935.2						
14c	Maintenance of Communications Equipment	935.3						
15	Administrative & General - Total (Sum of lines 1-14c		\$ 106,210,205	\$	103,184,160	\$ 595,010	\$ 2,098,888	\$ 332,147
16			Allocation Factor		11.23%	37.56%	0.00%	100.00%
17			Transmission A&G 1		11.588.598	223.461	786 7/200	332,147
18					,,		Total ²	
	ciply total amounts on line 15, columns (b)-(e) by allocation fa	ctors on line	16.				Total from ATT H-1A	\$ 12,144,206
² Sun	of line 17, columns (b), (c), (d), (e).						Difference	\$ -

Atlantic City Electric Company Attachment 12 - Depreciation Rates

(A) (B) (C)

Number	Plant Type	Applied Depreciation Rate
	•	,
050.0	Electric Transmission	
350.2	Land and Land Rights	2.03%
352	Structures and Improvements	1.69%
353 354	Station Equipment	3.10%
354 355	Towers and Fixtures	1.96%
356	Poles and Fixtures	3.77%
357	Overhead Conductors and Devices	3.42%
357 358	Underground Conduit	2.09%
359	Underground Conductors and Devices Roads and Trails	1.35% 1.54%
	Electric General	
390		4.20%
390.1	Structures and Improvements	1.29%
390.1	Structures and Improvements	2.40%
390.3	Structures and Improvements	3.59%
391.3	Structures and Improvements	2.48%
391.1	Office Furniture and Equipment Office Furniture and Equipment	20.00% 5.00%
392	Transportation Equipment	9.08%
392.1	Transportation Equipment Transportation Equipment	9.08%
392.3	Transportation Equipment Transportation Equipment	9.08%
392.8	Transportation Equipment	9.08%
393	Stores Equipment	4.00%
394	Tools, Shop, Garage Equipment	4.00%
394.1	Tools, Shop, Garage Equipment	4.00%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	6.67%
397.2	Communication Equipment	4.78%
398.1	Miscellaneous Equipment	5.01%
	Electric Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket # ER22-2200.



	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction		2024 True-Up
ha	ded cells are input cells	110100			
	tors				
	Wages & Salary Allocation Factor				
	Direct Transmission Wages Expense		p354.21b	\$	3,485
9	Exelon Business Services Company Transmission Wages Expense		p354 footnote		2,613,
)	PHI Service Company Transmission Wages Expense		p354 footnote		698
;	Total Transmission Wages Expense		(Line 1 + 1a + 1b)		6,797
	Total Direct Wages Expense		p354.28b		37,759
1	Total Exelon Business Services Company Wages Expense		p354 footnote		12,740,
	Total PHI Service Company Wages Expense		p354 footnote		35,117
	Total Wages Expense		(Line 2 + 2a + 2b)		85,618
	Less Direct A&G Wages Expense		p354.27b		3,312
	Less Exelon Business Services Company A&G Expense		p354 footnote		8,257
	Less PHI Service Company A&G Expense		p354 footnate		13,524
	Total		(Line 2c - 3 - 3a - 3b)	\$	60,524
	Wages & Salary Allocator		(Line 1c / 4)		11
	Plant Allocation Factors				
	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)		5,769,096
	Less Merger Costs to Achieve		Attachment 10, line 80, column b		
	Common Plant In Service - Electric		(Line 24 - 24a)		
	Total Plant in Service		(Line 6 - 6a + 7)	\$	5,769,09
	Assumed that Beaucaiding (Fotal Florida State)		-040 00- (Dec Allecherol 04 Per 401 5)		4 555 55
	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)		1,266,93
	Less Merger Costs to Achieve	/Alata A3	Attachment 10, line 39, column b		04.00
	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, line 14, column h)		94,02
	Less Merger Costs to Achieve	/h1=4= A1	Attachment 9, line 15, column h		
	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, line 14, column i)		
	Less Merger Costs to Achieve		Attachment 9, line 15, column i		
	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, line 14, column g)		
	Less Merger Costs to Achieve		Attachment 9, line 15, column g		4 000 05
	Total Accumulated Depreciation		(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	\$	1,360,95
	Net Plant		(Line 8 - 13)	\$	4,408,13
	Transmission Gross Plant		(Line 29 - Line 28)	\$	2,199,73
	Gross Plant Allocator		(Line 15 / 8)		31
	Transmission Net Plant		(Line 39 - Line 28)	\$	1,730,750
	Net Plant Allocator		(Line 17/14)	•	39
nt (Net Plant Allocator Calculations Plant In Service Transmission Plant In Service	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b)	\$	
nt (Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve	(Note B)	(Line 17 / 14)		3
nt C	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b)		3
	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b)		2,150,10
nt C	Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank Total Transmission Plant in Service	(Note B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a)	\$	2,150,10
nt (Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	\$	2,150,10
nt (Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c	\$	3
nt (Net Plant Allocator Calculations Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only)	(Note B)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d)	\$	2,150,10
nt (Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	\$ \$ \$	2,150,10 2,150,10 441,88
	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common		(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a)	\$	2,150,10 2,150,10 441,88
nt (Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d	\$ \$ \$	2,150,10 2,150,10 441,88 441,88
nt (Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor		p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5)	\$ \$ \$	2,150,10 2,150,10 441,88 441,88 49,62
	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Trotal Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (including Land)	(Notes A & B)	Description Page 14 Description Page 24 Desc	\$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 149,62
nt (Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission	(Notes A & B)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26)	\$ \$ \$ \$	2,150,10 2,150,10 441,88 441,88 1 49,62
nt (Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant In Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation	(Notes A & B) (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 1 49,62 78 2,200,51
nt O	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land)	(Notes A & B)	Description	\$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 1 49,62 78 2,200,51
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation	(Notes A & B) (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 1 49,62 78 2,200,51
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Trotal Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Notes A & B) (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25 c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 149,62 78 2,200,51 448,24
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation	(Notes A & B) (Note C)	(Line 17 / 14) p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25 c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 1 49,62 78 2,200,51
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve	(Notes A & B) (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25 c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 441,88 2,200,51 448,24 448,24
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization	(Notes A & B) (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25 c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 441,88 449,62 78 2,200,51 448,24 90,62
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant In Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric	(Notes A & B) (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25 c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 441,88 441,88 2,200,51 448,24 90,62
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Less Merger Costs to Achieve Accumulated Intangible Amortization Less Merger Costs to Achieve Accumulated Ommon Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)	(Notes A & B) (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25 c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 441,88 1 49,62 78 2,200,51 448,24 90,62 94,02
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation (Electric Only) Total Accumulated Oppreciation	(Notes A & B) (Note C)	p207.58.g (See Attachment 9, line 14, column b) Attachment 9, line 15, column b (Line 19 - 19a) p205.5.g & p207.99.g (See Attachment 9, line 14, column c) Attachment 9, line 15, column c p356 (See Attachment 9, line 14, column d) Attachment 9, line 15, column d (Line 23 - 23a + 24 - 24a) (Line 5) (Line 25 * 26) p214 (See Attachment 9, line 30, column c) (Line 22 + 27 + 28) p219.25 c (See Attachment 9, line 14, column e) Attachment 9, line 15, column e (Line 30 - 30a) p219.28.c (See attachment 9, line 14, column f) Attachment 9, line 15, column f (Line 10 - 10a) (Line 11 - 11a) (Line 11 - 11a) (Line 12 - 12a) (Line 31 - 31a + 32 + 33 + 34)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 1 49,62 78 2,200,51 448,24 448,24 90,62 94,02
nt C	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Intangible Amortization Less Merger Costs to Achieve Accumulated Intangible Amortization Less Merger Costs to Achieve Accumulated Ommon Amortization - Electric Common Plant Accumulated Depreciation (Electric Only)	(Notes A & B) (Note C)	Line 17 / 14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 441,88 1 49,62 78 2,200,51 448,24 90,62 94,02
	Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Common Amortization Accumulated Common Amortization - Electric Common Plant Accumulated Depreciation Wage & Salary Allocation Factor General & Common Allocated to Transmission	(Notes A & B) (Note C)	Line 17 / 14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 1 449,62 78 2,200,51 448,24 448,24 90,62 94,02
nt (Net Plant Allocator Plant In Service Transmission Plant In Service Less Merger Costs to Achieve This Line Intentionally Left Blank This Line Intentionally Left Blank Total Transmission Plant in Service General & Intangible Less Merger Costs to Achieve Common Plant (Electric Only) Less Merger Costs to Achieve Total General & Common Wage & Salary Allocation Factor General & Common Plant Allocated to Transmission Plant Held for Future Use (Including Land) TOTAL Plant in Service Accumulated Depreciation Transmission Accumulated Depreciation Less Merger Costs to Achieve Transmission Accumulated Depreciation Less Merger Costs to Achieve Accumulated General Depreciation Less Merger Costs to Achieve Accumulated Ceneral Depreciation Less Merger Costs to Achieve Accumulated Operaciation Accumulated Operaciation Electric Common Plant Accumulated Operaciation (Electric Only) Total Accumulated Operaciation Wage & Salary Allocation Factor	(Notes A & B) (Note C)	Line 17 / 14	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	2,150,10 2,150,10 441,88 441,88 1 49,62 78 2,200,51 448,24 90,62 94,02

OII	ntic City Electric Company nula Rate Appendix A		Notes	FERC Form 1 Page # or instruction	2	2024 True-Up
inst	ment To Rate Base					
,000						
a	Accumulated Deferred Income Taxes (ADIT) Account No. 190 (ADIT) True-u	p Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 24	\$	32,843,65
b		p Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 48		
c		p Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 72		(335,262,50
d		p Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 98		(912,9
e		p Adjustment	(Note U)	Attachment 1A - ADIT Summary, Line 120		
H	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	\$	(303,331,8
	Unamortized Deficient / (Excess) ADIT	and Antilibe	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76		(37,373,1
1a 1b		ted Activity ted Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76 Attachment 1D - ADIT Rate Base Adjustment, Line 152		(37,373,10
2	Unamortized Deficient / (Excess) ADIT Allocated to Transmission	iou riourity	(10.0.11)	(Line 41a + 41b)	\$	(37,373,1
3	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	\$	(340,704,9
					•	(0.10), 0.1,0
Ba	Transmission Related CWIP (Current Year 12 Month weighted average balance	es)	(Note B)	p216.43 b (See Attachment 9, line 30, column b)		
	Transmission O&M Reserves Total Balance Transmission Related Account Reserves		Enter Negative	Attachment 5	s	(5,341,2
1	Total Balance Transmission Related Account Reserves		Cuter Negative	Attachment 5	•	(0,041,2
	Prepayments		(Alata A)	Attachment O. Kno. 20. polyment		470.4
5	Prepayments Total Prepayments Allocated to Transmission		(Note A)	Attachment 9, line 30, column f (Line 45)	\$	479,1: 479,1:
,	Total Prepayments Allocated to Transmission			(Line 40)	•	4,0,1
	Materials and Supplies					
7	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)		
8	Wage & Salary Allocation Factor			(Line 5)		11.2
9	Total Transmission Allocated		***	(Line 47 * 48)		0.704.0
0	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)		6,704,8
1	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	S	6,704,8
_	Cash Working Capital			(I i = - 0.5)		20 522 1
2 3	Operation & Maintenance Expense 1/8th Rule			(Line 85) x 1/8		38,523,2 12
4	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	\$	4,815,4
	Network Credits					
5	Outstanding Network Credits		(Note N)	From PJM		
6	Less Accumulated Depreciation Associated with Facilities with Outsta	inding Network Credits	(Note N)	From PJM		
7	Net Outstanding Credits			(Line 55 - 56)		•
8	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	\$	(334,046,8
9	Rate Base			(Line 39 + 58)	\$	1,397,486,0
M&C						
	Transmission O&M					
0	Transmission O&M			Attachment 11A, line 27, column c		26,375,6
1	Less extraordinary property loss			Attachment 5		
2	Plus amortized extraordinary property loss			Attachment 5		
3	Less Account 565			p321.96.b		
3a	Less Merger Costs to Achieve			Attachment 10, line 1, column x		
	Plus Schedule 12 Charges billed to Transmission Owner and booked		W-1- 03			
4		1 to Account 565	(Note O)	PJM Data		
4 5	Plus Transmission Lease Payments Transmission O&M	1 to Account 565	(Note O) (Note A)	PJM Data p200.3.c	\$	26,375,6
4 5	Transmission O&M	d to Account 565		PJM Data	\$	26,375,6
i4 i5 i6	Transmission O&M Allocated General & Common Expenses	d to Account 565	(Note A)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65)	\$	26,375,6
34 35 36	Transmission O&M Allocated General & Common Expenses Common Plant O&M	d to Account 565		PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356	\$	26,375,6
i4 i5 i6 i7 i8	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G	d to Account 565	(Note A)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a	\$	106,210,2
14 15 16 17 18 18 18a	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Account 926	d to Account 565	(Note A)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5	\$	106,210,2
4 5 6 7 8 8 8 8 8 8 8 8	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve	d to Account 565	(Note A)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a	\$	106,210,2 (970,8
4 5 6 7 8 8a 8b 8c	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Account 926	d to Account 565	(Note A) (Note A) (Note S)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b	\$	106,210,2 (970,8 35,7 595,0
4 5 6 7 8 8a 8b 8c 9	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928	d to Account 565	(Note A)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b	\$	106,210,2 (970,6 35,7 595,0 1,357,7
4 5 6 7 8 8 8 8 8 8 9 0	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	d to Account 565	(Note A) (Note A) (Note S)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b	\$	106,210,2 (970,8 35,7 595,0
4 5 6 7 8 8 8 8 8 9 0 1 2	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds	d to Account 565	(Note A) (Note S) (Note E)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.1855 p323.1855 p323.189b p323.191b p335.b	\$	106,210,2 (970,6 35,7 595,0 1,357,7
4 5 6 7 8 8 8 8 8 8 9 0 1 2 3	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues	d to Account 565	(Note A) (Note A) (Note S)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 5 p323.185b p323.189b p323.191b p335.b p352.353	\$	106,210,2 (970,8 35,7 595,0 1,357,7 1,037,8
4 5 6 7 8 8 8 8 8 8 9 0 1 2 3 4	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Erwiro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses	d to Account 565	(Note A) (Note S) (Note E)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.189b p323.191b p335.b p352.353 (Line 67 + 68) - Sum (68b to 73)	\$	106,210,2 (970,4 35,595,1,357,1,037,4
4 5 6 7 8 8 8 8 8 8 9 0 1 2 3 4 5	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues	d to Account 565	(Note A) (Note S) (Note E)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 5 p323.185b p323.189b p323.191b p335.b p352.353	\$	106,210, (970,6 35, 595, 1,357, 1,037,6 103,184,
4 5 6 7 8 8 8 8 8 8 9 0 1 2 3 4 5	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less ERPI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	d to Account 565	(Note A) (Note S) (Note E)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352-353 (Line 67 + 68) - Sum (68b to 73) (Line 5)		106,210, (970, 35, 595, 1,357, 1,037,
4 5 6 7 8 8 8 8 8 8 8 8 9 0 1 2 3 4 5 6	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G	d to Account 565	(Note A) (Note A) (Note S) (Note E) (Note D)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352-353 (Line 67 + 68) - Sum (68b to 73) (Line 74 * 75)		108,210, (970,4 35, 595, 1,357, 1,037,4 103,184, 11,588,4
4 5 6 7 8 8 8 8 8 8 8 9 0 1 2 3 4 5 6 7	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less ERPI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission	d to Account 565	(Note A) (Note S) (Note E)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b p335.b p352-353 (Line 67 + 68) - Sum (68b to 73) (Line 5)		108,210, (970, 35, 595, 1,357, 1,037, 103,184, 11,588,
4 5 6 7 8 8 8 8 8 8 8 8 9 9 9 9 1 2 3 1 4 1 7 8 8 8 7 8 8 8 8 7 8 8 8 8 8 8 8 8 8	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	d to Account 565	(Note A) (Note S) (Note E) (Note D)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.191b p335.b p352-353 (Line 67 + 68) - Sum (68b to 73) (Line 74 * 75) p323.189b		106,210, (970, 35, 595, 1,357, 1,037, 103,184, 11,588,
4 5 6 7 8 8 8 8 8 8 8 8 8 8 7 8 8 8 8 7 8 8 8 8 7 8 7 8	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related	d to Account 565	(Note A) (Note S) (Note E) (Note D)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b (Line 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78)	\$	106,210,2 (970,6 35,7 595,0 1,357,7
4 5 6 7 8 8 8 8 8 c 9 9 0 1 2 2 3 4 4 5 6 7 7 8 7 9 9 0 0	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For Informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924	d to Account 565	(Note A) (Note S) (Note E) (Note D)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.189b p325.353 (Line 67 + 68) - Sum (68b to 73) (Line 74 * 75) p323.189b p323.191b	\$	106,210,2 (970,6 35,5,595,6 1,357,7 1,037,6 103,184, 11,588,6 332,
i4 i5 i6 i7 i8	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related	d to Account 565	(Note A) (Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.191b p355.35 (Line 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b	\$	106,210, (970,4 35,5 595, 1,357, 1,037,4 11,586, 332,
4 5 6 7 8 8 8 8 8 8 8 8 9 9 0 1 2 3 3 4 7 6 6 7 7 8 9 9 9 0 1 1 2 3 1 7 6 6 9 1 7 7 6 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1	d to Account 565	(Note A) (Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.189b p323.191b (Line 67 + 68) - Sum (68b to 73) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b p323.191b	\$	106,210, (970, 35, 595, 1,357, 1,037, 103,184, 11,588, 332, 332, 595,
4 5 6 7 8 8 8 8 8 6 9 0 1 2 3 4 4 5 6 7 8 8 9 0 1 2 3 4 4 5 6 7 7 8 9 3 3 1 3 2 3 3	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less General Advertising Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total	d to Account 565	(Note A) (Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.191b (Line 67 + 68) - Sum (68b to 73) (Line 5) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b p323.181b p323.191b (Line 77 + 78) p323.185b p323.185b p323.191b (Line 80 + 81)	\$	108,210, (970, 35, 595, 1,357, 1,037, 103,184, 11, 11,588, 332, 332, 595,
4 5 6 7 8 8 8 8 8 8 8 8 8 7 8 7 8 7 8 7 8 7	Transmission O&M Allocated General & Common Expenses Common Plant O&M Total A&G For informational purposes: PBOB expense in FERC Account 926 Less Merger Costs to Achieve Less Other Less Property Insurance Account 924 Less Regulatory Commission Exp Account 930.1 Less DE Enviro & Low Income and MD Universal Funds Less EPRI Dues General & Common Expenses Wage & Salary Allocation Factor General & Common Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 Subtotal - Transmission Related Property Insurance Account 924 General Advertising Exp Account 930.1 Total Gross Plant Allocation Factor	d to Account 565	(Note A) (Note A) (Note S) (Note E) (Note D) (Note G) (Note K)	PJM Data p200.3.c (Line 60 - 61 + 62 - 63 - 63a + 64 + 65) p356 Attachment 11B, line 15, column a Attachment 5 Attachment 10, line 2, column b Attachment 5 p323.185b p323.185b p323.191b p355.b p352.355 (Line 67 + 68) - Sum (68b to 73) (Line 5) (Line 5) (Line 74 * 75) p323.189b p323.191b (Line 77 + 78) p323.185b p323.191b (Line 78 + 81) (Line 80 + 81) (Line 16)	\$	106,210, (970, 35, 595, 1,357, 1,037, 103,184, 11, 11,588, 332, 332, 595,

or	mula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	2	024 True-Up
re	ciation & Amortization Expense					

	Depreciation Expense Transmission Depreciation Expense			P336.7b (See Attachment 5)	\$	58,494,35
	Trailing of September Expense				•	00 .0.1 00
	General Depreciation			p336.10b (See Attachment 5)		15,860,94
а	Less Merger Costs to Achieve			Attachment 10, line 8, column b		
	Intangible Amortization		(Note A)	p336.1d&e (See Attachment 5)		27,108,80
Ba .	Less Merger Costs to Achieve Total			Attachment 10, line 9, column b		42,969,75
9	Wage & Salary Allocation Factor			(Line 87 - 87a + 88 - 88a) (Line 5)		42,969,7
í	General Depreciation Allocated to Transmission	 		(Line 89 * 90)	\$	4,825,92
2	Common Depreciation - Electric Only		(Note A)	p336.11.b (See Attachment 5)		
3	Common Amortization - Electric Only		(Note A)	p356 or p336.11d (See Attachment 5)		
4 5	Total			(Line 92 + 93) (Line 5)		11.23
5 6	Wage & Salary Allocation Factor Common Depreciation - Electric Only Allocated to Trans	mission		(Line 94 * 95)		11.23
_	Common Depressation - Electric Only Allocated to Hank	illisatori		(Ellie 54 55)		
7	Total Transmission Depreciation & Amortization			(Line 86 + 91 + 96)	S	63,320,27
						00/020/2:
	Other than Income					
8	Taxes Other than Income			Attachment 2	\$	1,074,34
9	Total Taxes Other than Income			(Line 98)	\$	1,074,34
etun	n / Capitalization Calculations					
	Long Term Interest					
00	Long Term Interest			p117.62c through 67c		72,447,87
01	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8		
02	Long Term Interest			(Line 100 - Line 101)	\$	72,447,87
03	Preferred Dividends		enter positive	p118.29c		
	Common Stock					
04	Proprietary Capital			p112.16c		1,901,202,36
05	Less Preferred Stock		enter negative	(Line 114)		
06	Less Account 216.1		enter negative	p112.12c		
06a 07	Less Account 219 Common Stock		enter negative (Note Z)	p112.15c (Sum Line 104 to 106a)	\$	1,901,202,36
			, ,	, , ,		
08	Capitalization Long Term Debt			p112.17c through 21c		1,901,996,15
09	Less Loss on Reacquired Debt		enter negative	p111.81c		(1,764,49
10	Plus Gain on Reacquired Debt		enter positive	p113.61c		
11	Less ADIT associated with Gain or Loss		enter positive	Attachment 1B - ADIT EOY, Line 7		491,35
12	Less LTD on Securitization Bonds	(Note P)	enter negative	Attachment 8		
13	Total Long Term Debt		(Note X)	(Sum Line 108 to 112)		1,900,723,01
14	Preferred Stock		(Note Y)	p112.3c		1 001 202 26
15 16	Common Stock Total Capitalization			(Line 107) (Sum Line 113 to 115)	\$	1,901,202,36 3,801,925,37
17	Dahi W	Total Long Torm Dobt	(Note O)	// inc 108 / (108 ± 114 ± 115))		50.01
1/ 18	Debt % Preferred %	Total Long Term Debt Preferred Stock	(Note Q) (Note Q)	(Line 108 / (108 + 114 + 115)) (Line 114 / (108 + 114 + 115))		0.00
19	Common %	Common Stock	(Note Q)	(Line 115 / (108 + 114 + 115))		49.99
			Ç			
20	Debt Cost	Total Long Term Debt		(Line 102 / 113)		0.03
21 22	Preferred Cost Common Cost	Preferred Stock Common Stock	(Note I)	(Line 103 / 114) Fixed		10.50
26	Common Cost	Common Stock	(Note J)	FIAGU		10.50
23	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)		1.91
24	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)		0.00
25	Weighted Cost of Common	Common Stock		(Line 119 * 122)		5.25
26	Total Return (R)	·		(Sum Line 123 to 125)		7.16

ST-Stake hones Tax Rate or Composite Personnel of Reducal Incomes Issue decedible for eather purp Per State Tax Code St		ıla Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	2	24 True-Up
Power Profession Professi	omposite	e income Taxes					
Fire-Fixed Persons Tan After Composition Circums Tan After Tan Code Circums Tan Code C							
### STAGES AND COMPANY OF PARTY IN THE STAGE	8			(Note I)			21.0
P (Pacered of factaril Income tas doctachie for talse purp For State Fac Code	19						9.0
Tr Cf-CF- Tar Giose-ly Factor 1*1(1-1) 1.1 Tr Calguisment Tar Cell Amortization 1*1(1-1) 1*1(10		(Percent of federal income tax		Per State Tax Code		0.0
### TYCHT 17-CT 17	11	T					28.1
To Applications Process Parties Partie	2a	T/ (1-T)					39.1
minestment Tax Coroll Annotation	2b	Tax Gross-Up Factor	1*1/(1-T)				1.39
minestment Tax Coroll Annotation							
The Closure Michaeled on Transmission Closure 124 Agustrants (August 124 Agustrants (Augustrants (Augustrants) (Augustrants (Augustrants (Augustrants) (Augustrants (Augustra							
Command Comm	3			enter negative			(86,5
Cheer Footne Tax Adjustment Cheer Chee	4						1.39
Tark Agligatheres Tark PLIDE Equily Component Transmission Depression Fageries Neb 1 Albachment S. Line 1386 1516 1727 1728 172	5	TTC Adjustment Allocated to Transmission			(Line 133 * 134)	•	(120,
Tark Agligatheres Tark PLIDE Equily Component Transmission Depression Fageries Neb 1 Albachment S. Line 1386 1516 1727 1728 172	0	ther Income Tay Adjustment					
Manufaction Deficion (Facesia)	6a		mission Depreciation Evpense	(Note T)	Attachment 5 Line 136a		151
Common C	6b						
Marchitzetion of Opter Flow-Though Items - Transmission Component	Bc						(1,272,
## Other Income Tax Adjustments - Expenses (Benefit)	3d						
Tack Gress-Lip Factor '(1/1-7)	6e		in component	hante 1)			(1 121 !
Commert Tax Adjustment (Line 130a 132a 127' (1-123 / 128))) \$ 2,865 Total Incomer Taxes (Line 135a 127' (1-123 / 128))) \$ 2,865 Total Incomer Taxes (Line 135a 137') \$ 2,865 Total Incomer Taxes (Line 135a 136a 137) \$ 2,865 Total Incomer Taxes (Line 135b 136a 137) \$ 2,865 Total Incomer Taxes (Line 135b 136a 137) \$ 2,865 Total Incomer Taxes (Line 135b 136a 137) \$ 2,865 Total Incomer Taxes (Line 135b 136a 137) \$ 2,865 Total Incomer Taxes (Line 135b 1,724,865 Total Incomer Taxes (Line 135b 1,724,724 Total Incomer Taxes (Line 135b 1,724,724	5f						1.3
Total Income Tax Component = CIT=(T1-T)* Investment Return *(1-(VCLTDRI)) = (Line 132e* 127* *(1-(122/126))) \$ 28,661 Total Income Taxes) Sg					S	(1,560,
Total Income Tawas	•				,	•	(.,,==0)
Total Income Tawas	' Inc	come Tax Component =	CIT=(T/1-T) * Investment Ro	eturn * (1-(WCLTD/R))	= (Line 132a * 127 * (1 - (123 / 126)))	\$	28,681,
Summary		ntal Income Tayes					
Net Proposity Plant & Equipment					(Elite 133 - 130g - 137)		27,001,
Nei Property, Flant & Equipment (Line 39) 1,731,532 3,234,546 3,234,	/ENU	E REQUIREMENT					
Adjustment to Rate Base (Line 89) \$1,337,488 OAM OAM OLINE 89 OAM OLINE 97 Cline 87 Cline 8	Su				(Line 39)		1,731,532
Rais Base (Line 59) \$ 1,397,486							
D&M Cline 95 38,522 Depreciation & Americation Cline 97 63,326 Cline 97						S	
Depreciation & Ameritzation (Line 97) 63,320 Tasse Other Hain Income					(=====================================	•	.,,
Depreciation & Ameritzation (Line 97) 63,320 Tasse Other Hain Income		O&M			(Line 85)		38.523.
Taxes Other than Income Investment Return Investment Requirement Investment Requirement Investment Requirement Investment Requirement Investment Requirement Investment Requirement Investment In Service Investment Requirement Investment Investment Requirement Investment Requirement Investment Requirement Investment Requirement Investment Requirement Investment Investment Requirement Inve							63,320.
Investment Return (Line 127) 99,998 10,000 12,0							
Income Taxes	5						
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Revenue Requirement Included Transmission Facilities Revenue Credits A Interest on Network Credits Revenue Credits A Interest on Network Credits Revenue Requirement Included Transmission Facilities Revenue Requirement Included Transmission Facilities Revenue Requirement Included Transmission Facilities Interest on Network Credits Revenue Requirement Included Transmission Facilities Interest on Network Credits Revenue Requirement Included Transmission Facilities Interest on Network Credits Revenue Requirement Included Transmission Facilities Interest on Network Credits Interest on Network Credits Interest on Network Credits Revenue Requirement Included Transmission Facilities Interest on Network Credits Inter	6						27,001,
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service Excluded Transmission Facilities Included Transmission Facilities Revenue Requirement Included Transmission Facilities Revenue Credits A Interest on Network Credits Revenue Credits A Interest on Network Credits Revenue Requirement Included Transmission Facilities Revenue Requirement Included Transmission Facilities Revenue Requirement Included Transmission Facilities Interest on Network Credits Revenue Requirement Included Transmission Facilities Interest on Network Credits Revenue Requirement Included Transmission Facilities Interest on Network Credits Revenue Requirement Included Transmission Facilities Interest on Network Credits Interest on Network Credits Interest on Network Credits Revenue Requirement Included Transmission Facilities Interest on Network Credits Inter	7	Gross Revenue Requirement			(Sum line 142 to 146)	<u> </u>	229 910
Transmission Plant In Service (Line 19) 2,150,108			th Fundad Transmission Facilities		(68.11.2.10.110)		220,010,
Excluded Transmission Facilities (Note M)	8 ^`		DI EXCIDED Hallsinission Facilities		(Line 19)		2 150 105
Included Transmission Facilities (Line 186) (148 - 149) 2,150,106 Inclusion Ratio (Line 167) (148) 100 Gross Revenue Requirement (Line 187) 229,910 Revenue Credits & Interest on Network Credits Revenue Credits Attachment 3 5,277 Revenue Credits & Interest on Network Credits Attachment 3 5,277 Net Revenue Requirement (Line 153 - 154 + 155) \$ 224,633 Net Plant Carrying Charge (Line 158) 1,701,860 Net Plant Carrying Charge (Line 158) 1,701,860 Net Plant Carrying Charge without Depreciation (Line 157 - 158) / 158 224,633 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 86) / 158 224,633 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 86) / 158 224,633 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 86) / 158 224,633 Net Revenue Requirement Less Return and Taxes (Line 157 - 86) / 158 234,531 Net Revenue Requirement Less Return and Taxes (Line 158 - 145 - 146) 3,701,460 Net Revenue Requirement Less Return and Taxes (Line 158 - 145 - 146) 3,701,460 Net Revenue Requirement Less Return and Taxes (Line 158 - 145 - 146) 3,701,460 Net Revenue Requirement Less Return and Taxes (Line 158 - 145 - 146) 3,701,460 Net Revenue Requirement Less Return and Taxes (Line 162 - 163) 3,701,460 Net Revenue Requirement Less Return and Taxes (Line 162 - 163) 3,701,460 Net Revenue Requirement Less Return and Taxes (Line 168 - 189 - 191,465 1,701,460 Net Revenue Requirement Less Return and Taxes (Line 168 - 189 - 191,465 1,701,460 Net Revenue Requirement (Line 168 - 189 + 170 + 171) \$ 224,831 Net Revenue Requirement (Line 168 - 189 + 170 + 171) \$ 224,831 Net Revenue Requirement (Line 168 - 189 + 170 + 171) \$ 224,831 Net Zonal Revenue Requirement (Line 168 - 189 + 170 + 171) \$ 224,831 Net Zonal Revenue Requirement	9			(Note M)			2,100,100,
Inclusion Ratio (Line 150 / 148) 100 229,910 30 30 30 30 30 30 30	0			(IAOIG IN)			2 150 105
Gross Revenue Requirement	1						
Adjusted Gross Revenue Requirement	2						
Revenue Credits & Interest on Network Credits Revenue Credits (Note N) PJM Data 5,277	3					\$	
Ravenue Credits	•	rajusteu Gross (toronas (toquilument			(Ello 101 (OE)	•	220,010,
Net Revenue Requirement	Re 4				Attachment 3		5 277
Net Revenue Requirement	• 5			(Note NI)			3,277
Net Plant Carrying Charge (Line 156) 224,633 Net Revenue Requirement (Line 19 - 30) 1,701,866 Net Plant Carrying Charge (Line 167 / 158) 15 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 86) / 158 5 Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE (Line 156 - 145 - 148) 97,644 Net Revenue Requirement Less Return and Taxes (Line 156 - 145 - 148) 97,644 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 + 163) 234,351 Net Transmission Plant (Line 162 + 163) 234,351 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 164 / 165) 170,186 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 162 + 163) 234,351 Net Transmission Plant (Line 164 / 165) 13 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 164 / 165) 15 Net Revenue Requirement (Line 156) 224,633 True-up amount (Line 156) 224,633 Net york zonal Service Rate (Note L) PIM Data (Line 16	,	IIII EI EST ON PREIMON CIEGUIS		(14010 14)	r sivi Data		
Net Revenue Requirement	1	Net Revenue Requirement			(Line 153 - 154 + 155)	\$	224,633
Net Transmission Plant							=
Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Revenue Requirement per 100 Basis Point increase in ROE Net Revenue Requirement per 100 Basis Point increase in ROE Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak Rate (\$MMV-Year) Network Zonal Service Rate 1 CP Peak Rate (\$MMV-Year) Network Zonal Service Rate 1 CP Peak Rate (\$MMV-Year) Network Zonal Service Rate 1 CP Peak Rate (\$MMV-Year) Network Zonal Revenue Requirement Rate (\$MMV-Year) Line 157 - 158) (Line 157 - 138) / 158 2 (Line 156 - 145 - 145 - 148) Attachment 4 Attachment 4 Attachment 4 Attachment 6, line 4, column j Attachment 5, line 18, column 12 Attachment 5 Attachment 6, line 18, column 12 Attachment 6, line 18, column 12 Attachment 6, line 18, column 12 Attachment 6, line 18 + 169 + 170 + 171) Network Zonal Service Rate 1 CP Peak Rate (\$MMV-Year) Network Zonal Service Rate 1 CP Peak Rate (\$MMV-Year) Network Zonal Service Rate 1 CP Peak Rate (\$MMV-Year)	,						224,633
Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes (Line 157 - 86) / 158 Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Revenue Requirement per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak Rate (\$/MW-Year) Network Zonal Service Rate 1 CP Peak Rate (\$/MW-Year) Rate (\$/MW-Year)	3						1,701,860
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes Cline 157 - 86 - 127 - 138) / 158 22)	Net Plant Carrying Charge					13.
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE Net Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 + 163) Net Revenue Requirement per 100 Basis Point increase in ROE (Line 19 - 30) Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 184 / 165) Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 184 - 68) / 165 (Line 186) Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak Rate (\$/MW-Year) Network Zonal Service Rate (Note L) PJM Data (Line 172 / 173) 85		Net Plant Carrying Charge without Depreciation			(Line 157 - 86) / 158		9
Net Revenue Requirement Less Return and Taxes (Line 156 - 145 - 146) 97,646 Increased Return and Taxes (Line 162 + 163) 234,357 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 + 163) 234,357 Net Transmission Plant (Line 19 - 30) 1,701,866 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 184 / 165) 13 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 184 - 86) / 165 13 Net Revenue Requirement (Line 156) 224,633 True-up amount Attachment 8A, line 4, column j Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Attachment 6B, line 18, column 12 257 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 (Line 168 + 169 + 170 + 171) \$ 224,895 Network Zonal Service Rate 1 CP Peak (Note L) PJM Data 2,6 Rate (\$/MW-Year) PJM Data 2,6 (Line 172 / 173) 885 (Line 172 / 173) 885 Rate (\$/MW-Year) Rate (Note L) PJM Data (Line 172 / 173) 885 Rate (\$/MW-Year) Rate (Note L) PJM Data (Line 172 / 173) 885 Rate (\$/MW-Year) Rate (Note L) PJM Data (Line 172 / 173) 885 Rate (\$/MW-Year) Rate (Note L) PJM Data (Line 172 / 173) 885 (Line 172 / 173) Rate (Rate Rate Rate		Net Plant Carrying Charge without Depreciation, Retun	, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158		2
Net Revenue Requirement Less Return and Taxes (Line 156 - 145 - 146) 97,646 Increased Return and Taxes (Line 162 + 163) 234,357 Net Revenue Requirement per 100 Basis Point increase in ROE (Line 162 + 163) 234,357 Net Transmission Plant (Line 19 - 30) 1,701,866 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 184 / 165) 13 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 184 - 86) / 165 13 Net Revenue Requirement (Line 156) 224,633 True-up amount Attachment 8A, line 4, column j Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Attachment 6B, line 18, column 12 257 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 (Line 168 + 169 + 170 + 171) \$ 224,895 Network Zonal Service Rate 1 CP Peak (Note L) PJM Data 2,6 Rate (\$/MW-Year) PJM Data 2,6 (Line 172 / 173) 885 (Line 172 / 173) 885 Rate (\$/MW-Year) Rate (Note L) PJM Data (Line 172 / 173) 885 Rate (\$/MW-Year) Rate (Note L) PJM Data (Line 172 / 173) 885 Rate (\$/MW-Year) Rate (Note L) PJM Data (Line 172 / 173) 885 Rate (\$/MW-Year) Rate (Note L) PJM Data (Line 172 / 173) 885 (Line 172 / 173) Rate (Rate Rate Rate		ot Plant Coming Chama Calculation 100 Besis Belief	crease in POE				
Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 184 - 165) Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 184 - 165) Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak Rate (\$/MW-Year) Attachment 5 (Note L) PJM Data (Line 172 / 173) 85			Liease In RUE		/Line 156 - 145 - 146\		07 640
Net Revenue Requirement per 100 Basis Point increase in ROE (Line 182 + 183) 234,351 Net Transmission Plant (Line 19 - 30) 1,701,860 Net Plant Carrying Charge per 100 Basis Point increase in ROE (Line 184 - 185) 165 115 Net Revenue Requirement (Line 184 - 86) / 165 105 Net Revenue Requirement (Line 186 - 86) / 165 224,633 True-up amount Attachment 8A, line 4, column j Attachment 8A, line 4, column j Attachment 8A, line 8, column 12 257 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement (Note L) PJM Data 2,6 1 CP Peak (Note L) PJM Data 2,6 1 CP Peak (Note L) PJM Data 2,6 1 CP Peak (Note L) PJM Data 2,6 1 CP Revenue Requirement Rote Rot							
Net Transmission Plant (Line 19-30) 1,701,86t (Line 19-30) 1,701,86t (Line 19-30) 1,701,86t (Line 184-165) 13 (Line 184-165) 14 (Line 184-165) 14 (Line 184-165) 14 (Line 184-165) 14 (Line 184-165) 15 (Line 184-165) 16 (Line 184-165) (Line 184-165) 16 (Line 184-165) (Line 18	}		in POE				
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Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation (Line 184 - 86) / 165 Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Gredits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak 1 CP Peak 1 CP Peak 1 CM Note L) Rate (\$/MW-Year) (Line 184 - 86) / 165 (Line 166) Attachment 8A, line 4, column j Attachment 8A, line 4, column 12 Attachment 8A, line 18, column 12 Attachment 5 (Line 168 + 169 + 170 + 171) \$ 224.89			in DOE				
Net Revenue Requirement True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak Rate (\$\frac{4}{5}MW-Year}) (Icine 156) Attachment 6A, line 4, column 1 Attachment 5 (Line 18b, column 12 Attachment 5 (Line 18b + 169 + 170 + 171) \$ 224,897 PJM Data (Line 172 / 173) 85							10
True-up amount Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak Rate (\$/MW-Year) Attachment 8A, line 4, column 1 Attachment 8A, line 4,			- ,		·		224 622
Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects							224,033
Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515 Net Zonal Revenue Requirement Network Zonal Service Rate 1 CP Peak Rate (\$/MW-Year) Network Your Service Rate (Note L) PJM Data 2,6 (Line 172 / 173)	1		her than DIM Sch. 13 projects				257
Net Zonal Revenue Requirement (Line 168 + 169 + 170 + 171) \$ 224,89° Network Zonal Service Rate 1 CP Peak (Note L) PJM Data 2,6 1 Rate (\$/MW-Year) (Line 172 / 173) 85				nent in EROS SIS			201
1 CP Peak (Note L) PJM Data 2,6 Rate (\$/MW-Year) (Line 172 / 173) 85			id i acinty credits to vinerand per settlem	ners III ERVO-010		\$	224,891
1 CP Peak (Note L) PJM Data 2,6 Rate (\$/MW-Year) (Line 172 / 173) 85	N	etwork Zonal Service Rate					
Rate (\$/MW-Year) (Line 172 / 173) 85	,			(Note L)	PJM Data		2,6
							85

Atlantic City Electric Company Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or Instruction

2024 True-Up

- Electric portion only.

 Exclude Construction Work in Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant that is expected to be placed in service in the current calendar year weighted by number of months it is expected to be inservice. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Plan (RTEP) detailed on Attachments 9 or 9A.

 For the Reconciliation, new transmission plant that was actually placed in service weighted by the number of months it was actually in service. CWIP will be linked to Attachment 6 which shows detail support by project (incentive and non-incentive).
- Transmission Portion Only.
 All EPRI Annual Membership Dues.

- All Regulatory Commission Expenses.

 Safety related advertising included in Account 930.1.

 Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.

 The currently effective income tax rate, where FTT 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.
- The ROE is 10.5% which includes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 basis point RTO membership adder as authorized by FERC; provided that the projects identified in Docket Nos. ER08-686 and ER08-1423 have been awarded an additional 150 basis point adder and, thus, their ROE is 12.0%.
- Education and outreach expenses relating to transmission, for example siting or billing.

 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.
- 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. Amount of transmission plant excluded from rates per Attachment 5. Ost Support, section entitled "PBOP Expenses in FERC Account 926" for additional information.

 Altanchment 5 Cost Support, section entitled "Debre Exercise against two the Information." Attanchment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.

 Attanch Coly Electric Company elected to amortize investment text equilibred from the Investment to reduce rate than to reduce rate but by unamontized investment text.
- 0

- Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T).
- Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization (Form 1, 266.8.f) multiplied by (1/1-T). The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, theses balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(h)(9)(B) in the calculations of rate base 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 a nadjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly additive 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. Elkewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is a decrease, 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.
- Summary. Column M for inputs.
 These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. To preserve rate base neutrality and consistent with the exclusion of ADIT amounts associated with income tax-related regulatory assets and liabilities as described in Note V, regulatory assets and liabilities for deficient and excess ADIT are reflected without tax gross-up. For the Annual Update (Projected) filling, see Attachment 1D ADIT Rate Base Adjustment, Column C for inputs. For the Annual Update (True-Up) filling, See Attachment 1D ADIT Rate Base Adjustment, Column F for inputs.

- ADIT Rate Base Adjustment, Column F for inputs.

 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 ACE's books and records (trial balance or monthly balance sheet).

 Y 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 ACE's books and records (trial balance or monthly balance sheet).

 C 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 ACE's books and records (trial balance or monthly balance sheet).

 AA Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is derived by applying the wage and salary allocator to the total of line 5 and is specified in a foothorise to the Form 1, page 227.
- line 5 and is specified in a footnote to the Form 1, page 227.

 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

Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Rate Year = Actuals for the 12 Months Ended December 31, 2024

	Accumulated Deferred Income Taxes		ys in Period			Brolection - De	oration of Deferred Tax A	ctivity (Note A)	Actual - Proration of Deferred Tax Activity (Note B)				
H	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)
	(~)	Days	Remaining Days	Total Days in Future	Proration Amount	Projected	Prorated Projected Monthly Activity	Prorated Projected Balance (Col. G Plus Col. H,	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M.
ie L	Month	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	Preceding Balance)
1 A	ADIT Subject to Proration					12/31/2023 (Actuals)		4,189,754	12/31/2023 (Actuals)				14,449,778
2 F	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
	January	31		214	50.00%	569,849	284,924	4,474,678	31,480 31,480	(538,368) (538,368)	15,740 15,740	9	14,465,518 14,481,258
	February	29 31	-	214 214	50.00% 50.00%	569,849 569,849	284,924 284,924	4,759,603 5,044,527	31,480	(538,368)	15,740		14,496,999
	March April	30		214	50.00%	569,849	284,924	5,329,452	31,480	(538,368)	15,740		14,512,739
	May	31	1	214		569,849	284,924	5,614,376	31,480	(538,368)	15,740		14,528,479
	June	30	185	214	86.45%	569,849	492,626	6,107,002	31,480	(538,368)	27,214	-	14,555,693
J	July	31	154	214	71.96%	569,849	410,078	6,517,080	31,480	(538,368)	22,654		14,578,348
	August	31	123	214	57 48%	569,849	327,530 247,645	6,844,610 7,092,255	31,480 31,480	(538,368) (538,368)	18,094 13,681	12	14,596,441 14,610,122
	September	30	93	214	43.46% 28.97%	569,849 569,849	165,096	7,092,255	31,480	(538,368)	9,120		14,610,122
	October November	31 30	62 32	214 214		569,849	85,211	7,342,562	31,480	(538,368)	4.707		14,623,950
	December	30	32	214		569,849	2,663	7,345,225	31,480	(538,368)	147	_	14,624,097
	Total (Sum of Lines 3 - 14)	366			0.47 //	6,838,186	3,155,471		377,765	(6,460,421)	174,319		
						0) 0		47 474 444	40.004.00.000 (4+				17.870.091
	Beginning Balance - ADIT Not Subject	to Proration				12/31/2023 (Actuals)		17,870,091	12/31/2023 (Actuals)				17,870,091
	Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)					(Note F) (Col. (H), Line 16 + Line 1	7)	17,870,091	(Note F) (Col. (M), Line 16 + Line 17	7)			17,870,091
9 E	Ending Balance - ADIT Not Subject to F Ending Balance - ADIT Adjustment	Proration				12/31/2024 (Projected) (Note F)		17,590,676	12/31/2024 (Actuals) (Note F)				18,569,023
	Ending Salance - DTA / (DTL)					(Col. (H), Line 19 + Line 20	0)	17,590,676	(Col. (M), Line 19 + Line 20))			18,569,023
2 A	Average Balance as adjusted (non-pror	rated)				([Col. (H), Line 18 + Line 2	1] /2)	17,730,384	([Col. (M), Line 18 + Line 2	1] / 2)			18,219,557
3 F	Prorated ADIT					(Col. (H), Line 14.)		7,345,225	(Col. (M), Line 14.)				14,624,097
4 4	Amount for Attachment H-1A, Line 4	0a				(Col. (H), Line 22 + Line 2:	3)	25,075,609	(Cal. (M), Line 22 + Line 23	3)			32,843,654
	Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)												
ŕ	Accumulated Deferred Income 19xet		s in Period	III. AD. 201)		Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proretion of Deferred Tax Activity (Note B)			tivity (Note B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M) Preserved Prorated
		1											
		Days	Prorated Days	Total Days Per Future	Proration Amount	Projected	Prorated Projected Monthly Activity	Proreted Projected Balance (Col. G Plus Col. H,	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	Preserve Proration (Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
10	Month	Days Per Month	Prorated Days Per Month		Proration Amount (Column C / Column D)	Monthly Activity		Projected Balance	Activity		Preserve Proration (Actual vs Projected) (Note D)		Actual Balance
	Month ADIT Subject to Proration	Days Per Month		Per Future		Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A		Per Month		Per Future Test Period	(Column C / Column D)	Monthly Activity	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A 6 P	ADIT Subject to Proration Projected / Actual Activity January	Per Month		Per Future Test Period	(Column C / Column D)	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N
5 A 6 P 7	ADIT Subject to Proration Projected / Actual Activity January February	91 29	Per Month	Per Future Test Period	(Column C / Column D) 50.00% 50.00%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N
5 A 6 F 7 8	ADIT Subject to Proration Projected / Actual Activity January February March	31 29 31	Per Month	Per Future Test Period	(Column C / Column D) 50.00% 50.00% 50.00%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N
5 A 6 F 7 8 9	ADIT Subject to Proration Projected / Actual Activity January February March April	91 29	Per Month	Per Future Test Period	(Column C / Column D) 50.00% 50.00%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. I
5 A 6 P 7 8 9 0	ADIT Subject to Proration Projected / Actual Activity January February March	31 29 31 30	Per Month	Per Future Test Period 214 214 214 214 214	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N
5 A 6 P 7 8 9 0 1	ADIT Subject to Proration Projected / Actual Activity January February March April May	31 29 31 30 31 30	Per Month	Per Future Test Period 214 214 214 214 214 214 214 214	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 64.5% 71.96%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. I
5 A 6 P 7 8 9 9 0 1 1 2 2 3	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August	31 29 31 30 31 30 31	Per Month	214 214 214 214 214 214 214 214 214	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 86.45% 71.96% 57.48%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N
5 A F 7 8 9 9 0 0 1 1 2 2 3 4 4 5 5	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September	31 29 31 30 31 30 31 30 31	Per Month	214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N
5 A 6 P 7 8 9 9 0 1 1 2 2 3 3 4 5 5 6	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October	31 29 31 30 31 30 31 31 31 30	Per Month	Per Future Test Period 214 214 214 214 214 214 214 214 214 21	50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 43.46% 43.46% 28.87%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A 6 P 7 8 8 9 9 0 1 1 2 2 3 3 4 5 6 6 7	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November	31 29 31 30 31 30 31 30 31 30	Per Month	214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A P 7 8 9 9 0 1 1 2 2 3 3 4 5 5 6 6 6 7 7 8	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November	31 29 31 30 31 30 31 31 31 30	Per Month	Per Future Test Period 214 214 214 214 214 214 214 214 214 21	50.00% 50.00% 50.00% 50.00% 50.00% 66.45% 71.96% 57.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A 6 P 7 8 9 0 1 1 2 2 3 3 4 4 5 5 6 6 7 7 8 8 9 T 0 E	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subject	311 299 341 300 311 310 311 310 311 300 311 300 311	Per Month	214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected)	Monthly Activity	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals)	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A F F 7 8 8 9 0 1 2 2 3 3 4 4 5 6 6 6 7 7 8 8 9 T 0 E E E E E E E E E E E E E E E E E E	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38)	311 299 341 300 311 310 311 310 311 300 311 300 311	Per Month	214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected)	Monthly Activity (Column E x Column F)	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals)	Projected vs. Actual (Note C)	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N
5 A A P P P P P P P P P P P P P P P P P	ADIT Subject to Proration Projected / Actual Activity January February March April May June June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subject Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL)	91 31 29 31 30 31 30 31 31 366 to Proration		214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 12/31/2023 (Actuals) (Note F) (Col. (H), Line 40 + Line 4	Monthly Activity (Column E x Column F)	Projected Balance (Cal. G Plus Col. H,	12/31/2023 (Actuals) 12/31/2024 (Actuals) 12/31/2024 (Actuals) 12/31/2023 (Actuals) (Note F) (Col. (M), Line 40 + Line 41	Projected vs. Actual (Note C)	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. N
5 A A P P P P P P P P P P P P P P P P P	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subject Beginning Balance - ADIT Adjustment	91 31 29 31 30 31 30 31 31 366 to Proration		214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 12/31/2023 (Actuals) (Note F)	Monthly Activity (Column E x Column F)	Projected Balance (Cal. G Plus Col. H,	Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 12/31/2023 (Actuals) (Note F)	Projected vs. Actual (Note C)	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A A P P 7 8 9 9 T 8 8 9 T 8 8 8 9 T 8 8 8 8 8 8 8	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subject Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Sending Balance - DTA / (DTL) Average Balance as adjusted (non-prov	9er Month 31 29 31 30 31 30 31 30 31 50 50 50 50 50 50 50 50 50 50 50 50 50		214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 12/31/2023 (Actuals) (Note F) (Col. (H), Line 40 + Line 4 12/31/2024 (Projected) (Note F) (Col. (H), Line 43 + Line 4 ([Col. (H), Line 42 + Line 4	Monthly Activity (Column E x Column F)	Projected Balance (Cal. G Plus Col. H,	12/31/2023 (Actuals) 12/31/2024 (Actuals) 12/31/2024 (Actuals) 12/31/2023 (Actuals) (Note F) (Col. (M), Line 40 + Line 4' 12/31/2024 (Actuals) (Note F) (Cot. (M), Line 43 + Line 4' ((Cot. (M), Line 42 + Line 4'	Projected vs. Actual (Note C)	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A A F F F F F F F F F F F F F F F F F	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subject Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Subject Ending Balance - DTA / (DTL) Average Balance as adjusted (non-pror	9er Month 31 29 31 30 31 30 31 30 31 50 50 50 50 50 50 50 50 50 50 50 50 50		214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 12/31/2023 (Actuals) (Note F) (Col. (H), Line 40 + Line 4 12/31/2021 (Actuals) (Note F) (Col. (H), Line 43 + Line 4 ((Col. (H), Line 42 + Line 4 ((Col. (H), Line 42 + Line 4 ((Col. (H), Line 43 + Line 4	Monthly Activity (Column E x Column F)	Projected Balance (Col. G Plus Col. H, Preceding Balance)	12/31/2023 (Actuals) 12/31/2024 (Actuals) 12/31/2024 (Actuals) 12/31/2023 (Actuals) (Note F) (Col. (M), Line 40 + Line 4 12/31/204 (Actuals) (Note F) (Col. (M), Line 43 + Line 4 ((Col. (M), Line 42 + Line 4 ((Col. (M), Line 38)	Projected vs. Actual (Note C)	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col. M
5 A A F F F F F F F F F F F F F F F F F	ADIT Subject to Proration Projected / Actual Activity January February March April May June July August September October November December Total (Sum of Lines 27 - 38) Beginning Balance - ADIT Not Subject Beginning Balance - ADIT Adjustment Beginning Balance - ADIT Adjustment Ending Balance - DTA / (DTL) Estimated Ending Balance - ADIT Not Sending Balance - DTA / (DTL) Average Balance as adjusted (non-prov	9er Month 31 29 31 30 31 30 31 30 31 50 50 50 50 50 50 50 50 50 50 50 50 50		214 214 214 214 214 214 214 214 214 214	\$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$0.00% \$6.45% 71.96% \$7.48% 43.46% 28.97% 14.95%	Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 12/31/2023 (Actuals) (Note F) (Col. (H), Line 40 + Line 4 12/31/2024 (Projected) (Note F) (Col. (H), Line 43 + Line 4 ([Col. (H), Line 42 + Line 4	Monthly Activity (Column E x Column F)	Projected Balance (Cal. G Plus Col. H,	12/31/2023 (Actuals) 12/31/2024 (Actuals) 12/31/2024 (Actuals) 12/31/2023 (Actuals) (Note F) (Col. (M), Line 40 + Line 4' 12/31/2024 (Actuals) (Note F) (Cot. (M), Line 43 + Line 4' ((Cot. (M), Line 42 + Line 4'	Projected vs. Actual (Note C)	(Actual vs Projected)	(Actual vs Projected)	Actual Balance (Col. K + Col. L + Col.

Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

Actuals for the 12 Months Ended December 31, 2024 Rate Year = Accumulated Deferred Income Taxes - Property (Account No. 282) Actual - Proration of Deferred Tax Activity (Note 8 n - Proration of Deferred Tax Activity (Note A) Days in Period (C) Preserved Prorated Prorated Difference Preserve Proration Preserve Proration Actual Balance **Total Days** Prorated Projected Projected Balance Monthly Activity (Col. G Plus Col. H, **Actual Monthly** Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Col. K + Col. L + Col. M Davs Prorated Days Per Future **Proration Amount** (Column E x Column F) (Note C) (Note E) Line Per Month **Test Period** (Column C / Column D) Monthly Activit Preceding Balance) Activity (Note D) Preceding Balance) ADIT Subject to Proration 12/31/2023 (Actuals) (100,732,121) 12/31/2023 (Actuals) (100,732,121) 49 12/31/2024 (Actuals) 50 Projected / Actual Activity 12/31/2024 (Projected) (101,212,056) 21,275 (100,710,846) (479,935) (522,484) (479.935) 214 50.00% 42,549 51 52 53 54 55 56 57 58 59 60 61 62 63 (503,924) 50.00% 42,398 45,779 21,199 (100,689,647) (461 526) (461.526) February (100,666,758) (553,156) (553,156) (102,226,738) (598,935) 50 00% 22.889 31 214 41,064 20.532 (100,646,225) (462,964) (504,028) (462,964) (102,689,702) 30 31 214 50.00% 214 40,304 20,152 (100,626,073) (456,275) (496,579) (456,275) (103.145.977) 50.00% May (103,748,052) 185 214 86.45% 48,174 38,731 41.646 (100 584 428) (602 075) (650 249) (602.075) June (100,556,556) (474,332) (513,063) (474,332) (104,222,383) July 31 154 123 214 71.96% 27.872 (104,707,744) 214 57,48% 38,667 22,225 (100,534,331) (485,361) (524,028) (485,361) August (497.504) 214 43.46% 48,315 20,997 (100.513.335) (497,504) (545 819) Septembe (519,828) (481,593) (105,686,841) (481.593) October 214 28.97% 38,235 11 078 (100 502 257) 14.95% 37,973 5,678 (100,496,579) (477,089) (515,061) (477,089) (106,163,930) 214 (396,797) (437,382) (396,797) (106,560,727) 0.47% 40,585 190 (100,496,389) December 235 731 Total (Sum of Lines 51 - 62) (1.207.023.424) 12/31/2023 (Actuals) (223,798,977) 12/31/2023 (Actuals) (223,798,977) Beginning Balance - ADIT Not Subject to Proration 65 Beginning Balance - ADIT Depreciation Adjustment Beginning Balance - DTA / (DTL) (Note F) (223,798,977) (Col. (H), Line 64 + Line 65) (223,798,977) (Cal. (M), Line 64 + Line 65) 66 12/31/2024 (Projected) (238,608,908) 12/31/2024 (Actuals) (233,604,570) 67 Estimated Ending Balance - ADIT Not Subject to Proration Ending Balance - ADIT Depreciation Adjustment (233,604,570) (238,608,908) (Col. (H), Line 67 + Line 68) (Col. (M), Line 67 + Line 68) Ending Balance - DTA / (DTL) 69 (228,701,774) (231,203,943) ([Col (M), Line 66 + Line 69] / 2) 70 Average Balance as adjusted (non-prorated) ((Col. (H), Line 66 + Line 691 / 2) (100,496,389) (106,560,727) (Col. (H), Line 62) 71 72 (Col. (M), Line 70 + Line 71) (Col. (H), Line 70 + Line 71) (331,700,332) Amount for Attachment H-1A, Line 40c Accumulated Deferred Income Taxes - Other (Account No. 283) Actual - Proration of Deferred Tax Activity (Note B) Projection - Proration of Deferred Tax Activity (Note A) Days in Period (A) (C) Prorated Preserved Prorated Total Days Prorated Projected Projected Balance Difference Preserve Proration Preserve Proration Actual Balance Col. K + Col. L + Col. M Projected (Col. G Plus Col. H. Actual Monthly Projected vs. Actual (Actual vs Projected) (Actual vs Projected) Prorated Days Per Future Proration Amount Monthly Activity (Note C) Preceding Balance) (Column E x Column F) Preceding Balance) Activity (Note D) (Column C / Column D) Monthly Activit Line Month Per Month Test Period 12/31/2023 (Actuals) 12/31/2023 (Actuals) 73 ADIT Subject to Proration 12/31/2024 (Projected) 12/31/2024 (Actuals) Projected / Actual Activity 74 50.00% 75 50.00% 76 77 78 79 80 81 82 83 84 85 February 29 31 214 214 50.00% March 30 31 30 31 214 50 00% April 214 214 May 50.00% 185 86.45% June 214 71.96% July 123 214 57.48% August 30 31 214 214 43.46% 28.97% 62 October 214 14.95% November 86 87 0.47% December Total (Sum of Lines 75 - 86) (959,715) Beginning Balance - ADIT Not Subject to Proration 12/31/2023 (Actuals) (959.715) 12/31/2023 (Actuals) 88 89 Beginning Balance - ADIT Adjustment Beginning Balance - DTA / (DTL) (Col. (H), Line 88 + Line 89) (959,715) (Col. (M), Line 88 + Line 89) (959,715) 90 (553,649) 12/31/2024 (Actuals) (866,211) 91 Estimated Ending Balance - ADIT Not Subject to Proration 12/31/2024 (Projected) Ending Balance - ADIT Adjustment

(553,649)

(756,682)

(756,682)

(Col. (M), Line 91 + Line 92)

(Col. (M), Line 94 + Line 95)

(Col. (M), Line 86)

([Col. (M), Line 90 + Line 93] / 2)

(Col. (H), Line 91 + Line 92)

(Col. (H), Line 94 + Line 95)

(Col. (H), Line 86 1

([Col. (H), Line 90 + Line 93] / 2)

Ending Balance - DTA / (DTL)

Proreted ADIT

Average Balance as adjusted (non-prorated)

Amount for Attachment H-1A, Line 40d

93

94

95

(866,211)

(912,963)

(912,963)

Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) - Transmission Allocated Attachment 1A - ADIT Summary

	Rate Year =	Actuals for th	ne 12 Months En	ded Decembe	r 31, 2024								
	Accumulated Deferred Investment To	ax Credits (Acco	unt No. 255)										
		Day	vs in Period			Projection - P	roration of Deferred ITC A	ctivity (Note A)		Actual - Pro	ration of Deferred ITC Ac	tivity (Note B)	
	(A)	(B)	(C)	(D) Total Days Per Future	(E) Proration Amount	(F)	(G) Prorated Projected Monthly Activity	(H) Prorated Projected Balance (Col. G Plus Col. H,	(i) Actual Monthly	(J) Difference Projected vs. Actual	(K) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M.
Line	Month	Per Month	Per Month	Test Period	(Column C / Column D)	Monthly Activity	(Column E x Column F)	Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	Preceding Balance)
97	DITC Subject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)				
98	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
99	January	31		214	50,00%				-		7.4	*	3. 5 6
100	February	29		214		-	32		-	\$ a	12	2	4
101	March	31		214		-	65			53	17	*	1.5
102	April	30	-	214		-	- 24				-	-	÷
103	May	31		214		•	-	.70	-	-	/ .	•	V.
104	June	30	185	214		•		-	-	*	6		1.5
105	July	31	154	214		-		-	•	21		-	
106	August	31	123	214		-	-	-	•	1	37	5	57
107	September	30	93	214			-	-	•	-		-	•
108	October	31	62	214		•	-		-	70	15	5	•
109	November	30	32	214		•	-	-	•	•.1			
110	December Total (Sum of Lines 99 - 110)	31 366	1	214	0.47%		· ·	_		<u>:</u>	_ _	<u>-</u>	
111	Total (Sum of Lines 99 - 110)	366					·				-		
112	Beginning Balance - DITC Not Subject	to Proration				12/31/2023 (Actuals)		•	12/31/2023 (Actuals)				-
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 Proratio	on .			12/31/2024 (Projected)		•	12/31/2024 (Actuals)				
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-pro-	rated)				([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-1A, Line 4	0e				(Col. (H), Line 118 + Line	119)		(Col. (M), Line 118 + Line	119)			

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 True-up Adjustment

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

- 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 The computators on this warepuper apply the procedure the sort response to the processor of the account balances not subject to the processor requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.187(f)-(1)(6) and averaged in accordance with IRC Section 168(f)(9)(8) 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 over-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity in Tactivity in the true-up adjustment to the projected monthly ADIT activity in Tactivity in the true-up adjustment to the projected monthly ADIT activity in Tactivity in Tactiv 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 (encount of projected activity) that id do not occur) and a positive in Column J represents under-projection (excess of actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and a positive in Column J represents over-projection (excess of actual activity) and actual activity actual activity actual activity are actual activity actual activity actual activity actual
- Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations,
- F This section is reserved for adjustment necessary to comply with the IRS normalization rules.

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		-	•
50	45	5	•
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Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End 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	18,569,023			17,795,523	773,500
2	ADIT-281	•	-			-
3	ADIT-282	(233,604,570)	-	-	(233,604,570)	•
4	ADIT-283	(866,211)	-	•	(748,450)	(117,761)
5	ADITC-255				•	•
6	Subtotal - Transmission ADIT	(215,901,758)	• *	•	(216,557,497)	655,738
Line	Description	Total				
7	ADIT (Reacquired Debt)	(491,351)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. 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-1A, Line 111. 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.

Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

December 31, 2024 (Actuals)									
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)			
		Distribution, or	Transmission	Plant	Labor Related	Justification			
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Benefits	1,129,853				1 129 853	recoverable in the transmission formula.			
Accrued Benefits	1,129,000			•	1,123,033	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Bodily Injuries	3,156,367			3,023,207	133.160	recoverable in the transmission formula.			
Acaded Bodily Injuries	0,100,001			0,020,207	100,100	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Bonuses & Incentives	2,350,230				2,350,230	recoverable in the transmission formula.			
Accrued Environmental Liability	154,639	154,639		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Accrued Liability - Legal		-				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued OPEB	(127,243)	-			(127,243)	recoverable in the transmission formula.			
Accrued Other Expenses	463,055	463,055	•	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Payroll Taxes - AIP	187,930	- 1			187,930	recoverable in the transmission formula.			
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Severance	28,110		-			recoverable in the transmission formula.			
Accrued Vacation	313,036	313,036	•			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Accrued Worker's Compensation	1,444,906	-	-	•		recoverable in the transmission formula.			
Allowance for Doubtful Accounts	12,845,248	12,845,248	-	•		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Asset Retirement Obligation	1,432,951	1,432,951	-	· ·		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
Deferred Compensation	1,613,006			•		recoverable in the transmission formula.			
Deferred Revenue	3,655,038	3,655,038	-		•	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula. ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are			
	443,467			443,467		recoverable in the transmission formula.			
NJ AMA Credit	49,214	49,214	-	443,407		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Other Deferred Credits Requiatory Liability	12,202,259	12.202.259	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Sales & Use Tax Reserve	12,202,235	12,202,239	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
State Income Taxes	(2,095)	(2,095)	-			ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Charitable Contribution Carryforward	253,613	253.613			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
Charlable Contribution Carry of Ward	200,010					The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to			
State Net Operating Loss Carryforward	51,043,544	7,839,061		43,204,483		plant in service that is included in rate base.			
Date Not Operating 2000 only of note									
						Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass all			
						timing differences regardless of whether the difference is normalized or flowed-through. These balances			
Unamortized Investment Tax Credit	459,350		-	459,350		represent the deferred taxes of unamortized ITC. These amounts are removed from rate base below.			
Other Accrued Deferred Tax Assets	44,858	44,858		-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.			
						Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities.			
Income Tax Regulatory Liability	37,379,665	37,379,665				This balance is excluded from rate base and removed below.			
Subtotal: ADIT-190 (Not Subject to Proration)	130,521,001	76,630,542	•	47,130,507	6,759,952				
Less: ASC 740 ADIT Adjustments excluded from rate base	(459,350)			(459,350)					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity		100 000 000							
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(37,379,665)	(37,379,665)		-	407.040				
Less: OPEB related ADIT, Above if not separately removed	127,243		-	- :	127,243				
Total: ADIT-190 (Not Subject to Proration)	92,809,229	39,250,877		46,671,157	6,887,195				
· · · · · · · · · · · · · · · · · · ·									
Wages & Salary Allocator					11.23%				
Gross Plant Allocator				38.13%	1				
Transmission Allocator			100.00%						
Other Allocator		0.00%							
ADIT - Transmission	18,569,023		-	17,795,523	773,500	<u> </u>			

Atlantic City Electric Company Accumulated Deferred Income Taxes (ADIT) Attachment 1B - ADIT Worksheet - End of Year

			December 31, 202	4 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Corporate Alternative Minimum Tax Credit Carry-Forward	8,269,623	(18,813,001)		27,082,624		Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	•	(11,804,605)		11,804,605		Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	8,269,623	(30,617,606)		38,887,229		
	i i					
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	8,269,623	(30,617,606)	-	38,887,229		
					11,23%	
Wages & Salary Allocator	ļ			38.13%	11.2376	
Gross Plant Allocator	H 1		100.00%	30.1376		
Transmission Allocator	 	0.00%	100.00%			
Other Allocator ADIT - Transmission	14,827,543	0.00%		14,827,543		
ADIT - I ransmission	14,027,343			17,027,340		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
(~)	(2)	Gas, Production,	Only	()	· /	(*)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190	Total	Other Related	Related	Related	Related	Justification
ADIT-190 (Not Subject to Proration)	130,521,001	76,630,542		47,130,507	6,759,952	
ADIT-190 (Not subject to Proration)	8,269,623	(30,617,606)		38,887,229	0,700,002	
Total - FERC Form 1, Page 234	138,790,624	46,012,936		86,017,736	6,759,952	
TOTAL - LEVO LAUR 1' LEÃA 724	130,750,024	30,012,930		30,017,730	0,700,002	

Instructions for Account 190:

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

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

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 282 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Plant Related Deferred Taxes	(611,803,744)	855,714	-	(612,659,458)		ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	37,130,493	37,130,493	-	•	· ·	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(13,987,904)	(9,853,023)	(4,134,881)	_		Linder ASC 740, deferred income taxes must be provided on all tax temporary differences, including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for Regulatory purposes and are excluded from Rate Base.
Plant Deferred Taxes - Flow-through	(12,666,877)	(12,666,877)		-		Plant related basis difference not currently includible in rate base.
Subtotal: ADIT-282 (Not Subject to Proration)	(601,328,032)	15,466,307	(4,134,881)	(612,659,458)		
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	13,987,904	9,853,023	4,134,881	-		
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	12,666,877	12,666,877	-		-	
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(574,673,251)	37,986,207	-	(612,659,458)		
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(233,604,570)	-		(233,604,570)		

			December 31, 202	4 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)	Total	Other Related	Related			
Plant Related Deferred Taxes	(279,469,862)		•	(279,469,862)	-	ADIT attributable to plant in service that is included in rate base,
	1000 100 100			(070 400 000)		
Subtotal: ADIT-282 (Subject to Proration)	(279,469,862)	-		(279,469,862)	•	
Less: ASC 740 ADIT Adjustments excluded from rate base						
	+			_		
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(279,469,862)		•	(279,469,862)		
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.1296%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(106,560,727)	-	-	(106,560,727)	-	1.

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Only			
		Distribution, or	Transmission	Plant	Labor	
ADIT-282	Total	Other Related	Related	Related	Related	Justification
ADIT-282 (Not Subject to Proration)	(601,328,032)	15,466,307	(4,134,881)	(612,659,458)	-	
ADIT-282 (Subject to Proration)	(279,469,862)	-	-	(279,469,862)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(880,797,894)	15,466,307	(4,134,881)	(892,129,320)	- 1	

- 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.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
 Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT- 283 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Asset Retirement Obligation	(351,343)	(351,343)	-	•		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the
Materials Reserve	370,882	-	-	370,882		transmission formula.
						ADIT relates to all functions and attributable to underlying accounts that are recoverable in the
Other Deferred Debits	(2,333,792)	- 1		(2,333,792)	-	transmission formula,
						Included because the pension asset is included in rate base, Related to accrual recognition of expense
Pension Asset	(1,048,540)				(1,048,540)	for book purposes & deductibility of cash fundings for tax purposes.
Regulatory Asset	(67,090,664)	(67,090,664)				ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(826,456)	(826,456)	-	-		ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Renewable Energy Credits	(26,996)	(26,996)			-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
	` ' '					The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the
Unamortized Loss on Reacquired Debt	(437,533)	(437,533)		-		new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(71,744,442)	(68,732,992)	-	(1,962,910)	(1,048,540)	
		(,,		,,, ,	, , , ,	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-		_	_		
		(22 222 222)		(4.000.040)	(4.040.540)	
Total: ADIT-283 (Not Subject to Proration)	(71,744,442)	(68,732,992)		(1,962,910)	(1,048,540)	
Wages & Salary Allocator	l				11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(866,211)	-	-	(748,450)	(117,761)	

			December 31, 202	4 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	.					
	 					
Subtotal: ADIT-283 (Subject to Proration)	 	_		_		
Subtotal: ADIT-283 (Subject to Provation)	 			-		
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						***
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)					_	
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Subject to Proration)			_			
Total, Jun 1200 (Gab)et to 1 Iolanoii)	#					
Wages & Salary Allocator	 				11.23%	
Gross Plant Allocator	#			38.13%		
Transmission Allocator	1		100.00%			
Other Allocator		0.00%				
ADIT - Transmission			•	-	•	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production,	Onty			
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(71,744,442)	(68,732,992)	-	(1,962,910)	(1,048,540)	
ADIT-283 (Subject to Proration)	I	-	<u> </u>	•	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(71,744,442)	(68,732,992)		(1,962,910)	(1,048,540)	

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).
 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred investment Tax Credits)	(1,634,115)	-	_	(1,634,115)		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortizac Investment Tax Credit (Form 1, 266.8.f) multiplied by (11-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
				_		
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(1,634,115)			(1,634,115)	-	
Less: Adjustment to rate base	1,634,115			1,634,115		
Total: ADIT-255			-		•	
					11.23%	
Wages & Salary Allocator Gross Plant Allocator	-			38.13%	11.23%	
Transmission Allocator	1		100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission				-		

			December 31, 2024	(Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
Lipe and the second sec		Distribution, or	Transmission	Plant	Labor	
Investment Tax Credit Amortization	Total	Other Related	Related	Related	Related	Justification
Investment Tax Credit Amortization	226,922			226,922		A utility that elected to use amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
III TOSSIISIIL TOX OTOSII PAIIGIALDIOII	220,022					•
Subtotal: (Form No. 1 p. 266 & 267)	226,922	-	-	226,922		
Total: Investment Tax Amortization	226,922			226,922		
Total. Investment vax Antoniaanon						
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	86,524		-	86,524		

END

				December 31, 2023 (A	ctuals)	
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	17,870,091			17,450,430	419,661
2	ADIT-281	-	•	-	-	-
3	ADIT-282	(223,798,977)		-	(223,798,977)	-
4	ADIT-283	(959,715)		•	(633,127)	(326,587)
5	ADITC-255	-				
6	Subtotal - Transmission ADIT	(206,888,601)	•		(206,981,675)	93,074
Line	Description	Total				
7	ADIT (Reacquired Debt)	(607,894)				

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-1A, Line 111. 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-1A, Line 111. 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.

			December 31, 2023 (Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Not Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Accrued Benefits	876.724	_			876 724	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
ACCIDED DETINIS	0/0,/24				010,124	ADIT relates to all functions and attributable to underlying operating and maintenance expenses
Accrued Bodily Injuries	958,055	-		889,462	68,593	that are recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses
Accrued Bonuses & Incentives	1,888,682	171,057	-	-		that are recoverable in the transmission formula.
Accrued Environmental Liability	171,057	1/1,05/	-	•	-	
Accrued Liability - Legal	-	<u>·</u>	•	-	-	formula.
	4 4 4 4 200				4 444 200	ADIT relates to all functions and attributable to underlying operating and maintenance expenses
Accrued OPEB	1,141,308 727,743	727.743	-	-	1,141,308	that are recoverable in the transmission formula.
Accrued Other Expenses	121,143	121,143	-	•	•	ADIT relates to all functions and attributable to underlying operating and maintenance expenses
Accrued Payroll Taxes - AIP	(542,569)			-	(542,569)	that are recoverable in the transmission formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses
Accrued Severance	28,110		-		28,110	that are recoverable in the transmission formula.
Accrued Vacation	377,519	377,519	-	•		formula.
						ADIT relates to all functions and attributable to underlying operating and maintenance expenses
Accrued Worker's Compensation	1,454,719	-	-		1,454,719	that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	14,245,089	14,245,089	-	-		formula.
Asset Retirement Obligation	1,673,455	1,673,455	-	-		formula.
Deferred Compensation	(270,117)				(270 117)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,817,189	3,817,189	-		(270,117)	formula.
Deletted Revenue	3,017,103	3,017,105				ADIT relates to all functions and attributable to underlying operating and maintenance expenses
NJ AMA Credit	443,467		_	443,467	-	that are recoverable in the transmission formula.
Other Deferred Credits	49,214	49,214	-			formula.
Regulatory Liability	13,524,346	13,524,346	•	-		formula.
Sales & Use Tax Reserve	•	-	-			formula.
State Income Taxes	(2,305)	(2,305)				formula.
Charitable Contribution Carryforward	253,613	253,613	-	-		formula.
State Net Operating Loss Carryforward	52,061,148	7,839,061		44,222,087		The state net operating loss carry-forward, net of federal taxes, is included to the extent attributable to plant in service that is included in rate base.
		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Pursuant to the requirements of ASC 740, accumulated deferred income taxes must encompass
						all timing differences regardless of whether the difference is normalized or flowed-through.
						These balances represent the deferred taxes of unamortized ITC. These amounts are removed
Unamortized Investment Tax Credit	523,137			523,137	-	from rate base below.
Other Accrued Deferred Tax Assets	23,801	23,801		•	-	formula.
						Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and
Income Tax Regulatory Liability	38,730,438	38,730,438	-	-		liabilities. This balance is excluded from rate base and removed below.
Subtotal: ADIT-190 (Not Subject to Proration)	132,153,823	81,430,220	-	46,078,153	4,645,450	
Less: ASC 740 ADIT Adjustments excluded from rate base	(523,137)		-	(523,137)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity				•	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(38,730,438)	(38,730,438)	-	-	14 444 0001	
Less: OPEB related ADIT, Above if not separately removed	(1,141,308)	•	-		(1,141,308)	
Total: ADIT-190 (Not Subject to Proration)	91,758,940	42,699,782	•	45,555,016	3,504,142	
					40.000	
Wages & Salary Allocator				95.545	11.98%	
Gross Plant Allocator	ļ. ————————————————————————————————————		100.00%	38.31%		
Transmission Allocator		0.000	100.00%			
Other Allocator	17.870.091	0.00%		17,450,430	419,661	
ADIT - Transmission	17,870,091		-	17,450,430	4 19,661	L

Decer	nher	31	2023	(Actuals)

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-190 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
Corporate Alternative Minimum Tax Credit Carry-Forward	10,937,513	56,075	-	10,881,438	•	Electric portion included in rate base.
ederal Net Operating Loss Carry-Forward	-	(26,840,261)		26,840,261		Electric portion included in rate base.
jubtotal: ADIT-190 (Subject to Proration)	10,937,513	(26,784,186)	-	37,721,699	-	
ess: ASC 740 ADIT Adjustments excluded from rate base						
ess: ASC 740 ADIT Adjustments related to AFUDC Equity						
ess: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
ess: OPEB related ADIT, Above if not separately removed						
otal: ADIT-190 (Subject to Proration)	10,937,513	(26,784,186)	-	37,721,699		
Wages & Salary Allocator					11.98%	
Gross Plant Allocator			-	38.31%		
Transmission Allocator		1	100.00%	00.0770		
Other Allocator		0.00%	100.0074		-	
ADIT - Transmission	14,449,778	0.0076	-	14,449,778	-	
Wil - Hallottiookii	[4,445,776]	- 1		14,440,170]		L
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	

Related

Related

4,645,450

4,645,450

Related

46,078,153

37,721,699

83,799,852

Justification

Total - FERC Form 1, Page 234 Instructions for Account 190:

ADIT-190 (Not Subject to Proration) ADIT-190 (Subject to Proration)

- 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.

Total

132,153,823 10,937,513

143,091,336

Other Related

81,430,220

(26,784,186)

54,646,034

6. ADIT items subject to the proration under the "normalization" rules will be included in ADIT-199 (Subject to Proration).

Contribution in Air of Construction 23,55,503 23,20,505				December 31, 2023 (A	(ctuals)		
ADT - 128 (pil Subject to Prorestino) Total	(A)	(B)	Gas, Production,	Only	, ,		(G)
Control Cont	ADIT- 282 (Not Subject to Proration)	Total					Justification
Controllation AS of Controllation As o	Plant Related Deferred Taxes		1,911,474		(584,235,805)		ADIT attributable to plant in service that is included in rate base.
13.15.15.15 13.25.15 1	Contribution in Aid of Construction			-	-	-	
Substate ADT -322 (left Subject to Provation) (697.466,875) 6.93.422 (4.090.522) (694.235.959) -	AFUDC Equity	(13,913,163)	(9,822,641)	(4,090,522)			including AFUDC-Equity. Deferred income taxes on AFUDC-Equity are not recognized for
Less: ASC 76 ADT Adjutments excluded from rate base 1,515,163 8,822,841 4,990,522 -	Plant Deferred Taxes - Flow-through			•			Plant related basis difference not currently includible in rate base.
Least ASC 770 A DIT Adjustments related to AFUDC Cetuly 1,319,158 9,822.841 4,090.522 -	Subtotal: ADIT-282 (Not Subject to Proration)	(587,486,875)	839,452	(4,090,522)	(584,235,805)	-	
Least ASC 770 A DIT Adjustments related to AFUDC Cetuly 1,319,158 9,822.841 4,090.522 -							
14,798,884 14,		-					
Class OPER Healed ADT, Above If not separately errored Class ADT 282 (Net Subject to Proretion) (\$58,803,628) 25,431,977				4,090,522	•		
Total: ADIT -282 (Net Subject to Prorestion) (\$58,803,829) (\$70,005 \$1,000 \$1,		14,769,884	14,769,884		-		
Mages & Salary Allocator	Less: OPEB related ADIT, Above if not separately removed	-		-	-		
Wages & Salary Allocator	Total: ADIT-282 (Not Subject to Proration)	(558.803.828)	25.431.977	-	(584,235,805)		
Cross Plant Allocator		(===,===,			(== 1,===,===,		
Cross Plant Allocator	Wages & Salary Allocator	ii i				11.98%	
Transmission Allocator 0.00%		ii i		•	38.31%		·
ADT - Transmission (22,798,977) - (223,798,977		Ì		100.00%			· · · · · · · · · · · · · · · · · · ·
ADT - Transmission (22,798,977) - (223,798,977		i i	0.00%				
ADT282 (Subject to Proration) Total Other Ralated Plant Labor Related	ADIT - Transmission	(223,798,977)		-	(223,798,977)		
Plant Related Deferred Taxos (262,965,060) - - (262,965,060) - ADIT attributable to plant in service that is included in rate base.	(A)	(B)			(E)	(F)	(G)
Subtotal: ADIT-282 (Subject to Proration) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060) (262,965,060)							t min m
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) (262,965,060) - (262,965,060)	ADIT-282 (Subject to Proration)		Other Related	Related	Related	Related	
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) (262,965,060) - (262,965,060)	ADIT-282 (Subject to Proration) Plant Related Deferred Taxes		Other Related	Related	Related	Related	
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) (262,965,060) - (262,965,060)			Other Related	Related	Related	Related	
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) (262,965,060) - (262,965,060)			Other Related	Related	Related	Related	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: ORES related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) (262,965,060)	Plant Related Deferred Taxes	(262,965,060)	Other Related	Related	Related (262,965,060)	Related	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Common tax regulatory assets / (liabilities)	Plant Related Deferred Taxes Subtotal: ADIT-282 (Subject to Proration)	(262,965,060)	Other Related	Related	Related (262,965,060)	Related	
Less: OPE8 related ADIT, Above if not separately removed	Plant Related Deferred Taxes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base	(262,965,060)	Other Related	Related	Related (262,965,060)	Related	
Total: ADIT-282 (Not Subject to Proration) (262,965,060) -	Plant Related Deferred Texes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity	(262,965,060)	Other Related	Related	Related (262,965,060)	Related	
Wages & Salary Allocator	Plant Related Deferred Taxes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT Delances related to income tax regulatory assets / (liabilities)	(262,965,060)	Other Related	Related	Related (262,965,060)	Related	
Gross Plant Allocator 38.31%	Plant Related Deferred Taxes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT Dalances related to income tax regulatory assets / (liabilities) Less: OPE8 related ADIT, Above if not separately removed	(262,965,060)	Other Related	Related	Related (262,965,060) (262,965,060)	Related	
Gross Plant Allocator 38.31%	Plant Related Deferred Taxes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT Delances related to income tax regulatory assets / (liabilities)	(262,965,060)	Other Related	Related	Related (262,965,060) (262,965,060)	Related	
Transmission Allocator	Plant Related Deferred Texes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration)	(262,965,060)	Other Related	Related	Related (262,965,060) (262,965,060)	Related	
Citer Allocator	Flant Related Deferred Taxes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) Wages & Salary Allocator	(262,965,060)	Other Related	Related	Related (262,965,060) (262,965,060) (262,965,060)	Related	
ADIT - Transmission (100,732,121) - (100,732,1	Plant Related Deferred Texes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT Dalances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator	(262,965,060)	Other Related	Related	Related (262,965,060) (262,965,060) (262,965,060)	Related	
(A) (B) (C) (D) (E) (F) (G) Gas, Production, Only Distribution, or Transmission Plant Labor ADIT-282 (Not Subject to Proration) (587,486,875) 839,452 (4,090,522) (582,35,805) - ADIT-282 (Subject to Proration) (262,965,060) - (262,965,060) -	Flant Related Deferred Texes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator	(262,965,060)	Other Related	Related	Related (262,965,060) (262,965,060) (262,965,060)	Related	
ADIT-282 Total Other Related Related Related Related Justification ADIT-282 (Not Subject to Proration) (587,486,875) 839,452 (4,090,522) (584,235,805) - ADIT-282 (Subject to Proration) (262,965,060) - (262,965,060) -	Flant Related Deferred Taxes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator	(262,965,060)	Other Related	Related	Related (262,965,060) (262,965,060) (262,965,060) (262,965,060)	Related	
ADIT-282 (Not Subject to Proration) (587,486,875) 839,452 (4,090,522) (584,235,805) - ADIT-282 (Subject to Proration) (262,965,060) - (262,965,060) -	Plant Related Deferred Texes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator Other Allocator ADIT - Transmission	(262,965,060) (262,965,060) (262,965,060) (100,732,121)	Other Related	Related	Related (262,965,060) (262,965,060) (262,965,060) (262,965,060) (100,732,121) (E)	11.98%	ADIT attributable to plant in service that is included in rate base.
ADIT-282 (Subject to Proration) (262,965,060) - (262,965,060)	Plant Related Deferred Texes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator ADIT - Transmission (A)	(262,965,060) (262,965,060) (262,965,060) (100,732,121)	Other Related	Related	Related (262,965,060) (262,965,060) (262,965,060) (262,965,060) (38.31% (100,732,121) (E) Plant	11.98%	ADIT attributable to plant in service that is included in rate base.
	Flant Related Deferred Taxes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator ADIT - Transmission (A)	(262,965,060) (262,965,060) (262,965,060) (100,732,121) (B)	Other Related	Related	Related (262,965,060) (262,965	11.98%	ADIT attributable to plant in service that is included in rate base.
	Flant Related Deferred Texes Subtotal: ADIT-282 (Subject to Proration) Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed Total: ADIT-282 (Not Subject to Proration) Wages & Salary Allocator Gross Plant Allocator Transmission Allocator Other Allocator ADIT - Transmission (A) ADIT-282 ADIT-282 (Not Subject to Proration)	(262,965,060) (262,965,060) (262,965,060) (100,732,121) (B)	Other Related	Related	Related (262,965,060) (262,965,060) (262,965,060) (262,965,060) (38.31% (100,732,121) (E) Plant Related (584,235,805)	11.98%	ADIT attributable to plant in service that is included in rate base.

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).
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

			December 31, 2023 (Actuals)		
(A)	(8)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT- 283 (Not Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Asset Retirement Obligation	(431,312)	(431,312)	-	-	-	formula.
Materials Reserve	171,416	-	-	171,416	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Other Deferred Debits	(1,824,219)	-	-	(1,824,219)		ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(2,726,982)		_		(2.726.092)	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.
Pension Asset Regulatory Asset	(55,858,305)	(55,858,305)	-	-	(2,720,302)	formula,
Regulatory Asset - Accrued Vacation	(817,804)	(817,804)	-	-		formula.
Renewable Energy Credits	(65,435)	(65,435)				formula.
Notice and Electric Courts	(00,400)	_(00,400)				The cost of bond redemption is deductible currently for tax purposes and is amortized over the
Unamortized Loss on Reacquired Debt	(545,168)	(545,168)	_		_	life of the new bond issue for book purposes. Excluded here since included in Cost of Debt.
Subtotal: ADIT-283 (Not Subject to Proration)	(62,097,809)	(57,718,024)	-	(1,652,803)	(2,726,982)	and of the form bond to book perposes. Executes find a mediate an east of book.
	(0.0,00.,000)	(0.11.10)02.17			<u> </u>	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(62,097,809)	(57,718,024)	-	(1,652,803)	(2,726,982)	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%		11	
Other Allocator		0.00%				
ADIT - Transmission	(959,715)	-		(633,127)	(326,587)	
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADIT-283 (Subject to Proration)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
COLL-Sub-formation to Linigitalia	10101	Julia Louistan	100000	TOTALOG	- TOILLOG	Amarinoarion
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-		

100.00%

0.00%

Wages & Salary Allocator Gross Plant Allocator

Transmission Allocator
Other Allocator
ADIT - Transmission

11.98%

38.31%

			December 31, 2023 ((Actuals)		
(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or	Transmission	Plant	Labor	
ADIT-283 (Subject to Proration)	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Not Subject to Proration)	(62,097,809)	(57,718,024)		(1,652,803)	(2,726,982)	
ADIT-283 (Subject to Proration) Total - Pg, 277 (Form 1-F filer: see note 7, below)	(62,097,809)	(57,718,024)	-	(1,652,803)	(2,726,982)	

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).
- 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.113.57.c.

(A)	(B)	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADITC-255 (Unamortized Investment Tax Credits)	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,861,037)			(1,861,037)		tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
Subtotal: ADIT-255 (Form. No. 1 p. 266 & 267)	(1,861,037)			(1,861,037)		
Less: Adjustment to rate base	1,861,037	-		1,861,037	-	
	-			-		
				-		
Total: ADIT-255	2040	-	-		-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%			
Other Allocator	ļ	0.00%	-			
Unamortized investment Tax Credit - Transmission	<u> </u>	•	·		-	

(B)	(C)	(D)	(E)	(F)	(G)
Total	Other Related	Related	Related	Related	Justification
247,760		-	247,760		tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). A utility must not include tax credits as a reduction to rate base and as an amortization against taxable income.
247,760	-	-	247,760	-	
247,760	-	-	247,760		
				11.98%	
			38.31%		
		100.00%			
	0.00%				
94,908		-	94,908		
	247,760 247,760 247,760	Gas, Production, Distribution, or Other Related 247,760	Gas, Production, Only Transmission Other Related 247,760	Gas, Production, Only Transmission Related 247,760 247,760 247,760 247,760 247,760 247,760 247,760 247,760 38.31%	Gas, Production, Only Transmission Related Related Related 247,760 247,760 247,760 247,760 247,760 247,760 247,760 247,760 11,98% 100.00%

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

Rate Year =

Actuals for the 12 Months Ended December 31, 2024

Dept	Deficient / (Excess) Accumulated I										40.01.440		
March Part												IT Activity (Note B)	T ##
101/0029 101/0029		Days	Remaining Days	Total Days in Future	Proretion Amount (Column C / Column	Projected	Promited Projected Monthly Activity	Prorated Projected Balance (Col. G Plus Col. H, Preceding	Actual Monthly	Difference Projected vs. Actual	Preserve Proration (Actual vs Projected)	(Actual vs Projected)	Preserved Prorets Actual Balance (Col. K + Col. L + Col Preceding Balance
Property 28	Deficient / (Excess) ADIT Subject to I	Proration				12/31/2023 (Actuals)		3,570,954	12/31/2023 (Actuals)				8,426,
Table 19	Projected / Actual Activity								12/31/2024 (Actuals)				
Table 19	leguene	31		214	50.00%	-	99	3 570 954	(13.488)	(13.488)		(13.488)	8,413,
April 10 124				214	50.00%			3,570,954	(13,488)	(13,488)	-	(13,488)	8,399
The color The									(13,488)		7.50		
1,000	April		9			15	1.0						
1.00 1.00	May												
Table 1									(13,488)	(13,488)			
Selection 10 12 14 14-144 1													
Column							70		(13,400)	(13,400)			
10 12 13 14 14 15 15 15 15 15 15			62						(13.488)				
1			32			12	- 0				100		
Seed of the Control of Control			1				- 1						
	otal (Sum of Lines 3 - 14)			2.17			(+	5,5-5,55	(161,859)				
Page	,												
Coc. (A), Less 1-Less 1/DT Coc. (B), Less	Seginning Balance - Deficient / (Exce	ss) ADIT Not Subject to Pro	ration			12/31/2023 (Actuals)		19					
1/23 1/23													
Note	Seginning Belance - Deficient / (Exce	ss) ADIT				(Col. (H), Line 16 + Line 17)		117	(Col. (M), Line 16 + Line 17)			
Note													
Co. (P) Les 19 + Les 20 Co. (P) Les 20 + Les 20			96										
Co. (P) Live 1 Live 2 Live 2)						(Note F)				Α.			
Col. (F) Lim 1 3,375,054 Col. (F) Lim 2 1,000 Col. (F) Lim 2 Lim 2	Ending Balance - Deticient / (Excess)	ADII				(Cal. (N), Line 19 + Line 20)		-	(Col. (M), Line 19 + Line 20	3			
Col. (F) Lim 1 3,375,054 Col. (F) Lim 2 1,000 Col. (F) Lim 2 Lim 2													
### Action of (Excess) Another Income Taxes - Property (Account No. 128) ### Action of (Excess) Another Income Taxes - Property (Account No. 128) ### Action of (Excess) Another Income Taxes - Property (Account No. 128) ### Action of (Excess) Another Income Taxes - Property (Account No. 128) ### Action of (Excess) Another Income Taxes - Property (Account No. 128) ### Action of (Excess) Another Income Taxes - Property (Account No. 128) ### Action of (Excess) Another Income Taxes - Property (Account No. 128) ### Action of (Excess) Another Income Taxes - Property (Column F)	Aamaa Dalaasa on odicated (non-od	montad)				/(Co) (H) Line 18 + Line 211/2		8	//Col /M\ Line 18 + Line 21	11/2)			
##Ideal of (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282) Days in Partied Days in Days in Partied Days in Days in Partied Days in		rorated)					1	3.570.954		1]/2)			8.26
Companies Projection Proj	Prorated Deficient / (Excess) ADIT					(Cal. (H), Line 14)	1		(Col. (M), Line 14)	5			
A B C D C Table Days Promoted Days Per Fluth Per Morth Days Per Morth Per	Prorated Deficient / (Excess) ADIT					(Cal. (H), Line 14)	1		(Col. (M), Line 14)	5			
Month Days Profited Days Per Month Days Per Month Pe	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Accoun	it 190 Deferred Income Taxes - P		12)		(Col. (H), Line 14) (Col. (H), Line 22 + Line 23)		3,570,954	(Col. (M), Line 14))		200	
Morth Park Park Morth P	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account Deficient / (Excess) Accumulated I	t 190 Deferred Income Taxes - P Days	s In Period			(Col. (H), Line 14) (Col. (H), Line 22 + Line 23) Projection - Pronst	ion of Deficient / (Excess) Af	3,570,954 DIT Activity (Note A)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23	Actual - Proration o			8,26
Month Per Mont	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account Deficient / (Excess) Accumulated I	t 190 Deferred Income Taxes - P Days	s In Period		(E)	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23) Projection - Pronst	ion of Deficient / (Excess) Af	3,570,954 DIT Activity (Note A) (H)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23	Actual - Proration o			8,26 (M)
12/31/2023 (Actuals) (45,33,2:65) 12/31/2023 (Actuals) (45,33,2:65) 12/31/2023 (Actuals) (45,33,2:65) 12/31/2024 (Actuals) (45,33,2:65)	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account Deficient / (Excess) Accumulated I	nt 190 Deferred Income Taxes - P Day (B)	s In Period (C)	(D)		(Col. (H), Line 14) (Col. (H), Line 22 + Line 23) Projection - Prorst (F)	ion of Deficient / (Excess) Af	3,570,954 DIT Activity (Note A) (H) Proreted	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23	Actual - Proration o	(IC)	(L) Preserve Proration	Preserved Prors
12/31/2024 (Actuals) 12/31/2023 (Actuals)	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account Deficient / (Excess) Accumulated in (A)	ot 190 Deferred Income Taxes - P Day (B) Days	(C) Prorated Days	(D) Total Days Per Future	Pronation Amount (Column C / Column	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23) Projection - Prorest (F) Projected	ion of Deficient / (Excess) AC (G) Prorated Projected Monthly Activity	3,570,954 DIT Activity (Nois A) (H1) Prorested Projected Belance (Col. G Plus Col. H, Preceding	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23	Actual - Proration o (J) Difference Projected vs. Actual	(IC) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prore Actual Balance (Col. K+Col. L+C
Fabrussy 29 - 214 50,00% 114,556 57278 (48,217,709) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,160,40) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,160,40) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,160,40) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,160,40) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,160,47) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 62,271 - (46, March 3 1 - 214 50,00% 114,556 57278 (48,04,04) 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 114,556 70,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 114,556 70,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 114,556 70,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 114,556 70,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 114,556 70,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 114,556 70,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 114,556 70,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 119,549 4,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 119,549 4,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 119,549 4,00% 119,549 4,992 70,036 - (45, March 3 1 - 214 50,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549 4,00% 119,549	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Accoun Deficient / (Excess) ACcumulated I (A) Month	t 198 Deferred Income Taxes - P Day (B) Deys Per Month	(C) Prorated Days	(D) Total Days Per Future	Pronation Amount (Column C / Column	(Col. (H), Line 14) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projected Monthly Activity	ion of Deficient / (Excess) AC (G) Prorated Projected Monthly Activity	3,570,954 Off Activity (Note A) (H) Prorested Projected Balance (Col. G Plus Col. H, Preceding Balance)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity	Actual - Proration o (J) Difference Projected vs. Actual	(IC) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	8,26-
March 31 - 214 50.00% 114,556 57,278 (46,169,430) 119,549 4,992 62,271 - (46, May 30 - 214 50.00% 114,556 57,278 (46,103,152) 119,549 4,992 62,271 - (46, May 31 - 214 50.00% 114,556 57,278 (46,04,574) 119,549 4,992 62,271 - (46, May 31 - 214 50.00% 114,556 57,278 (46,04,574) 119,549 4,992 62,271 - (46, May 31 154 214 71,96% 114,556 89,032 (45,944,642) 119,549 4,992 104,025 - (45, May 31 154 214 71,96% 114,556 82,438 (45,844,04) 119,549 4,992 17,430 - (45, May 31 154 114,556 114,556 82,438 (45,844,04) 119,549 4,992 17,430 - (45, May 31 154 114,556 114,5	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Accoun Deficient / (Excess) ACcumulated I (A) Month	t 198 Deferred Income Taxes - P Day (B) Deys Per Month	(C) Prorated Days	(D) Total Days Per Future	Pronation Amount (Column C / Column	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projectad Monthly Activity 12/31/2023 (Actuals)	ion of Deficient / (Excess) AC (G) Prorated Projected Monthly Activity	3,570,954 Off Activity (Note A) (H) Prorested Projected Balance (Col. G Plus Col. H, Preceding Balance)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals)	Actual - Proration o (J) Difference Projected vs. Actual	(IC) Preserve Proration (Actual vs Projected)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prora Actual Batano (Col. K+Col.L+C Preceding Balan
Agrif 90 - 214 50,00% 114,556 57278 (45,103,152) 119,549 4,992 62,271 - (45, 145, 145, 145, 145, 145, 145, 145, 1	Prorated Deficient (Excess) ADIT - Account Deficient (Excess) ADIT - Account Deficient (Excess) ACcumulated I (A) Month Deficient (Excess) ADIT Subject to Projected / Actual Activity	t 190 Deferred Income Taxes - P Dey (8) (8) Days Per Month	(C) Prorated Days	(D) Total Days Per Future Test Period	Prontion Amount (Column C / Column D)	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projected Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556	ion of Deficient / (Excess) At (G) Prorated Projected Monthly Activity (Column E x Column F)	3,570,954 DIT Activity (Nose A) (IV) Provated Projected Selance (Col. G Plus Col. H, Preceding Balance) (46,332,265)	(Col. (M), Line 14.) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549	Actual - Proration of (J) Ofference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pron Actual Batan (Col. K + Col. L
May 31	Prorated Deficient (Excess) ADIT - Account Deficient (Excess) ADIT - Account Deficient (Excess) ACCUMULated I (A) Month Deficient (Excess) ADIT Subject to F Projected / Actual Activity January February	t 190 Deferred Income Taxes - P Day (B) Days Per Month Proretion 31 29	(C) Prorated Days	(D) Total Days Per Future Test Period	Pronstion Amount (Column C / Column D) 50.00%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prenat (F) Projectad Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 114,556	ion of Deficient / (Excess) Af (a) Prorsted Projected Monthly Activity (Column E x Column F) 57,278	3,570,954 Off Activity (Note A) (H) Prontade Projected Balance (Col. C Plus Col. H, Preceding Balance) (46,332,265) (46,274,987) (46,274,987)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Acturity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549	Actual - Proration of (4) Difference Projected vs. Actual (Note C) 4,992 4,992	(K) Preserve Proretion (Actual vs Projected) (Note D) 62,271 62,271	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pron Actual Balan (Col. K + Col. Ke) Preceding Balan (48,33
June 30 185 214 88.45% 114.556 99.002 (45.946,542) 119.549 4.992 104.025 (45.945,042) 119.549 4.992 174.005 (45.045,042)	Protected Deficient / (Excess) ADIT - Accound Deficient / (Excess) ADIT - Accound Deficient / (Excess) Accumulated I (A) Month Deficient / (Excess) ADIT Subject to f Projected / Actual Activity January February Merch	t 190 Deferred Income Taxes - P Deyy (8) Days Per Month 29 31 29 31	(C) Prorated Days	(D) Total Days Per Future Test Period	Pronstion Amount (Column C / Column D) 50.00% 50.00% 50.00%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projection Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 114,556 114,556	ion of Deficient / (Excess) At (G) Prorated Projected Monthly Activity (Column E x Column F) 57,278 57,278 57,278	3,570,954 DIT Activity (Note A) (19) Provisted Projected Staince (Col. C Plus Col. H, Preceding Balance) (46,332,265) (46,274,987) (46,277,709) (46,160,430)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,549	Actual - Proration (J) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992	(K) Preserve Proretion (Actual vs Projected) (Note D) 62,271 62,271 62,271	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Balan (Col. K + Col. L + Preceding Bala (46,3:
July 31 154 214 71,95% 114,555 82,435 (45,684,404) 119,549 4,992 87,430 (45,584,404) 119,549 87,430 87,4	Promised Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT - Subject to Foreignets / (Excess) ADIT Subject to Foreignets / Actual Activity January Fabruary March April	tt 190 Deferred Income Taxes - P Days (8) Days Per Month Proration 31 29 31 30	(C) Prorated Days	(D) Total Days Per Future Test Period	Pronsion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prenat (F) Projected Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 114,556 114,556 114,556	ion of Deficient / (Excess) Af (G) Proreted Projected Monthly Activity (Column E x Column F) 57,278 57,278 57,278	3,570,954 Off Activity (Note A) (H) Prontade Projected Balance (Col. C Plus Col. H, Preeding Balance) (46,332,265) (46,217,709) (48,160,430) (46,103,152)	(Col. (M), Line 14.) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 119,549 119,549 119,549	Actual - Proration of (J) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992 4,992 4,992	(K) Preserve Proresion (Actual vs Projected) (Note D) 62,271 62,271 62,271 62,271	(L) Preserve Proration (Actual vs Projected)	Preserved Provided Relationship Preserved Provided Relation Presenting Balan (46,3: 46,2:
August 31 123 214 57.48% 114.556 65.843 (45.798.561) 119.549 4.992 70.836 (45.89harber 30 53 214 43.46% 114.556 43.74% (45.748.777) 119.549 4.992 54.776 - (45.80m) Culciber 31 62 214 28.97% 114.556 33.189 (45.715.587) 119.549 4.992 38.182 - (45.80m) Nevember 30 2 32 214 14.95% 114.556 17.130 (45.898.489) 119.549 4.992 2.122 - (45.80m) Nevember 31 1 21 214 0.47% 114.556 5.55 (45.80m) December 31 1 214 0.47% 114.556 5.55 (45.80m) Segment of Lines 27 - 38) 366 - (45.80m) Segment of Line	Protected Deficient / (Excess) ADIT - Accound Deficient / (Excess) ADIT - Accound Deficient / (Excess) ACCUMULated I (A) Month Deficient / (Excess) ADIT Subject to f Projected / Actual Activity January February March April May	t 190 Deferred Income Taxes - P Deyy (8) Clays Per Month 29 31 30 31	(C) (C) Prorated Days Per Month	(D) Total Days Per Fuhire Test Period 214 214 214 214 214	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projection Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 114,556 114,556 114,556 114,556	ion of Deficient / (Excess) At (G) Prorated Projected Monthly Activity (Column E x Column F) 57,278 57,278 57,278 57,278	3,570,954 OFF Activity (Note A) (11) Provated Projected Staince (Col. C Plus Col. 11, Preceding Balance) (46,332,265) (46,274,987) (48,277,709) (48,160,430) (46,103,152) (46,045,874)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,549 119,549 119,549	Actual - Proration (J) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992 4,992 4,992 4,992	(K) Preserve Prorestion (Actual vs Projected) (Note D) 62,271 62,271 62,271 62,271 62,271 62,271 62,271	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pro Actuel Balan (Col. K + Col. L + Preceding Bala (46,2 (46,2 (46,1) (46,0 (46,0
September 30 93 214 43.46% 114.556 43.784 (45.748,777) 119.549 4.992 54.776 (45.704,777) 119.549 4.992 54.776 (45.704,777) 119.549 4.992 31.704,775 31.704,775	Prorested Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT - Account Month (A) Month Deficient / (Excess) ADIT Subject to F Projected / Actual Activity January February March April May June	t 190 Deferred Income Taxes - P Dey (8) Deys Per Month Proretion 31 29 31 30 31 30	s in Period (C) Pronted Days Per Month	(D) Total Days Per Future Test Period	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 86.45%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prenat (F) Projected Monthly Activity 12/31/2023 (Actuals) 11/31/2024 (Projected) 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556	ion of Deficient / (Excess) Af (G) Proreted Projected Monthly Activity (Column E x Column F) 57,278 57,278 57,278 57,278 57,278	3,570,954 Off Activity (Note A) (H) Promised Projected Balance (Col. C Plus Col. H, Preceding Balance) (46,332,265) (46,217,709) (48,160,430) (46,103,152) (46,0430; (46,043) (46,043) (46,043) (46,043)	(Col. (M), Line 14.) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 119,549 119,549 119,549 119,549 119,549 119,549 119,549	Actual - Proretion c (J) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992	(K) Preserve Proresion (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025	(L) Preserve Proration (Actual vs Projected)	Preserved Provided Reserved Provided Reserved Provided Reserved Provided Reserved Proceeding Balan (46,3) (46,2) (46,2) (46,0) (
October 31 62 214 28.97% 114,556 33,189 (45,715,587) 119,549 4,992 38,182 (45, Movember 30 32 214 14,95% 114,556 17,130 (45,689,459) 119,549 4,992 22,122 - (45, Movember 31 1 214 0.47% 114,556 55 1,555 (45,697,322) 119,549 4,992 25,528 (45,697,322) 119,549 4,992 5,528 (45,697,322) 119,549 4,992 15,528 (45,697,322) 119,549 4,992 15,528 (45,697,322) 119,549 1,343,555 19,908 1694,251 (45,697,322) 119,549 1,343,555 19,908 1694,251 (45,697,322) 11,344,555 19,908 11,344,555 19,908 119,546 (45,697,322) 11,344,555 19,908 119,546	Prorated Deficient / (Excess) ADIT - Accound Deficient / (Excess) ADIT - Accound Deficient / (Excess) ADIT - Accound Deficient / (Excess) Accumulated I. (A) Month Deficient / (Excess) ADIT Subject to f. Projected / Actual Activity January February March April May June June June June June June	t 190 Deferred Income Taxes - P Dey (8) Clays Per Month 29 31 30 31 30 31	s in Period (C) Promited Days Per Month 185 185	(D) Total Days Per Fulure Test Period 214 214 214 214 214 214 214 214 214	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 50.00%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projection Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556	ion of Deficient / (Excess) At (G) Prorated Projected Monthly Activity (Column E x Column F) 57,278 57,278 57,278 57,278 57,278 99,002	3,570,954 3,570,954 (in) Provised Projected Staince (Col. C Plus Col. H, Preceding Balance) (46, 332,265) (46, 274,987) (48, 277,709) (48, 160,430) (46,103,152) (46,045,874) (45,96,642) (45,96,422)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,549 119,549 119,549 119,549 119,549	Actual - Proration (J) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992	(K) Preserve Prorstion (Actual vs Projected) (Note D) 62,271 62,271 62,271 62,271 62,271 104,025 87,430	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Batan (Col. K + Col. L + 1) Preceding Batan (46,3: (46,2: (46,1: (46,0: (45,9: (45,9: (45,9:
November 30 32 214 14,95% 114,556 17,130 (45,698,458) 119,549 4,992 22,122 - (45,	Prorested Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT Subject to for Deficient / (Excess) ADIT Subject to for Projected / Actual Activity January February March April May July August	t 190 Deferred Income Taxes - P Deys (8) Deys Per Month Prorision 31 29 31 30 31 30 31 31	s in Period (C) Prevised Days Per Month 185 154 123	(D) Total Deys Per Fulure Test Period 214 214 214 214 214 214 214 214 214	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 68.45% 71.96%	(Cot. (H), Line 14.) (Cot. (H), Line 22 + Line 23) Projection - Prorat (F) Projection - Projection - Prorat (F) Projection - Proj	ion of Deficient / (Excess) AL (G) Prorated Projected Monthly Activity (Column E x Column F) 57.278 57.278 57.278 57.278 57.278 57.278 57.278 57.278 57.278 57.278 57.278	3,570,954 (H) (H) (H) (Promade Projected Balance (Col. C Plus Col. H, Preeding Balance) (46,332,265) (46,217,709) (48,103,152) (46,103,152) (46,030; (46,103,152) (46,594,644) (45,394,644) (45,394,644)	(Col. (M), Line 14.) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Actively 12/31/2023 (Actuals) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	Actual - Proretion c (J) Difference Projected vs. Actual (Note C) 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 62.271 62.271 70.4025 87.430	(L) Preserve Proration (Actual vs Projected)	(48,3: (48,3: (48,3: (48,3: (48,2: (46,2: (46,1: (46,0: (45,2:
December 31 1 214 0.47% 114,556 5.35 (45,697,322) 119,549 4,992 5,528 (45,697,322) 1.354,565 5.908 5.94,251	Prorated Deficient / (Excess) ADIT - Accound Deficient / (Excess) ADIT - Accound Deficient / (Excess) ADIT - Accound Deficient / (Excess) Accumulated I (A) Month Deficient / (Excess) ADIT Subject to for Actual Activity January January February March Agri May June June Juny August September	t 190 Deferred Income Taxes - P Days (8) Days Per Month 29 31 30 31 30 31 31 31 30	s in Period (C) Promited Days Per Month 185 185 185 123 93	(D) Total Days Per Future Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 50.00% 57.40% 43.46%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projection - Prorat (F) Projection Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556	ion of Deficient / (Excess) At (G) Prorated Projected Monthly Activity (Column E x Column F) 57.278 57.278 57.278 57.278 99.002 28.24.38 65.843	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,332,265) (46,103,152) (46,103,152) (46,103,152) (46,103,152) (46,045,744) (45,986,842) (45,788,561) (45,788,561)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	Actual - Proration (J) Difference Projected vs. Actual (Note C) 4,992	(K) Preserve Prorestion (Actual vs Projected) (Note D) 62,271 62,271 62,271 62,271 104,025 87,430 70,336 54,776	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Baten (Co. K + Co. L + + Preceding Bate (46,2; (46,2; (46,1; (46,0), (45,9) (45,9) (45,7; (45,7;
Stand of Lines 27 -38) 366 319,426 634,343 1,234,585 59,908 694,251	Promised Deficient / (Excess) ADIT - Account Deficient / (Excess) ADIT - Account Deficient / (Excess) Accumulated I (A) Month Deficient / (Excess) ADIT Subject to Foreignet / Actual Activity January February Advis Ad	Before Income Taxes - P Deyr Deys Per Month 29 29 31 30 31 30 31 30 31	s in Period (C) Prorested Days Per Month	(D) Total Deys Per Fulure Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 171.96% 40.46% 42.46% 28.97%	(Cot. (H), Line 14.) (Cot. (H), Line 22 + Line 23) Projection - Prorat (F) (F) Projectad Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projectad) 14,556 114,556	ion of Deficient / (Excess) Af (G) Protated Projected Monthly Activity (Calumn E x Calumn F) 57.278 57.278 57.278 57.272 82.438 68.843 49.744 33.189	3,570,954 (H) (H) (H) (Promated Projected Balance) (Got. G. Pius. Cd. H. Preceding Balance) (46,332,265) (46,217,709) (48,103,152) (46,103,152)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	Actual - Proration (J) Difference Projected vs. Actual (Note C) 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Balan (Col. K * Col. K* Preceding Bala (48,3: (46,2: (46,1: (46,0),
12/31/2023 (Actuals)	Prorated Deficient / (Excess) ADIT - Accound Deficient / (Excess) ADIT - Accound Deficient / (Excess) ADIT - Accound Deficient / (Excess) ACCumulated I (A) Month Deficient / (Excess) ADIT Subject to f. Actual Activity January January February March Agri May June Juny August September October November	t 190 Deferred Income Taxes - P	s in Period (C) Prorested Days Per Month	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projection - Prorat (F) Projection Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556	ion of Deficient / (Excess) At (G) Prorated Projected Monthly Activity (Column E x Column F) 57.278 57.278 57.278 57.278 99.012 82.438 65.843 49.744 33.189	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,217,709) (46,217,709) (46,045,274) (45,486,842) (45,788,561) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	Actual - Proration (J) Difference Projected vs. Actual (Note C) 4,992	(K) Preserve Prorestion (Actual vs Projected) (Note D) 62,271 62,271 62,271 62,271 104,025 87,430 70,336 54,776 38,182 22,122	(L) Preserve Proration (Actual vs Projected)	6,24 Preserved Pror Actual Batan (Col. K + Col. L+ Precoding Bale (46,3: (46,14) (46,
Agenting Balance - Deficient / (Excess) ADIT Adjustment (Excess) ADIT Adjustment (Excess) ADIT Adjustment (Excess) ADIT Adjustment (Excess) ADIT (Excess)	rocated Deficient / (Excess) ADIT subject to forcing / (Excess) ADIT subject to forcing / (Excess) Accumulated I (A) Month Month Perficient / (Excess) ADIT Subject to forcing / (Excess) ADIT Subject forcing / (Excess) ADIT Subject forcing / (Excess) ADIT Subject forcing / (Excess) ADIT Subje	La 190 Deferred Income Taxes - P Deys (B) (B) Days Per Month 29 31 30 31 30 31 30 31 30 31 30 31	s in Period (C) Prorested Days Per Month	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Cot. (H), Line 14.) (Cot. (H), Line 22 + Line 23) Projection - Prorat (F) (F) Projectad Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projectad) 14,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556	ion of Deficient / (Excess) Af (G) Protated Projected Monthly Activity (Calumn E x Calumn F) 57.278 57.278 57.278 57.272 99.022 84.343 49.744 33.189 17.130	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,217,709) (46,217,709) (46,045,274) (45,486,842) (45,788,561) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549 119,549	Actual - Proration (U) Difference Projected vs. Actual (Note C) 4.992	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182 22.122 5,528	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Batan (COL K + CoL L) Precoding Bala (48.3: (46.2: (46.2: (46.2: (46.3: (45.9: (45.7: (45.7: (45.6: (4
Col. (H), Line 40 + Line 41) Col. (H), Line 40 + Line 41) Col. (M), Line 40 + Line 41)	Prorated Deficient / (Excess) ADIT Proficient / (Excess) ADIT - Account Deficient / (Excess) Accumulated I (A) Month Deficient / (Excess) ADIT Subject to I Projected / Actual Activity January February Merch Apri Merch	Barrel B	s in Period (C) Prorsted Days Per Month 185 154 123 93 93 32 1	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Cot. (H), Line 14.) (Cot. (H), Line 22 + Line 23) Projection - Prorat (F) (F) Projected Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 14,556 114,556	ion of Deficient / (Excess) Af (G) Protated Projected Monthly Activity (Calumn E x Calumn F) 57.278 57.278 57.278 57.272 99.022 84.343 49.744 33.189 17.130	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,217,709) (46,217,709) (46,045,274) (45,486,842) (45,788,561) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549	Actual - Proration (U) Difference Projected vs. Actual (Note C) 4.992	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182 22.122 5,528	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Batan (COL K + CoL L) Precoding Bala (48.3: (46.2: (46.2: (46.2: (46.3: (45.9: (45.7: (45.7: (45.6: (4
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Auding Balance - Deficient / (Excess) ADIT Adjustment (Note F) (Note F)	recrated Deficient / (Excess) ADIT - Account Perficient / (Excess) ADIT - Account Perficient / (Excess) Accumulated I (A) Month Month Perficient / (Excess) ADIT Subject to for perficient / (Excess) ADIT Subject to for perficient / Actual Activity January February March April Mary June Jun	### ##################################	s in Period (C) Prorsted Days Per Month 185 154 123 93 93 32 1	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Pr	ion of Deficient / (Excess) Af (G) Protated Projected Monthly Activity (Calumn E x Calumn F) 57.278 57.278 57.278 57.272 99.022 84.343 49.744 33.189 17.130	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,217,709) (46,217,709) (46,045,274) (45,486,842) (45,788,561) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,	Actual - Proration (U) Difference Projected vs. Actual (Note C) 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 5.9908	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182 22.122 5,528	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Batan (COL K + CoL L) Precoding Bala (48.3: (46.2: (46.2: (46.2: (46.3: (45.9: (45.7: (45.7: (45.6: (4
Inding Balance - Deficient / (Excess) ADIT (Col. (H), Line 43 + Line 44) (Col. (M), Line 43 + Line 45) (Col. (H), Line 42 + Line 45) (Col. (H), Line 42 + Line 45) (Col. (H), Line 42 + Line 45) (Col. (H), Line 34 + Li	Promated Deficient / (Excess) ADIT - Account Infection of (Excess) ADIT - Account Infection of (Excess) ADIT - Account Infection of (Excess) ADIT - Subject to 10 Projected / Actual Activity January January February March Apri May June June June June June June June June	### ##################################	s in Period (C) Prorated Days Per Month 185 154 123 93 32 1	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Cot. (H), Line 14.) (Cot. (H), Line 22 + Line 23) Projection - Prorat (F) Projection - Prorat (F) Projection - Prorat (F) 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 (Note F) (Cot. (H), Line 40 + Line 41)	ion of Deficient / (Excess) Af (G) Protated Projected Monthly Activity (Calumn E x Calumn F) 57.278 57.278 57.278 57.272 99.022 84.343 49.744 33.189 17.130	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,217,709) (46,217,709) (46,045,274) (45,486,842) (45,788,561) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 110,549 110,	Actual - Proration (U) Difference Projected vs. Actual (Note C) 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 4.992 5.9908	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182 22.122 5,528	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prov Actual Batan (COL K + CoL L) Precoding Bala (46.3 (46.2 (46.2 (46.2 (46.2 (46.3 (45.3 (45.7 (45.5 (45.8
verage Balance as adjusted (non-prorested) ([Col. (H), Line 42 + Line 45] / 2) - ([Col. (M), Line 42 + Line 45] / 2) rorsted Deficient (Excess) ADIT (Col. (H), Line 38) (45,837,922) (Col. (M), Line 38) (45,837,922)	Promated Deficient / (Excess) ADIT - Account of the Control of the	### 190 Deferred Income Taxes - P Deyx	s in Period (C) Prorated Days Per Month 185 154 123 93 32 1	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prerst (F) Pr	ion of Deficient / (Excess) Af (G) Protated Projected Monthly Activity (Calumn E x Calumn F) 57.278 57.278 57.278 57.272 99.022 84.343 49.744 33.189 17.130	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,217,709) (46,217,709) (46,045,274) (45,486,842) (45,788,561) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777)	(Col. (M), Line 14.) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,	Actual - Proration (U) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 59,908	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182 22.122 5,528	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prov Actual Batan (COL K + CoL L) Precoding Bala (46.3 (46.2 (46.2 (46.2 (46.2 (46.3 (45.3 (45.7 (45.5 (45.8
Trotated Deficient / (Excess) ADIT (Col. (H), Line 38) (45,697,922) (Col. (M), Line 38) (45	recreated Deficient / (Excess) ADIT reficient / (Excess) ADIT - Account reficient / (Excess) ADIT - Account reficient / (Excess) Accumulated I (A) Month	### 190 Deferred Income Taxes - P Deyx	s in Period (C) Prorated Days Per Month 185 154 123 93 32 1	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prerst (F) Pr	ion of Deficient / (Excess) Af (G) Protated Projected Monthly Activity (Calumn E x Calumn F) 57.278 57.278 57.278 57.272 99.022 84.343 49.744 33.189 17.130	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,217,709) (46,217,709) (46,045,274) (45,486,842) (45,788,561) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777)	(Col. (M), Line 14.) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Actuals) 119,549 119,	Actual - Proration (U) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 59,908	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182 22.122 5,528	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Batan (COL K + CoL L) Precoding Bala (48.3: (46.2: (46.2: (46.2: (46.3: (45.9: (45.7: (45.7: (45.6: (4
	recreated Deficient / (Excess) ADIT refricient / (Excess) Accumulated I (A) Month M	### 190 Deferred Income Taxes - P Deyx Days Per Month	s in Period (C) Prorated Days Per Month 185 154 123 93 32 1	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prerst (F) Projection - Prerst (F) Projected Monthly Activity 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 11	ion of Deficient / (Excess) Af (6) Prorated Projected Monthly Activity (Column E x Column F) 57,278 57,278 57,278 57,278 95,022 85,840 47,740 33,189 17,130 535 634,343	3,570,954 OFF Activity (Note A) (H) Protected Balance (Col. CP Ius Col. H, Preceding Balance) (46,332,265) (46,217,709) (46,217,709) (46,045,274) (45,486,842) (45,788,561) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777) (45,748,777)	(Col. (M), Line 14.) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 119,549 110,549	Actual - Proration (J) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 59,908	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182 22.122 5,528	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Pror Actual Batan (COL K + CoL L) Precoding Bala (48.3: (46.2: (46.2: (46.2: (46.3: (45.9: (45.7: (45.7: (45.6: (4
	recreted Deficient / (Excess) ADIT afficient / (Excess) ADIT afficient / (Excess) ADIT afficient / (Excess) Accumulated I (A) Month Month Inficient / (Excess) ACUMULated I for rejected / Actual Activity Jonatury February March Apri May June Juny August September October November December	### 190 Deferred Income Taxes - P Deyx Days Per Month	s in Period (C) Prorated Days Per Month 185 154 123 93 32 1	(D) Total Days Per Fuhre Test Period 214 214 214 214 214 214 214 214 214 21	Proretion Amount (Column C / Column D) 50.00% 50.00% 50.00% 50.00% 50.00% 54.65% 71.95% 57.48% 43.46% 28.97%	(Col. (H), Line 14.) (Col. (H), Line 22 + Line 23) Projection - Prorat (F) Projection - Prorat (F) Projection - Prorat (F) 12/31/2023 (Actuals) 12/31/2023 (Actuals) 12/31/2024 (Projected) 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 114,556 (14,556 114,556 (14,556 114,556 (ion of Deficient / (Excess) Af (6) Prorated Projected Monthly Activity (Column E x Column F) 57,278 57,278 57,278 57,278 95,022 85,840 47,740 33,189 17,130 535 634,343	3,570,954 3,570,954 (H) Protected Balance (Col. C Plus Col. H, Preceding Balance) (46,332,265) (46,274,987) (46,277,709) (46,103,152) (46,031,52) (46,031,52) (46,031,52) (46,031,52) (46,031,52) (46,031,53) (46,031,53) (46,031,53) (46,031,53) (46,031,53) (46,031,53) (46,031,53) (46,031,53) (46,031,53) (46,031,53) (46,031,53) (45,586,464) (45,786,587) (45,588,465) (45,589,458)	(Col. (M), Line 14) (Col. (M), Line 22 + Line 23 (I) Actual Monthly Activity 12/31/2023 (Actuals) 119,549 11	Actual - Proration (J) Difference Projected vs. Actual (Note C) 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 4,992 59,908	(K) Preserve Prorision (Actual vs Projected) (Note D) 62.271 62.271 62.271 62.271 104.025 87.430 70.836 54.776 38.182 22.122 5,528	(L) Preserve Proration (Actual vs Projected)	(M) Preserved Prov Actual Bater (Col. K + Col. L + Preceding Bate (46,3 (46,2 (46,1 (46,0) (45,6 (45,6 (45,6 (45,6 (45,6

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

	Rate Year =	Actuals for the 12	Months Ended De	cember 31, 2024									
	Deficient / (Excess) Accumulated Defe	erred income Taxes - O	ther (Account No. 28))									
	(A)	(B)	s in Period (C)	(D)	(E)	(F)	tion of Deficient / (Excess) A	(H)	(1)	Actual - Proration (J)	of Deficient / (Excess) A (K)	(L)	(141)
Lee	Month	Days Per Month	Proreted 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 Salance (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,
49	ADIT Subject to Proretion	I		l	 	12/31/2023 (Actuals)		Distance)	12/31/2023 (Actuals)	1.00.00.00	0.4000-0.000	785000 TO TO	Preceding Balance)
50	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
						1251/2024 (Frojectory)			1210 II 2024 (rections)				
51 52	January February	31 29		214 214	50.00%		2		1		- 1		1
53	March April	31 30		214 214	50.00%		標			5			
54 55 56	May	31		214	50.00%		- 4	4		\$	1		1
56 57	June July	30 31	185 154	214 214	86.45% 71.96%	5	- 6	85	5	8	19	0.7	- 12
58	August	31	123	214	57.48%		1		<u> </u>	1	- 3		
59 60	September October	30 31	93 62	214 214	43.46% 28.97%		1/2			20	20		
61	November	30	32	214				1	0.00	1		:	
62 63	December Total (Sum of Lines 51 - 62)	31 366	1	214	0.47%		- 12						
						- 15	(X)			82			
64 65	Beginning Balance - Deficient / (Excess): Beginning Balance - Deficient / (Excess):	ADIT Not Subject to Pror ADIT Adjustment	noter			12/31/2023 (Actuals)		1	12/31/2023 (Actuals)				
66	Beginning Balance - Deficient / (Excess).					(Cal. (H), Line 64 + Line 65)		-	(Col. (M), Line 64 + Line 65	5)			
67	Ending Balance - Deficient / (Excess) AD	IT Not Subject to Proratio	on			12/31/2024 (Projected)			12/31/2024 (Actuals)				
68	Ending Balance - Deficient / (Excess) AD	IT Adjustment				(Note F)			(Note F)				
69	Ending Balance - Deficient / (Excess) AD	п				(Cal. (H), Line 67 + Line 68)			(Col. (M), Line 67 + Line 61	5)			0.5
70	Average Balance as adjusted (non-prorat	ed)				(Cal. (H), Line 66 + Line 69] / 2	2)	12	([Cal. (M), Line 66 + Line 6	9]/2)			
71 72	Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 28	3				(Col. (H), Line 62) (Col. (H), Line 70 + Line 71)			(Col. (M), Line 62) (Col. (M), Line 70 + Line 7	1)			
	Unamortized Deficient / (Excess) ADIT	- Federal (Projected)				Unamortized Deficient / (Exc	ess) ADIT - Federal (Actual)						
Line	(A)		(B)		(C) Projected	(P)		(€)	(F) Projected				
	Deficient / (Excess) Deferred income	Taxes	Reference		EOY Balance	Deficient / (Excess) Deferred	Income Taxes	Reference	EOY Balance				
73 74	ADIT - 190 ADIT - 282		(Cal. (H), Line 24) (Cal. (H), Line 48)		\$ 3,570,954 (45,697,922)	ADIT - 190 ADIT - 282		(Col. (M), Line 24) (Col. (M), Line 48)	\$ 8,264,874 (45,638,014)				
75	ADIT - 283		(Col. (H), Line 72)		(43,037,322)	ADIT - 283		(Col. (M), Line 72)	(43,030,014)				
76	Unamortized Deficient / (Excess) ADIT	f - Federal	(Entered in ATT H-1A	Line 41a)	\$ (42,126,968)	Unamortized Deficient / (Exc	ess) ADIT - Federal	(Entered in ATT H-1A, Line 41a)	\$ (37,373,140)				
								46			Marie Carmina		
					-	State Deficient / (f	Excess) Deferred Income	Taxes					
	Deficient / (Excess) Accumulated Defe		count No. 190) In Period			Projection - Process	tion of Deficient / (Excess) A	DIT Anti-day (Note: A)		Ashust - Brazatian	of Deficient / (Excess) Al	DIT Audhalba (Mara B)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	or Denicient / (Excess) A	(L)	(M)
				Total Days	Proration Amount		Proreted Projected	Prorated		Difference	Preserve Proration	Preserve Proration	Preserved Prorated
Line	Month	Days Per Month	Remaining Days Per Month	in Future	(Column C / Column	Projected	Monthly Activity	Projected Balance	Actual Monthly	Projected vs. Actual	(Actual vs Projected)	(Actual vs Projected)	Actual Balance
		Per Month	Per Month	Test Period	D)	Monthly Activity	(Column E x Column F)	(Cal. G Plus Col. H, Preceding Balance)	Activity	(Note C)	(Note D)	(Note E)	(Col. K + Col. L + Col. M, Preceding Balance)
77	Deficient / (Excess) ADIT Subject to Pron					12/31/2023 (Actuals)			12/31/2023 (Actuals)				
78	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
79 80	January	31		214 214									₩
8U 81	February March	29 31		214						140	-	74	
82	April	30	-	214	50.00%		¥					- 3	- 9
83 84	May June	31 30	185	214 214	50.00% 86.45%		3					- 3	
85	July	31	154	214	71.96% 57.48%	-		8	**			- 6	i i
86 87	August September	31 30	123 93		57.48% 43.46%								3
88	October	31	62	214	28,97%							18	
89 90	November December	30 31	32	214 214	14.95% 0.47%								ė.
91	Total (Sum of Lines 79 - 90)	366				71						- COS - TON - 12	3000 C
92	Beginning Belance - Deficient / (Excess) /	ADIT Not Subject to Pron	ation			12/31/2023 (Actuals)		14	12/31/2023 (Actuals)				4
93 94	Beginning Belence - Deficient / (Excess) /	ADIT Adjustment				(Note F) (Col. (H), Line 92 + Line 93)			(Note F)				
	Beginning Balance - Deficient / (Excess) /								(Col. (M), Line 92 + Line 93	4			-
95 96	Ending Balance - Deficient / (Excess) AD Ending Balance - Deficient / (Excess) AD	IT Not Subject to Promitio	on			12/31/2024 (Projected)			12/31/2024 (Actuals)				
	Ending Balance - Deficient / (Excess) AD					(Note F) (Col. (H), Line 95 + Line 96)			(Note F) (Col. (M), Line 95 + Line 96	6)			-
98	Average Balance as adjusted (non-prorate	ad)				([Col. (H), Line 94 + Line 97] / 2	n	20	([Cal. (M), Line 94 + Line 9				
99	Prorated Deficient / (Excess) ADIT					(Cal. (H), Line 90)	,		(Col. (M), Line 90)				
100	Deficient / (Excess) ADIT - Account 19	0				(Cal. (H), Line 98 + Line 99)		- 3	(Col. (M), Line 98 + Line 99	1			9

Atlantic City Electric Company Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated Atlachment 10 - ADIT Rate Base Adjustment

Actuals for the 12 Months Ended December 31, 2024 Rate Year = Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282) Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Days in Period (E) (D) Prorated Total Days Per Future Proration Amount Promised Projected Difference Preserve Promitio Preserve Proratio Projected Balance Prorated Days Actual Monthly Actual Balance Monthly Activity (Column E x Column F) (Column C / Column Line (Col. G Plus Col. H, Preces (Col. K + Col. L + Col. M. Per Month Per Month Monthly Activity Activity **Test Period** D) (Note C) (Note D) (Note E) Deficient / (Excess) ADIT Subject to Proration 12/31/2023 (Actuals) 12/31/2023 (Actuals) 102 Projected / Actual Activity 12/31/2024 (Projected) 12/31/2024 (Actuals) 50.00% 103 104 105 106 107 108 109 110 111 112 January February March 50.00% 214 214 214 214 214 214 214 214 50.00% April May Juna 50.00% 86.45% July August Septembe October 154 123 71.96% 57.46% 43.46% 28.97% 113 114 14.95% December Total (Sum of Lines 103 - 114) Beginning Belence - Deficient / (Excess) ADIT Not Subject to Proration Beginning Belance - Deficient / (Excess) ADIT Adjustment Beginning Belance - Deficient / (Excess) ADIT 12/31/2023 (Actuals) 12/31/2023 (Actuals) 116 (Note F) (Col. (H), Line 116 + Line 117) (Note F) (Col. (M), Line 116 + Line 117) 118 Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration Ending Balance - Deficient / (Excess) ADIT Adjustment Ending Balance - Deficient / (Excess) ADIT 12/31/2024 (Projected) 12/31/2024 (Actuals) 119 120 (Note F) (Col. (H), Line 119 + Line 120) (Note F) (Col. (M), Line 119 + Line 120) 122 ([Col. (H), Line 118 + Line 121]/2) ([Cal. (M), Line 118 + Line 121] / 2) Average Balance as adjusted (non-prorated) Prorated Deficient / (Excess) ADIT
Deficient / (Excess) ADIT - Account 282 (Col. (M), Line 114) (Col. (M), Line 122 + Line 123) (Cal. (H), Line 114) (Cal. (H), Line 122 + Line 123) ficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283) Projection - Proration of Deficient / (Excess) ADIT Activity (Note A) Actual - Proration of Defic lent / (Excess) ADII Activity (Note B Days in Period (E) Preserved Prorated Prorated Total Days Per Future Test Period Proration Amount (Column C / Column Prorated Projected Monthly Activity Difference Preserve Proratio Preserve Proratio Projected Balance (Col. G Plus Col. H, Preced Actual Balance (Col. K + Col. L + Col. M Days Per Month Pronated Days Actual Monthly Projected vs. Actual (Actual vs Projected (Actual vs Projected) Line Per Month Monthly Activity Activity D) (Column E x Column F) (Note C) (Note D) (Note E) 125 ADIT Subject to Proration 12/31/2023 (Actuals) 12/31/2023 (Actuals) 126 Projected / Actual Activity 12/31/2024 (Projected) 12/31/2024 (Actuals) 127 50.00% January February March 50.00% 128 129 130 131 132 133 134 135 136 137 138 214 214 214 214 214 214 214 214 50.00% April May Juna July August Septem October 50.00% 50.00% 86.45% 71.96% 57.48% 123 93 43.46% 31 214 214 28.97% 14.95% December
Total (Sum of Lines 127 - 138) Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration 12/31/2023 (Actuals) 12/31/2023 (Actuals) Beginning Batence - Deficient / (Excess) ADIT Adjustment Beginning Batence - Deficient / (Excess) ADIT (Col. (H), Line 140 + Line 141) (Col. (M), Line 140 + Line 141) Ending Belance - Deficient / (Excess) ADIT Not Subject to Proretion Ending Belance - Deficient / (Excess) ADIT Adjustment Ending Belance - Deficient / (Excess) ADIT 143 12/31/2024 (Projected) 12/31/2024 (Actuals) (Note F) (Col. (H), Line 143 + Line 144) 144 145 (Note F) (Col. (M), Line 143 + Line 144) Average Balance as adjusted (non-prorated) Prorated Deficient / (Excess) ADIT Deficient / (Excess) ADIT - Account 283 ((Col. (H), Line 142 + Line 145) / 2) ([Col. (M], Line 142 + Line 145] / 2) (Col. (M), Line 138) (Col. (M), Line 146 + Line 147) (Col. (H), Line 138) (Col. (H), Line 146 + Line 147) Unamortized Deficient / (Excess) ADIT - State (Projector (B) Line reficient / (Excess) Deferred Income Taxes Reference eficient / (Excess) Deferred Income Taxes Balance **EOY Balance** ADIT - 190 149 150 ADIT - 190 (Cal. (M), Line 100) (Cal. (H) Line 100) ADIT - 282 (Col. (M.), Line 124) (Col. (H), Line 124) ADIT - 283 (Cal (H), Line 148) ADIT - 283 (Col. (M), Line 148)

Unamortized Deficient / (Excess) ADIT - State

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

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

Unamortized Deficient / (Excess) ADIT - State

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

Rate Year = Actuals for the 12 Months Ended December 31, 2024

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 True-up Adjustment Check

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

- A This section is used to calculate the projected deficient / (excess) ADIT beliences. The computations in columns A H of this workpaper apply the provision noise of Reg. Sec. 1.167(I)-1(h)(5) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account beliences for subject to the provision requirement are averaged instead of provision. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, provided activity for months provi for the future portion of the test provide is averaged or deferred income taxes subject to the normalization requirements, provided activity for months provi for the future portion of the test provide is averaged or deferred income.
- B This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A.M of this workpaper apply the provision rules of Reg. Sec. 1,167(i)-1(h)(6) and averaging in accordance with RC Section 168(i)(8)(9)) consistency requirement to the actual annual scivity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT activity in the projected review requirement with result in a proprior calculation of the projected promoted deficient of the over-projection of deficient / (excess) ADIT activity in the future package in the two-up adjustment to the subjection. Differences attributable to under-projection of deficient / (excess) ADIT activity in a projected promoted deficient / (excess) ADIT activity in an increase and actual monthly deficient / (excess) ADIT activity in an increase and actual monthly deficient / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease and actual monthly deficient / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in actual excess / (excess) ADIT activity in a decrease actual excess / (excess) ADIT activity in actual excess / (excess) ADIT ac
- C Column (J) as 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) ones and actual activity one activity o
- D Column (K) preserves prontion 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 (I) is under-projected, enter the amount from Column (G) and complete Column (L)). In other situations, enter zero.
- E Column (L) applies when (1) Column (J) is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column (J). In other situations, enter zero.
- F This section is reserved for adjustments necessary to comply with the IRC normalization rules.

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

		F	ederal Deficient / (Exces	s) Deferred Income	Taxes			
			Tax Cuts and J	lobs Act of 2017				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient/(Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess)	December 31, 2023 BOY Balance	Current Year Amortization	December 31, 2024 EOY Balance
1	Unprotected Non-Property	-						
2	ADIT - 190 ADIT - 281	(Note A)	411,1 411,1	4 Years 4 Years	\$ (831,666)	\$	•	\$.
4 5	ADIT - 282	(Note A)	411.1 411.1	4 Years 4 Years	(5,013,302)	2.0		
6	ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note A)	*10.1	4 1007a	\$ (5,844,968)	\$:	\$	5 :
7	Unprotected Property				(-1	-	·	•
8	ADIT - 190	(Note A)	411,1	5 Years	\$ -	\$ -	\$ -	\$ -
9 10	ADIT - 281 ADIT - 282	(Note A) (Note A)	411,1 411,1	5 Years 5 Years	(54,437,932)	1		
11	ADIT - 283	(Note A)	411,1	5 Years	•	•	\$.	
12	Subtotal - Deficient / (Excess) ADIT				\$ (54,437,932)	\$ -	\$ -	•
13 14	Protected Property ADIT - 190	(Note A)	410,1	ARAM	\$ 8,428,733	\$ 8,426,733	\$ (161,859)	\$ 8,264,874
15	ADIT - 281	(Note A)	411.1	ARAM ARAM	-			
16 17	ADIT - 282 ADIT - 283	(Note A) (Note A)	411.1 411.1	ARAM	(51,415,785)	(46,332,265)	1,434,585	(44,897,680)
18	Subtotal - Deficient / (Excess) ADIT				\$ (42,989,052)	\$ (37,905,532)	\$ 1,272,726	\$ (36,632,806)
19	Total - Deficient / (Excess) ADIT				\$ (103,271,952)	\$ (37,905,532)	\$ 1,272,726	\$ (36,632,606)
			Tax Reform	Act of 1986				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			FERC Account ADIT Deficient /	Amortization	December 31, 2017	December 31, 2023	, ,	December 31, 2024
Line	Deficient I (Excess) Deferred Income Taxes	Notes	(Excess) Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
20	Protected Property							
21	ADIT - 190 ADIT - 281	(Note B)	411.1 411.1	ARAM ARAM	\$ - ·	\$ -	\$ -	\$
22 23	ADIT - 282	(Note B) (Note B)	411.1	ARAM	(228,106)			
24 25	ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note B)	411.1	ARAM	\$ (228,106)	\$.	\$.	\$.
					\$ (228,106)	-	•	\$
26	Total - Deficient / (Excess) ADIT				\$ (226,106)	•	• .	<u>.</u>
		Tota	al Federal Deficient / (Ex	cess) Deferred Incor	ne Taxes			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	December 31, 2017 AD/T	December 31, 2023 BOY	Current Year	December 31, 2024 EOY Balance
27	Unprotected Non-Property		Amortoacon		Deficient / (Excess)	Balance	Amortization	baate
28	ADIT - 190	_	411.1		\$ (831,666)	\$ -	\$ -	\$.
29 30	ADIT - 281 ADIT - 282		411.5 411.1		:			
31 32	ADIT - 283 Subtotal - Deficient / (Excess) ADIT		411.1		(5,013,302) \$ (5,844,968)	3	\$.	\$
					(-10-1,000)	·	Ť	Ť
33 34	Unprotected Property ADIT - 190	-	411.1		\$	\$	\$.	\$
35 36	ADIT - 281 ADIT - 282		411.1 411.1		(54,437,932)	:		
37	ADIT - 283		411.1					
38	Subtotal - Deficient / (Excess) ADIT				\$ (54,437,932)	\$	•	s -
39	Protected Property	_				0.400.700	444 460)	0 001074
40 41	ADIT - 190 ADIT - 281		410.1 411.1		\$ 8,426,733	\$ 8,426,733	\$ (161,859)	\$ 8,264,874
42 43	ADIT - 282 ADIT - 283		411.1 411.1		(51,643,891)	(46,332,265)	1,434,585	(44,897,680)
44	Subtotal - Deficient / (Excess) ADIT				\$ (43,217,158)	\$ (37,905,532)	\$ 1,272,726	\$ (38,632,806)
45	Total - Deficient / (Excess) ADIT				\$ (103,500,058)	\$ (37,905,532)	\$ 1,272,726	\$ (38,632,806)
		Tak	at Fordayal Danielant / /Fo	\ D-fd l				
			al Federal Deficient / (Ex	roess) nateued tuco	IIIG 18762			
	/41		(C)	/Po	(E)	/E)	(6)	
	(A)	(B)	(C) FERC Account	(D)	(E)	(F)	(G)	(H)
Line	(A) Deficient / (Excess) Deferred Income Taxes		FERC Account ADIT Deficient / (Excess)	(D) Amortization Fixed Period	December 31, 2017 ADIT	December 31, 2023 BOY	Current Year	December 31, 2024 EOY
46	Deficient / (Excess) Deferred Income Taxes ADIT - 190	(B)	FERC Account ADIT Deficient / (Excess) Amortization 411.1	Amortization	December 31, 2017	December 31, 2023		December 31, 2024
46 47 48	Deficient / (Excess) Deferred income Taxes ADIT - 190 ADIT - 281 ADIT - 282	(B)	FERC Account ADIT Deficient / (Excess) Amortization 411.1 411.1	Amortization	December 31, 2017 ADIT Deficient / (Excess) \$ 7,595,067 (106,061,623)	December 31, 2023 BOY Balance	Current Year Amortization	December 31, 2024 EOY Balance
46 47 48 49	Deficient / (Excess) Deferred Income Taxes ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(B)	FERG Account ADIT Deficient / (Excess) Amortization 411.1 411.1	Amortization	December 31, 2017 ADIT Deficient / (Excess) \$ 7,595,067 [106,081,823] [5,013,302]	December 31, 2023 BOY Batance \$ 8,426,733 (48,332,265)	Current Year Ameritization \$ (161,859) 1,434,585	December 31, 2024 EOY Balance \$ 8,264,874 (44,897,880)
46 47 48	Deficient / (Excess) Deferred income Taxes ADIT - 190 ADIT - 281 ADIT - 282	(B)	FERC Account ADIT Deficient / (Excess) Amortization 411.1 411.1	Amortization	December 31, 2017 ADIT Deficient / (Excess) \$ 7,595,067 (106,061,623)	December 31, 2023 BOY Balance \$ 8,426,733	Current Year Amortization \$ (161,859)	December 31, 2024 EOY Balanca \$ 8,264,874
46 47 48 49 50	Deficient / (Excess) Deferred Income Taxes ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Total - Deficient / (Excess) ADIT	(B) Notes	FERC Account ADIT Deficient / (Excess) Amortization 411.1 411.1	Amortization	December 31, 2017 ADIT Deficient / (Excess) \$ 7,595,067 (106,081,23) (5,013,302) \$ (103,500,068)	December 31, 2023 BOY Belance \$ 8,426,733 (46,332,265) \$ (37,905,532)	Current Year Amortization \$ (161,859) 1,434,585 \$ 1,272,726	Decamber 31, 2024 EOY Balance \$ 8,264,874 (44,897,680) \$ (36,632,606)
46 47 48 49 50	Deficient / (Excess) Deferred Income Taxes ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 Total - Deficient / (Excess) ADIT Tax Gross - Up Factor	(B) Notes	FERC Account ADIT Dadicard (Excess) Amortization 411.1 411.1 411.1 411.1	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess) \$ 7,995,067 (106,061,623) (5,013,302) \$ (103,500,068) 1.39 \$ (143,970,035)	December 31, 2023 8 OY Balance \$ 8,426,733 (46,332,265) \$ (37,905,532) 1.39	Current Year Amortization \$ (161,859) 1,434,585 \$ 1,272,726 1.39	December 31, 2024 EOY Belance \$ 8,264,874 (44,897,680) \$ (36,632,606) 1.38
46 47 48 49 50	Deficient / (Excess) Deferred income Taxes ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability)	(B) Notes ATT H-1A, Line 132b	FERC Account ADIT Dadicient / (Excess) Amortization 411.1 411.1 411.1 411.1 Federal Income Tax Re	Amortization Fixed Period	December 31, 2017 ADIT Deficient (Excess) \$ 7,95,067 (106,061,823) (5,013,302) \$ (103,500,066) 1.39 \$ (143,970,035)	December 31, 2023 BOY Batance \$	Current Year Amortization \$ (161.859) 1.434.585 \$ 1,272.726 1.39 \$ 1,770.380	December 31, 2024 EOY Belance \$ 8,264,874 (44,897,880) \$ (36,632,806) 1.39 \$ (50,956,748)
46 47 48 49 50 51 52	Deficient / (Excess) Deferred income Taxes ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability)	(B) Notes ATT H-1A, Line 132b	FERC Account ADIT Dadicard (Excess) Amortization 411.1 411.1 411.1 411.1	Amortization Fixed Period	December 31, 2017 ADIT Deficient (Excess) \$ 7,95,067 (106,061,823) (5,013,302) \$ (103,500,059) 1.39 \$ (143,970,035)	December 31, 2023 BOY Batance \$	Current Year Amortization \$ (161.859) 1.434.585 \$ 1,272.726 1.39 \$ 1,770.380	December 31, 2024 EOY Balanca \$ 8,264,874 (44,897,880) \$ (36,632,806) 1.39 \$ (50,956,748) (H) December 31, 2024
46 47 48 49 50	Deficient / (Excess) Deferred income Taxes ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability)	(B) Notes ATT H-1A, Line 132b	FERC Account ADIT Dadicient / (Excess) Amortization 411.1 411.1 411.1 411.1 Federal Income Tax Re	Amortization Fixed Period	December 31, 2017 ADIT Deficient (Excess) \$ 7,95,067 (106,061,823) (5,013,302) \$ (103,500,066) 1.39 \$ (143,970,035)	December 31, 2023 BOY Batence \$ 8,426,733 (46,332,265) \$ (37,605,532) 1 39 \$ (52,727,128)	Current Year Amortization \$ (161.859) 1.434.585 \$ 1,272.726 1.39 \$ 1,770.380	December 31, 2024 EOY Balance \$ e.264,874 (44,897,880) \$ (36,632,806) 1 39 \$ (50,956,748)
46 47 48 49 50 51 52	Deficient / (Excess) Deferred income Taxes ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 Total - Deficient / (Excess) ADIT Tax Gross-Up Factor Regulatory Asset / (Liability)	(B) Notes ATT H-1A, Line 132b	FERC Account ADIT Dadicient / (Excess) Amortization 411.1 411.1 411.1 411.1 Federal Income Tax Re	Amortization Fixed Period	December 31, 2017 ADIT Deficient / (Excess) \$ 7,595,067 (106,061,823) (5,013,302) \$ (103,500,056) 1.39 \$ (143,970,035) bility) (E) ADIT	December 31, 2023 BOY Balance \$ 8,426,733 (46,332,265) \$ (37,905,532) 1 39 \$ (52,727,128) (F) December 31, 2023 BOY	Current Year Amortization \$ (161,859)	December 31, 2024 EOY Balance \$

Atlantic City Electric Company Deficient / (Excess) Deferred income Taxes - Transmission Allocated Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

		_	State Tax I	Rate Change				
	(A)	(B)			(E)	(F)	(G)	(H)
	(~	(6)	(C) FERC Account	(D)			(0)	
	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess)	Amortization Fixed Period	December 31, 2017 ADIT	December 31, 2023 BOY	Current Year	December 31, 20 EOY
	Unprotected Non-Property		Amortization		Deficient / (Excess)	Balance	Amortization	Balance
,	ADIT - 190	-	411.1	4 Years	s .			5
3	ADIT - 281		411.1	4 Years				
)	ADIT - 282 ADIT - 283		411.1 411.1	4 Years 4 Years	<u> </u>	9		
	Subtotal - Deficient / (Excess) ADIT				\$ -	\$.	5 .	\$
?	Unprotected Property							
3	ADIT - 190	_	411,1	5 Years	\$ -	5	\$.	1
5	ADIT - 281 ADIT - 282		411.1 411.1	5 Years 5 Years	:			
i	ADIT - 283		411.1	5 Years	-	-		1000
,	Subtotal - Deficient / (Excess) ADIT				•	•	•	\$
3	Protected Property	_						
	ADIT - 190		410.1 411.1	NA NA	\$	\$ -		\$
) 	ADIT - 281 ADIT - 282		411.1	NA	1			
2	ADIT - 283		411.1	NA			- 1	
1	Subtotal - Deficient / (Excess) ADIT						\$ -	\$
ı	Total - Deficient / (Excass) ADIT				\$ -	\$ -	\$.	\$
		То	tal State Deficient / (Exc	ess) Deferred Incom	ne Taxes			
	(A)	(B)	(C) FERC Account	(D)	(E)	(F)	(G)	(H)
	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient /	Amortization	December 31, 2017	December 31, 2023		December 31, 2
		115150	(Excess) Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
5	Unprotected Non-Property							
3	ADIT = 190	_	411.1		\$	\$	\$	\$
3	ADIT - 281 ADIT - 282		411.1 411.1					
9	ADIT - 283		411,1					
)	Subtotal - Deficient / (Excess) ADIT				•			
1	Unprotected Property	_						
2	ADIT - 190		411.1		3	\$	\$	5
3 L	ADIT - 281 ADIT - 282		411.1 411.1		2	1		
5	ADIT - 283		411-1				12	
3	Subtotal - Deficient / (Excess) ADIT					\$ -	\$	5
,	Protected Property	_						
3	ADIT - 190 ADIT - 281		410.1 411.1		\$	s .	5	3
)	ADIT - 282		411_1		<u> </u>	÷		
1	ADIT - 283		411.1		•	•		
2	Subtotal - Deficient / (Excess) ADIT						•	\$
3	Total - Deficient / (Excess) ADIT				<u> </u>	<u>\$</u> -	\$ -	\$
			Total State Deficien	I / (Evcess) Deferred	Lincome Tayes			
	(A)	/D)				(F)	(G)	(H)
	(*)	(B)	(C) FERC Account	(D)	(E)		(0)	
	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess)	Amortization Fixed Period	December 31, 2017 ADIT	December 31, 2023 BOY	Current Year	December 31, 2 EOY
			Amortization		Deficient / (Excess)	Balance	Amortization	Balance
4 5	ADIT - 190 ADIT - 281		410.1 411.1			\$		S
В	ADIT - 282		411.1			•		
7 B	ADIT - 283 Total - Deficient / (Excess) ADIT		411.1		\$	-	\$	\$
9	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.39	1.39	139	
0	Regulatory Asset / (Liability)				\$ -	\$	1 .	\$
			State Income T	ax Regulatory Asset	/ (Llability)			_
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
10	Regulatory Assets / (Lisbilities)	Notes			ADIT	December 31, 2023 BOY		December 31, 2 EOY
		e de constant			Deficient / (Excess)	Balance		Balance
11 12	Account 182 3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$	•	• :	\$
13	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$.	\$
	2.2							
			Federal and State Inc.	ome Tax Regulatory	Asset / (Liability)			-
		Federal and State Incom	ne Tax Regulatory Asset	/ (Liability) related to	Excess / Deficient Defer	ed Income Taxes		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			·			December 31, 2023	1-7	December 31, 2
ne	Regulatory Assets / (Lisbilities)	Notes			ADIT Deficient / (Excess)	BOY Balance		EOY Balance
								\$
)4)5	Account 182 3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				(143,970,035)	\$ (52,727,128)	1,770,380	(50,96

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

- 1. For transmission allocated deficient / (excess) deferred income taxes related to rate changes occurring after September 30, 2018, insert new amortization table that delineate the deficient and excess deferred taxes by protected property, unprotected property, and unprotected non-property by ADIT category.
- 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.
- A Deficient and (axcess) 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 con-property related deficient and (excess) ADIT are fixed and cannot be changed which the Commission's accress approved except, behances and categorizations may be changed if required by audit adjustments, tax return amendments, or new RS guidance. The amortization property related deficient and (excess) ADIT will be calculated us high ANAWA (or a manner with the normalization requirements in the normalization requirements. Under the ANAWA methodology, the deficient and (excess) ADIT attributable to federal not operating loss care varieties. The protected property related deficient and (excess) ADIT attributable to federal not operating loss. Set underlying the ANAWA methodology, the deficient and (excess) ADIT attributable to federal not operating loss. The unprotected property related deficient and (excess) ADIT attributable to federal not operating loss. The unprotected property related deficient and (excess) ADIT attributable to federal not operating loss. The unprotected property related deficient and (excess) ADIT attributable to federal not operating loss. The unprotected property related deficient and (excess) ADIT as the amortization formulat in Column F will change based on where ACE 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 1988 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 at all The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

	s and			

ADIT - Post Rate Change (December 31, 2017)

Line	Detailed Description	Description	Catagory	Federal Gross Timing Difference	Federal ADIT @ 35%	State	FIT on SIT	Total ADIT	Federal Gross	Federal ADIT	State		Total ADIT
Line	(A)	(В)	(C)	(b)	(E) = (D) + 35%	(F)	(G) = (F) * 35% (I		Timing Difference	(J) = (I) * 21%	ADIT	(L) = (K) * 21% (I	
											• • •	., .,	7 (47 (47 (47
	FERC Account 190 - Non-Current Plots A)												
1	NJ AMA UN	1999 AMT	Unprotected Non-Property	\$.						\$ - :			
2	Accrued Payroli Taxes - Manual	Accrual Labor Related	Unprotected Non-Property	222,052	77,718	19,985	(6,995)	90,708	222,052	48,631	19,985	(4,197)	62,419
3	Accrued Lisb-Required Health Claims	Accrual Labor Related	Unprotected Non-Property	561,536	196,538	50,538	(17,688)	229,387	561,536	117,923	50,538	(10,813)	157,848
- 1	Accrued Liabilities - Workers Comp	Accrual Labor Related	Unprotected Non-Property	1,350,412	472,644	121,537	(42,538)	551,643	1,350,412	283,587	121,537	(25,523)	379,601
5	Accrued Liabilities - Disability Accrued Liability - PHI Incentive Plan	Accrusi Labor Related Accrusi Labor Related	Unprotected Non-Property	156,169	54,659	14,055	(4,919)	63,795	156,169	32,796	14,055	(2,952)	43,899
	Accrued Liab-Sick Pay Carryover	Accrust Labor Related Accrust Labor Related	Unprotected Non-Property Unprotected Non-Property	3,405,704 1,776,911	1,191,998 621,919	306,513 159,922	(107,280) (55,973)	1,391,230 725,868	3,405,704 1,776,911	715,198 373,151	308,513	(64,368)	957,343
á	Accrued Liab-Vacation	Accrual Labor Related	Unprotected Non-Property	2,978,952	1,042,633	268,106	(93,837)	1,218,902	2,978,952	625,580	159,922 268,106	(33,584)	499,490
	Acc Lisb - Deferred Comp ST	Accrual Labor Related	Unprotected Non-Property	135,000	47,250	12,150	(4,253)	1,218,902	135,000	28,350	12,150	(58,302) (2,552)	837,384 37,949
10	Liabilites-Disability (92420L)-Contra	Accrual Labor Related	Unprotected Non-Property	(158,169)	(54,659)	(14,055)	4,919	(63,795)	(156,169)	(32,798)	(14,055)	2,952	(43.899
11	Liab-Workers Comp (92420L)-Contra	Accrual Labor Related	Unprotected Non-Property	(1,350,412)		(121,537)		(551,643)	(1,350,412)	(283,587)	(121,537)	25,523	(379,601
12	Accrued Liabilities - Workers Comp - Long Term	Accrusi Labor Related	Unprotected Non-Property	8,741,596	3,059,559	788,744	(275,360)	3,570,942	8,741,598	1,835,735	786,744	(165,216)	2,457,263
13	Accrued Liabilities - Disability - Long Term	Accrual Labor Related	Unprotected Non-Property	518,589	181,506	48,673	(18,336)	211,844	518,589	108,904	48,673	(9,801)	145.775
14	Liability-Deferred Comp (92530P)-Contra	Accrual Labor Related	Unprotected Non-Property	(135,000)	(47,250)	(12,150)	4,253	(55,148)	(135,000)	(28,350)	(12,150)	2.552	(37,949
15	Acc Lieb - Deferred Comp LT -Old Plans	Accrual Labor Related	Unprotected Non-Property	140,236	49,083	12,621	(4,417)	57,286	140,238	29,450	12,621	(2,650)	39,420
16	Section 481(a) Adjustments - Payroll Taxes	Accrual Labor Related	Unprotected Non-Property	(122,306)	(42,807)	(11,008)	3,853	(49,962)	(122,306)	(25,684)	(11,008)	2,312	(34,380
17	Accrued Liab-Auto Liability	Accrued Liab - Auto	Unprotected Non-Property	249,150	87,203	22,424	(7,848)	101,778	249,150	52,322	22,424	(4,709)	70.036
18	Accrued Liab-General Liability	Accrued Lieb - Misc.	Unprotected Non-Property	2,941,546	1,029,541	264,739	(92,659)	1,201,622	2,941,546	617,725	264,739	(55,595)	826,869
19	Regulatory Liability-Current-Rev Acct	Accrued Lisb - Misc.	Unprotected Non-Property	1,093,270	382,645	98,394	(34,438)	446,601	1,093,270	229,587	98,394	(20,883)	307,318
20	Reg Liab-NJ Dfd Energy Supply-Netting	Accrued Lisb - Misc.	Unprotected Non-Property	(10,678,348)	(3,736,722)	(960,871)	338,305	(4,361,268)	(10,676,348)	(2,242,033)	(960,871)	201,783	(3,001,121
21	NJ Oth Reg Liability-Deferred DSM	Accrued Lisb - Misc.	Unprotected Non-Property	848,725	227,054	58,385	(20,435)	285,004	848,725	136,232	58,385	(12,261)	182,357
22	Regulatory Liability - NJ Distribution Deferral SBC	Accrued Linb - Minc.	Unprotected Non-Property	399,147	139,701	35,923	(12,573)	163,052	399,147	83,821	35,923	(7,544)	112,200
23	NJ Reg Liability-Universal Service Fund	Accrued Lisb - Misc.	Unprotected Non-Property	890,926	311,824	80,183	(28,064)	363,943	890,926	187,094	80,183	(16,638)	250,439
24	NJ Reg Liability-Lifetine	Accrued Liab - Misc.	Unprotected Non-Property	465,468	162,914	41,892	(14,662)	190,144	465,468	97,748	41,892	(8,797)	130,843
25	ACE - Unbilled Generation Deferral	Accrued Lisb - Misc.	Unprotected Non-Property	11,121,011	3,892,354	1,000,891	(350,312)	4,542,933	11,121,011	2,335,412	1,000,891	(210,187)	3,126,116
26	ACE - Unbilled Societal Benefits Charge	Accrued Lisb - Misc.	Unprotected Non-Property	2,534,006	886,902	228,061	(79,821)	1,035,141	2,534,008	532,141	228,061	(47,893)	712,309
27	ACE - Unbilled Transmission Deferral	Accrued Liab - Misc.	Unprotected Non-Property	1,371,625	480,069	123,448	(43,206)	560,309	1,371,625	288,041	123,446	(25,924)	385,564
28 29	Regulatory Liability-Contra-Rev Acctg	Accrued Liab - Misc.	Unprotected Non-Property	(1,093,270)	(382,645)	(98,394)	34,438	(446,601)	(1,093,270)	(229,587)	(98,394)	20,663	(307,316
30	Other Regulatory Liability - General Reg Liab-Asset Retirement Oblig-Electric	Accrued Liab - Misc.	Unprotected Non-Property	(25,730)	(9,006)	(2,316)	810	(10,511)	(25,730)	(5,403)	(2,316)	488	(7,233
31	Asset Retirement Obligation - Non-Utility	Accrued Lisb - Misc. Accrued Lisb - Misc.	Unprotected Non-Property Unprotected Non-Property	(1,450,368) 2,210,220	(507,628) 773,577	(130,533) 198,920	45,687 (69,622)	(592,474) 902,875	(1,450,386) 2,210,220	(304,577) 484,146	(130,533) 198,920	27,412 (41,773)	(407,698
32	Asset Retirement Obligation-Electric Utility	Accrued Liab - Misc.	Unprotected Non-Property	1,450,368	507,628	130,533	(45,687)	592,474	1,450,366	304,577	130,533	(27,412)	821,293 407,698
33	Accrued Liab-General	Accrued Liability - General	Unprotected Non-Property	1,898,241	664.384	170,842	(59,795)	775,431	1,898,241	398.631	170,842	(35,877)	407,898 533,596
34	Oth Reg Lisb-Asset Retirement Obligation	Accrued Liability - General	Unprotected Non-Property	1,450,366	507,628	130,533	(45,687)	592,474	1,450,366	304,577	130,533	(27,412)	407.698
35	Mercer Commitments	Accrued Liability - General	Unprotected Non-Property	1,400,000	507,020	100,000	(40,001)	332,474	1,450,500	304,077	130,333	(21,412)	407,000
36	Accrued Charitable Contributions-NJ	Accrued Liability - General	Unprotected Non-Property	968,920	339,122	87,203	(30,521)	395,804	968,920	203,473	87,203	(18.313)	272,363
37	Accrued Charitable Contributions-NJ-Long Term	Accrued Liability - General	Unprotected Non-Property	6,720,799	2,352,280	604,872	(211,705)	2,745,447	6,720,799	1,411,368	604,872	(127,023)	1,889,217
38	Accumulated Deferred Investment Tax Credit	Accumulated Deferred Investment Tax Credit	Protected Property	3,697,280	1,294,048	332,755	(116,464)	1,510,339	3,697,280	776,429	332,755	(69,879)	1,039,305
39	Provision for Uncollectible Accounts-Special Billing	BAD DEBT RESERVE	Unprotected Non-Property	1,831,322	640,963	164,819	(57,687)	748,095	1.831.322	384,578	164,819	(34,612)	514,785
40	Provision for Uncollectible Accounts-NJ	BAD DEBT RESERVE	Unprotected Non-Property	15,938,799	5,578,580	1,434,492	(502,072)	6.511,000	15,936,799	3,347,148	1,434,492	(301,243)	4,480,397
41	Charitable Contributions - Fed	Charitable Contribution Limit	Unprotected Non-Property	2,031,658	711,080			711,080	2,031,658	426,648		,,	426,648
42	Charitable Contributions - NJ	Charitable Contribution Limit	Unprotected Non-Property		-	196,724	(68,854)	127,871			196,724	(41,312)	155,412
43	Accrued Liab-Environmental Site Exp	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	285,000	99,750	25,650	(8,978)	118,423	285,000	59,850	25,650	(5,387)	80,114
44	Liability-Environmental (925300)-Contra	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	(285,000)	(99,750)	(25,650)	8,976	(118,423)	(285,000)	(59,850)	(25,650)	5,387	(80,114
45	Accrued Lieb-Environmental Site Exp - Long Term	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	628,942	220,130	58,605	(19,812)	258,923	628,942	132,078	58,805	(11,887)	178,798
46	Accrued Liab-LTIP	OPEB	Unprotected Non-Property	427,575	149,651	38,482	(13,469)	174,684	427,575	89,791	38,482	(8,081)	120,191
47	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	16,383,106	5,734,087	1,474,480	(516,068)	6,692,499	16,383,108	3,440,452	1,474,480	(309,641)	4,605,291
48	Accrued Liability - LTIP - Long-Term	OPEB	Unprotected Non-Property	130,121	45,542	11,711	(4,099)	53,155	130,121	27,325	11,711	(2,459)	36,577
49	SERP Asset	SERP	Unprotected Non-Property	881,501	308,525	79,335	(27,767)	360,093	881,501	185,115	79,335	(18,880)	247,790
50	Liabilities-SERP (92420L) - Contra	SERP SERP	Unprotected Non-Property	(881,501)	(308,525)	(79,335)	27,767	(380,093)	(881,501)	(185,115)	(79,335)	16,880	(247,790
51 52	Accrued Liab-SERP		Unprotected Non-Property	881,501	308,525	79,335	(27,767)	360,093	881,501	185,115	79,335	(16,660)	247,790
52 53	Deferred Cradits - Deferred MTC Tax Rev NJ Oth Reg Liability-Tax Benefits	Stranded Costs Stranded Costs	Unprotected Non-Property	3,889,954	1,361,484	350,096	(122,534)	1,589,048	3,889,954	816,890	350,096	(73,520)	1,093,466
54	Use Tax Payable	Strended Costs Use Tax Reserve	Unprotected Non-Property Unprotected Non-Property	444,548 2.791.067	155,591 976,873	40,009 251,196	(14,003)	181,597	444,546	93,355	40,009	(8,402)	124,962
55	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	177,389,073	62,086,176	251,198	(87,919)	1,140,151 62,086,176	2,791,067 177,389,073	586,124	251,196	(52,751)	784,589
56 56	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Visity) Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property Protected Property	(104,156,556)		1.5		(38,454,795)		37,251,705			37,251,705
57	NJ NOL	State NOL	Unprotected Property	(104,130,330)	(30,434,135)	28 158 807	(9.855.582)	(38,454,795)	(104,156,556)	(21,872,877)	28 158 807	(5.913.349)	(21,872,877) 22,745,457

ADIT - Pre Rate Change (December 31, 2017)

53	NJ Oth Reg Liability-Tax Benefits	Stranded Costs	Unprotected Non-Property	444,546	155,591	40,009	(14,003)	181,597	444,548	93,355	40,009	(8,402)	124,962
54	Use Tax Payable	Use Tax Reserve	Unprotected Non-Property	2,791,067	976,873	251,196	(87,919)	1,140,151	2,791,067	586,124	251,196	(52,751)	784,589
55	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	177,389,073	62,086,176		-	82,086,176	177,389,073	37,251,705			37,251,705
56	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(104,156,556)	(36,454,795)			(38,454,795)	(104, 156, 558)	(21,872,877)		-	(21,872,877)
57	NJ NOL	State NOL	Unprotected Non-Property	100		28,158,807	(9,855,582)	18,303,224			28,158,807	(5,913,349)	22,245,457
58	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	2,553,399	893,690	229,606	(80,432)	1,043,063	2,553,399	536,214	229,806	(48,259)	717,760
59	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(48,928,894)	(17,125,113)	(4,403,600)	1,541,260	(19,987,453)	(48,928,894)	(10,275,068)	(4,403,600)	924,756	(13,753,912)
60	SFAS109-Regulatory Liability Electric	FAS 109 Regulatory Liability	N/A						458,773,846	96,342,508	41,289,648	(8,670,826)	128.961,328
61	Total FERC Account 199			\$ 117,324,236	\$ 41,063,482	32,702,288	\$ (11,445,801) \$	62,319,969	\$ 578,098,081	\$ 120,980,597	\$ 73,991,934	\$ (15,538,306) \$	179,434,225
	FERC Account 282 - Property Note A												
62	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (1,102,869,694)	\$ (388,004,393)	-	\$ - \$	(386,004,393)	\$ (1,102,869,694)	\$ (231,602,638)		5 - 5	(231,802,636)
63	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(1,313,024,379)	(459,558,533)	6.5		(459,558,533)	(1,313,024,379)	(275,735,120)		-	(275,735,120)
64	Fixed Asset Basis Otfferences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	119,800,703	41,930,246			41,930,246	119,800,703	25,158,148			25,158,148
65	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(74,991,897)	(26,247,164)		-	(26,247,164)	(74,991,897)	(15,748,298)			(15,748,298)
66	State Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property			(149,120,470)	52,192,184	(96,928,305)			(149,120,470)	31,315,299	(117,805,171)
67	State Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property		- 0	10,782,063	(3,773,722)	7,008,341		-	10,782,063	(2,264,233)	8,517,830
68	State Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	(3)		(1,798,551)	629,493	(1,169,058)			(1,798,551)	377,696	(1,420,855)
69	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(4,165,822)	(1,458,038)	300	-	(1,458,038)	(4,165,822)	(874,823)			(874,823)
70	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	13,291,551	4,652,043	-	-	4,652,043	13,291,551	2,791,226		-	2,791,226
71	State Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property			(374,924)	131,223	(243,701)			(374,924)	78,734	(296,190)
72	State Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	- 4		1,196,240	(418,884)	777,558			1,196,240	(251,210)	945,029
73	Total FERC Account 282			\$ (2,361,959,539)	\$ (826,685,839) \$	(139,315,642)	\$ 48,760,475 \$	(917,241,006)	\$ (2,361,959,539)	\$ (496,011,503)	\$ (138,315,642)	\$ 29,256,285 \$	(606,070,880)

Tax Cuts and Jobs Act of 2017 ADIT - Pre Rate Change (December 31, 2017) ADIT - Post Rate Change (December 31, 2017)

t Ine	Detailed Description	Description	Catagory	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT	State ADIT	FIT on SIT	Total ADIT
Lines	(A)	(8)	(c)	(D)	(E) = (D) + 33%	(F)	(G) = (F) * 35% (H) = (E) + (F) + (G)	(1)	(J) = (l) * 21%	(IC)	(L) = (K) * 21%	M) = (J) + (K) + (L)
	• • • • • • • • • • • • • • • • • • • •												
	FERC Account 283 - Non-Current Note A												
74	Other Regulatory Assets - Vacation Accrual	Accrusi Labor Related	Unprotected Non-Property	\$ (5,186,943)		(466,825)	\$ 183,389 \$	(2,118,866)	\$ (5,186,943)		(486,825)		(1,458,050)
75	Regulatory Assets - NJ BGS Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(4,574,838)	(1,601,193)	(411,735)	144,107	(1,888,821)	(4,574,838)		(411,735)	88,464	(1,265,967)
76	Regulatory Assets - NJ NGC Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(4,729,886)	(1,655,460)	(425,690)	148,991	(1,932,158)	(4,729,886)	(993,278)	(425,690)	69,395	(1,329,571)
77	Deferred Credits-General	Interest on Contingent Texas	Unprotected Non-Property	171,753	60,114	15,458	(5,410)	70,161	171,753	38,068	15,458	(3,246)	48,280
78	Unamortized Loss on Reacquired Debt	Loss on Rescquired Debt	Unprotected Non-Property	(5,278,948)	(1,847,632)	(475,105)	166,267	(2,156,450)	(5,278,948)	(1,108,579)	(475, 105)	99,772	(1,483,912)
79	Miscellaneous Deferred Debits - General	Misc. Deferred Debits - Retail	Unprotected Non-Property	(1,723,744)	(603,311)	(155,137)	54,298	(704,150)	(1,723,744)		(155,137)	32,579	(484,545)
80	NUG Buy-out	NUG BUYOUT	Unprotected Non-Property	(23,578,421)	(8,252,447)	(2,122,058)	742,720	(9,631,785)	(23,578,421)	(4,951,468)	(2,122,058)	445,632	(6,627,894)
81	Renewable Energy Credits - NJ	Other- 283	Unprotected Non-Property	(1,249,135)	(437,197)	(112,422)	39,348	(510,272)	(1,249,135)	(262,318)	(112,422)	23,609	(351,132)
82	Solar Renewable Energy Credits II - NJ	Other- 283	Unprotected Non-Property	548,391	191,937	49,355	(17,274)	224,018	548,391	115,162	49,355	(10,365)	154,153
83	Accrued Severance	Other- 283	Unprotected Non-Property	69,901	24,465	6,291	(2,202)	28,555	69,901	14,679	6,291	(1,321)	19,849
84	Def'd Credits - Def'd Transitional Bond	Other- 283	Unprotected Non-Property	(1,479,389)	(517,786)	(133,145)	45,601	(604,331)	(1,479,389)		(133,145)	27,960	(415,856)
85	Prepaid Pension Costs	PENSION PAYMENT RESERVE	Unprotected Non-Property	(79,930,586)	(27,975,705)	(7,193,753)	2,517,813	(32,651,645)	(79,930,586)	(16,785,423)	(7,193,753)	1,510,688	(22,468,488)
86	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj. Trans. Svc	Unprotected Non-Property	(10,602,815)	(3,710,985)	(954,253)	333,989	(4,331,250)	(10,602,815)		(954,253)	200,393	(2,980,451)
87	Regulatory Assets - NJ Recovery - Base	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(18,516,983)	(6,480,944)	(1,688,528)	583,285	(7,584,187)	(18,516,983)	(3,888,566)	(1,686,528)	349,971	(5,205,124)
88	Requistory Assets - NJ	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(9,126,247)	(3,194,187)	(821,362)	287,477	(3,728,072)	(9,126,247)	(1,918,512)	(821,382)	172,486	(2,565,388)
89	Regulatory Assets-Current-Corp Acctg	Regulatory Asset - General	Unprotected Non-Property	(24,618,339)	(8,616,419)	(2,215,851)	775,478	(10,056,592)	(24,618,339)	(5,169,851)	(2,215,651)	465,287	(6,920,215)
90	Regulatory Assets-Current-Rev Accts	Regulatory Asset - General	Unprotected Non-Property	(28,268,277)	(9,893,897)	(2,544,145)	890,451	(11,547,591)	(28,268,277)	(5,936,338)	(2,544,145)	534,270	(7,946,213)
91	Reg Asset-NJ Did Energy Supply	Regulatory Asset - General	Unprotected Non-Property	10,676,348	3,736,722	960,871	(336,305)	4,361,288	10,676,348	2,242,033	960,871	(201,783)	3,001,121
92	Regulatory Assets-Elec Gen'i	Requistory Asset - General	Unprotected Non-Property	(158,579)	(54,803)	(14,092)	4,932	(63,963)	(156,579)	(32,882)	(14,092)	2,959	(44,014)
93	Regulatory Assets-Contra-Corp Accts	Requistory Asset - General	Unprotected Non-Property	24,618,339	8,616,419	2,215,651	(775,478)	10,056,592	24,618,339	5,169,851	2,215,651	(465,287)	6,920,215
94	Regulatory Assets-Contra-Rev Accto	Regulatory Asset - General	Unprotected Non-Property	28,268,277	9,893,897	2,544,145	(890,451)	11,547,591	28,268,277	5,936,338	2,544,145	(534,270)	7,946,213
95	Regulatory Assets - Asset Retirement Obligation	Regulatory Asset - General	Unprotected Non-Property	(181,590)	(63,557)	(16,343)	5,720	(74,180)	(181,590)	(38,134)	(16,343)	3,432	(51,045)
96	Regulatory Assets-Elec Gen'i-Contra	Regulatory Asset - General	Unprotected Non-Property	156,579	54,803	14,092	(4,932)	63,963	156,579	32,882	14,092	(2,959)	44,014
97	Reg Assets-Solar Renew Energy Credit	Regulatory Asset - General	Unprotected Non-Property	(483,908)	(169,388)	(43,552)	15,243	(197,676)	(483,908)	(101,621)	(43,552)	9,146	(136,026)
96	Reg Assets - Solar Renew Energy Certification	Regulatory Asset - SREC Program	Unprotected Non-Property	(634,878)	(222,207)	(57,139)	19,999	(259,348)	(634,878)	(133,324)	(57,139)	11,999	(178,484)
99	Recoverable NJ Stranded Costs	Stranded Costs	Unprotected Non-Property	(5,905,595)	(2,066,958)	(531,504)	186,026	(2,412,438)	(5,905,595)	(1,240,175)	(531,504)	111,616	(1,860,063)
100	Deferred Securitization Cost Transaction	Stranded Costs	Unprotected Non-Property	(649,767)	(227,418)	(58,479)	20,468	(265,430)	(649,767)	(136,451)	(58,479)	12,281	(182,650)
101	Other Regulatory Assets - NJ BGS	Stranded Costs	Unprotected Non-Property	(16,325,389)	(5,713,886)	(1,489,285)	514,250	(6,668,921)	(16,325,389)	(3,428,332)	(1,489,285)	308,550	(4,589,067)
102	Stranded Cost-BL England	Stranded Coats	Unprotected Non-Property	(9,967,333)	(3,488,566)	(897,080)	313,971	(4,071,655)	(9,967,333)	(2,093,140)	(897,060)	188,383	(2,801,817)
103	Stranded Cost-PCLP	Stranded Costs	Unprotected Non-Property	(34,756,750)	(12,164,863)	(3,128,108)	1,094,838	(14,198,132)	(34,756,750)	(7,298,918)	(3,128,108)	656,903	(9,770,122)
104	Stranded Cost-Ref-Fuel	Stranded Costs	Unprotected Non-Property	(965,000)	(337,750)	(88,850)	30,398	(394,203)	(965,000)	(202,650)	(86,850)	18,239	(271,262)
105	Stranded Cost-Capital Reduction Costs	Stranded Costs	Unprotected Non-Property	(2,026,810)	(709,383)	(182,413)	63,844	(827,952)	(2,026,810)	(425,630)	(182,413)	38,307	(569,738)
106	Total FERC Account 283			\$ (226,408,561)	\$ (79,242,996) \$	(20,376,771)	\$ 7,131,870 \$	(92,487,897)	\$ (226,408,561)	\$ (47,545,798) \$	(20,376,771)	\$ 4,279,122	(63,643,447)
100	19001 619 (1999)			. ,,,									
107	Grand Total			\$ (2,471,043,865)	\$ (864,865,353) \$	(126,990,125)	\$ 44,446,544 \$	(947,408,934)	\$ (2,012,270,019)	\$ (422,576,704) \$	(85,700,479)	\$ 17,997,101	(490,280,082)

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax belance sheet accounts (Accounts 190, 281, 292 and 283) based on the nature of the temporary difference and the related dissaffication requirements of the accounts. If as a result of action or expected eaction by a regulator, it is probable that the effect of a future increase or decrease in texes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulator (is a future payable that we revenue or reduction in these revenue.) The amontization of delicert and (access) deferred income taxes that will be recovered from or passed through to customers through future rates will be recovered of FERC Accounts 410 (1) (Provision to Delerred Income Taxes. (URIV) Operating Income) and 411. (Provision for Delerred Income Taxes.—Cedit Utility Operating Income), as appropriate. Remeasurements of deferred dax belance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax iss' in if it is not probable that the effect of a future increase or decreases in texes payable resulting from a change in tax taw or rates will be recognized in Account 410.2 (Provision for Deferred Income Taxes—Chalt, Other Income or Deductions), as appropriate.

2. For delicient and (excess) accumulated deferred income taxes (AD/T) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).

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

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

				Deficient / (Excess) Deferred Income Taxes (December 31, 2017)]
ne l	Datalled Description	Description	Category	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Total Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient/ (Excess) ADIT Balance	
	(A)	(8)	(c)	(N) = (H) - (M)	(0)	(P)	(Q) = (N) - (O) - (P)	(R)	(8)	(1)	(U) = (Q) * (T)	
1	FERC Account 199 - Non-Current Note A											
	NJAMA	1999 AMT	Unprotected Non-Property	\$ (78,589)	\$ -	\$	\$ (78,589)	Plant	Yes	33.30%	\$ (28,170)	
	Accrued Payroll Taxes - Manuel	Accrual Labor Related	Unprotected Non-Property	28,289	•		28,289	Labor	Yes	6.53% 6.53%	1,847 4.872	
	Accrued Lisb-Required Health Claims	Accrual Labor Related	Unprotected Non-Property Unprotected Non-Property	71,540 172,042	•	•	71,540 172,042	Labor	Yes Yes	8.53% 8.53%	11,234	
	Accrued Liabilities - Workers Comp Accrued Liabilities - Disability	Accrual Labor Related Accrual Labor Related	Unprotected Non-Property	19,896			172,042	Labor	Yes	8.53%	1,299	
	Accrued Liability - PHI Incentive Plan	Accrusi Labor Related Accrusi Labor Related	Unprotected Non-Property	433,887			433,887	Labor	Yes	8.53%	28,333	
	Accrued Liab-Sick Pay Carryover	Accrual Labor Related	Unprotected Non-Property	226,378			226,378	Labor	Yes	6.53%	14,783	
	Accrued Liab-Vacation	Accrual Labor Related	Unprotected Non-Property	379,519			379,519	Labor	Yes	8.53%	24,783	į
	Acc Liab - Deferred Comp ST	Accrual Labor Related	Unprotected Non-Property	17,199		40	17,199	Labor	Yes	6.53%	1,123	
	Liabilities-Disability (92420L)-Contra	Accrusi Labor Related	Unprotected Non-Property	(19,896)	•	•	(19,896)	Labor	Yes	6.53%	(1,299)	
	Liab-Workers Comp (92420L)-Contra	Accrual Labor Related	Unprotected Non-Property	(172,042)			(172,042)	Labor	Yes	6.53%	(11,234)	
	Accrued Liabilities - Workers Comp - Long Term	Accrual Labor Related	Unprotected Non-Property Unprotected Non-Property	1,113,679 66,068	•	**	1,113,679 66.068	Labor	Yes Yes	6.53% 6.53%	72,723 4,314	
	Accrued Liabilities - Disability - Long Term Liability-Deferred Comp (92630P)-Contra	Accrusi Labor Related Accrusi Labor Related	Unprotected Non-Property Unprotected Non-Property	(17,199)			(17,199)	Labor	Yes	6.53%	(1,123)	
	Acc Liab - Deferred Comp LT -Old Plans	Accrusi Labor Related	Unprotected Non-Property	17.866			17,868	Labor	Yes	6.53%	1,167	
	Section 481(a) Adjustments - Payroll Taxes	Accrual Labor Related	Unprotected Non-Property	(15,582)			(15,582)	Labor	Yes	6.53%	(1,017)	
	Accrued Liab-Auto Liability	Actrued Lisb - Auto	Unprotected Non-Property	31,742			31,742	Labor	Yes	6.53%	2,073	
	Accrued Liab-General Liability	Accrued Linb - Misc.	Unprotected Non-Property	374,753			374,753	Plant	Yes	33.30%	124,793	j
	Regulatory Liability-Current-Rev Acct	Accrued Lisb - Misc.	Unprotected Non-Property	139,283		•	139,283	Plant	Yes	0.00%	-	
	Reg Lieb-NJ Dfd Energy Supply-Netting	Accrued Lisb - Misc.	Unprotected Non-Property	(1,360,167)	•		(1,360,167)	Plant	Yes	0.00%	-	
	NJ Oth Reg Limbility-Deferred DSM	Accrued Lisb - Misc.	Unprotected Non-Property	82,648	•	•	82,648	Plant	Yes	0.00%	-	
	Regulatory Liability - NJ Distribution Deferral SBC	Accrued Linb - Misc.	Unprotected Non-Property	50,851 113,504			50,851 113,504	Plant Plant	Yes Yes	0.00%	•	
	NJ Reg Liability-Universal Service Fund	Accrued Lisb - Misc. Accrued Lisb - Misc.	Unprotected Non-Property Unprotected Non-Property	113,504 59,301	•	**	59,301	Plant	Yes	0.00%		
	NJ Reg Liability-Lifeline		Unprotected Non-Property Unprotected Non-Property	1.416.817	1		1,416,817	Plant	Yes	0.00%		
	ACE - Unbitled Generation Deferral ACE - Unbitled Societal Benefits Charge	Accrued Lisb - Misc. Accrued Lisb - Misc.	Unprotected Non-Property	322.832			322.832	Plant	Yes	0.00%		
	ACE - Unbitled Transmission Deferral	Accrued Liab - Misc.	Unprotected Non-Property	174.745			174,745	100% Transmission	Yos	0.00%		
	Regulatory Liability-Contra-Rev Accto	Accrued Liab - Misc.	Unprotected Non-Property	(139,283)		2	(139,283)	Plant	Yos	0.00%		
	Other Regulatory Liability - General	Accrued Lisb - Misc.	Unprotected Non-Property	(3,278)		1	(3,278)	Plant	Yes	0.00%		
	Reg Lisb-Asset Retirement Oblig-Electric	Accrued Liab - Misc.	Unprotected Non-Property	(184,777)		2	(184,777)	Plant	Yes	0.00%		
	Asset Retirement Obligation - Non-Utility	Accrued Lisb - Misc.	Unprotected Non-Property	281,582	281,582	**	(0)	Plant	No	0.00%	-	
	Asset Retirement Obligation-Electric Utility	Accrued Liab - Misc.	Unprotected Non-Property	184,777		•	184,777	Plant	Yee	0.00%		
	Accrued Liab-General	Accrued Liability - General	Unprotected Non-Property	241,836	•	5	241,836	Plant	Yes	33.30%	80,531	
	Oth Reg Lisb-Asset Retirement Obligation	Accrued Liability - General	Unprotected Non-Property	184,777			184,777	Plant	Yes	0.00%	•	
	Merger Commitments	Accrued Liability - General	Unprotected Non-Property	400 440	400 440		***************************************	Plant Plant	No No	0.00%		
	Accrued Charitable Contributions-NJ	Accrued Liability - General	Unprotected Non-Property Unprotected Non-Property	123,440 856,230	123,440 856,230	**	(O) (O)	Plant	No	0.00%		
	Accused Charitable Contributions-NJ-Long Term Accumulated Deferred Investment Yax Credit	Accrued Liability - General Accumulated Deferred Investment Tax Credit	Protected Property	471,033	0.00,2.00		471.033	Plant	Yes	33.30%	156,854	
	Provision for Uncollectible Accounts-Special Billing	RAD DERT RESERVE	Unprotected Non-Property	233,310			233.310	Plant	Yes	0.00%	.00,001	
	Provision for Uncollectible Accounts-NJ	BAD DEBT RESERVE	Unprotected Non-Property	2.030,603			2,030,603	Plant	Yes	0.00%		
	Charitable Contributions - Fed	Charitable Contribution Limit	Unprotected Non-Property	284,432	284,432		(0)	Plant	No	0.00%		
	Charitable Contributions - NJ	Charitable Contribution Limit	Unprotected Non-Property	(27,541)	(27,541)		(0)	Plant	No	0.00%	-	
	Accrued Liab-Environmental Site Exp	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	38,309	100	•	36,309	Plant	Yes	0.00%		
	Liability-Environmental (925300)-Contra	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	(36,309)			(36,309)	Plant	Yes	0.00%	-	
	Accrued Lisb-Environmental Site Exp - Long Term	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	80,127		*	80,127	Plant	Yes	0.00%		
	Accrued Lisb-LTIP	OPEB	Unprotected Non-Property	54,473	7.0		54,473	Labor	Yes	6.53%	3,557	
	Accrued Lisb-OPEB	OPEB	Unprotected Non-Property	2,087,208	14.0	•	2,087,208	Labor	Yes	6.53%	138,295	
	Accrued Liability - LTIP - Long-Term	OPE8	Unprotected Non-Property	16,577		•	16,577	Plant Labor	Yes	6.53%	1,083	
	SERP Asset	SERP SERP	Unprotected Non-Property Unprotected Non-Property	112,303 (112,303)	104,970 (104,970)	•	7,333 (7,333)	Labor	Yes Yes	0.00%	-	
	Liabilities-SERP (92420L) - Contra Accrued Liab-SERP	SERP	Lingmierted Non-Property	112,303	(104,870)		112,303	Labor	Yes	8.53%	7,333	
	Deferred Credits - Deferred MTC Tax Rev	Stranded Costs	Unprotected Non-Property	495,580			495,580	Plant	Yes	0.00%	,,000	
	NJ Oth Reg Liability-Tax Benefits	Stranded Costs	Unprotected Non-Property	56,835			56,635	Plant	Yes	0.00%		
	Use Tax Payable	Use Tax Reserve	Unprotected Non-Property	355,582			355,582	Plant	Yes	0.00%		
	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	24,834,470			24,834,470	Plant	Yes	33.30%	8,269,879	,
	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(14,581,918)	(14,581,918)		-	Plant	No	0.00%		
	NJ NOL	State NOL	Unprotected Non-Property	(3,942,233)			(3,942,233)	Plant	Yes	33.30%	(1,312,764))
	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	325,303	•	325,303	•	N/A	No	0.00%	•	
	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(6,233,541)	ren.	(6.233,541)	•	N/A N/A	No No	0.00%	•	
	SFAS109-Regulatory Liability Electric Total FERC Account 190	FAS 109 Regulatory Liability	N/A	(128,961,328) \$ (117,114,255)	\$ (13,063,775)	(126,961,328) \$ (134,889,566)	\$ 30,819,086	NA	NO	0.00%	\$ 7,595,067	7
	FERC Account 282 - Property Note A)			* *************************************		,,,						
	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (154,401,757)	\$	\$.	\$ (154,401,757)	Plant	Yes	33.30%	\$ (51,415,785)))
	Fixed Asset Basis Differences (PowerTax) - Protected	Non-Protected Property (PowerTax)	Unprotected Property	(183,823,413)		(10,247,068)	(173,576,345)	Plant	Yes	33.30%	(57,800,923)	
	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	16,772,098	74		16,772,098	100% Distribution	No	0.00%		
	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(10,498,866)	7.6		(10,498,866)	Plant	Yes	33.30%	(3,496,122))
	State Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	20,876,866	100		20,876,866	Plant	Yes	33.30%	6,951,996	,
	State Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(1,509,489)			(1,509,489)	100% Distribution	No	0.00%	-	
	State Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	251,797	1.0		251,797	Plant	Yes	33.30%	63,848	
	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(583,215)		•	(583,215)	Plant	Yes	33.30%	(194,211))
	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	1,860,817	2.50		1,860,817	100% Distribution	No	0.00%		
	State Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	52,489	5.0		52,489	Plant	Yes	33.30%	17,479	
	State Fixed Asset Basis (Non-PowerTex) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(167,474)	4		(167,474)	100% Distribution	No	0.00%	\$ (195,853,717)	

					Deficient / (Ex	ccess) Deferred Incom	ne Taxes (December	31, 2017)]
Detailed Description	Description	Cstagory	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Lisbility Deferred Taxes	Total Deficient / (Excess) ADT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
(A)	(10)	(c)	(m) = (m) - (m)	(0)	(P)	(42) = (N) - (47) - (P)	(14)	(0)	(1)	(b) = (d) · (1)	(4)
FERC Account 283 - Non-Current Mote Ai											
Other Regulatory Assets - Vacation Accrual	Accrual Labor Related	Unprotected Non-Property	\$ (680,817)	\$ -	\$ -	\$ (660,817)	Labor	Yes	6.53%	\$ (43,151)	283
Regulatory Assets - NJ BGS Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(582,834)			(582,834)	Plant	Yes	33.30%	\$ (194,084)	
Regulatory Assets - NJ NGC Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(602,587)			(602,587)	Plant	Yes	33.30%	\$ (200,662)	283
Deferred Credits-General	Interest on Contingent Taxes	Unprotected Non-Property	21,881	21,881		(0)	Plant	No	0.00%	\$.	283
Unamortized Loss on Reacquired Debt	Loss on Reacquired Debt	Unprotected Non-Property	(672,538)			(672,538)	Plant	Yes	33.30%	\$ (223,955)	283
Miscettaneous Deferred Debits - General	Misc, Deferred Debits - Retail	Unprotected Non-Property	(219,605)			(219,605)	Plant	Yes	33.30%	\$ (73,128)	283
NUG Buy-out	NUG BUYOUT	Unprotected Non-Property	(3,003,891)			(3,003,891)	Plant	Yes	33.30%	\$ (1,000,296)	283
Renewable Energy Credits - NJ	Other- 283	Unprotected Non-Property	(159,140)			(159,140)	Plant	Yes	33.30%	\$ (52,994)	283
Solar Renewable Energy Credits II - NJ	Other- 283	Unprotected Non-Property	69,865			69,865	Plant	Yes	33.30%	\$ 23,265	283
Accrued Severance	Other- 283	Unprotected Non-Property	8,905			8,905	Plant	Yes	33.30%	\$ 2,965	283
Def'd Credits - Def'd Transitional Bond	Other- 283	Unprotected Non-Property	(188,474)			(188,474)	Plant	Yes	33.30%	\$ (62,762)	283
Prepaid Pension Costs	PENSION PAYMENT RESERVE	Unprotected Non-Property	(10,183,157)			(10,183,157)	Labor	Yes	6.53%	\$ (664,960)	283
Reg Assets-FERC Formula Rate Adi-Transmission	Reg Asset - FERC Formula Rate Adi, Trans, Svc	Unprotected Non-Property	(1,350,799)			(1,350,799)	100% Transmission	Yes	100.00%	\$ (1,350,799)	283
	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(2.359.064)			(2,359,064)	Plant	Yes	33.30%	\$ (785,568)	283
		Unprotected Non-Property			12	(1,162,884)	Plant	Yes	33.30%	\$ (387,174)	283
							Plant	Yes	0.00%	\$.	283
							Plant	No	0.00%	<u> </u>	283
					7.5		Plant	No	0.00%	<u> </u>	283
							Plant	No	0.00%	Š .	283
							Plant	No			283
					62		Plant	No		š .	283
								No			283
					1.5						283
											283
					4						283
											283
											283
					1.0						283
				100							283
					1/2						283
											283
											283
	Stranded Colors	Unprotected rednerroperty		\$ 21.881	-		F Marin	140	0.00%	\$ /5.013.302)	
TOUR PERC ACCOUNT 283			* (20,044,431)	2 21,001		4 (100,000,000)				4 (2/2:2/207)	
Grand Total			\$ (457,128,852)	\$ (13.041.894)	\$ (145,116,835)	\$ (298,970,323)				\$ (103,271,952)	
			* (100)	1 (34,50,000)							
					Destacted Property	¢ /120.006.252\				€ /42 080 052V	
					гтольська гторапу	\$ (123,030,233)				\$ (42,363,032)	
					()	(445 504 300)				W4 477 070	
				Un	protected Non-Property	(23,352,750)				(5,844,968)	
					Total Unprotected	\$ (169,874,070)				\$ (80,282,899)	•
						, , , , , , , , , , , , , , , , , , , ,				, (,,,	
				Total Da	ficient / (Excess) ADIT	5 (298.970.323)				\$ (103 271 952)	•
				. year De		<u> </u>				A (180'E) (190E)	
	Regulatory Assets - N. BGS Deferral Regulatory Assets - N. BGS Deferral Regulatory Assets - N. BGS Coeffere Deferred Credits-General Unamortzed Loss on Reacquired Debt Maccataneous Deferred Debts - General NUG Buy-out Renewable Energy Credits - N. J Accrused Severance Deferred Severance Regulatory Assets - N. Recovery - Base Regulatory Assets - N. Recovery - Base Regulatory Assets - N. Recovery - Base Regulatory Assets - Regulatory Assets - Regulatory Assets - Regulatory Assets - Regulatory Regulatory Assets - Regulatory Regulatory Research - Company Regulatory Regulatory Assets - Central Regulatory Regulatory Assets - Regulatory Regulat	(B) FERC Asceunt 283- Nen-Current Role A) Coher Regulatory Assets - Vecation Acrousl Regulatory Assets - Vecation Acrousl Regulatory Assets - No RGC Deferral BGS Deferrad Rested - Retail BGS Deferrad Rested - Restail BGS Deferr	(E) FERC Ascesent 283 - Non-Current Role A Other Regulatory Assets - Vecation Accruel Regulatory Assets - Vecation Accruel Regulatory Assets - No BGS Deferral Regulatory Assets - NO BGS Deferral Regulatory Assets - NO BGS Deferral BGS Deferrad Related - Fetal Unprotected Non-Property Regulatory Asset - Nate Regulatory Regulatory Asset - Nate Regulatory Regulatory Asset - Care Part Acctg Regulatory Asset - Care Property Regulatory Asset - Care Rev Acctg Regulatory Asset - Care Part Acctg Regulatory Asset - Set Gen't-Contre Regulatory Asset - Set Report Enterty Regulatory Asset - Set Report Unprotected Non-Property Regulatory Asset - Set Report Enterty Reg	Detailed Description Description Description (A) (B) (C) (B) (C) (B) (C) (B) (B) (C) (B) (C) (C) (B) (C) (C) (B) (C) (C) (C) (C) (C) (C) (C) (C)	Detailed Description	Detailed Description Description Description (b) Category (b) Colored Tax Income Ta	Detailed Description	Desiried Description	Partial Discription Discri	Decision Description Des	Probabil Description

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax low (including tax rates) in the period that the change is emacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action are expected action by a regulater, it is probable that the effect of sturies increase or decreases in taxes payable neutring in suthing in change in tax the value of the results of section or relate with the recovered from or passed through to customers through future rates, a regulatory asset or labelity is racognized in Account 1823 (Other Regulatory Asset), or Account 284 (Other Regulatory Labelities), as supportate, for their probable future revenue or reduction in future revenue. The amortization of deficient and (excass) deferred income taxes but with the recovered from or passed through to customers through future rates with be recovered in ERCA Accounts 410.1 (Provision for Deferred income Taxes, Cultilly Operating Income) and 411.1 (Provision for Deferred Income Taxes, Cultilly Operating Income) as appropriate. Remeasurements of deferred tax behance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax two. If it is not probable that the effect of a future intense or decreases in traxe payable rating from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes. Collections) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes.

2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property).

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

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

B The afocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

Atlantic City Electric Company Attachment 2 - Taxes Other Than Income Worksheet

her Taxes	s	Page 263 Col (i)	Allocator	Allocated Amount
Plant i	Related		Gross Plant Allocator	
1 2 3 4	Real property (State, Municipal or Local) Personal property City License Federal Excise	1,956,612		
Total I	Plant Related	1,956,612	38.13%	746,048
Labor	Related	W	ages & Salary Allocator	
5 6	Federal FICA & Unemployment	2,923,172		
Total I	Labor Related	2,923,172	11.23%	328,301
Other	Included		Gross Plant Allocator	
7	Miscellaneous			
Total	Other Included		38.13%	
Total	Included			1,074,349
	Excluded			
8 9	State Franchise tax TEFA			
10	Use & Sales Tax	-		
10.1	BPU Assessment	3,796,107		
10.2	Exclude State Dist RA amort in line 5			
11	Total "Other" Taxes (included on p. 263)	8,675,891		
12	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	8,675,891		
13	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 will 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 will 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.

Atlantic City Electric Company Attachment 3 - Revenue Credit Workpaper

	Account 454 - Rent from Electric Property		To	tal Amount	Allocation Factor	Allocation %	Total Amount Included In Rates
1	Rent from Electric Property - Transmission Related		\$	_	Transmission	100%	\$ -
2	Total Rent Revenues	(Sum Lines 1)	\$	-			\$ -
-	Total Holland	(0000 .,	Ť				
	Account 456 - Other Electric Revenues (Note 1)						
3	Schedule 1A		\$	834,104	Transmission	100%	\$ 834,104
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the ke is not included in the divisor (difference between NITS credits from PJM and PJM NITS charge paid by Transmission Owner) (Note 3)				Transmission	100%	\$ -
5	Point to Point Service revenues for which the load is not included in the divisor received by						
	Transmission Owner (Note 3)		\$	3,142,859	Transmission	100%	\$ 3,142,859
6	PJM Transitional Revenue Neutrality (Note 1)				Transmission	100%	\$ -
7	PJM Transitional Market Expansion (Note 1)				Transmission	100%	\$ -
8	Professional Services				Transmission	100%	\$ -
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		\$	628,803	Transmission	100%	\$ 628,803
10	Rent or Attachment Fees associated with Transmission Facilities				Transmission	100%	\$ -
11	Affiliate Credits		\$	1,201,102	Wages and Salaries	11.23%	\$ 134,896
11a	Miscellaneous Credits (Attachment 5)				Various		\$ 116,492
12	Shared Revenues (Attachment 3a)		\$	419,998	Transmission	100%	\$ 419,998
13	Gross Revenue Credits	(Sum Lines 2-12)	\$	6,226,866			\$ 5,277,151

Revenue Adjustment to determine Revenue Credit

- Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 173 of Appendix A.
- Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3: 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.
- 17 Amount offset in line 4 above
- 18 Total Account 454, 456 and 456.1
- 19 Note 3: SECA revenues booked in Account 447.



\$ 258,887,524

\$ 269,823,103

Atlantic City Electric Company Attachment 3a - Shared Revenues Workpaper

Ln	Item		Revenue Category 1		renue gory 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	Incremental Expenses							
2 3	Functionalized Operating Expenses Functionalized Taxes Other Than Income Taxes	+	65,254 -			-	-	-
4 5 6	Total Functionalized Expenses Functional Allocator Allocated Functional Expenses	×_	65,254 1.0000 65,254		1.0000	1.0000	1.0000	1.0000
7 8 9	Administrative & General Expenses (Labor) Labor-related Taxes Other Than Income Taxes Total Labor-related Expenses	+	:			-		
10 11	Wages and Salaries Allocator Allocated Labor-related Expenses	*_	0.1123		0.1123	0.1123	0.1123	0.1123
12 13 14	Property Insurance Plant-related Taxes Other Than Income Taxes Total Plant-related Expenses	+	<u>-</u> -				- 1	
15 16	Gross Plant Allocator Allocated Plant-related Expenses	×_	0.3813		0.3813	0.3813	0.3813	0.3813
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)		65,254		-	-	-	-
18 19 20	Gross Revenues Total Non-Recovered Expenses Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)		913,452 - 65,254					•
21 22 23	Pre-tax Net Revenue for Sharing (minimum of zero) Utility Pre-Tax Allocation Factor Pre-Tax Utility Allocation (Ln 21 × Ln 22)	×_	848,198 0.5818 493,454		0.5818	0.5818	0.5818	0.5818
24 25	Composite Tax Rate State and Federal Income Taxes (Ln 23 × Ln 24)	×_	0.2811 138,710		0.2811	0.2811 -	0.2811	0.2811
26 27 28	Customer Net Revenue Share (Ln 21 - Ln 23) Minimum Customer Revenue Credit (Ln 17) Total Customer Revenue Credit (Ln 26 + Ln 27)	+_	354,744 65,254 419,998		<u>-</u>	-	<u>-</u>	- - -
29	Sum of Customer Credits (Sum of Ln 28)		419,998					
30	Post-Tax Utility Share (Ln 21 - Ln 25 - Ln 26)		354,744		-	-	-	-
31	Sum of Utility Share (Sum of Ln 30)		354,744					
32 33 34 35	Federal Tax Rate State Tax Rate Percent of FIT deductible for SIT Composite Tax Rate		0.2100 0.0900 -	= SIT = p	1 //1 SIT)*(1-FIT))/(1-(SIT*F	:T*p\\	
36 37 38	Customer % of Post-tax Revenues Customer to Utility Post-tax Ratio Utility Pre-Tax Allocation Factor		0.5000 1.0000 0.5818	= CUSTF = CUSTF = 1/(1+C	o R = 1/((1-Cl	JSTP)/CUSTP) R*CUSTR))	'' <i>PI)</i>	
39 40 41	Functional Allocator Wages and Salaries Allocator Gross Plant Allocator		1.0000 0.1123 0.3813	= WS				

<u>Notes</u>

Revenue Categories are those defined in Pacific Gas & Electric Company, 90 FERC ¶ 61,314 and Pacific Gas & Electric Company, 121 FERC ¶ 61,174: (1) right-of-way leases and lease for space on transmission facilities for telecommunications or to provide outdoor lighting or advertising; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming; grazing; nurseries; outdoor lighting; outdoor advertising; storage facilities (vehicle, material, container, and self-storage); environmental mitigation; parks and recreation; private recreation; specialized usage and other compatible uses; and opportunities to sell or trade oil, mineral, and excess water rights; (4) licenses of intellectual property and other propriety software developed by the utility or for the utility by a third party to interested parties relating to its transmission function; and (5) transmission maintenance and consulting services, including transformer repairs, rentals, and sales; transmission system engineering, planning, training, and environmental consulting; and marketing services for third-party owned poles.

^{2 &}quot;Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate template.

Atlantic City Electric Company 4 - Calculation of 100 Basis Point Increase in ROE

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes Α (Line 127 + Line 138) 136,710,529 В 100 Basis Point increase in ROE 1.00% Return Calculation (Line 39 + 58) 59 Rate Base 1.397.486.034 Long Term Interest p117,62c through 67c 72,447,875 Long Term Interest 101 Less LTD Interest on Securitization Bonds (Note P) Attachment 8 "(Line 100 - Line 101)" 72.447.875 102 Long Term Interest 103 enter positive Common Stock 104 105 106 107 Proprietary Capital Less Preferred Stock Less Account 216.1 p112.16c (Line 114) 1,901,202,361 enter negative enter negative p112.12c (Sum Lines 104 to 106) 1,901,202,361 Common Stock Capitalization Long Term Debt 1,901,996,154 (1,764,495) 108 109 110 111 112 113 114 p112.17c through 21c Less Loss on Reacquired Debt enter negative p111.81c Less Loss of neacquired Debt
Plus Gain on Reacquired Debt
Less ADIT associated with Gain or Loss
Less LTD on Securitization Bonds
Total Long Term Debt
Preferred Stock enter positive enter negative p113.61c Attachment 1B - ADIT EOY, Line 7 491,351 Attachment 8 (Sum Lines 108 to 112) enter negative 1,900,723,010 p112.3c 115 116 Common Stock Total Capitalization (Line 107) (Sum Lines 113 to 115) 1,901,202,361 3,801,925,371 (Line 108 / (108 + 114 + 115)) (Line 114 / (108 + 114 + 115)) (Line 115 / (108 + 114 + 115)) 117 Total Long Term Debt Preferred Stock 50.01% Debt % 118 119 Preferred % Common % 0.00% Total Long Term Debt Preferred Stock 120 121 Debt Cost (Line 102 / 113) (Line 103 / 114) 0.0381 Preferred Cost 0.0000 122 Common Cost (Note J from Appendix A) Common Stock Appendix A % plus 100 Basis Pts 0.1150 (Line 117 * 120) (Line 118 * 121) (Line 119 * 122) (Sum Lines 123 to 125) 123 Weighted Cost of Debt Total Long Term Debt (WCLTD) 0.0191 124 Weighted Cost of Preferred Preferred Stock 0.0000 125 Weighted Cost of Common Total Return (R) Common Stock 0.0575 126 127 Investment Return = Rate Base * Rate of Return (Line 59 * 126) 106,977,492 Composite Income Taxes Income Tax Rates 128 FIT=Federal Income Tax Rate (Note I from ATT H-1A) 21.00% 129 130 131 9.00% 0.00% 28.11% 39.10% SIT=State Income Tax Rate or Composite (Note I from ATT H-1A) (Percent of federal income tax deductible for state purposes)
T=1 - ([(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)) = Per State Tax Code 132a T/ (1-T) 132h Tax Gross-Up Factor 1°1/(1-T) 1.3910 (Note U from ATT H-1A) ITC Adjustment Investment Tax Credit Amortization Attachment 1B - ADIT EOY 133 (86,524) enter negative Tax Gross-Up Factor
ITC Adjustment Allocated to Transmission (Line 132b) (Line 133 * 134) 1.3910 135 Income Tax Adjustment
Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense
Amortization Deficient (Excess) Deferred Taxes (Federal) - Transmission Component
Amortization Deficient / (Excess) Deferred Taxes (Slate) - Transmission Component
Amortization of Other Flow-Through Items - Transmission Component
Other Income Tax Adjustments - Expense / (Benefit) (Note T from ATT H-1A) 136a Attachment 5, Line 136a 151,129 136b 136c 136d 136e 136f Attachment 5, Line 136b Attachment 5, Line 136c Attachment 5, Line 136d (Line 136a + 136b + 136c + 136d) (1,272,726) (1,121,597) Tax Gross-Up Factor 1/(1-T)
Other Income Tax Adjustment (Line 132b) (Line 136e * 1360)

CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =

137

138

Income Tax Component =

Total Income Taxes

1.3910

31,413,551

29,733,037

(Line 132a * 127 * (1 - (123 / 126)))

(Line 135 + 136g + 137)

Atlantic City Electric Company Attachment 5 - Cost Support

Electric		

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and instructio	ns	Form 1 Amount	Electric Portion	Non-etectric Portion	Details
Plant Allocation Factors	161					
10 Accumulated Intengible Amortization	(Note A)	p200 21c (See Attachment 9, column h)	\$ 107,548,434	107,546,434	 Respondent is Electric Utility only 	
11 Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column §				
12 Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)				
Ptent in Service			1			
24 Common Plant (Electric Only)	(Notes A & B	p356 (See Attachment 9, column d)	1			
Accumulated Deferred Income Yaxes						
41 Accumulated Investment Tex Credit Account No. 255	(Notes U)	p266.h (See Attachment 1B)	\$ 1,634,115	1,634,115	 Respondent is Electric Utility only 	
Materials and Supplies						
47 Undistributed Stores Exp	(Note A)	p227 Sc & 16.c (See Attachment 9, column s)	15		 Respondent is Electric Utility only. 	
Allocated General & Common Expenses			1			
65 Plus Transmission Lease Payments	(Note A)	p200 3 c	1			
67 Common Plant O&M	(Note A)	p358				

Transmission / Non-transmission Cost Support

	Attachment A Line \$5, Descriptions, Notes,	Form 1 Page #s and instructions		Mon- emission transmission elated Related	Details
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, column c)	\$ 16,783,250 \$ 2	2,218,855 \$ 14,564,595	Specific Identification beased on plant records: The following plant investments are included: 1 Trenemission Right of Wey Certs Corner-Lendis LI - Cumbertand (ald records sey Setem) County, NJ 2 Ship Bottom Substation 3 4

CWIP & Expensed Lease Worksheet

•	THE G Expenses coass from since		
Г		Expensed CWIP in Form Lease in Form	=7
	Attachment A Line Sa, Descriptions, Notes, Form 1 Page Se and Instructions	Form 1 Amount 1 Amount 1 Amount	Octalis
- [Plant Altocation Factors		
6	Electric Plant in Service (Note B) p207.104g (See Attachment 9A, column b)	\$ 5,925,700,587	
П	Plant in Service		054
1		\$ 2,192,901,642	See Form 1
2	4 Common Plant (Electric Only) (Notes A & B) p356 (See Attachment 9, column d)	\$ 190 (90)	
- 1	Accumulated Depreciation		0 - F 1
ı۱۶	7 Transmission Accumulated Department 9, column el	\$ 468.575.107	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes	Form 1 Page #s and Instructions	Form 1 Amount EPRI Dues	Details
Allocated General & Common Expenses	(Note D) p352-353	\$ 245,394 \$ 85,888	EPRI Membership dues in FERC Transmission G&M Account 581

Regulatory Expense Related to Transmission Cost Support

regulatory Expense resisted to Transmission cost Support	-2/2004	
		Non-
		Transmission transmission
Attachment A Line #s, Descriptions, Notes,	orm 1 Page #s and Instructions	Form 1 Amount Related Related Details
Allocated General & Common Expenses		
70 Less Regulatory Commission Exp Account 928	(Note E) p323 189b	\$ 1,357,725 \$ 332,147 \$ 1,025,578 FERC Form 1 page 351,1 lines 8 (h) - 11 (h), transmission related only
Directly Assigned A&G		
77 Requision Commission Fits Account 928	(Note G) p323.189b	\$ 1,357,725 \$ 332,147 \$ 1,025,578 FERC Form 1 page 351.1 lines 8 (h) - 11 (h), transmission related only

Safety Related Advertising Cost Support

	Non-eafety:	
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount Safety Related Related	Detalla
Directly Assigned A&G	asi woodstando	Control of the Contro
B1 General Advertising Exp Account 930.* (Note F) p323.191b	\$ 1,037,559 - \$ 1,037,559	None

Multistate Workpaper

Attachment A Line #	, Descriptions, Notes, Form 1 Page #e and Instructions	State 1	State 2	State 3	State 4	State 5	Details
Income Tex Rates		NJ	PA				Enter Calculation
129 SIT+State Income Tex Rate or Composite	(Note I) 9.00%	1 00%	12 19 19 11				Apportioned: NJ 100.0000%, PA 0.0000%

Education and Out Reach Cost Support

Attachment A Line fle, Descriptions, Notes, Form 1	Page #e and Instructions	Form 1 Amount Outreach Other	Details
Directly Assigned A&G 78 General Advertising Exp Account 930 :	(Note K) p323.191b	\$ 1,037,559 - \$ 1,037,559	None

Excluded Plant Cost Support

4		Excluded Transmission	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Facilities	Description of the Facilities
Adia	siment to Remove Revenue Requirements Associated with Excluded Transmission Facilitie		
149	Excluded Transmission Facilities (Note M) Attachment	15	General Description of the Facilities
	Instructions:	Enter \$	None
1	Remove all investment below 69kV or generator step up transformers included in transmission plant in service that		
	ere not a result of the RTEP Process		
2	If unable to determine the investment below 69kV in a substation with investment of 69kV and higher as well as below 69kV,	Or	1
	the following formula will be used: Example	Enter \$	
A	Total investment in substation 1,000,000		
В	Identifiable investment in Transmission (provide workpapers) 500,000		
C	Identifiable investment in Distribution (provide workpapers) 400,000		
l o	Amount to be excluded (A x (C / (B + C))) 444,444		
	* * * **	10.00	The second secon
e e	Total	-	Add more lines if necessary

Atlantic City Electric Company Attachment 5 - Cost Support

Prepayments	5
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Attachment A Line #s, Descriptions,	Notes, Form 1 Page #s and Instructions														
45 Propayments		December Prior Year	lenuary F	ebruary I	larch A	iprii i	May 3	June	July	August	September (October		End of Year December	Allocation Allocator Factor
Other Prepayment NJ BPU Assessment		1,414,287	1,459,290 279,431	1,370,518 254,029	1,331,096 228,626	1,240,611 203,223	1,185,135 177,820	1,171,381 152,418	1,149,185	1,127,458	1,001,901 76,209	978,420 50,807	1,058,226 25,404	685,861	11.23% 0.00% Excluded
Working Fund Prepaid Insurance		:		:	:					-		:	86,737		0.00% Excluded 11.23%
Prepaid Ratention		1,369 749,782	799.418	764.056	15,000 736,799	707.038	671.122	10,500 708,787	671.479	634,171	8,000 598,883	559,558	854,358	1,500 816,334	11.23%
Propeid Rent Propeid Texes		148,762	789,410	764,036	730,789	707,036	0/1,122	700,767	071,478	034,171	380,003	338,330	034,336	010,334	11 23% 11 23%
Costs in excess of Billings NJ BPU Assessment/Seles Use Texes/Other		(0)	(0)	(0)	943,978	629,318	41,505,535	41,190,876	29,744,611	18_154,255	9,292,362	2,958,945	(0)	(0)	0.00% Excluded
Other Prepaid Taxes Prepaid Property Tax		85,035	(351,783)	152,524	89,632	341,108	70,171	6,675	117,237	354,846	45,189	140,458	530,044	27,901	11.23% 11.23%
Lessed Assol Prepeld Softwere Fee & License		7,494 (15,199)	(16,656)	(16,656)	7,985 (16,656)	(16,656)	(18,856)	7,758 (18,858)	(13,322)	(13,322)	7,531 (13,322)	(13,322)	(13,322)	7,455 (10,382)	0.00% Expluded 11.23%
Prepayments Monthly Balance	p.111, 157	2,242,768	2,169,701	2,524,471	3,336,460	3,104,842	43,593,127	43,231,719	31,796,205	20,359,021	11,012,735	4,672,862	2,539,447	1,528,670	
Propeld Pensions if not included in Propeyments Propeid OPEB if not included in Propeyments		3,017,648	1,737,434	7,147,129	5.851,811	4,588,244	3,284,678	2,001,111	717,544	-	: :			805,770	11,23% 11,23%
Total Monthly Balance Included in Rate:		629,088	407,427	1,057,686	899,342	768,261	583,388	435,982	296,738	236,205	163,810	167,008	282,352	261,343	

End of Year

(10,754,914) (473,711) 289,710 1,123,971 (5,721,430) (832,437) (5,173,972) (526,317)

(270,771)

(37,903) (298,365) (100,000) (8,147,032) (4,105,660) (82,340)

(213,799)

(10,679,281) (473,711) (290,053 1,125,264 (5,694,811) (825,004) (3,888,908) (527,815) (1,202,604) (270,771)

(38,583) (339,313) (100,000) (6,025,323) (3,372,202) (82,340) 3,000 (200,332)

(11,129,281) (223,711) 290,397 1,126,557 (5,715,291) (829,892) (2,603,844) (529,312) (1,414,007) (270,771)

(37,814) (342,327) (100,000) (5,384,872) (3,239,829) (82,340) 4,500 (187,300)

(10,900,597) (227,395) (227,395) (241,873 843,724 (5,815,701) (803,461) (1,318,780) (530,610) (1,625,411) (270,771)

(38,610) (343,238) (100,000) (4,653,233) (2,971,693) (82,340)

(173,833)

13 Menth Averages (8,959,118) (275,234) 257,475 992,017 (5,731,757) (826,879) (1,001,478) (203,582) (2,184,827) (327,038)

(42,359) (333,652) (100,000) (4,095,839) (2,963,232) (149,994) 6,462 (142,046)

Transmission Related Account Reserves

Ira	nsmission Related Account Reserves		_								
	Attachment A Line #s, Descriptions, Notes		l .								
44	Transmission Related Account Reserves										
- 1	Current and Long-Term Portions recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 228.4) and the accrued portions of below item	s that have not yet been	December Prior								
	transferred to trusts, excrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore evallable to Company		Year	January			April		June .		August 5
	Bodily injuries		(3,164,219)	(3,074,219)	(3,056,514)	(10,606,552)	(10,567,863)	(10,506,552)	(10,471,693)		
- 1	Bodily Injuries		(244,015)	(244,015)			(244,015)		(244,015)	(244,015)	(227,395)
	Current A/R-Workers Comp-		285,993	244,700	244,555	244,013	243,932	243,588	243,245	242,902	242,216
	Other A/R-Workers Comp-		915,759	962,627	962,081	960,042	959,734	958,441	957,148	955,855	945,016
	Workers Comp - Long Term		(5,483,685)			(5,772,504)	(5,794,200)		(5,835,324)	(5,738,704)	(5,728,716)
- 1	Workers Comp - Short Term		(893,162)	(807,038)	(830,107)	(810,703)	(816,461)	(835,997)	(827,376)	(801,733)	(833,455)
	Pension Obligation										(33,716)
	Supplemental Mgmt Retiremt Pin							*(*	(532,307)
	Non-Pension PostRetire BenfObl		(3,528,041)	(3,322,932)		(2,893,831)	(2,682,427)	(2,471,024)	(2,259,621)	(2,048,217)	(1,838,814)
	FASB 112 Liability/ASC 712 OPEB Obligation - Curr		(352,048)	(352,046)	(352,048)	(352,048)	(352,046)	(352,046)	(352,046)	(352,048)	(352,046)
	Long-term Incentive Plans										
	Deferred Comp Pien - Level 2		(53,114)	(52,999)	(53,597)	(54,515)	(35,357)	(38,218)	(36,529)	(37,409)	(38,019)
- 1	Other Payroll Taxes		(279,238)	(316,182)		(354,317)	(334,025)		(358,613)	(348,482)	(339,157)
	Severance Liability - Specific		(100,000)	(100,000)	(100,000)	(100,000)	(100,000)		(100,000)	(100,000)	(100,000)
- 1	Acqued Bonuses & Incentives		(4,273,705)			(1,500,424)	(2,023,965)	(2,556,364)	(3,314,437)	(3,884,817)	(4,420,643)
- 1	Accrued Benefits		(2,259,607)		(2,873,299)	(2,498,233)	(2,576,283)	(2,695,900)	(3,056,025)	(3,222,262)	(3,088,034)
- 1	ASC 712 OPEB Obligation - Curr		(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)
ı	Accrued Retention			18,000	16,500	24 446	13,500	12,000		9,000	7,500
- 1	Other Accrued Incentive Plans		(154,734)	(167,951)	(27,768)	(71,025)	(98,757)	(111,095)	(133,888)	(147,334)	(160,801)

Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) here not been sed associated from customers that (1) here not been sed associated from customers that (1) here not been sed associated from customers that (1) here not been sed associated from customers that are recovered under the Formula Rate, state associated from customers that are recovered under the Formula Rate, state associated from customers that are recovered under the Formula Rate, state associated from customers that are recovered under the Formula Rate, state associated from customers that are recovered under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here not be set under the Formula Rate, state associated from customers that (1) here not been sed under the Formula Rate, state associated from customers that (1) here no

			Allocation		1
Miscellaneous Revenue Credits		Allocator	Factor	Description	
Miscolaneous Revenue Credits	Acct 456 \$ 443,809 Acct 456 \$ 593,427	11.23% 11.23% 38.13%	Wages & Sala Wages & Sala Gross Plant	Intracompany ry Sales ry Kennett Square R	1
	\$ 1,037,235 \$ 116,492	Attachment 3	- Revenue Credit	l line 11t	

Outstanding Network Credits Cost Support

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

Extraordinary Property Loss

Г	Attachment A Line \$5, Descriptions, Notes, Form 1 Page \$6 and instruction		Amount		Number of years Amor	tization w/	interest	
6	Less extraordinary property loss	Attachment 5	\$	-				
16	Plus amortized extraordinary property los	Attachment 5	s	2.5	5 \$	en \$	*6	

Interest on Outstanding Network Credits Cost Support

				Interest on	
	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and in	structio	ns	Network Credits	Description of the Interest on the Credits
5.0	Revenue Credits & Interest on Network Credits			Enter \$	ALEXA CONTRACTOR OF THE CONTRA
1155	Interest on Network Credits	Note N	PJM Clota	CONTRACT	None
				en a samue Mandare e descri	Add more lines if necessary

Attantic City Electric Company Attachment 5 - Cost Support

Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515

Attachment A Line Rs, Descriptions, Notes, Form 1 Page Rs and Instructions	Amount	Description & PJM Documentation
Not Revenue Requirement		
171 Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-51	-	

PJM Load Cost Support

		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and instructions	1 CP Pask	Description & PJM Documentation
	Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	2,628.8	ML4

Statements BG/BH (Present and Proposed Revenues)

Customer	Sitting Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
ACE zone						
*						

Plant Related Exclusions - Cost Support

		Form 1 Amounts Capital Lesses Plant
6 Electric Plant in Service	p207 104g	5,959,044,690 33,344,103 5,925,700,587 General Capital Lease \$33344103
9 Accumulated Depreciation (Total Electric Plant)	p219.29c	1,312,916,157 1,312,916,157
10 Accumulated Intengible Amerization	p200.21c	122,193,836 14,647,402 107,546,434 General Capital Lessa \$14647402
19 Transmission Plant in Service	p207.58.g	2,182,901,842 2,192,901,642
23 General & Intengible	p205.5.g & p207.99.g	511,480,285 33,344,103 478,136,182 General Capital Lesse \$33344103
31 Accumulated General Depreciation	p219.28c	97,508,829 - 97.508,829

Expense Related Exclusions - Cost Support

_ =	xpense kalated Exclusions -	Cost Support													
						State									
- 1			1			Approved	Membership								
- 1			1			Distribution	Dues in 923	Chember of	Chamber of	Chamber of	Illinois	Gross Receipt	Gross Receipt		Total Amount
- 1			Total									Taxes Refund			After
			1			riog rioses									
- 1		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Form 1 Amount	Merger Costs		Amortization	year	(921)	(923)	(930.2)	Costs	(in 923)	(Total)	EPRI Membership	
68	Total A&G	Total p.323 197 b	106,210,205		31,801		3,950				*		-		106,174,454
60	Transmission O&M	p321 112.b	26,461,561											85,888	26,375,673

Depreciation & Amortization - Cost Support

- 1 - 110. Marion 11.10		Non Merger
Attachment A Line #s, Descriptions a		Amounts Merger Costs Related
Transmission Depreciation Expense	p336.7b&c	58,494,350 - 58,494,350
67 General Deprediction	p336_10b&c	15,860,949 15,860,949
85 Intengible Amortization	p336_1d&e	27 108,808 27 108,808
2 Common Depreciation - Electric Only		
03 Common Americation - Florido Osis		

PBOP Expense in FERC 926

					PBOP In		
1				Account 926	FERC 926	PBOP In	
1			Total A&G	Form 1	current rate	FERC 928	
1	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instru	ctions	Form 1 Amount	Amount	year	prior rate year	Explanation of change in PBOP in FERC 926
					1		The actuarially determined amount of OPEB expense in FERC 926 decreased from the prior year. The decrease
		Total: p.323 197.b					postretirement welfare costs is primerly due to a decrease in interest cost resulting from lower discount rates, and an
68	Total A&G	Account 926 p.323.187 b and c	106,210,205	9,846,669	(970,806)	(698,309)	increase in expected return on plan assets due to favorable asset returns in 2023.

Other Income Tax Adjustments

ne Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Atta	Tax Rate from schment H-1A, Line 131	Amount to Line 138e
16a Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 537,634	×	28 11% -	\$ 151,129
Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component					
36b Amortization Deficient / (Excess) Deferred Yexes (Federal) - Transmission Component	Instr. 4 below				(1,272,726)
36c Amortization Deficient / (Excess) Deferred Texes (State) - Transmission Component	Instr. 4 below				•
86d Amortization of Other Flow-Through Items - Transmission Component	Instr 5 below				
See Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below				\$ (1,121,597)
str. fig. Instructions					
at. 1 Transmission Depreciation Expense is the gross councidative amount based upon tax records of capitated AFUDC transmission hunction multiplied by the Capital Recovery Rela Gescribed in instruction 2). Within the years of the elesst every five years thereafter, ACE will file an FFA Section 205 rate proceeding to revise fix depreciation rates (u rate filing that addresses its depreciation rates in the prior five years).	Rective date of the Settlement in Docket No ER19-5 et al, and at				
2 Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.					
at. 3 "AFUDC-Equity" category reflects the nondeductible component of deprecision expense related to the capitalized e (AFUDC).					
at. 4. Upon enactment of changes in tax two, ecoumdated determed income taxes are re-measured and adjusted in the Coccumitated determed income taxes (ADIT). Such decident or (causes) ADIT detitioted to the invanishion function year in which the deficient or (access) amount was measured and recorded for finencial reporting purposes. See AI 86 for additional information and support for the current year erroritzation. The current year erroritzation of deficient 411.1.	will be based upon tax records and calculated in the calendar inchment 1E - ADIT Amortization, Column G, Line 50 and Line				
at. 5 Other Rico-Through Items - In the past regulatory agendes required certain federal and state income tax savings in computed for instantiating purposes and taxes on the amount of actual current federal income tax federally to be immediately appropriate or accounted for in deferred tax behances, based on the expectation and understanding that will respressed, the flow-through appears incurrent when the temporary differences reviews would be recovered from rispresseds the transmission portion of tax aspenses relating to the reversal of these temporary differences. The Othe beginning October 1, 2019 its based on the prescribed periods.	idiately "flowed through" rates for certain assets: The "flow- ile tax savings would be immediately flowed through to ispayars. The "Amortization of Other Flow-Through Items"				
at 6 Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increa	se recoverable tax expense				

Atlantic City Electric Company Atlachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Hom	Description	Tab/Attachment	Call Reference	Existing FERC Reference	Updated FERC Form 1 Location
1	Transmission Wages Expense	ATT H-1A	F10	p354.21b	p354-355.21.b
2	Total Wages Expense	ATT H-1A	F14	p354.28b	p354-355.28 b
3	Less A&G Wages Expense	ATT H-1A	F18	p354 27b	p354-355.27 b
-				p207 104g (See Attachment 9A, line 14, column	n p204-207 104 g (See Attachment 9A, line 14.
4	Electric Plant in Service	ATT H-1A	F27	O .	column ()
				p200,21c (See Attachment 9, line 14, column h)	p200-201.21.c (See Attachment 9, line 14, column
5	Accumulated Intendible Amortization	ATT H-1A	F34	•	h)
-				p207 58.g (See Attachment 9, line 14, column b	b) p204-207.58.g (See Attachment 9, tine 14, column
6	Transmission Plant in Service	ATT H-1A	F54	,	b)
•				p205.5.g & p207.99.g (See Attachment 9, line	p204-207.5.g & p204-207.99 g (See Attachment 9,
7	General & Intangible	ATT H-1A	F60	14 column c)	line 14 column ci
	Less Account 565	ATT H-1A	F145	p321 96.b	p320-323.96 b
9	Plus Transmission Lease Payments	ATT H-1A	F148	p200.3.c	p200-201.3.c
10	Less Property Insurance Account 924	ATT H-1A	F157	p323 185b	p320-323 185 b
11	Less Regulatory Commission Exp Account 926	ATT H-1A	F158	p323 1896	p320-323 189 b
12	Lars Canacal Advertision Eve Account 920 *	ATT H-1A	F159	p323,1000 p323,191b	p320-323 191.b
13	Less General Advertising Exp Account 930. Regulatory Commission Exp Account 926	ATT H-1A	F167	p323,1916 p323,1896	p320-323 189.b
	General Advertising Exp Account 930.1	ATT H-1A	F168	p323.191b	p320-323 191.b
14 15	General Adversing Exp Account 930.	ATT H-1A	F108	p323,191b	p320-323 191.b
16	Property Insurance Account 924	ATT H-1A	F171	p323.185b p323.181b	p320-323 185.b p320-323 185.b
16	General Advertising Exp Account 930.* Transmission Depreciation Expensi	ALI P-1A	F183	P336.7b&c (See Attachment 5)	p320-323 191.6 p336-337 7 b&c (See Attachment 5)
	Transmission Depreciation Expensi	ATT H-1A	F183		
18	General Depreciation	ATT H-1A		p336.10b&c (See Attachment 5)	p336-337 10.b&c (See Attachment 5)
19	Intengible Amortization	ATT H-1A	F187	p336.1d&e (See Attachment 5)	p336-337 1.d&e (See Attachment 5)
20	Common Depreciation - Electric Only	ATT H-1A	F193	p336.11.b (See Attachment 5)	p336-337 11.b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-1A	F194	p356 or p338.11d (See Attachment 5)	p356 or p336-337 11.d (See Attachment 5)
22	Long Term interest	ATT H-1A	F211	p117.62c through 67c	p114-117.62.c through 67.c
23	Proprietary Capita	ATT H-1A	F218	p112 16c	p112-113.16 c
24	Less Account 216 1	ATT H-1A	F220	p112 12c	p112-113.12 c
25	Less Account 219	ATT H-1A	F221	p112 15c	p112-113.15 c
26 27	Long Term Debi	ATT H-1A	F225	p112 17c through 21c	p112-113.17 c through 21.c
27	Less Loss on Rescoured Debt	ATT H-1A	F226	p111.81c	p110-111.81 c
28	Plus Gain on Reacquired Deb	ATT H-1A	F227	p113.61c	p112-113.61 c
29	Preferred Stock	ATT H-1A	F231	p112.3c	p112-113.3.c
30	Footnote X	ATT H-1A	C380	112 lines 18 c & d to 21.c & d	p112-113.18.c&d through 21.c&d
31	Footnote Y	ATT H-1A	C381	112 line 3 c & d	p112-113 3 c&d
32	Factnote 2	ATT H-1A	C382	112 lines 16.c & d	p112-113.16.c6d
33	ADIT-282	1B - ADIT EQY	B177	Total - Pg 275 (Form 1-F filer: see note 7,	Total - p274-275 (Form 1-F filer see note 7, below)
33				7. Re: Form 1-F filer: Sum of subtotals for	7 Re Form 1-F filer Sum of subtolels for Accounts
				Accounts 282 and 283 should be to Form No. 1-	
24	Instructions for Account 282:	18 - ADIT EOY	B167	F, p.113.57.c	63 c & 64 c
35	ADIT-283 (Subject to Proretion)	18 - ADIT EOY	B251	F, p. 113.07.4	Total - p278-277 (Form 1-F filer see note 7, below)
35	ADIT-203 (Subject to Proresion)	18 - AUT EUY	B231	Total - Pg. 277 (Form 1-F filer: see note 7, 7. Re: Form 1-F filer: Sum of subtotals for	7. Re: Form 1-F filer: Sum of subtotals for Accounts
				Accounts 282 and 283 should lie to Form No. 1-	- 282 and 283 should be to Form No. 1-F, p112-113,
	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	18 - ADIT EDY	B261	Accounts 262 and 263 should be to Form No. 1-	- 202 and 203 should be to Form No. 1-F, p112-113, 63.c & 64.c
36	Instructions for Account 283: ADIT-282	1C - ADIT EUY	B177	F, p.113.57.c	
37	ADIT-282	1C - ADIT BOY	B1//	Total - Pg. 275 (Form 1-F filer, see note 7,	Total - p274-275 (Form 1-F filer see note 7, below)
				7. Re: Form 1-F filer: Sum of subtotals for	7 Re: Form 1-F filer: Sum of subtotals for Accounts
				Accounts 262 and 263 should lie to Form No. 1-	
38	Instructions for Account 282:	1C - ADIT BOY	B187	F, p.113.57.c	63 d & 64 d
39	ADIT-283 (Subject to Promition)	1C - ADIT BOY	8251	Total - Pg. 277 (Form 1-F filer see note 7,	Total - p276-277 (Form 1-F filer: see note 7, below)
				7 Re: Form 1-F filer: Sum of subtotals for	7 Re: Form 1-F filer: Sum of sublotals for Accounts
				Accounts 282 and 283 should lie to Form No. 1-	
40	Instructions for Account 283:	1C - ADIT BOY	B281	F, p.113.57 c	63.d & 64 d
				Total "Taxes Other Than Income Taxes" - acct	Total "Taxes Other Than Income Taxes" - Acci
41	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C44	408.10 (p. 114.14)	408 10 (p114-117 14)
42	Accumulated Intengible Amertization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21 c (See Attechment 9, column h)
43	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3.c	p200-201.3.c
44	CWIP & Expensed Lesse Workshee	5 - Cost Support 1	F33	p207 104g (See Attachment 9A, column b)	p204-207 104 g (See Attachment 9A, column b)
45	CWIP & Expensed Lesse Workshop	5 - Cost Support 1	F35	p207 58.g (See Attachment 9, column b)	p204-207 58 g (See Attachment 9, column b)
48	Less Regulatory Commission Exp Account 921	5 - Cost Support 1	F50	p323 189b	p320-323 189.b
47	Regulatory Commission Exp Account 928	5 - Cost Support 1	F52	p323.189b	p320-323 189.b
48	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323 191h	p320-323 191.b
49	General Advertising Exp Account 930.*	5 - Cost Support 1	F71	p323 191b	p320-323 191.b
50	Propayments	5 - Cost Support 1	F109	p.111, I.57	p110-111 57
51	Electric Plant in Service	5 - Cost Support 1	F199	p207.104g	p204-207.104 g
52	Accumulated Intensible Amerization	5 - Cost Support 1	F201	p200.21c	p200-201 21.c
53	Transmission Plant in Service	5 - Cost Support 1	F202	p207 58 g	p204-207 58.g
53	General & Intercible		F203		
55	Total A&G	5 - Cost Support 1	F209	p205 5.g & p207 99 g	p204-207 5 g & p204-207 99 g
55 56	Total A&G Transmission O&M	5 - Cost Support 1 5 - Cost Support 1	F209 F210	Total: p.323.197 b p321.112.b	Total: p320-323.197 b p320-323.112 b
36	I CONTRACTOR COM	3 - Cost aupport 1	7210	Total: p.323.197 b	Total: p320-323.197 b
57	Total A&G	5 - Cost Support 1	F224	Total: p.323.197 b Account 926: p.323.187 b and c	Total: p320-323.197/b Account 926: p320-323.187 b&c
5/	I DES MAG	a - Cost Support 1	P224	Account 920: p.323.187 b and c	204 207 55 - minus 204 207 57 - Paring
				207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be	204-207.56.g minus 204-207.57.g. Projected monthly belences that are the amounts expected to
					municity userioss that are the amounts expected to
	T	9 - Rate Base	C10	included in 207.58.g for end of year and records	s be included in 204-207,58.g for end of year and
58	Transmission (Gross Plant In Service)	y - PLEED DANG	CIU	for other months (Note I)	records for other months (Note I)
59	General & Intengible (Gross Plant In Service)	9 - Rate Base	D10	207.99.g minus 207.98.g for end of year, records for other months	204-207 99.g minus 204-207 98 g for end of year.
29	Comment of the state of the sta	- Date Date	0.0	200.21c for end of year, records for other month	
60	Intensible (Accumulated Amortization)	9 - Rate Base	110	THE THE WAR GIVEN AN ADDRESS TO COMPANY WOULD	months
00	and the second s	- 11000 0000		m207 104 m Desired at a believe that are	e 204-207 104 g. Projected monthly belences that are
				the amounts expected to be included in	the amounts expected to be included in 204-
				207 104.g for end of year and records for other	207 104 g for end of year and records for other
61	Total Plant in Service (Gross Plant in Service)	9A - Gross Plant & ARO	C10	207,104.g for end of year and records for other months.	207 104 g for end of year and records for other months.
61	I QUE Plant in Service (Gross Plant in Service)	SA - Gross Prent & ARU	CIU	207.58.g. Projected monthly belances that are	204-207 58 g Projected monthly balances that ere
				use amounts expected to be included in 207 58.	g the amounts expected to be included in 207.58.g for
	Transmission (Gross Plant In Service)	9A - Gross Plant & ARO	D10	for end of year and records for other months (Note I)	end of year and records for other months (Note I)
62	I ransmission (Gross Plant In Service)	SA - GROSS Plant & ARO	טוט		204 207 20
	Consul & Intervalled (Consul Plant In Consul	84 C Bt. 121BB	E10		204-207 99 g plus 204-207 5 g for end of year.
63	General & Intengible (Gross Plant in Service)	BA - Gross Plant & ARO		for other months	records for other months
64	Total Plant in Service (Asset Retirement Obligations)	BA - Gross Plant & ARO	G10	207 57 g + 207 74 g + 207 83 g + 207 98 g	204-207 57.g. + 204-207 74 g. + 204-207 83 g. +
				Projected monthly belances that are the amount	t 204-207 98 g. Projected monthly balances that are
				expected to be included in 207.57 g + 207.74 g	, the amounts expected to be included in 204-
				 207.83.a. + 207.98 a. for and of year and 	207 57 g + 204-207 74 g + 204-207 83 g + 204-
				records for other months	207 98 g. for end of year and records for other
				207.57 g. Projected monthly balances that are	204-207 57 g. Projected monthly balances that are
				the amounts expected to be included in 207 57	204-207 57.g. Projected monthly balances that are give amounts expected to be included in 204-
				for end of yeer and records for other months	207.57.g for end of year and records for other
65	Transmission (Asset Retirement Obligations)	9A - Gross Plant & ARO	H10		months
				207.98.g. for end of year, records for other	204-207 98 g. for end of year, records for other
66	General & Intendible (Asset Retirement Obligations)	9A - Gross Plant & ARO	110	months	months
~				200.21c for end of year, records for other month	s200-201 21c for and of year, records for other
67	Intengible Amort. (Accumulated Depreciation & Amortization)	9A - Gross Plant & ARO	F30		months
•	The state of the s			200.21c for end of year, records for other month	
68	Intengible Amort. (Asset Retirement Obligations)	9A - Gross Plent & ARO	L30	The same of the same of the same of the same to the same to the same of the sa	months
60	Attachment 11A - O&M Workpaper	11A - O&M	E7	321.83 b to 321 112.b	320-323 83 b to 320-323 112 b
70	Attachment 11B - A&G Workpaper Attachment 11B - A&G Workpaper	11B - A&G	E7	321.63.6 to 321.112.6 323.161.6 to 323.196.6	320-323 83 6 to 320-323 112 6 320-323 181 b to 320-323 196 b
70	AMERICAN 11B - ALL WORKPROPER	I IS - AAG	E/	343.181.0 t0 323 190.0	32V-323.161.0 tg 32V-323.196.b

3			

Description of the Prepayments	
}	
The December beginning year and end of year balances shall be to ACE's FERC Form 1, Page 111, Line months of January through November, the prepayment balances shall represent actual balances on ACE	
Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233) Prepaid OPEB is recorded in FERC account 186 (see FERC Form 1 page 233) Attachment 9, Nee 17-29, column 1	

Plant-Related Reserves Amount	Allocation (Plant Allocator)	Amount Allocated	Labor-Related Reserves Amount	(Labor Allocator)	Amount Allocated	100% Transmission	Total Roservas
(8,959,118)	38,13%	(3,416,075)		11.23%	-		(3,416,075)
	38.13%	-	(275,234)	11.23%	(30,912)		(30,912)
	38 13%		257,475	11.23%	28,917		28,917
	38 13%	-	992,017	11.23%	111,413		111,413
	38.13%	-	(5,731,757)	11.23%	(643,733)		(643,733)
	38 13%		(826,679)	11.23%	(92,844)		(92,844)
	38,13%	-	(1,001,478)	11.23%	(112,476)		(112,476)
	38 13%	-	(203,582)	11.23%	(22,864)		(22,864)
	38 13%	-	(2,184,827)	11.23%	(245,378)		(245,378)
	38 13%		(327,038)	11.23%	(36,730)		(36,730)
	38,13%	-		11.23%	-		-
	38.13%	-	(42,359)	11 23%	(4,757)		(4,757)
	38.13%	-	(333,652)	11.23%	(37,472)		(37,472)
	38.13%	-	(100,000)	11 23%	(11,231)		(11,231)
	38.13%	-	(4,095,839)	11.23%	(460,014)		(460,014)
	38.13%	-	(2,983,232)	11.23%	(335,046)		(335,046)
	38.13%	-	(149,994)	11.23%	(16,846)		(16,846)
	38.13%	-	6,482	11.23%	726		726
	38.13%	-	(142,046)	11.23%	(15,953)		(15,953)
(8,959,118)		/9 // 6 A A 7 E V	(17,141,863)		(1,925,200)		(5,341,275) Attachment H-1A, Un

Atlantic City Electric Company Attachment 5a - Allocations of Costs to Affiliate

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Nor	n - Regulated	Total
Executive Management	\$ 2,729,225	2,763,120	5,066,761				\$	5,184	\$ 10,564,290
Support Services	9,273,820	7,891,337	17,183,945			59,058		5,637,947	40,046,107
Financial Services	7,280,109	7,346,898	12,116,935		19,870			(532)	26,763,280
Human Resources	3,209,906	2,149,968	4,661,539					-	10,021,413
Legal Services	1,845,876	1,749,386	3,170,393					354,801	7,120,456
Customer Operations	47,303,387	43,901,832	33,732,721	7,779	15,773	8,603		-	124,970,095
Information Technology	8,100,552	8,034,072	14,017,065					3,886	30,155,575
Gov't, External, and Reg Affairs	10,332,715	9,943,385	12,981,796					8,179	33,266,075
Communication Services	2,116,908	2,045,920	3,470,878					3,073	7,636,779
Regulated Electric and Gas Op Services	41,532,141	39,565,092	63,399,538	237,696	174,215	71,732		110	144,980,524
Supply Services	\$ 714,425	504,710	1,482,316				\$	188	\$ 2,701,639
Total	\$ 134,439,064	\$ 125,895,720	\$ 171,283,887	\$ 245,475	\$ 209,858	\$ 139,393	\$	6,012,836	\$ 438,226,233

	of Respondent: ervice Company		oort Is: n Original Resubmission	Date of Report 12/31/2024		Year/Period of Report: End of: 2024/ Q4		
	Sche	dule XVII	- Analysis of Billing - A	Associate Companies ((Account 457)	ı		
1.	For Services Rendered to Asso	ciate Com	panies (Account 457), lis	st all of the associate co	mpanies.			
Line No.	Name of Associate Comp (a)	pany	Account 457.1 Direct Costs Charged (b)	Account 457.2 Indirect Costs Charged (c)	Compensat	Account 457.3 Compensation for Use of Capital (d)		
1	Potomac Electric Company		55,345,595	113,820,385	2,	117,907	171,283,88	
2	Delmarva Power & Light Company		44,520,909	88,711,219	1,	206,936	134,439,064	
3	Atlantic City Electric Company	у	38,699,060	85,985,742	1,	210,918	125,895,720	
4	Exelon Business Services Co LLC	mpany,	7,321	5,630,820			5,638,141	
5	Pepco Holdings LLC		344,729	20,207		2,465	367,401	
6	Baltimore Gas and Electric Co	ompany	181,298	64,177			245,475	
7	Commonwealth Edison Comp	any	19,870	189,988			209,858	
8	PECO Energy Company		0	139,393			139,393	
9	Conectiv LLC		7,294				7,294	
10							0	
40	Total		139,126,076	294,561,931	4,	538,226	438,226,233	

Atlantic City Electric Company Attachment 5a - Allocations of Costs to Affiliate

Service Company Billing Analysis by Utility FERC Account For the Twelve Months Ended December 31, 2024 Total PHI

Total PHI		*****	44500	47000	20004	.0004	10200			
FERC Accounts	FERC Account Name	11000 Power	11500 Atlantic City	17000 PEPCO	20001 BGE	10601 ComEd	10200 PECO	Non-Regulated	Total	Inclusion in ATRR
107	Constr Work in Progress	26,679,268	23,015,194	41,471,003	50,354	155,545	64,045		91,435,409	Not included
108	Accumulated Provision for Depreciation	3,417,571	3,375,087	2,581,033	-	-	-		9,373,691	Not included
163	Stores Expense Undistributed	624,094	414,336	1,325.830	-	-		-	2,364,260	Wage & Salary Factor
182 3	Other Regulatory Assets	809,573	1,774,558	1,265,331	-	•	-		3,849,462	Not included
184	Clearing Accounts - Other *	1,985,283	1,357,390	5,753,688	-	-	-	-	9,096,361	Not included
186	Misc Deferred debits	•	•	(514)	-			•	(514)	includable
253	Other Deferred Credits	-	-	(479)	-	•	-	-	(479)	Not included
254	Other Regulatory Liabilities	21,469	17.500	28 275	-	-	-	- 012 020	21,469	Not included
416-421.2 426.1-426.5	Other Income -Below the Line Other Income Deductions - Below the Line	13,608 1,007,792	17,503 902,474	28,275 1,517,296	-	•	•	6,012,836	6,072,222 3,427,562	Not included Not included
557	Other expenses	1,047,509	442 202	1,285,076	-		-	:	2,774,787	Not included
560	Operation Supervision & Engineering	791,048	222,116	256,034			-	-	1,269,198	100% included
561.2	Load Dispatch - Montor & Operate Transmission Sys	2,868	317	319	_		_	_	3,504	100% included
566	Miscellaneous transmission expenses	680,984	899,643	1,498,007	36.260		-		3,114,894	100% included
567	Rents		_	93	-		-	-	93	100% included
569	Maint of structures	8,256	4,513	1,208	•	•	-	-	13,977	100% included
570	Maintenance of station equipment	109,258	138,649	100,285	•	-	-	-	348,192	100% included
571	Maintenance of overhead lines	256,018	290,980	335 846	-	-	-	-	882 844	100% included
572	Maintenance of underground lines			657	-	-	-	-	657	100% included
573	Maintenance of miscellaneous transmission plant	3,508	942	2 913	-	-	-	-	7,363	100% included
580	Operation Supervision & Engineering	496,425	537,070	878,998	•	-		•	1,912,493	Not included
581 582	Load dispatching Station expenses	72,574 86	11,404	122,254 21,639	658	-	•	-	206,232 36,164	Not included Not included
583	Overhead line expenses	7,724	9,089	5,223	-	-	•	-	22,036	Not included
584	Underground line expenses	4,056	31	44.236	_		-	-	48.323	Not included
586	Meter expenses	1,144,817	453,051	25,309					1,623,177	Not included
587	Customer installations expenses	459,727	91,354	499 186			-		1,050,267	Not included
588	Miscellaneous distribution expenses	3,016,285	2,077,378	5,301,316	6,044	18,670	7,687	*	10,427,380	Not included
589	Rents	1,155	(14)	23,421			-	-	24,562	Not included
590	Maintenance Supervision & Engineering		7	19,626	-	-		-	19,633	Not included
591	Maintain structures	4,399	12	8,426				1	12,837	Not included
592	Maintain equipment	141,381	89 981	378,566	145,038	(12)		2	754,966	Not included
593	Maintain overhead lines	1,368,930	1,344,915	1,204,258	-	-	-	-	3,918,103	Not included
594	Maintain underground line	47,713	23,461	156,443	(*)	£3		*	227,617	Not included
595	Maintain line transformers	5,347	1,206	6,113	-	-	-	•	12,666	Not included
596	Maintain street lighting & signal systems	15,040	5,753	43,789	-	•		•	64,582	Not included
597 598	Maintain meters	903,633	2 33,473	3,869	-	-	-	•	907,504	Not included
813	Maintain distribution plant Other gas supply expenses	35,363 97,659	33,473	35,602	•	•	•	•	104,438 97,659	Not included Not included
843.9	Maintenance of other equipment	(13)	-	-		-	-	-	(13)	Not included
850	Operation Supervision & Engineering	16			5.49	-		-	16	Not included
856	Mains expense	46				-			46	Not included
857	Measuring & regulating station expenses	425							425	Not included
859	Other transmission expenses	1	-		+	70			1	Not included
860	Rents	6	-		7.5	20	2	20	6	Not included
863	Maintenance of mains	279	-				2		279	Not included
870	Operation Supervision & Engineering	539	-			*0	-	*	539	Not included
874	Mains & service expenses	14,690	-	100	5.65	•		•	14,690	Not included
878	Meter & house regulator expense	569,436	-	-	-	-	-	-	569,436	Not included
879	Customer installations expenses	(115)	-	•	•	-	•	•	(115)	Not included
880	Other distribution expenses	603	-		•	-	-	-	603	Not included
881 885	Rents Maintenance Supervision & Engineering	9	•	•	•	-	•	-	9	Not included
885 887	Maintenance Supervision & Engineering Maintenance of mains	(8) 460	•	•		-	•	•	(8) 460	Not included Not included
892	Maintenance of mains Maintenance of services	405	•	•	•	-		•	405	Not included
893	Maintenance of meters & house regulators	277,150	-		-	-			277,150	Not included
894	Maintenance of other equipment	(2)	-	_		2			(2)	Not included
902	Meter reading expenses	196,302	350,931	-	5	20			547,233	Not included
903	Customer records and collection expenses	41,500,022	41,931,170	31,406,324	29	15,773	8,603	-	114,861,892	Not included
907	Supervision - Customer Svc & Information	-	126,918	CON 50	- 5		÷	*	126,918	Not included
908	Customer assistance expenses	2,360,581	3,181,947	3,839,328	-68	*	-	*	9,381,856	Not included
909	Informational & instructional advertising	6,853	6,863	11,808	**	-	-	2	25,524	Not included
910	Miscellaneous customer service	184,282	187,108	309.369	20	-			680,759	Not included
921	Office supplies & expenses	-	•	•	7,779	19,870		-	27,649	Wage & Salary Factor
923	Outside services employed	42,399,086	40,643.715	66,566,790	-	-	59,058	-	149,668,649	Wage & Salary Factor
924	Property insurance	20,015	20,064	34.870	•	-		-	74,949	Net Plant Factor
925	Injuries & damages	1.515	1.556	3,182	-	•	•	•	6,253	Wage & Salary Factor
928 930.1	Regulatory commission expenses	783,382	1,092,812	1,518,664	•	-		•	3,394,858	Direct transmission Only
930.2	General ad expenses Miscellaneous general expenses	524,640 318,038	525,210 278,910	899,358 494,019	0.70	*	•		1,949,208 1,090,967	Direct transmission Only Wage & Salary Factor
444.6	mercennicons Reserve exhesises	134,439,064	125,895,720	171,283,887	245,475	209,858	139,393	6,012,836	438,226,233	rege a Jakey racion
		134,439,064	140,680,140	171,603,007	493,413	£43,000	139,393	9,412,836	730,220,233	

^a Primarily represents vehicle and facility cost that are charged to the utilities and included within the clearing account. The cost in the utility clearing accounts get distributed to various FERC accounts during the utility overhead afocation process.

Atlantic City Electric Company Attachment 5b - EBSC Allocations of Costs to Affiliate

Practice Areas	Delmarva Power		tlantic City	Рерсо	BGE	ComEd	PECO	Nor	ı - Regulated	Total
BSC Commercial Operations Grp	\$ (125,307)		(105,727)	(214,546)	(358,608)	(789,143)	(339,647)	\$	(127,986)	\$ (2,060,964)
BSC Communications	950,222		801,750	1,626,942	2,720,273	6,304,701	2,575,943		970,541	15,950,372
BSC Corp Development	82,920		69,964	141,974	237,305	522,206	224,758		84,693	1,363,820
BSC Corp Secretary	507,685		423,463	991,942	1,674,427	3,459,438	1,585,525		633,156	9,275,635
BSC Corp Strategy	1,145,960		963,041	1,899,634	3,534,759	7,123,453	3,212,731		982,242	18,861,820
BSC Corporate SLA	1,461,078		1,232,785	2,501,616	4,181,375	9,201,429	3,960,291		1,492,318	24,030,893
BSC Executive Services	3,429,895		2,893,968	5,884,046	9,835,080	21,655,858	9,293,689		3,580,292	56,572,827
BSC Exelon Utilities	11,716,643		7,393,462	16,379,011	27,069,666	40,720,307	28,218,962		1,606,193	133,104,244
BSC Exelon Transmission Co	-		-	-		-	-		5,673	5,673
BSC Finance	11,538,830		9,795,905	19,796,741	31,417,212	60,087,587	27,625,812		13,253,360	173,515,447
BSC Gen Company Activities	1,759,053		1,482,644	3,006,346	5,032,224	11,045,249	4,770,125		1,801,702	28,897,343
BSC General Counsel	804,531		678,823	1,397,308	2,306,821	6,420,135	2,180,595		821,007	14,609,221
BSC HR	3,178,241		2,164,627	4,791,014	11,076,686	22,445,050	10,074,878		4,468,561	58,199,057
BSC IT	84,906,075	6	57,336,507	126,543,110	240,943,924	449,151,721	245,062,115		22,712,755	1,236,656,207
BSC Investment	186,283		157,176	318,949	533,113	1,173,155	504,925		190,267	3,063,868
BSC Legal Services	1,437,223		1,452,975	2,648,589	4,067,279	7,176,753	3,949,816		857,304	21,589,940
BSC Real Estate	318,128		323,091	311,726	686,962	3,391,860	951,757		64,411	6,047,934
BSC Reg & Gov't Affairs	917,742		774,398	1,571,509	2,626,135	5,781,429	2,487,600		920,554	15,079,368
BSC Supply Services	2,632,511		2,746,771	5,594,287	6,945,836	16,016,842	8,363,493		418,938	42,718,680
BSC Unassigned Departments	\$ -		-	-	-	781	-	\$		\$ 781
Total	\$ 126,847,716	\$ 10	00,585,622	\$ 195,190,198	\$ 354,530,470	\$ 670,888,810	\$ 354,703,368	\$	54,735,981	\$ 1,857,482,164

Atlantic City Electric Company Attachment 6 True-Up Revenue Requirement Worksheet

To be completed in conjunction with Attachment H-1A.

	(1)	(2)	(3)	(4)
Line No.		Attachment H-1A Page, Line, Col.	Transmission	Allocator
1 2	Gross Transmission Plant - Total Net Transmission Plant - Total	Attach 9, line 16, column b Attach 9, line 16, column j	2,150,105,402 1,701,860,672	
3 4	O&M EXPENSE Total O&M Allocated to Transmission Annual Allocation Factor for O&M	Attach H-1A, line 85 (line 3 divided by line 1 col 3)	38,523,293 0 02	0.02
5 6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE Total G, I & C Depreciation Expense Annual Allocation Factor for G, I & C Depreciation Expense	Attach H-1A plus line 91 plus line 96 (line 5 divided by line 1 col 3)	4,825,927 0 00	0.00
7 8	TAXES OTHER THAN INCOME TAXES Total Other Taxes Annual Allocation Factor for Other Taxes	Attach H-1A, line 99 (line 7 divided by line 1 col 3)	1,074,349 0.00	0.00
9 10	Less Revenue Credits (Enter As Negative) Annual Allocation Factor Revenue Credits	Attach H-1A, line 154 (line 9 divided by line 1 col 3)	(5,277,151) (0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
12 13	INCOME TAXES Total Income Taxes Annual Allocation Factor for Income Taxes	Attach H-1A, line 138 (line 12 dn/ded by line 2 col 3)	27,001,424 0 02	0.02
14 15	RETURN Return on Rate Base Annual Allocation Factor for Return on Rate Base	Attach H-1A, line 145 (line 14 divided by line 2 col 3)	99.991.521 0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.07	0.07
	(1) (2)	(3) (4) (5)	(6) (7) (8) (9)	(10)

	(1)	(1) (2) (3) (4)		(4)	(5)	(6)	(7)	(8)		(9) (10)		(11) (12)		(13) (14)	
Line	All True-Up Itams	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense			Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amort Ization Expense	Annual Revenue Requirement	Incentive Return	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	
			(Note C)	(Page 1 line 11)	(Col. 3 * Col. 4)	(Notes D & I)	(Page 1 line 16)	(Col. 6 * Col. 7)	(Notes E & I)	(Sum Col. 5, 8 & 9)	(Note K)	(Attachment 7)	(Sum Col. 10 & 12)	(Note F)	Sum Col. 13 & 14 (Note G)
17a 17b 17c 17d 17e	Zonal Upgrade ACE portion of Delco Tap - Micketon 230kV circuit Replace both Monco 230kSkV transformers Reconductor Union - Conson 138kV circuit B0210 Install new 500/230kV substation Orchard-500kV	Zonal B0265 B0276 B0211 B0210.A	\$ 2,027,138,338 4,854,660 7,878,071 13,722,120 26,046,638	0 02 0 02 0 02 0 02	36,907,588 88,388 143,434 249,835 474,224 338,140	\$ 1,613,999,242 3,190,205 5,177,018 8,723,348 16,434,188 11,718,181	0.07 0.07 0.07 0.07 0.07 0.07	120,436,719 238,053 386,309 650,937 1,226,320 874,411	54,981,005 138,705 225,088 392,061 744,190 530,635	212,325,313 465,145 754,831 1,292,832 2,444,734 1,743,186	150 - - 150 150	23,000 - 117,557 83,822	212,325,313 488,145 754,831 1,292,832 2,562,291 1,827,008		212,325,313 488,145 754,831 1,292,832 2,562,291 1,827,008
17f 17g 17h 17i 17j 17k 17l	B0210 Install new 500/230kV substation Orchard-Below 500kV Install as accord Cumberland 230/138kV transformer Reconductor the existing Mickleton - Goucestr - 230kV line Mickleton Deptrora 230kV terminal Upgrade Mill T2 138/69kV Transformer 60210.1 Orchard-Cumberland - Install second 230kV line b0212 Corson upgrade 138kV line trap	B0210.B B0277 B1398.5 B1398.3.1 B1600 B0210.1 B0212	18,572,212 6,759,777 4,045,398 13,176,210 14,841,978 13,000,000 70,000	0 02 0 02 0 02 0 02 0 02	123,074 73,654 239,896 270,224 236,688 1,274	4,570,897 3,422,614 10,510,771 12,739,136 11,328,571 46,500	0.07 0.07 0.07 0.07 0.07 0.07	341,081 255,396 784,314 950,595 845,339 3,470	193,136 115,583 376,463 424,057 371,429 2,000	657,291 444,632 1,400,673 1,644,876 1,453,455 6,744	150 150 - - -	33,128	690,419 444,632 1,400,673 1,644,876 1,453,455 6,744		690,419 444,632 1,400,673 1,644,876 1,453,455 6,744
17m	Annual Totals		2,150,105,402		39,146,418	1,701,860,672		126,992,944	58,494,350	224,633,712		\$ 257,507	224,891,219		224,891,219

Note

С

- Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-1A. Inclusive of any CWIP or unamortized abandoned plant included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- Project Cross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- Gross plant does not include Unamortized Abandoned Plant.
- Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation. Net Plant includes CWIP and Unamortized Abandoned Plant and excludes any regulatory asset, which are to entered as a separate line item. Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment H, page 3, line 14. Project Depreciation Expense includes the amortization of Abandoned Plant.

 True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year.

- The Net Ray Reg is the value to be used in the rate calculation under the applicable Schedule under the PJM OATT for each project.
- The Total General, Intangible and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9. The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- The Competitive Bid Concession is the reduction in revenue, if any, that the company agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate. Requires approval by FERC of incentive return applicable to the specified project(s).
- All transmission facilities reflected in the revenue requirement on Attachment H-1A are to be included in this Attachment 6.
- Facilities that provide Wholesale Distribution Service are not to be listed as projects on lines 15, the revenue requirements associated with these facilities are calculated on Attachment 11
- When an updated projected net revenue requirement is posted due to an asset acquisition as provided for in the Protocols, the difference between the updated net revenue requirement in Col (16) and the revenues collected to date will be recovered
- over the remaining months of the Rate Year.

 All revenue requirements excluding projects and adjustments on line 17a refers to all projects not qualifying for regional recovery or adjustments.

Atlantic City Electric Company Attachment 6A True-Up

1	Rate Year being Trued-Up		Revenue Requir		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
2	A A	В	С	D	E	F	G	н	ŧ	J
			Projected	% of Total	Revenue	Actual	Net		Interest	
	All True-Up Items	PJM Project Number	Net Revenue Requirement ¹	Revenue Requirement	Received (E, Line 2) x (D)	Net Revenue Requirement ²	Under/(Over) Collection (F)-(E)	Prior Period Adjustment ⁵	Income (Expense) ⁴	Total True-Up (G) + (H) + (I)
3 3a 3b 3c 3d 3e 3f 3g 3h 3i 3j 3k 3l 3m		Zonal							#DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01 #DIV/01	#DIV/01
30 3p 3q									#DIV/0!	#DIV/01
4	Total Annual Revenue Requirements (Note A)		•		-	Monthly Interest Rate	-		#DIV/0!	#514701

Notes:

- 1) From Attachment 6, line 17, col. 13 for the projection for the Rate Year,
- 2) From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year,
- 3) The "Revenue Received" on line 2, Col. (E), is the total amount of revenue distributed to company in the year as shown on pages 328-330 of the Form No 1. The Revenue Received is input on line 2, Col. E excludes any True-Up revenues. Column E, lines 3 are the dollar amounts of Revenue Received reflecting the % in Column D. This assigns to each project a percentage of the revenue received based on the percentage of the Projected Revenue Requirement for the year at Issue.
- 4) Interest from Attachment 6.
- 5) Prior Period Adjustment from line 5 is pro rata to each project, unless the error was project specific.

Prior Period Adjustments

	(a)	(b)	(c)	(d)
٦	Prior Period Adjustments	Amount	Interest	Total
	(Note B)	In Dollars	(Note B)	Col. (b) + Col. (c)
5	Prior Period Adjustments listed in row 3I-3q		-	

TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)

Notes:

For each project or Attachment H-1A, the utility will populate the formula rate with the inputs for the True-Up Year. The revenue requirements, based on actual operating results for the True-Up Year, associated with the projects and Attachment H-1A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-1A and any Projects paid by the RTO to the utility during the True-Up Year. Then in Col. (G), Col. (E) is subtracted from Col. (F) to calculate the True-up Adjustment. The Prior Period Adjustment from Line 5 below is input in Col. (H), Column (I) is the applicable interest rate from Attachment 6B. Column (I) adds the interest on the sum of Col. (G) at (H). (O, I) is the sum of Col. (G), (H), and (I).

Interest Income (Expense)

#DIV/0!

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.

Atlantic City Electric Company Attachment 6B True-Up Interest Rate



Note A:

(1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the Month indicated.

19 Year

	Α	В	Ċ	D	E	F
Project Name		RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 6A,		Line 18	Col C x Col D x Col
			Col G + Col H		above	E
1 Total		Zonal	-	17	#DIV/0!	#DIV/0!
1a			-	17	#DIV/0!	#DIV/0!
11b				17	#DIV/0!	#DIV/0!
11c			-	17	#DIV/0!	#DIV/0!
1d			-	17	#DIV/01	#D1V/01
:1e			-	17	#DIV/01	#DIV/0!
11f			-	17	#DIV/0I	#DIV/01
11g			-	17	#DIV/0!	#DIV/0!
1h			-	17	#DIV/0!	#DIV/0!
ti (-	17	#DIV/0!	#DIV/0!
:1j			-	17	#DIV/0!	#DIV/0!
11k			-	17	#DIV/0!	#DIV/0!
:11			-	17	#DIV/0!	#DIV/0!
t1m			-	17	#DIV/0!	#DIV/0!
1n			-	17	#DIV/0!	#DIV/01
10						
!1p						
!1q						
11r						
!1s						
:1t						
.2 Total		İ				#DIV/0!

Atlantic City Electric Company

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying Ch	narge		
2 3	Fixed Charge Rate (F Fom	CR) If a		
4	A	160	Net Plant Carrying Charge without Depreciation	9.76%
5	В	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	10.33%
6	С		Line B less Line A	0.57%
7	FCR If a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.30%
9			mula in a given year is used for that year only. collected in a year do not change based on cost data for subsequent years.	
10	The ROE is 10.5% wh membership adder a	ich inc s autho	ludes a base ROE of 10.0% ROE per FERC order in Docket No. EL13-48 and a 50 prized by FERC: provided, that the projects identified in Docket Nos. ER08-686 and	
11	awarded an additions	al 150 b	aals point adder and, thus, their ROE is 12.0%.	

11			awarded an additional 150 deals point adder and, titles, their NOC to 12.0%.																
		Details		B0265 Mickelton				B0276 Monroe		_		B0211 Union-Cors	en .			B0210 Orchard-50	0kV		
	"Yes" if a project under PJM OATT	J						1			11								- 1
12	Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes				Yes				Yes			1	Yes			
13	Useful life of project	Life		30.7				30.7				30.7				30.7			
	"Yes" if the customer has paid a lump sum payment in the amount of the																		
14	investment on line 18, Otherwise "No"		(Yes or No)	No				No				No				No			
15		Increased ROE (Basis Poil	ints)	150				0				0				150			
	From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line	ļ																	
16		Base FCR		9.76%		0.86%		9.76%				9.75%				9.76%			
10	Line 6 times line 15 divided by 100	Dase FUR		3,70%		0.0074		3,70%				0				5			- 1
17		FCR for This Project		10.62%				9.76%				9.76%				10.62%			
				10											1				
18	Columns A, B or C from Attachment 6				may be weighted averag	e of small projects		7,878,071				13,722,120				26,046,638			
19	the state of the s	Annual Depreciation Exp		158,132				256,615				446,975				848,425			
	From Columns H, I or J from	100																	
20	Attachment 6	Month in Service or Month	for CWIP	6				6				9				- /			
			Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
53		Base FCR	2024	2,843,444	158,132	2,685,311	420,278	4,614,299	256,615	4,357,684	682,021	7,743,196	446,975	7,296,222	1,159,248	14,573,714	848,425	13,725,289	2,188,317
54		W Increased ROE	2024	2,843,444	158,132	2,685,311	443,278	4,614,299	256,615	4,357,684	682,021	7,743,196	446,975	7,296,222	1,159,248	14,573,714	848,425	13,725,289	2,305,874
55		Base FCR	2025	2,685,311	158,132	2,527,179	404,841	4,357,684	256,615	4,101,069	656,970	7,296,222	446,975	6,849,247	1,115,613	13,725,289	848,425	12,876,865	2,105,492
56		W Increased ROE	2025	2,685,311	158,132	2,527,179	426,486	4,357,684	256,615	4,101,069	656,970	7,296,222	446,975	6,849,247	1,115,613	13,725,289	848,425	12,876,865	2,215,782
57		Base FCR	2026	2,527,179	158,132	2,369,047	389,404	4,101,069	256,615	3,844,455	631,919	6,849,247	446,975	6,402,273	1,071,978	12,876,865	848,425	12,028,440	2,022,667
58		W increased ROE	2026	2,527,179	158,132	2,369,047	409,695	4,101,069	256,615	3,844,455	631,919	6,849,247	446,975	6,402,273	1,071,978	12,876,865	848,425	12,028,440	2,125,690
59		Base FCR	2027	2,369,047	158,132	2,210,915	373,967	3,844,455	256,615	3,587,840	606,867	6,402,273	446,975	5,955,298	1,028,344	12,028,440	848,425	11,180,015	1,939,842
60		W Increased ROE	2027		158,132	(158,132)	141,341	3,844,455	256,615	3,587,840	606,867	6,402,273	446,975	5,955,298	1,028,344	12,028,440	848,425	11,180,015	2,035,599
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Atlantic City Electric Company Attachment 7 - Transmission Enhancement Charge Worksheet

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	"Yes" if a project under PJM OATT	Details		B0210 Orchard-B	alow 500kV			B0277 Cumberlar	d Sub:2nd Xfmr			B1398.5 Recondu	ctor Mickleton - De	ptord - 230kV lli	ne	B1398.3.1 Micklet	on Deptford 230kV	terminal	
12	Schedule 12, otherwise "No"	Schedule 12	(Yes or No)	Yes				No				Yes				Yes			
13	Useful life of project	Life		30.7				30,7				30,7				30,7			
	"Yes" if the customer has paid a lump																		
	sum payment in the amount of the																		
14	investment on line 18, Otherwise "No"		(Yes or No)	No 150				No 150				No 0				No O			
15	Input the allowed ROE Incentive From line 4 above if "No" on line 14	Increased ROE (Basis Poir	nts)	150				130											
	and From line 8 above if "Yes" on line																		
16		Base FCR		9.76%				9.76%				9.76%				9.76%			
17	Line 6 times line 15 divided by 100 basis points	FCR for This Project		10.62%				10.62%				9,76%				9.76%			ŀ
.,	Joseph Politics	Cortion time riojous																	I
18	Columns A, B or C from Attachment 6			18,572,212				6,759,777 220,188				4,045,398 131,772				13,176,210 429,193			
19	Line 18 divided by line 13 From Columns H. I or J from	Annual Depreciation Exp		604,958				220,188				131,772				429,193			
20		Month in Service or Month	for CWIP	7				2				5				5			j
53		Base FCR	Invest Yr 2024	Beginning 10,391,595	Depreciation 604,958	Ending 9,786,637	Revenue 1,560,351	Beginning 4,088,056	Depreciation 220,188	Ending 3,867,867	Revenue 597,778	Beginning 3,133,657	Depreciation 131,772	Ending 3,001,885	Revenue 424,823	Beginning 9,569,613	Depreciation 429,193	Ending 9,140,421	Revenue 1,321,500
54		W Increased ROE	2024	10,391,595	604,958	9,786,637	1,644,173	4,088,056	220,188	3,867,867	630,906	3,133,657	131,772	3,001,885	424,823	9,569,613	429,193	9,140,421	1,321,500
55		Base FCR	2025	9,786,637	604,958	9,181,679	1,501,294	3,867,867	220_188	3,647,679	576,283	3,001,885	131,772	2,870,113	411,959	9,140,421	429,193	8,711,228	1,279,602
56		W Increased ROE	2025	9,786,637	604,958	9,181,679	1,579,934	3,867,867	220,188	3,647,679	607,525	3,001,885	131,772	2,870,113	411,959	9,140,421	429,193	8,711,228	1,279,602
57		8ase FCR	2026	9,181,679	604,958	8,576,721	1,442,236	3,647,679	220,188	3,427,491	554,787	2,870,113	131,772	2,738,341	399,095	8,711,228	429,193	8,282,036	1,237,703
58		W Increased ROE	2026	9,181,679	604,958	8,576,721	1,515,696	3,647,679	220,188	3,427,491	584,144	2,870,113	131,772	2,738,341	399,095	8,711,228	429,193	8,282,036	1,237,703
59		Base FCR	2027	8,576,721	604,958	7,971,763	1,383,179	3,427,491	220,188	3,207,303	533,292	2,738,341	131,772	2,606,569	386,231	8,282,036	429,193	7,852,843	1,195,804
60		W Increased ROE	2027	8,576,721	604,958	7,971,763	1,451,457	3,427,491	220,188	3,207,303	560,763	2,738,341	131,772	2,606,569	386,231	8,282,036	429,193	7,852,843	1,195,804
61		-		***							***	****		••••		****			···
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Atlantic City Electric Company Attachment 7 - Transmission Enhancement Charge Worksheet

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		Details		B1600 Upgrade N	iiii T2 138/69kV Tran	sformer		b0210.1 Orcha	d-Cumberland	Install second	230kV line	b0212 Corson	upgrade 138kV	line trap	1				
	"Yes" if a project under PJM OATT														- 1				
12		Schedule 12	(Yes or No)	Yes				Yes				Yes			- 1				
13	Useful life of project	Life		30.7				30.7				30.7			- 1				
	"Yes" if the customer has paid a lump														- 1				ı
	sum payment in the amount of the																		1
14	investment on line 18, Otherwise "No"	CIAC	(Yes or No)	No				No				No			- 1				Ł
5	Input the allowed ROE Incentive	Increased ROE (Basis Poi	nts)	0				0				0							1
	From line 4 above if "No" on line 14														- 1				1
16	and From line 8 above if "Yes" on line	Base FCR		9.76%				9.76%				9.76%			- 1				1
10	Line 6 times line 15 divided by 100	Dase run		3,70%				3.70%				5.75%			- 1				1
17		FCR for This Project		9,76%				9.76%				9,76%			- 1				1
															- 1				
18	Columns A, B or C from Attachment 6			14,841,976				13,000,000 423,453				70,000 2,280			- 1				1
19		Annual Depreciation Exp		483,452				423,453				2,200							1
	From Columns H, I or J from											,			- 1				1
20	Attachment 6	Month In Service or Month	TOP CWIP	6				,				,			- 1				1
			Invest Yr	Beginning	Depreciation	Ending	Revenue		Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit	1
53		Base FCR	2024	11,678,994	483,452	11,195,542	1,576,385	10,400,000	423,453	9,976,547	1,397,385		2,280	38,220	6,011 \$	11,334,098	l	\$ 11,334,098	'L
4		W Increased ROE	2024	11,678,994	483,452	11,195,542	1,576,385	10,400,000	423,453	9,976,547	1,397,385		2,280	38,220	6,011 \$	11,591,605			۰۱,
5		Base FCR	2025	11,195,542	483,452	10,712,090	1,529,190	9,976,547	423,453	9,553,094	1,356,047	38,220 38,220	2,280 2,280	35,940 35,940	5,789 \$ 5,789 \$	10,943,078		\$ 10,943,078	Ή
56		W Increased ROE	2025	11,195,542	483,452	10,712,090	1,529,190 1,481,994	9,976,547 9,553,094	423,453 423,453	9,553,094 9,129,642	1,356,047 1,314,708	35,940	2,280	33,660	5,566 \$	10,552,058		\$ 10,552,058	ı١
57		Base FCR Wincreased ROE	2026 2026	10,712,090 10,712,090	483,452 483,452	10,228,638	1,481,994	9,553,094	423,453	9,129,642	1,314,708	35,940	2,280	33,660	5,566 \$	10,778,188		# 10,332,030	Ί
58 59		Base FCR	2026	10,712,090	483,452 483,452	9,745,186	1,434,798	9,129,642	423,453	8,706,189	1,273,370	33,660	2,280	31,379	5,343	10,161,038		\$ 10,161,038	3 I
eu Se		W Increased ROE	2027	10,228,638	483,452	9,745,186	1,434,798	9,129,642	423,453	8,706,189	1,273,370		2,280	31,379	5,343 \$				
61																, ·		\$ 590	1
62		1 1	•••			****											\$ ·		

Atlantic City Electric Company Attachment 8 - Company Exhibit - Securitization Workpaper

Line #		
	Long Term Interest	
101	Less LTD Interest on Securitization Bonds	
	Capitalization	
112	Less LTD on Securitization Bonds	-
	Calculation of the above Securitization Adjustments	
	Inputs from Atlantic City Electric Company 2024 FERC Form 1	
	Pages 256-257 "Long Term Debt (Account 221, 222, 223, and 224)"	
	Line 22 "Note Payable to ACE Transition Funding - variable"	
	LTD Interest on Securitization Bonds in column (m)	
	ITD on Securitization Bonds in column (I)	

Atlantic City Electric Company Attachment 9 Rate Base Worksheet

Line (N	ota G)		Gross Plant In Service			Accumulated Depreciation		Accumulated	Amortization		Net Plant in Service	
No M	lonth	Transmission	General & Intangible	Common	Transmission	General	Common	Intangible	Common	Transmission	General & Intangible	Common
	(a)	(b)	(c)	(d)	(0)	(1)	(g)	(h)	co.	CD CD	(k)	(I)
Attachment H-1A, Line No		19	23	24	30	31	12	10	ii			•••
			Projected monthly balances	Projected monthly balances			Projected monthly balances	i .	Projected monthly balances			
		Projected monthly balances	that are expected to be	that are expected to be	Projected monthly balances	Projected monthly balances	that are expected to be	Projected monthly balances	that are expected to be			
		that are the amounts expected		included in Electric Only,	that are expected to be	that are expected to be	included in Electric Only,	that are expected to be	included in Electric Only,			
		to be included in 207.58.g for						f included in 200.21c for end of				
		and of year and records for	of year, records for other	of year, records for other		year, records for other months	of year, records for other	year, records for other months	of year, records for other			
		other months (Note E)	months (Note E)	months (Note E)	months (Note E)	(Note E)	months (Note E)	(Note E)	months (Note E)	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (
1 December Prior Yea		2,107,445,320	413,821,341		423,336,762	83,347,868		80,437,627		1,684,108,558	250,035,846	
2 January		2,111,483,410	414,893,747		429,117,968	84,747,435		82,753,883		1,682,365,441	247,392,429	
3 February		2,121,315,094	419,589,013		434,910,452	86,249,662		85,236,513		1,686,404,642	248,102,838	
4 March		2,134,097,474	423,650,270		440,138,675	87,270,894		87,429,696		1,693,958,799	248,949,680	
5 April		2,140,588,867	428,332,851		445,834,368	88,557,898		89,606,316		1,694,754,499	250,168,637	
6 May		2,158,835,459	444,383,843		451,367,768	90,814,303		91,806,455		1,707,487,691	261,963,085	
7 June		2,156,844,475	445,895,342		442,982,492	91,839,014		94,013,094		1,713,861,982	260,043,235	
8 July		2,162,601,118	448,617,132		448,476,285	91,095,035		96,211,245		1,714,124,831	259,310,853	
9 August		2,163,824,388	450,934,409		453,587,807	92,621,850		98,419,663		1,710,236,561	259,892,896	
10 September		2,159,678,459	454,753,223	-	458,516,266	93,298,025		100,653,459		1,701,162,193	260,801,739	
11 October		2,167,570,534	459,232,700		462,772,801	94,744,857		102,927,488		1,704,797,733	261,560,354	
12 November		2,174,183,991	484,241,556		467,564,743	96,252,458		105,222,666		1,708,619,248	262,766,432	
13 December		2,192,901,642	478,138,151		488,575,107	97,510,798		107,548,434		1,724,326,535	273,080,919	
14 Average of the 13 Monthly Balance		2,150,105,402	441,883,352		448,244,730	90,626,931		94,020,349	-	1,701,860,872	257,238,072	19
15 Less Merger Cost to Achieve (Att												
16 Average of the 13 Monthly Balance	ces Less Merger Cost to Achier	2,150,105,402	441,883,352		448,244,730	90,626,931	•	94,020,349		1,701,860,672	257,238,072	72

					Adjustments	to Mate Base					
Line No		CWIP CWIP In Rate Base	PHFU Plant Held for Future Use	Materials & Supplies	Undistributed Stores Expense	Propsyments	Unamortized Regulatory Asset	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
	\ -)										
		(b)	(c)	(d)	(0)	m	(g)	(h)	(4)	CO CO	(k)
	Attachment H-1A, Line No	43a	28	50	47	45					
				227. 8. c + 227.5.c							
				(see Att H-1A Note AA)	(227.16.c * Labor Ratio)						
			214 for end of year,	for end of year,	for end of year,						
		(Note B)	records for other months	records for other months	records for other months	(Note F)	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Yea	(· · · · · · · · · · · · · · · · · · ·	782,029	6,625,923		629,098	(10001)			ALLECTORING T	AUGCINIMIN I
	January		782,029	6,476,246		407,427					
	February		782,029								
				6,604,616		1,057,686					
	March		782,029	6,617,050		899,342					
	April		782,029	6,575,152		768,261					
	May		782,029	6,630,785		583,388					
23	June		782,029	6,622,964		435,962					
24	July		782,029	6,722,480		296,736					
	August		782,029	6,823,861		238,205					
	September		782,029	6,761,124		183,810					
	October		782,029	5,881,401		187,008					
	November		782,029								
				6,952,416		282,352					
	December 43 March 19 Page 19 P		782,029	6,889,381		261,343					
30	Average of the 13 Monthly Balance (except ADIT - see Attachment 1)		782.029	6,704,877		479 124					_

- Notes:
 A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory asset authorized by FERC.
 Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base (ii) a demonstration that AFUIC is only applied to the CWIP balance to that is not included in rate base. The annual report will reconcile the project-specific CWIP palances to the total Account 150 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that mornity debts and credit so are computed using the AFUIC is each CWIP project in rate base.

 C ADIT and Accumulated Deferred income Tax Credit are computed using the werage of non-prorition ADIT balances for the beginning of the year and end of the year balances plus the proristed balances are for the calerable year the reverse under this formula begins to be charg

 From Ascimulation Cale of the calerable year the reverse under this formula begins to be charg

 From Ascimulation, actual monthly balance records are use

Atlantic City Electric Company
Attachment 9A
Rata Base Worksheet - Gross Plant in Service and Accumulated Depreciation (Less Asset Retirement Obligations)

All Content 1.1. Law 1.	(g) Col. (g) - Col. (h) Col. (o) - Col. (e)	Col. (c) - Col. (g) 2,107,445,320 2,111,483,410 2,123,315,094	(J) 6	n			Total Plant in Service (f)					Month
April Part	(g) Col. (d) - Col. (h) Col. (e) - Col. (e)	Col. (c) - Col. (g) 2,107,445,320 2,111,483,410 2,123,315,094	CD 6		(h)	(0)	(1)	(a)	(d)	(c)	(b)	(0)
Part	,445,320 41,821,341 414,883,410 414,883,747 419,589,013 ,007,474 423,680,270 ,588,887 426,332,851 ,844,475 445,385,442 ,601,116 446,817,132 ,824,388 450,934,409 ,878,459 457,552,23 ,570,534 459,232,700	2,107,445,320 2,111,483,410 2,121,315,094										Attachment H-1A Line No.
Part	,445,320 41,821,341 414,883,410 414,883,747 419,589,013 ,007,474 423,680,270 ,588,887 426,332,851 ,844,475 445,385,442 ,601,116 446,817,132 ,824,388 450,934,409 ,878,459 457,552,23 ,570,534 459,232,700	2,107,445,320 2,111,483,410 2,121,315,094					207.83.g. + 207.98.g. Projected monthly balances					
Part	,445,320 41,821,341 414,883,410 414,883,747 419,589,013 ,007,474 423,680,270 ,588,887 426,332,851 ,844,475 445,385,442 ,601,116 446,817,132 ,824,388 450,934,409 ,878,459 457,552,23 ,570,534 459,232,700	2,107,445,320 2,111,483,410 2,121,315,094										
Part	,445,320 41,821,341 414,883,410 414,883,747 419,589,013 ,007,474 423,680,270 ,588,887 426,332,851 ,844,475 445,385,442 ,601,116 446,817,132 ,824,388 450,934,409 ,878,459 457,552,23 ,570,534 459,232,700	2,107,445,320 2,111,483,410 2,121,315,094		Electric Only, Form No 1.								
Common Prov Yea	,445,320 41,821,341 414,883,410 414,883,747 419,589,013 ,007,474 423,680,270 ,588,887 426,332,851 ,844,475 445,385,442 ,601,116 446,817,132 ,824,388 450,934,409 ,878,459 457,552,23 ,570,534 459,232,700	2,107,445,320 2,111,483,410 2,121,315,094										
2 September	,443,410 414,883,747 ,315,094 419,559,013 ,1097,474 423,859,270 ,558,867 428,332,851 ,855,459 444,383,843 ,864,475 445,385,843 ,864,475 445,385,342 ,861,118 446,817,132 ,824,388 450,934,409 ,878,459 454,755,223 ,570,534 459,232,700	2,111,483,410 2,121,315,094		records for other months		records for other months		months (Note E)				Danashar Dana Man
3 February	,315,094 49,559,013 (097,474 423,650,270 ,568,887 425,332,651 ,864,475 445,385,442 ,804,1116 446,817,132 ,824,388 450,934,409 ,878,459 445,753,223 ,570,534 459,232,700	2,121,315,094										
Apr	,588,887 428,332,851 ,844,475 445,395,442 ,804,1116 448,817,132 ,824,388 45,0934,409 ,878,459 444,753,223 ,570,534 498,232,700 ,183,391 484,215,558				37,794		3,427,653		419,626,807	2,121,315,094	5,687,945,063	
No.	(835,459 444,383,863 ,864,476 445,895,342 ,001,116 448,817,132 ,824,386 450,934,409 ,879,459 454,753,223 ,570,534 459,232,700 ,183,991 464,241,556	2,134,097,474	5,701,472,574									
7. June 5,774,684,226 2,156,644,477 446,530,857 3,112,975 3,525 5,774,837,778 2,156, 475, 475, 475, 475, 475, 475, 475, 475	,844,475 445,895,342 ,601,116 448,617,132 ,824,388 450,934,409 ,878,459 454,753,223 ,570,534 459,232,700 ,183,991 464,241,558	2,140,588,867						7				
8 August 5,781,149,005 2,103,241,149 46,652,187 3,181,1975 35,525 5,786,967,531 2,102,111 1,102,	,801,116 448,817,132 ,824,388 450,934,409 ,678,459 454,753,223 ,570,534 459,232,700 ,183,991 464,241,556	2,156,844,475						:				
10 Octobe 5,814,943,74 2,198,780,733 2,198,780,734 449,733,870 2,197,730,731 2,298,861 (1,98) 5,814,943,74 2,197,133,97 449,733,670 2,197,133,97 449,733,670 2,197,133,97 449,733,670 2,197,133,97 449,733,670 2,197,133,97 449,733,670 2,197,133,97 441,160,559 2,197,133,97 441,160,559 2,197,133,97 2,19	,878,459 454,753,223 ,570,534 459,232,700 ,183,991 464,241,556	2,162,601,116	5,789,967,531		35,525		3,181,975		446,652,657	2,162,601,116	5,793,149,505	
10 Coloope 5,848,644,74 2,167,703,54 459,20,731 2,187,103 2,187,	,570,534 459,232,700 ,183,991 464,241,556	2,163,824,388										
1	,183,991 464,241,558	2,159,676,459 2,167,570,534				:						
13 Describer 14 Average of the 13 Monthly Balance 5,22,730,715 2,122,201,54.20 4,135,41.20 1,122,51.33 1,122,51.		2,174,183,991				:	2,952,749		464,239,587	2,174,183,991	5,874,428,247	November
Association	,901,842 478,138,151	2,192,901,642	5,922,784,417		(1,989)		2,938,170					
No Month Cols Co	,105,402 441,883,352	2,150,105,402	5,769,096,824	·	23,217		3,223,331		441,906,569	2,150,105,402	5,772,320,156	Average of the 13 Monthly Balancer
Month Total Plant in Service Transmission General Dept. Intanglible Ameri. (a) (b) (c)		nt Obligations	Asset Retireme	-				lation & Amortization	Accumulated Deprec			
Attackment H-1 A, Line No Common Prior Yas 1,226,277,256 444,30,482 4	ort. Common Depr. Common Amo	Intangible Amort.	General Depr.	Transmission	Total Plant in Service	Common Amort.	Common Depr.	Intangible Amort.	General Depr.	Transmission	Total Plant in Service	
219.29.2 Projected monthly 219.25.6 Projected monthly bilances Proje	(I) (m)			(1)	(h)	(g)	(1)		(4)	(c)	(b)	
Annuary 1,228,572,550 449,117,968 94,822,167 82,753,823 952,737 74,751		200.21c for end of year, records for other months	records for other months	219.25.c for end of year and	219.29.c for end of year and records for other months	of year, records for other	of year, records for other	end of year, records for other months (Note E)	end of year, records for other months (Note E)	219.25.c for end of year and records for other months	219.29.c for end of year and records for other months	
17 February 1,282,972,550 434,910,452 863,21,054 85,28,513 98,412,412,412,412,412,412,413,413,413,413,413,413,413,413,413,413												
19 April 1,245,565,950								85,238,513	88,321,054	434,910,452	1,252,672,550	February
Asy			68,032									
1 June												
2												June
24 September 1.285,513.814 455,512.826 93,308,551 100,653.459			52,323		731,171							
25 Cicober 1,295 539,001 462,772,011 94,749,608 102,807,488 102,807,488 102,807,488 102,807,488 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409 103,809,409,409 103,809,409,409,409,409 103,809,409,409,409,409,409,409,409 103,809,409,409,409,409,409,409,409,409,409,4		•										
26 November 1,306,940,020 467,943 96,253,349 105,222,868 9.13,319 105,222,868 9.13,319 105,222,868 9.13,319 105,222,868 9.13,319 105,242,349 9.105,242,349 9												
28 Average of the 13 Monthly Balance: 1,287,748,248			1,391		688,568			105,222,666	96,253,849	487,564,743	1,306,940,020	November
Projected Accumulated Depreciation & Amortization Lase Projected Asset Ratinement Obligations Line No Month Total Plant in Service Transmission General Depreciation Integrible Amortization Common Depreciation Common Amortization (a) (b) (c) (d) (e) (f) (a)		·										
Line No Month Total Plant in Service Transmission General Depreciation Intangible Amortization Common Depreciation Common Amortization (a) (b) (c) (d) (e) (f) (g)	•		+3,3/5	-	611,430			57,020,343	30,070,300	740,249,730	1,201,740,240	records or our 12 months 1 millions:
(a) (b) (c) (d) (e) (f) (g)							stirement Obligations			•		
							Common Depreciation		General Depreciation			
Attachment H-1A, Line No 9 30 31 32 12 11							(f) 12		31	(c)	(D) 9	
Cat. (b) - Cat. (c) - Cat. (d) -						Col. (g) - Col. (m)	Col. (f) - Col. (l)			Col. (c) - Col. (i)		
29 December Prior Yea 1,228,063,713 423,336,762 83,347,688 80,437,627												
30 January 1,238,559,870 429,177,898 94,747,435 22,753,883												
31 Perculary (1,01),030,058 49,191,032 60,249,002 502,249,132 502,249,120,249,120,249,120,249,120,249,120,249,120,240,240,240,240,240,240,240,240,240,2												
33 April 1,253,833,164 445,834,368 88,557,896 89,806,316 -						-		89,606,316	88,557,898	445,834,368	1,253,633,164	April
34 May 1,281,486,538 451,367,768 90,614,300 91,806,455												
35 June 1,25,953,102 442,962,492 91,839,074 94,073,094							1					
37 August 1,277,785,296 453,587,807 92,621,850 98,419,863 -							1	98,419,683	92,621,850	453,587,807	1,277,765,296	August
38 September 1,284,815,590 458,516,286 93,286,925 100,653,459												
39 October 1,295,238,961 462,772,001 94,744,857 122,927,489												
											1,300,201,402	
42 Average of the 13 Monthly Balance 1,268,388,816 448,244,730 90,629,331 94,020,449								107,546.434	97,510,798	468,575,107	1,312,238,424	December

Note
A in the true-up calculation, schial monthly balance records are use

Atlantic City Electric Company Attachment 10 - Merger Costs

	(a)	(b)		(c)	(d)	()		(x)	
	O&M Cost To Achieve FERC Account	Total		Allocation to Tra	ing			Total	
1	Transmission O&M	\$	-	100.00	%		\$	1 Otal	
2	A&G		•	11.23	%				
4	Total	\$					\$		
	Depreciation & Amortization Expense Cost To Achieve								
5	FERC Account	Total		Allocation to Tra				Total	
6 7	General Plant Intangible Ptant	\$		11.23 11.23			\$:
8									243
9	Total	\$	•				\$		-
	Capital Cost To Achieve included in the General and Intangible Plant Gross Plant	Gene	ral	intangible				Total	
10	December Prior Year	\$	-	\$ -			\$	lotai	-
11 12	January February			1					-
13	March		-						10.751 10.751
14 15	April May		:	1					•
16	June		-	-					
17 18	July August								320
19	September			-					-
20 21	October November		-						
22	December		-						1000
23	Average	\$	•	\$ 85.0			\$		•
24	Accumulated Depreciation December Prior Year	Gene	ral	Intangible \$ -			•	Total	
25	January	•	-				\$		
26 27	February March		55	120					
28	April								
29 30	May June			:					
31	July			-					•
32 33	August September								:
34	October			-					
35 36	November December		-	-					
37	Average	\$	*	\$ -			\$		
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	Gene	ral	Intangible				Total	
38 39	December Prior Year January	\$	- 8	- \$		*	\$		
40	February			-		5			(2)
41 42	March April			-		-			
43	May			-	. *	-			•
44 45	June July		9		: :				
46 47	August September		- 1	1	9 9	₩: 18			19020
48	October			-		÷			
49 50	November December			-					-
51	Average	\$		- \$	<u> </u>	2	\$		-
	Depreciation (Monthly Change of Accumulated Depreciation from above)	Gene	ral	intangible				Total	
52	January	\$		- \$	-		\$		•
53 54	February March		8		ē				(0)
55 56	April		95		-				
56 57	May June			-	(#				**
58 59	July August		8	:	1				1
60	September			.	₽ -				
61 62	October November			-	-				-
63	December	_	0		-		2020		-
64	Total	\$		- \$	-		5		•
	Capital Cost To Achieve included in Total Electric Plant in Service								
65 66	December Prior Year January	s	-						
67	February		-						
68 69	March April								
70	May		-						
71 72									
73 74	August September		•						
75	October								
76 77	November December		-						
78	Average	\$							

Atlantic City Electric Company Attachment 11A - O&M Workpaper

(a) (b) (c)

321.83.b to 321.112.b

			Total	Non-Recoverable	Dire	ctly Assigned
1	Operation, Supervision & Engineering	560.0	\$ 5,430,906		\$	5,430,906
2	Load Dispatch-Reliability	561.1	-			-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	24,083			24,083
4	Load Dispatch-Trans Svc & Scheduling	561.3	-			-
5	Scheduling, Sys Control & Dispatch Svc	561.4	(2,801)			(2,801)
6	Reliability Planning & Standards Devel	561.5	- 1			· -
7	Transmission Service Studies	561.6	-			-
8	Generation Interconnection Studies	561.7	-			-
9	Reliability Planning & Standard Devel	561.8	(2,463)			(2,463)
10	Station Expenses	562.0	· · · · · ·			-
11	Overhead Line Expenses	563.0	-			-
12	Underground Line Expenses	564.0	-			-
13	Transmission of Electricity by Others	565.0				-
14	Miscellaneous Transmission Expenses	566.0	4,428,115	85,888		4,342,227
15	Rents	567.0	-			-
16	Maintenance, Supervision & Engineering	568.0	-			-
17	Maintenance of Structures	569.0	326,679			326,679
18	Maintenance of Computer Hardware	569.1				-
19	Maintenance of Computer Software	569.2	-			-
20	Maintenance of Communication Equipment	569.3				-
21	Maintenance of Misc Regional Transmission Plant	569.4				-
22	Maintenance of Station Equipment	570.0	7,087,049			7,087,049
23	Maintenance of Overhead Lines	571.0	8,979,626			8,979,626
24	Maintenance of Underground Lines	572.0				-
25	Maintenance of Misc Transmission Plant	573.0	190,367			190,367
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 26,461,561	\$ 85,888	\$	26,375,673
27	Transmission O&M			Total	\$	26,375,673

Atlantic City Electric Company Attachment 11B - A&G Workpaper

(b)

(a)

 1 Multiply total amounts on line 15, columns (b)-(e) by allocation factors on line 16- 2 Sum of line 17, columns (b), (c), (d), (e).

(d)

Total from ATT H-1A \$
Difference \$

(e)

12,147,620

(c)

			323	3,181.b to 323,196.3b						
				Total	,	S&W Allocation	Gross Plant Allocation	Non-Recoverable	D	Directly Assigned
1	Administrative and General Salaries	920.0	\$	3,899,333	\$	3,899,333	A S		\$	•
2	Office Supplies and Expenses	921.0		3,176,825		3,176,825				-
3	Administrative Expenses Transferred-Credit	922.0								•
4	Outside Service Employed	923.0		82,351,100		82,315,349		35,751		
5	Property Insurance	924.0		595,010			595,010			-
6	Injuries and Damages	925.0		3,802,894		3,802,894				-
7	Employee Pensions and Benefits	926.0		9,846,669		9,846,669				-
8	Franchise Requirements	927.0				-				
9	Regulatory Commission Expenses	928.0		1,357,725		-		1,025,578		332,147
10	Duplicate Charges-Credit	929.0		-						-
11	General Advertising Expenses	930.1		1,037,559				1,037,559		-
12	Miscellaneous General Expenses	930.2		(260,262)		(260,262)		-		-
13	Rents	931.0				-				-
14	Maintenance of General Plant	935.0		403,352		403,352				-
14a	Maintenance of Computer Hardware	935.1								
14b		935.2								
14c		935.3					1			
15	Administrative & General - Total (Sum of lines 1-14c		\$	106,210,205	\$	103,184,160	\$ 595,010	\$ 2,098,888	\$	332,147
16				Allocation Factor		11.23%	38.13%	0.00%		100.00%
17				Transmission A&G 1		11,588,598	226,875	_		332,147
18						,		Totai ²	\$	12,147,620

Atlantic City Electric Company Attachment 12 - Depreciation Rates

(A)	(B)	(C)

Number	Plant Type	Applied Depreciation Rate
	Electric Transmission	
350.2	Land and Land Rights	2.03%
352	Structures and Improvements	1.69%
353	Station Equipment	3.10%
354	Towers and Fixtures	1.96%
355	Poles and Fixtures	3.77%
356	Overhead Conductors and Devices	3.42%
357	Underground Conduit	2.09%
358	Underground Conductors and Devices	1.35%
359	Roads and Trails	1.54%
	Electric General	
390	Structures and Improvements	1.29%
390.1	Structures and Improvements	2.40%
390.2	Structures and Improvements	3.59%
390.3	Structures and Improvements	2.48%
391.3	Office Furniture and Equipment	20.00%
391.1	Office Furniture and Equipment	5.00%
392	Transportation Equipment	9.08%
392.1	Transportation Equipment	9.08%
392.3	Transportation Equipment	9.08%
392.8	Transportation Equipment	9.08%
393	Stores Equipment	4.00%
394	Tools, Shop, Garage Equipment	4.00%
394.1	Tools, Shop, Garage Equipment	4.00%
395	Laboratory Equipment	0.00%
396	Power Operated Equipment	0.00%
397.1	Communication Equipment	6.67%
397.2	Communication Equipment	4.78%
398.1	Miscellaneous Equipment	5.01%
	Electric Intangible	
302	Franchises and Consents	
303	Miscellaneous Intangible Plant	
303.1	2-year plant	50.00%
303.2	3-year plant	33.33%
303.3	4-year plant	25.00%
303.4	5-year plant	20.00%
303.5	7-year plant	14.29%
303.6	10-year plant	10.00%
303.7	12-year plant	8.33%
303.8	15-year plant	6.67%

Note: Depreciation and amortization rates as approved by FERC in Docket # ER22-2200.