

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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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.

ACE Jun25May26 Attachment H-1A PTRR 2025

ATTACHMENT H-1A

Atlantic City Electric Company

Formula Rate -- Appendix A

Shaded cells are input cells

Notes

FERC Form 1 Page # or Instruction

2025 Projected

Allocators

Wages & Salary Allocation Factor			
1	Direct Transmission Wages Expense	p354.21b	\$ 3,485,453
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote	2,613,181
1b	PHI Service Company Transmission Wages Expense	p354 footnote	698,820
1c	Total Transmission Wages Expense	(Line 1 + 1a + 1b)	6,797,454
2	Total Direct Wages Expense	p354.28b	37,759,456
2a	Total Exelon Business Services Company Wages Expense	p354 footnote	12,740,738
2b	Total PHI Service Company Wages Expense	p354 footnote	35,117,929
2c	Total Wages Expense	(Line 2 + 2a + 2b)	85,618,123
3	Less Direct A&G Wages Expense	p354.27b	3,312,203
3a	Less Exelon Business Services Company A&G Expense	p354 footnote	8,257,621
3b	Less PHI Service Company A&G Expense	p354 footnote	13,524,188
4	Total	(Line 2c - 3 - 3a - 3b)	\$ 60,524,111
5	Wages & Salary Allocator	(Line 1c / 4)	11.23%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) p207.104g (See Attachment 9A, line 14, column j)	6,074,181,025
6a	Less Merger Costs to Achieve	Attachment 10, line 80, column b	-
7	Common Plant In Service - Electric	(Line 24 - 24a)	-
8	Total Plant In Service	(Line 6 - 6a + 7)	\$ 6,074,181,025
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)	1,493,779,377
9a	Less Merger Costs to Achieve	Attachment 10, line 39, column b	-
10	Accumulated Intangible Amortization	p200.21c (See Attachment 9, line 14, column h)	18,810,384
10a	Less Merger Costs to Achieve	Attachment 9, line 15, column h	-
11	Accumulated Common Amortization - Electric	p356 (See Attachment 9, line 14, column i)	-
11a	Less Merger Costs to Achieve	Attachment 9, line 15, column i	-
12	Accumulated Common Plant Depreciation - Electric	p356 (See Attachment 9, line 14, column g)	-
12a	Less Merger Costs to Achieve	Attachment 9, line 15, column g	-
13	Total Accumulated Depreciation	(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	\$ 1,512,589,761
14	Net Plant	(Line 8 - 13)	\$ 4,561,591,263
15	Transmission Gross Plant	(Line 29 - Line 28)	\$ 2,281,207,206
16	Gross Plant Allocator	(Line 15 / 8)	37.56%
17	Transmission Net Plant	(Line 39 - Line 28)	\$ 1,753,875,071
18	Net Plant Allocator	(Line 17 / 14)	38.45%

Plant Calculations

Plant In Service			
19	Transmission Plant In Service	(Note B) p207.58.g (See Attachment 9, line 14, column b)	2,236,573,373
19a	Less Merger Costs to Achieve	Attachment 9, line 15, column b	-
20	This Line Intentionally Left Blank		-
21	This Line Intentionally Left Blank		-
22	Total Transmission Plant In Service	(Line 19 - 19a)	\$ 2,236,573,373
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	397,416,895
23a	Less Merger Costs to Achieve	Attachment 9, line 15, column c	-
24	Common Plant (Electric Only)	p356 (See Attachment 9, line 14, column d)	-
24a	Less Merger Costs to Achieve	Attachment 9, line 15, column d	-
25	Total General & Common	(Line 23 - 23a + 24 - 24a)	397,416,895
26	Wage & Salary Allocation Factor	(Line 5)	11.23%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)	\$ 44,633,833
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)	\$ 782,029
29	TOTAL Plant In Service	(Line 22 + 27 + 28)	\$ 2,281,989,235
Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B) p219.25.c (See Attachment 9, line 14, column e)	502,836,724
30a	Less Merger Costs to Achieve	Attachment 9, line 15, column e	-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Line 30 - 30a)	\$ 502,836,724
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 14, column f)	199,295,247
31a	Less Merger Costs to Achieve	Attachment 9, line 15, column f	-
32	Accumulated Intangible Amortization	(Line 10 - 10a)	18,810,384
33	Accumulated Common Amortization - Electric	(Line 11 - 11a)	-
34	Common Plant Accumulated Depreciation (Electric Only)	(Line 12 - 12a)	-
35	Total Accumulated Depreciation	(Line 31 - 31a + 32 + 33 + 34)	218,105,631
36	Wage & Salary Allocation Factor	(Line 5)	11.23%
37	General & Common Allocated to Transmission	(Line 35 * 36)	\$ 24,495,411
38	TOTAL Accumulated Depreciation	(Line 30b + 37)	\$ 527,332,136
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)	\$ 1,754,657,100

ATTACHMENT H-1A

Atlantic City Electric Company Formula Rate -- Appendix A

Notes

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2025 Projected

Adjustment To Rate Base

40a	Accumulated Deferred Income Taxes (ADIT)				
40b	Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 24	33,311,249
40c	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 48	-
40d	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 72	(345,682,690)
40e	Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 96	(673,302)
40f	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 120	-
	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	\$ (313,044,743)
	Unamortized Deficient / (Excess) ADIT				
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	(36,045,508)
41b	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 152	-
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	\$ (36,045,508)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	\$ (349,090,252)
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b (See Attachment 9, line 30, column b)	-
	Transmission O&M Reserves				
44	Total Balance Transmission Related Account Reserves	Enter Negative		Attachment 5	\$ (5,289,868)
	Prepayments				
45	Prepayments		(Note A)	Attachment 9, line 30, column f	479,124
46	Total Prepayments Allocated to Transmission			(Line 45)	\$ 479,124
	Materials and Supplies				
47	Undistributed Stores Exp		(Note A)	p227.6c + 16.c (See Attachment 9, line 30, column e)	-
48	Wage & Salary Allocation Factor			(Line 5)	11.23%
49	Total Transmission Allocated			(Line 47 * 48)	-
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	6,704,877
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	\$ 6,704,877
	Cash Working Capital				
52	Operation & Maintenance Expense			(Line 85)	38,519,879
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	\$ 4,814,985
	Network Credits				
55	Outstanding Network Credits		(Note N)	From PJM	-
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits		(Note N)	From PJM	-
57	Net Outstanding Credits			(Line 55 - 56)	-
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	\$ (342,381,134)
59	Rate Base			(Line 39 + 58)	\$ 1,412,275,966

O&M

	Transmission O&M				
60	Transmission O&M			Attachment 11A, line 27, column c	26,375,673
61	Less extraordinary property loss			Attachment 5	-
62	Plus amortized extraordinary property loss			Attachment 5	-
63	Less Account 565			p321.96.b	-
63a	Less Merger Costs to Achieve			Attachment 10, line 1, column x	-
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		(Note O)	PJM Data	-
65	Plus Transmission Lease Payments		(Note A)	p200.3.c	-
66	Transmission O&M			(Lines 60 - 61 + 62 - 63 - 63a + 64 + 65)	\$ 26,375,673
	Allocated General & Common Expenses				
67	Common Plant O&M		(Note A)	p356	-
68	Total A&G			Attachment 11B, line 15, column a	106,210,205
68a	For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 5	(970,806)
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b	-
68c	Less Other			Attachment 5	35,751
69	Less Property Insurance Account 924			p323.185b	595,010
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b	1,357,725
71	Less General Advertising Exp Account 930.1			p323.191b	1,037,559
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b	-
73	Less EPRI Dues		(Note D)	p352-353	-
74	General & Common Expenses			(Lines 67 + 68) - Sum (68b to 73)	103,184,160
75	Wage & Salary Allocation Factor			(Line 5)	11.23%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	\$ 11,588,598
	Directly Assigned A&G				
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b	332,147
78	General Advertising Exp Account 930.1		(Note K)	p323.191b	-
79	Subtotal - Transmission Related			(Line 77 + 78)	\$ 332,147
80	Property Insurance Account 924			p323.185b	595,010
81	General Advertising Exp Account 930.1		(Note F)	p323.191b	-
82	Total			(Line 80 + 81)	595,010
83	Gross Plant Allocation Factor			(Line 16)	37.56%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	\$ 223,461
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	\$ 38,519,879

ATTACHMENT H-1A

Atlantic City Electric Company Formula Rate -- Appendix A

Notes

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2025 Projected

Depreciation & Amortization Expense

86	Depreciation Expense			
	Transmission Depreciation Expense	p336.7b (See Attachment 5)		\$ 71,962,130
87	General Depreciation	p336.10b (See Attachment 5)		22,137,901
87a	Less Merger Costs to Achieve	Attachment 10, line 8, column b		-
88	Intangible Amortization	p336.1d&e (See Attachment 5)		2,968,157
88a	Less Merger Costs to Achieve	Attachment 10, line 9, column b		-
89	Total	(Line 87 - 87a + 88 - 88a)		25,106,058
90	Wage & Salary Allocation Factor	(Line 5)		11.23%
91	General Depreciation Allocated to Transmission	(Line 89 * 90)		\$ 2,819,658
92	Common Depreciation - Electric Only	(Note A) p336.11.b (See Attachment 5)		-
93	Common Amortization - Electric Only	(Note A) p356 or p336.11d (See Attachment 5)		-
94	Total	(Line 92 + 93)		-
95	Wage & Salary Allocation Factor	(Line 5)		11.23%
96	Common Depreciation - Electric Only Allocated to Transmission	(Line 94 * 95)		-
97	Total Transmission Depreciation & Amortization	(Line 86 + 91 + 96)		\$ 74,781,788

Taxes Other than Income

98	Taxes Other than Income	Attachment 2		\$ 1,063,122
99	Total Taxes Other than Income	(Line 98)		\$ 1,063,122

Return / Capitalization Calculations

100	Long Term Interest			
	Long Term Interest	p117.62c through 67c		72,447,875
101	Less LTD Interest on Securitization Bonds	(Note P) Attachment 8		-
102	Long Term Interest	*(Line 100 - Line 101)*		\$ 72,447,875
103	Preferred Dividends	enter positive p118.29c		-
104	Common Stock			
	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		-
106a	Less Account 219	enter negative p112.15c		-
107	Common Stock	(Note Z) (Sum Lines 104 to 106a)		\$ 1,901,202,361
108	Capitalization			
	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 positive Attachment 1B - ADIT EOY, Line 7		491,351
112	Less LTD on Securitization Bonds	(Note P) enter negative Attachment 8		-
113	Total Long Term Debt	(Note X) (Sum Lines 108 to 112)		1,900,723,010
114	Preferred Stock	(Note Y) 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 (Note Q) (Line 108 / (108 + 114 + 115))		50.01%
118	Preferred %	(Note Q) (Line 114 / (108 + 114 + 115))		0.00%
119	Common %	(Note Q) (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)		0.00%
122	Common Cost	Common Stock (Note J) Fixed		10.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 117 * 120)		1.91%
124	Weighted Cost of Preferred	Preferred Stock (Line 118 * 121)		0.00%
125	Weighted Cost of Common	Common Stock (Line 119 * 122)		5.25%
126	Total Return (R)	(Sum Lines 123 to 125)		7.16%
127	Investment Return = Rate Base * Rate of Return	(Line 59 * 126)		\$ 101,049,755

ATTACHMENT H-1A

Atlantic City Electric Company
Formula Rate – Appendix A

Notes

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2025 Projected

Composite Income Taxes

Income Tax Rates				
128	FIT=Federal Income Tax Rate	(Note I)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)		9.00%
130	P	(Percent of federal income tax deductible for state per State Tax Code		0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * P)) =$		28.11%
132a	T / (1-T)			39.10%
132b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$		1.3910
ITC Adjustment				
133	Investment Tax Credit Amortization	(Note U)		
134	Tax Gross-Up Factor	enter negative	Attachment 1B - ADIT EOY	(79,658)
135	ITC Adjustment Allocated to Transmission		(Line 132b)	1.3910
			(Line 133 * 134)	\$ (110,806)
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	Attachment 5, Line 136a	164,245
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	Attachment 5, Line 136b	(1,272,726)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	Attachment 5, Line 136c	-
136d	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)	(1,108,481)
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)))	\$ 28,985,486
138	Total Income Taxes		(Line 135 + 136g + 137)	\$ 27,332,767

REVENUE REQUIREMENT

Summary				
139	Net Property, Plant & Equipment		(Line 39)	1,754,657,100
140	Adjustment to Rate Base		(Line 58)	(342,381,134)
141	Rate Base		(Line 59)	\$ 1,412,275,966
142	O&M		(Line 85)	38,519,879
143	Depreciation & Amortization		(Line 97)	74,781,788
144	Taxes Other than Income		(Line 99)	1,063,122
145	Investment Return		(Line 127)	101,049,755
146	Income Taxes		(Line 138)	27,332,767
147	Gross Revenue Requirement		(Sum Lines 142 to 146)	\$ 242,747,311
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
148	Transmission Plant In Service		(Line 19)	2,236,573,373
149	Excluded Transmission Facilities	(Note M)	Attachment 5	-
150	Included Transmission Facilities		(Line 148 - 149)	2,236,573,373
151	Inclusion Ratio		(Line 150 / 148)	100.00%
152	Gross Revenue Requirement		(Line 147)	242,747,311
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)	\$ 242,747,311
Revenue Credits & Interest on Network Credits				
154	Revenue Credits		Attachment 3	5,277,151
155	Interest on Network Credits	(Note N)	PJM Data	-
156	Net Revenue Requirement		(Line 153 - 154 + 155)	\$ 237,470,160
Net Plant Carrying Charge				
157	Net Revenue Requirement		(Line 156)	237,470,160
158	Net Transmission Plant		(Line 19 - 30)	1,733,736,649
159	Net Plant Carrying Charge		(Line 157 / 158)	13.70%
160	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158	9.55%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158	2.14%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
162	Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)	109,087,638
163	Increased Return and Taxes		Attachment 4	138,202,951
164	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 162 + 163)	247,290,588
165	Net Transmission Plant		(Line 19 - 30)	1,733,736,649
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 164 / 165)	14.26%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 164 - 86) / 165	10.11%
168	Net Revenue Requirement		(Line 156)	237,470,160
169	True-up amount		Attachment 6A, line 4, column j	(23,026,792)
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 6, line 18, column 12	239,884
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515		Attachment 5	-
172	Net Zonal Revenue Requirement		(Line 168 + 169 + 170 + 171)	\$ 214,683,252
Network Zonal Service Rate				
173	1 CP Peak	(Note L)	PJM Data	2,566
174	Rate (\$/MW-Year)		(Line 172 / 173)	83,665
175	Network Service Rate (\$/MW/Year)	(Note ZZ)	(Line 174)	83,665

ATTACHMENT H-1A

Atlantic City Electric Company Formula Rate -- Appendix A

Notes

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2025 Projected

Notes

- A Electric portion only.
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant 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).
- C Transmission Portion Only.
- D All EPRI Annual Membership Dues.
- E All Regulatory Commission Expenses.
- F Safety related advertising included in Account 930.1.
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J 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.
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates 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.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.
- R 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.
- S See Attachment 5 - Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U 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)).
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, these balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- W 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).
- 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).
- Z 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 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 = Projected for the 12 Months Ended December 31, 2025

Accumulated Deferred Income Taxes (Account No. 190)														
Line	(A) Month	Days in Period			(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
		(B) Days Per Month	(C) Remaining Days Per Month	(F) Projected Monthly Activity (Column E x Column F)			(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
1	ADIT Subject to Proration						12/31/2024 (Actuals)			14,827,543				-
2	Projected / Actual Activity						12/31/2025 (Projected)							
3	January	31	-	214	50.00%		36,542	18,271	14,845,814	-	-	-	-	-
4	February	28	-	214	50.00%		36,542	18,271	14,864,085	-	-	-	-	-
5	March	31	-	214	50.00%		36,542	18,271	14,882,356	-	-	-	-	-
6	April	30	-	214	50.00%		36,542	18,271	14,900,628	-	-	-	-	-
7	May	31	-	214	50.00%		36,542	18,271	14,918,897	-	-	-	-	-
8	June	30	185	214	86.45%		36,542	31,590	14,950,487	-	-	-	-	-
9	July	31	154	214	71.96%		36,542	26,296	14,976,784	-	-	-	-	-
10	August	31	123	214	57.48%		36,542	21,003	14,997,787	-	-	-	-	-
11	September	30	93	214	43.46%		36,542	15,880	15,013,667	-	-	-	-	-
12	October	31	62	214	28.97%		36,542	10,587	15,024,254	-	-	-	-	-
13	November	30	32	214	14.95%		36,542	5,464	15,029,718	-	-	-	-	-
14	December	31	1	214	0.47%		36,542	171	15,029,889	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)	365					438,501	202,346						
16	Beginning Balance - ADIT Not Subject to Proration						12/31/2024 (Actuals)		18,569,023	(Note F)	-			-
17	Beginning Balance - ADIT Adjustment						(Col. (H), Line 16 + Line 17)		18,569,023	(Col. (M), Line 16 + Line 17)				-
18	Beginning Balance - DTA / (DTL)													-
19	Ending Balance - ADIT Not Subject to Proration						12/31/2025 (Projected)		17,993,697	(Note F)	-			-
20	Ending Balance - ADIT Adjustment						(Col. (H), Line 19 + Line 20)		17,993,697	(Col. (M), Line 19 + Line 20)				-
21	Ending Balance - DTA / (DTL)													-
22	Average Balance as adjusted (non-prorated)						(Col. (H), Line 18 + Line 21) / 2		18,281,360	(Col. (M), Line 18 + Line 21) / 2				-
23	Prorated ADIT						(Col. (H), Line 14)		15,029,889	(Col. (M), Line 14)				-
24	Amount for Attachment H-1A, Line 40a						(Col. (H), Line 22 + Line 23)		33,311,249	(Col. (M), Line 22 + Line 23)				-
Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)														
Line	(A) Month	Days in Period			(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
		(B) Days Per Month	(C) Prorated Days Per Month	(F) Projected Monthly Activity (Column E x Column F)			(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)	
25	ADIT Subject to Proration						12/31/2024 (Actuals)			-				-
26	Projected / Actual Activity						12/31/2025 (Projected)							
27	January	31	-	214	50.00%					-				-
28	February	28	-	214	50.00%					-				-
29	March	31	-	214	50.00%					-				-
30	April	30	-	214	50.00%					-				-
31	May	31	-	214	50.00%					-				-
32	June	30	185	214	86.45%					-				-
33	July	31	154	214	71.96%					-				-
34	August	31	123	214	57.48%					-				-
35	September	30	93	214	43.46%					-				-
36	October	31	62	214	28.97%					-				-
37	November	30	32	214	14.95%					-				-
38	December	31	1	214	0.47%					-				-
39	Total (Sum of Lines 27 - 38)	365								-				-
40	Beginning Balance - ADIT Not Subject to Proration						12/31/2024 (Actuals)			(Note F)	-			-
41	Beginning Balance - ADIT Adjustment						(Col. (H), Line 40 + Line 41)			(Col. (M), Line 40 + Line 41)				-
42	Beginning Balance - DTA / (DTL)													-
43	Estimated Ending Balance - ADIT Not Subject to Proration						12/31/2025 (Projected)			(Note F)	-			-
44	Ending Balance - ADIT Adjustment						(Col. (H), Line 43 + Line 44)			(Col. (M), Line 43 + Line 44)				-
45	Ending Balance - DTA / (DTL)													-
46	Average Balance as adjusted (non-prorated)						(Col. (H), Line 42 + Line 45) / 2			(Col. (M), Line 42 + Line 45) / 2				-
47	Prorated ADIT						(Col. (H), Line 38)			(Col. (M), Line 38)				-
48	Amount for Attachment H-1A, Line 40b						(Col. (H), Line 46 + Line 47)			(Col. (M), Line 46 + Line 47)				-

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 (Account No. 282)

Days In Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
Line												
49	ADIT Subject to Proration				12/31/2024 (Actuals)		(106,560,727)	-				-
50	Projected / Actual Activity				12/31/2025 (Projected)			-				-
51	January	31	-	214	50.00%	(198,598)	(99,299)	(106,660,026)	-	-	-	-
52	February	28	-	214	50.00%	(197,787)	(98,894)	(106,758,919)	-	-	-	-
53	March	31	-	214	50.00%	(205,411)	(102,706)	(106,861,625)	-	-	-	-
54	April	30	-	214	50.00%	(195,850)	(97,925)	(106,959,550)	-	-	-	-
55	May	31	-	214	50.00%	(194,012)	(97,006)	(107,056,556)	-	-	-	-
56	June	30	185	214	86.45%	(197,675)	(170,888)	(107,227,443)	-	-	-	-
57	July	31	154	214	71.96%	(187,957)	(135,258)	(107,362,702)	-	-	-	-
58	August	31	123	214	57.48%	(185,564)	(107,231)	(107,469,933)	-	-	-	-
59	September	30	93	214	43.46%	(192,303)	(83,571)	(107,553,504)	-	-	-	-
60	October	31	62	214	28.97%	(182,966)	(53,009)	(107,606,512)	-	-	-	-
61	November	30	32	214	14.95%	(179,994)	(26,915)	(107,633,427)	-	-	-	-
62	December	31	1	214	0.47%	(182,148)	(851)	(107,634,278)	-	-	-	-
63	Total (Sum of Lines 51 - 62)					(2,301,265)	(1,073,552)	(1,286,784,474)	-	-	-	-
64	Beginning Balance - ADIT Not Subject to Proration				12/31/2024 (Actuals)		(233,604,570)	-				-
65	Beginning Balance - ADIT Depreciation Adjustment				(Note F)		-	(Note F)				-
66	Beginning Balance - DTA / (DTL)				(Col. (H), Line 64 + Line 65)		(233,604,570)	(Col. (M), Line 64 + Line 65)				-
67	Estimated Ending Balance - ADIT Not Subject to Proration				12/31/2025 (Projected)		(242,492,253)	-				-
68	Ending Balance - ADIT Depreciation Adjustment				(Note F)		-	(Note F)				-
69	Ending Balance - DTA / (DTL)				(Col. (H), Line 67 + Line 68)		(242,492,253)	(Col. (M), Line 67 + Line 68)				-
70	Average Balance as adjusted (non-prorated)				[(Col. (H), Line 66 + Line 69) / 2]			(238,048,412)	[(Col. (M), Line 66 + Line 69) / 2]			-
71	Prorated ADIT				(Col. (H), Line 62)			(107,634,278)	(Col. (M), Line 62)			-
72	Amount for Attachment H-1A, Line 48c				(Col. (H), Line 70 + Line 71)			(345,682,690)	(Col. (M), Line 70 + Line 71)			-

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

Days In Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
Line												
73	ADIT Subject to Proration				12/31/2024 (Actuals)		-	-				-
74	Projected / Actual Activity				12/31/2025 (Projected)			-				-
75	January	31	-	214	50.00%	-	-	-	-	-	-	-
76	February	28	-	214	50.00%	-	-	-	-	-	-	-
77	March	31	-	214	50.00%	-	-	-	-	-	-	-
78	April	30	-	214	50.00%	-	-	-	-	-	-	-
79	May	31	-	214	50.00%	-	-	-	-	-	-	-
80	June	30	185	214	86.45%	-	-	-	-	-	-	-
81	July	31	154	214	71.96%	-	-	-	-	-	-	-
82	August	31	123	214	57.48%	-	-	-	-	-	-	-
83	September	30	93	214	43.46%	-	-	-	-	-	-	-
84	October	31	62	214	28.97%	-	-	-	-	-	-	-
85	November	30	32	214	14.95%	-	-	-	-	-	-	-
86	December	31	1	214	0.47%	-	-	-	-	-	-	-
87	Total (Sum of Lines 75 - 86)					-	-	-	-	-	-	-
88	Beginning Balance - ADIT Not Subject to Proration				12/31/2024 (Actuals)		(866,211)	-				-
89	Beginning Balance - ADIT Adjustment				(Note F)		-	(Note F)				-
90	Beginning Balance - DTA / (DTL)				(Col. (H), Line 88 + Line 89)		(866,211)	(Col. (M), Line 88 + Line 89)				-
91	Estimated Ending Balance - ADIT Not Subject to Proration				12/31/2025 (Projected)		(480,393)	-				-
92	Ending Balance - ADIT Adjustment				(Note F)		-	(Note F)				-
93	Ending Balance - DTA / (DTL)				(Col. (H), Line 91 + Line 92)		(480,393)	(Col. (M), Line 91 + Line 92)				-
94	Average Balance as adjusted (non-prorated)				[(Col. (H), Line 90 + Line 93) / 2]			(673,302)	[(Col. (M), Line 90 + Line 93) / 2]			-
95	Prorated ADIT				(Col. (H), Line 86)			-	(Col. (M), Line 86)			-
96	Amount for Attachment H-1A, Line 48d				(Col. (H), Line 94 + Line 95)			(673,302)	(Col. (M), Line 94 + Line 95)			-

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 Investment Tax Credits (Account No. 255)

Line	Days in Period					Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	DITC Subject to Proration					12/31/2024 (Actuals)		-	-				-
98	Projected / Actual Activity					12/31/2025 (Projected)			-				
99	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
100	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
101	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
102	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
103	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
105	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
106	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
107	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
108	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
109	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
110	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)	365				-	-	-	-	-	-	-	-
112	Beginning Balance - DITC Not Subject to Proration					12/31/2024 (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 Proration					12/31/2025 (Projected)		-	-				-
116	Ending Balance - DITC Adjustment					(Note F)		-	(Note F)				-
117	Ending Balance - DITC					(Col. (H), Line 115 + Line 116)		-	(Col. (M), Line 115 + Line 116)				-
118	Average Balance as adjusted (non-prorated)					((Col. (H), Line 114 + Line 117) / 2)		-	((Col. (M), Line 114 + Line 117) / 2)				-
119	Prorated DITC					(Col. (H), Line 110)		-	(Col. (M), Line 110)				-
120	Amount for Attachment H-1A, Line 40e					(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 **Projected Activity** **Check**

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

- A** The computations on this worksheet apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- B** The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C** Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D** Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- E** Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F** This section is reserved for adjustment necessary to comply with the IRS normalization rules.

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

			December 31, 2025 (Projected)			
			Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
Line	ADIT (Not Subject to Proration)	Total				
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 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, 2025 (Projected)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	1,129,853	-	-	-	1,129,853	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	3,156,366	-	-	3,023,206	133,160	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,350,230	-	-	-	2,350,230	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued OPEB	(1,145,711)	-	-	-	(1,145,711)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued Payroll Taxes - AIP	187,930	-	-	-	187,930	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	28,110	-	-	-	28,110	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued Worker's Compensation	1,444,906	-	-	-	1,444,906	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Deferred Compensation	1,613,006	-	-	-	1,613,006	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
NJ AMA Credit	443,467	-	-	443,467	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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	(837)	(837)	-	-	-	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.
State Net Operating Loss Carryforward	50,224,686	7,839,061	-	42,385,625	-	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.
Unamortized Investment Tax Credit	399,727	-	-	399,727	-	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 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.
Income Tax Regulatory Liability	35,664,290	35,664,290	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. 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	
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	-	-	-	1,145,711	
Total: ADIT-190 (Not Subject to Proration)	91,846,693	39,107,200	-	45,852,298	6,887,195	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.56%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	17,993,697	-	-	17,220,197	773,500	

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

December 31, 2025 (Projected)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
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	-	
Total - FERC Form 1, Page 234	136,796,360	44,153,884	-	86,900,992	5,741,484	

Instructions for Account 190:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
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)	-	-	-	Plant related basis difference not currently includible in rate base.
Subtotal: ADIT-282 (Not Subject to Proration)	(628,952,704)	21,273,055	(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%				
ADIT - Transmission	(242,492,253)	-	-	(242,492,253)	-	

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

December 31, 2025 (Projected)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
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 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)	(289,867,330)	-	-	(289,867,330)	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.5558%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(108,861,991)	-	-	(108,861,991)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(628,952,704)	21,273,055	(4,540,511)	(645,685,248)	-	
ADIT-282 (Subject to Proration)	(289,867,330)	-	-	(289,867,330)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(918,820,034)	21,273,055	(4,540,511)	(935,552,578)	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
- 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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Asset Retirement Obligation	(351,343)	(351,343)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Materials Reserve	370,882	-	-	370,882	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Other Deferred Debits	(2,333,792)	-	-	(2,333,792)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	2,286,473	-	-	-	2,286,473	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.
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.
Unamortized Loss on Reacquired Debt	(330,350)	(330,350)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the 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	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.56%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(480,393)	-	-	(737,187)	256,793	

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

December 31, 2025 (Projected)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Subject to Proration)						
Subtotal: ADIT-283 (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-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				37.56%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
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	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are Included in Column E.
- ADIT items related to labor and not in Columns C & D are Included in Column F.
- Deferred Income taxes arise when items are Included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not Included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be Included in ADIT-283 (Subject to Proration).
- 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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,422,009)	-	-	(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%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

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

December 31, 2025 (Projected)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Lebor 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.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: (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

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

December 31, 2024 (Actuals)						
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	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 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
Accrued Benefits	1,129,853	-	-	-	1,129,853	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	3,156,367	-	-	3,023,207	133,160	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,350,230	-	-	-	2,350,230	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued OPEB	(127,243)	-	-	-	(127,243)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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 Payroll Taxes - AIP	187,930	-	-	-	187,930	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	28,110	-	-	-	28,110	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued Worker's Compensation	1,444,906	-	-	-	1,444,906	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Deferred Compensation	1,613,006	-	-	-	1,613,006	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
NJ AMA Credit	443,467	-	-	443,467	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
State Net Operating Loss Carryforward	51,043,544	7,839,061	-	43,204,483	-	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.
Unamortized Investment Tax Credit	459,350	-	-	459,350	-	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 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.
Income Tax Regulatory Liability	37,379,665	37,379,665	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. 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	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(37,379,665)	(37,379,665)	-	-	-	
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%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	18,569,023	-	-	17,795,523	773,500	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
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 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	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	14,827,543	-	-	14,827,543	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	130,521,001	76,630,542	-	47,130,507	6,759,952	
ADIT-190 (Subject to Proration)	8,269,623	(30,617,606)	-	38,887,229	-	
Total - FERC Form 1, Page 234	138,790,624	46,012,936	-	86,017,736	6,759,952	

Instructions for Account 190:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
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)	-	-	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	(12,666,877)	(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)	-	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
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)	-	
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				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(106,560,727)	-	-	(106,560,727)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(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)	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
- 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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Asset Retirement Obligation	(351,343)	(351,343)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Materials Reserve	370,882	-	-	370,882	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Other Deferred Debits	(2,333,792)	-	-	(2,333,792)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(1,048,540)	-	-	-	(1,048,540)	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.
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.
Unamortized Loss on Reacquired Debt	(437,533)	(437,533)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the 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						
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	(866,211)	-	-	(748,450)	(117,761)	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
Subtotal: ADIT-283 (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-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
ADIT-283 (Not Subject to Proration)	(71,744,442)	(68,732,992)	-	(1,962,910)	(1,048,540)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).
- 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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,634,115)	-	-	(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.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)	(1,634,115)	-	-	(1,634,115)	-	
Less: Adjustment to rate base	1,634,115	-	-	1,634,115	-	
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255						
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.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	226,922	-	-	226,922	-	
Total: Investment Tax Amortization	226,922	-	-	226,922	-	
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

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

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

Federal Deficient / (Excess) Deferred Income Taxes

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)							
2	Projected / Actual Activity					12/31/2025 (Projected)							
3	January	31	-	214	50.00%	(13,488)	(6,744)	8,258,130	-	-	-	-	-
4	February	28	-	214	50.00%	(13,488)	(6,744)	8,251,386	-	-	-	-	-
5	March	31	-	214	50.00%	(13,488)	(6,744)	8,244,642	-	-	-	-	-
6	April	30	-	214	50.00%	(13,488)	(6,744)	8,237,898	-	-	-	-	-
7	May	31	-	214	50.00%	(13,488)	(6,744)	8,231,153	-	-	-	-	-
8	June	30	185	214	86.45%	(13,488)	(11,660)	8,219,493	-	-	-	-	-
9	July	31	154	214	71.96%	(13,488)	(9,706)	8,209,786	-	-	-	-	-
10	August	31	123	214	57.48%	(13,488)	(7,753)	8,202,034	-	-	-	-	-
11	September	30	93	214	43.46%	(13,488)	(5,862)	8,196,172	-	-	-	-	-
12	October	31	62	214	28.97%	(13,488)	(3,908)	8,192,264	-	-	-	-	-
13	November	30	32	214	14.95%	(13,488)	(2,017)	8,190,247	-	-	-	-	-
14	December	31	1	214	0.47%	(13,488)	(63)	8,190,184	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)					(161,859)	(74,690)		-	-	-	-	-
16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)							
17	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
18	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 16 + Line 17)			(Col. (M), Line 16 + Line 17)				
19	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)							
20	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
21	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 19 + Line 20)			(Col. (M), Line 19 + Line 20)				
22	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 18 + Line 21) / 2]			[(Col. (M), Line 18 + Line 21) / 2]				
23	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 14)			(Col. (M), Line 14)				
24	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 22 + Line 23)			(Col. (M), Line 22 + Line 23)				

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
25	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)							
26	Projected / Actual Activity					12/31/2024 (Projected)							
27	January	31	-	214	50.00%	119,549	59,774	(44,837,906)	-	-	-	-	-
28	February	28	-	214	50.00%	119,549	59,774	(44,778,131)	-	-	-	-	-
29	March	31	-	214	50.00%	119,549	59,774	(44,718,357)	-	-	-	-	-
30	April	30	-	214	50.00%	119,549	59,774	(44,658,583)	-	-	-	-	-
31	May	31	-	214	50.00%	119,549	59,774	(44,598,808)	-	-	-	-	-
32	June	30	185	214	86.45%	119,549	103,348	(44,495,460)	-	-	-	-	-
33	July	31	154	214	71.96%	119,549	86,030	(44,409,429)	-	-	-	-	-
34	August	31	123	214	57.48%	119,549	68,713	(44,340,717)	-	-	-	-	-
35	September	30	93	214	43.46%	119,549	51,953	(44,288,763)	-	-	-	-	-
36	October	31	62	214	28.97%	119,549	34,636	(44,254,128)	-	-	-	-	-
37	November	30	32	214	14.95%	119,549	17,876	(44,236,251)	-	-	-	-	-
38	December	31	1	214	0.47%	119,549	559	(44,235,693)	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)					919,426	661,987		-	-	-	-	-
40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)							
41	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
42	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 40 + Line 41)			(Col. (M), Line 40 + Line 41)				
43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)							
44	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)				
45	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 43 + Line 44)			(Col. (M), Line 43 + Line 44)				
46	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 42 + Line 45) / 2]			[(Col. (M), Line 42 + Line 45) / 2]				
47	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 38)			(Col. (M), Line 38)				
48	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 46 + Line 47)			(Col. (M), Line 46 + Line 47)				

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

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

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
49	ADIT Subject to Proration					12/31/2024 (Actuals)		-	-				-
50	Projected / Actual Activity					12/31/2025 (Projected)			-				-
51	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
52	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
53	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
54	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
55	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
56	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
57	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
58	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
59	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
60	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
61	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
62	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)								-	-	-	-	-
64	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-				-
65	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
66	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 64 + Line 65)		-	(Col. (M), Line 64 + Line 65)				-
67	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-
68	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
69	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 67 + Line 68)		-	(Col. (M), Line 67 + Line 68)				-
70	Average Balance as adjusted (non-prorated)					([Col. (H), Line 66 + Line 69] / 2)		-	([Col. (M), Line 66 + Line 69] / 2)				-
71	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 62)		-	(Col. (M), Line 62)				-
72	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 70 + Line 71)		-	(Col. (M), Line 70 + Line 71)				-

Line	Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
	(A) Deficient / (Excess) Deferred Income Taxes	(B) Reference	(C) Projected EOY Balance	(D) Deficient / (Excess) Deferred Income Taxes	(E) Reference	(F) Projected EOY Balance
73	ADIT - 190	(Col. (H), Line 24)	\$ 8,190,184	ADIT - 190	(Col. (M), Line 24)	\$ -
74	ADIT - 282	(Col. (H), Line 48)	(44,235,693)	ADIT - 282	(Col. (M), Line 48)	-
75	ADIT - 283	(Col. (H), Line 72)	-	ADIT - 283	(Col. (M), Line 72)	-
76	Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-1A, Line 41a)			Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-1A, Line 41a)		
			\$ (38,045,508)			\$ -

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

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

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days In Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period	(E) Proration Amount (Column C / Column D)								
77	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)		-	-				-
78	Projected / Actual Activity					12/31/2025 (Projected)			-				
79	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
81	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
82	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
83	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
84	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
85	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
86	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
87	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
88	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
89	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
90	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
91	Total (Sum of Lines 79 - 90)							-	-	-	-	-	-
92	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-				-
93	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
94	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 92 + Line 93)		-	(Col. (M), Line 92 + Line 93)				-
95	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-
96	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
97	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 95 + Line 96)		-	(Col. (M), Line 95 + Line 96)				-
98	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 94 + Line 97) / 2]			[(Col. (M), Line 94 + Line 97) / 2]				
99	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 90)			(Col. (M), Line 90)				
100	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 98 + Line 99)			(Col. (M), Line 98 + Line 99)				
Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days In Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
101	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)		-	-				-
102	Projected / Actual Activity					12/31/2025 (Projected)			-				
103	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
105	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
106	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
107	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
108	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
109	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
110	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
111	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
112	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
113	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
114	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
115	Total (Sum of Lines 103 - 114)							-	-	-	-	-	-
116	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-				-
117	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
118	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 116 + Line 117)		-	(Col. (M), Line 116 + Line 117)				-
119	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-
120	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
121	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 119 + Line 120)		-	(Col. (M), Line 119 + Line 120)				-
122	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 118 + Line 121) / 2]			[(Col. (M), Line 118 + Line 121) / 2]				
123	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 114)			(Col. (M), Line 114)				
124	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 122 + Line 123)			(Col. (M), Line 122 + Line 123)				

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

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

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

Line	Days in Period					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)																		
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)														
125	ADIT Subject to Proration					12/31/2024 (Actuals)		-	-				-														
126	Projected / Actual Activity					12/31/2025 (Projected)			-																		
127	January	31	-	214	50.00%	-	-	-	-	-	-	-	-														
128	February	28	-	214	50.00%	-	-	-	-	-	-	-	-														
129	March	31	-	214	50.00%	-	-	-	-	-	-	-	-														
130	April	30	-	214	50.00%	-	-	-	-	-	-	-	-														
131	May	31	-	214	50.00%	-	-	-	-	-	-	-	-														
132	June	30	185	214	86.45%	-	-	-	-	-	-	-	-														
133	July	31	154	214	71.96%	-	-	-	-	-	-	-	-														
134	August	31	123	214	57.48%	-	-	-	-	-	-	-	-														
135	September	30	93	214	43.46%	-	-	-	-	-	-	-	-														
136	October	31	62	214	28.97%	-	-	-	-	-	-	-	-														
137	November	30	32	214	14.95%	-	-	-	-	-	-	-	-														
138	December	31	1	214	0.47%	-	-	-	-	-	-	-	-														
139	Total (Sum of Lines 127 - 365)					-	-	-	-	-	-	-	-														
140	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-				-														
141	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-														
142	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Line 141)				-														
143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-														
144	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-														
145	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 143 + Line 144)		-	(Col. (M), Line 143 + Line 144)				-														
146	Average Balance as adjusted (non-prorated)					([Col. (H), Line 142 + Line 145] / 2)		-	([Col. (M), Line 142 + Line 145] / 2)				-														
147	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 138)		-	(Col. (M), Line 138)				-														
148	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 146 + Line 147)		-	(Col. (M), Line 146 + Line 147)				-														
Unamortized Deficient / (Excess) ADIT - State (Projected)														Unamortized Deficient / (Excess) ADIT - State (Actual)													
Line	(A)		(B)		(C)	Line	(D)		(E)		(F)																
	Deficient / (Excess) Deferred Income Taxes		Reference		EOY Balance		Deficient / (Excess) Deferred Income Taxes		Reference		Projected EOY Balance																
149	ADIT - 190		(Col. (H), Line 100)		\$ -	149	ADIT - 190		(Col. (M), Line 100)		\$ -																
150	ADIT - 282		(Col. (H), Line 124)		-	150	ADIT - 282		(Col. (M), Line 124)		-																
151	ADIT - 283		(Col. (H), Line 148)		-	151	ADIT - 283		(Col. (M), Line 148)		-																
152	Unamortized Deficient / (Excess) ADIT - State		(Entered in ATT H-1A, Line 41b)		\$ -	152	Unamortized Deficient / (Excess) ADIT - State		(Entered in ATT H-1A, Line 41b)		\$ -																

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

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

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

Rate Year **Projected Activity** **Check**

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

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

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

Federal Deficient / (Excess) Deferred Income Taxes								
Tax Cuts and Jobs Act of 2017								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
1	Unprotected Non-Property							
2	ADIT - 190	(Note A)	411.1	4 Years	\$ (831,666)	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	411.1	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	411.1	4 Years	(5,013,302)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (5,844,968)	\$ -	\$ -	\$ -
7	Unprotected Property							
8	ADIT - 190	(Note A)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	411.1	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)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 8,426,733	\$ 8,264,874	\$ (161,859)	\$ 8,103,015
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(51,415,785)	(44,897,680)	1,434,585	(43,463,095)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT				\$ (42,989,052)	\$ (36,632,806)	\$ 1,272,726	\$ (35,360,080)
19	Total - Deficient / (Excess) ADIT				\$ (103,271,952)	\$ (36,632,806)	\$ 1,272,726	\$ (35,360,080)
Tax Reform Act of 1986								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
20	Protected Property							
21	ADIT - 190	(Note B)	411.1	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	411.1	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 / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
27	Unprotected Non-Property							
28	ADIT - 190		411.1		\$ (831,666)	\$ -	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-	-
30	ADIT - 282		411.1		-	-	-	-
31	ADIT - 283		411.1		(5,013,302)	-	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (5,844,968)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(54,437,932)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (54,437,932)	\$ -	\$ -	\$ -
39	Protected Property							
40	ADIT - 190		410.1		\$ 8,426,733	\$ 8,264,874	\$ (161,859)	\$ 8,103,015
41	ADIT - 281		411.1		-	-	-	-
42	ADIT - 282		411.1		(51,843,691)	(44,897,680)	1,434,585	(43,463,095)
43	ADIT - 283		411.1		-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (43,217,158)	\$ (36,632,806)	\$ 1,272,726	\$ (35,360,080)
45	Total - Deficient / (Excess) ADIT				\$ (103,500,058)	\$ (36,632,806)	\$ 1,272,726	\$ (35,360,080)
Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
46	ADIT - 190		411.1		\$ 7,595,067	\$ 8,264,874	\$ (161,859)	\$ 8,103,015
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(106,081,823)	(44,897,680)	1,434,585	(43,463,095)
49	ADIT - 283		411.1		(5,013,302)	-	-	-
50	Total - Deficient / (Excess) ADIT				\$ (103,500,058)	\$ (36,632,806)	\$ 1,272,726	\$ (35,360,080)
51	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.39	1.39	1.39	1.39
52	Regulatory Asset / (Liability)				\$ (143,970,035)	\$ (50,956,748)	\$ 1,770,380	\$ (49,186,368)

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

Federal Income Tax Regulatory Asset / (Liability)								
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
53	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)				(143,970,035)	(50,956,748)	1,770,380	(49,186,368)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (143,970,035)	\$ (50,956,748)	\$ 1,770,380	\$ (49,186,368)

State Deficient / (Excess) Deferred Income Taxes
State Tax Rate Change

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
56	<u>Unprotected Non-Property</u>							
57	ADIT - 190		411.1	4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281		411.1	4 Years	-	-	-	-
59	ADIT - 282		411.1	4 Years	-	-	-	-
60	ADIT - 283		411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
62	<u>Unprotected Property</u>							
63	ADIT - 190		411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281		411.1	5 Years	-	-	-	-
65	ADIT - 282		411.1	5 Years	-	-	-	-
66	ADIT - 283		411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
68	<u>Protected Property</u>							
69	ADIT - 190		410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281		411.1	NA	-	-	-	-
71	ADIT - 282		411.1	NA	-	-	-	-
72	ADIT - 283		411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes								
	(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, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
75	Unprotected Non-Property							
76	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
77	ADIT - 281		411.1		-	-	-	-
78	ADIT - 282		411.1		-	-	-	-
79	ADIT - 283		411.1		-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
83	ADIT - 281		411.1		-	-	-	-
84	ADIT - 282		411.1		-	-	-	-
85	ADIT - 283		411.1		-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
89	ADIT - 281		411.1		-	-	-	-
90	ADIT - 282		411.1		-	-	-	-
91	ADIT - 283		411.1		-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes								
	(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, 2024 BOY Balance	Current Year Amortization	December 31, 2025 EOY Balance
94	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
95	ADIT - 281		411.1		-	-	-	-
96	ADIT - 282		411.1		-	-	-	-
97	ADIT - 283		411.1		-	-	-	-
98	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
99	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.39	1.39	1.39	1.39
100	Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

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

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

Federal and State Income Tax Regulatory Asset / (Liability)								
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes								
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	December 31, 2024 BOY Balance		December 31, 2025 EOY Balance
104	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)				(143,970,035)	(50,956,748)	1,770,380	(49,186,368)
106	Total - Transmission Regulatory Asset / (Liability)				\$ (143,970,035)	\$ (50,956,748)	\$ 1,770,380	\$ (49,186,368)

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 (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where 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.

END

Atlantic City Electric Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017

		ADIT - Pre Rate Change (December 31, 2017)							ADIT - Post Rate Change (December 31, 2017)						
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT		
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	(N)		
FERC Account 189 - Non-Current Rate A1															
1	NJ AMA	1999 AMT	Unprotected Non-Property	\$ -	\$ -	\$ 561,351	\$ (196,473)	\$ 364,878	\$ -	\$ -	\$ 561,351	\$ (117,884)	\$ 443,467		
2	Accrued Payroll Taxes - Manual	Accrual Labor Related	Unprotected Non-Property	222,052	77,718	19,985	(6,995)	90,708	222,052	46,631	19,985	(4,197)	62,419		
3	Accrued Liab-Required Health Claims	Accrual Labor Related	Unprotected Non-Property	50,538	196,538	50,538	(17,688)	229,387	561,538	117,923	50,538	(10,613)	157,848		
4	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	Accrual Labor Related	Unprotected Non-Property	156,169	54,659	14,055	(4,919)	63,795	156,169	32,796	14,055	(2,962)	43,899		
6	Accrued Liability - PHI Incentive Plan	Accrual Labor Related	Unprotected Non-Property	3,405,704	1,191,996	306,513	(107,280)	1,391,230	3,405,704	715,198	306,513	(64,368)	957,343		
7	Accrued Liab-Sick Pay Carryover	Accrual Labor Related	Unprotected Non-Property	1,778,911	621,919	159,922	(55,973)	725,868	1,778,911	373,151	159,922	(33,584)	499,490		
8	Accrued Liab-Vacation	Accrual Labor Related	Unprotected Non-Property	2,978,952	1,042,833	268,106	(93,837)	1,216,902	2,978,952	625,580	268,106	(56,302)	837,384		
9	Acc Liab - Deferred Comp ST	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		
10	Liabilities-Disability (92420L)-Contra	Accrual Labor Related	Unprotected Non-Property	(156,169)	(54,659)	(14,055)	4,919	(63,795)	(156,169)	(32,796)	(14,055)	2,962	(43,899)		
11	Liab-Workers Comp (92420L)-Contra	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)		
12	Accrued Liabilities - Workers Comp - Long Term	Accrual Labor Related	Unprotected Non-Property	8,741,596	3,055,559	786,744	(275,360)	3,570,942	8,741,596	1,835,735	786,744	(185,218)	2,457,265		
13	Accrued Liabilities - Disability - Long Term	Accrual Labor Related	Unprotected Non-Property	518,589	181,506	46,673	(16,336)	211,844	518,589	108,904	46,673	(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 Liab - Deferred Comp LT -Old Plans	Accrual Labor Related	Unprotected Non-Property	140,236	49,083	12,621	(4,417)	57,286	140,236	29,450	12,621	(2,850)	39,420		
16	Section 481(a) Adjustments - Payroll Taxes	Accrual Labor Related	Unprotected Non-Property	(122,306)	(42,807)	(11,008)	(4,962)	(122,306)	(122,306)	(25,884)	(11,008)	2,312	(34,380)		
17	Accrued Liab-Auto Liability	Accrual 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	Acc Liab-General Liability	Accrued Liab - Misc.	Unprotected Non-Property	2,941,546	1,029,541	264,739	(92,658)	1,201,622	2,941,546	617,725	264,739	(55,595)	826,869		
19	Regulatory Liability-Current-Rev Act	Accrued Liab - Misc.	Unprotected Non-Property	1,093,270	382,645	98,394	(34,438)	446,601	1,093,270	229,587	98,394	(20,683)	307,318		
20	Reg Liab-NJ Dtd Energy Supply-Netting	Accrued Liab - Misc.	Unprotected Non-Property	(10,678,348)	(3,736,722)	(960,871)	336,305	(4,361,286)	(10,678,348)	(2,242,033)	(960,871)	201,783	(3,001,121)		
21	NJ Oth Reg Liability-Deferred DSM	Accrued Liab - Misc.	Unprotected Non-Property	648,725	227,054	58,385	(20,435)	265,004	648,725	136,232	58,385	(12,261)	182,357		
22	Regulatory Liability - NJ Distribution Deferral SBC	Accrued Liab - Misc.	Unprotected Non-Property	399,147	139,701	35,923	(12,573)	163,052	399,147	83,621	35,923	(7,544)	112,200		
23	NJ Reg Liability-Universal Service Fund	Accrued Liab - Misc.	Unprotected Non-Property	890,926	311,824	80,163	(28,064)	363,963	890,926	187,094	80,163	(16,838)	250,439		
24	NJ Reg Liability-Lifeline	Accrued Liab - Misc.	Unprotected Non-Property	485,488	169,144	41,892	(14,662)	190,144	485,488	97,748	41,892	(8,797)	130,843		
25	ACE - Unbilled Generation Deferral	Accrued Liab - 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 Social Benefits Change	Accrued Liab - Misc.	Unprotected Non-Property	2,534,006	886,902	228,061	(79,821)	1,035,141	2,534,006	532,141	228,061	(47,983)	712,209		
27	ACE - Unbilled Transmission Deferral	Accrued Liab - Misc.	Unprotected Non-Property	1,371,625	480,069	123,446	(43,206)	560,309	1,371,625	288,041	123,446	(25,924)	385,564		
28	Regulatory Liability-Current-Rev Act	Accrued Liab - Misc.	Unprotected Non-Property	(1,093,270)	(382,645)	(98,394)	34,438	(446,601)	(1,093,270)	(229,587)	(98,394)	20,683	(307,318)		
29	Other Regulatory Liability - General	Accrued Liab - Misc.	Unprotected Non-Property	(25,730)	(9,006)	(2,318)	810	(10,511)	(25,730)	(5,403)	(2,318)	486	(7,233)		
30	Reg Liab-Asset Retirement Oblig-Electric	Accrued Liab - Misc.	Unprotected Non-Property	1,450,368	507,628	(130,533)	45,687	(592,474)	1,450,368	304,577	(130,533)	27,412	(407,898)		
31	Asset Retirement Obligation - Non-Utility	Accrued Liab - Misc.	Unprotected Non-Property	2,210,220	773,577	198,920	(69,822)	902,875	2,210,220	464,146	198,920	(41,773)	621,293		
32	Asset Retirement Obligation-Electric Utility	Accrued Liab - Misc.	Unprotected Non-Property	1,450,368	507,628	130,533	(45,687)	592,474	1,450,368	304,577	130,533	(27,412)	407,898		
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)	533,596		
34	Other Reg Liab-Asset Retirement Obligation	Accrued Liability - General	Unprotected Non-Property	1,450,368	507,628	130,533	(45,687)	592,474	1,450,368	304,577	130,533	(27,412)	407,898		
35	Merger Commitments	Accrued Liability - General	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-		
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	8,720,799	2,352,280	604,872	(211,705)	2,745,447	8,720,799	1,411,388	604,872	(127,023)	1,889,217		
38	Accumulated Deferred Investment Tax Credit	Accumulated Deferred Investment Tax Credit	Protected Property	1,294,048	332,755	-	-	1,016,484	1,294,048	332,755	-	-	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)	784,095	1,831,322	384,578	164,819	(34,612)	514,785		
40	Provision for Uncollectible Accounts-NJ	BAD DEBT RESERVE	Unprotected Non-Property	15,838,799	5,578,580	1,434,492	(502,072)	6,511,000	15,838,799	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	428,646	-	-	428,646		
42	Charitable Contributions - NJ	Charitable Contribution Limit	Unprotected Non-Property	-	-	-	-	196,724	127,871	-	-	-	196,724		
43	Accrued Liab-Environmental Site Exp	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	285,000	99,750	25,650	(8,978)	116,423	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)	8,978	(116,423)	(285,000)	(59,850)	(25,650)	5,387	(80,114)		
45	Accrued Liab-Environmental Site Exp - Long Term	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	628,942	220,130	58,605	(19,812)	256,923	628,942	132,078	58,605	(11,887)	176,796		
46	Accrued Liab-LTIP	OPEB	Unprotected Non-Property	427,575	149,651	38,482	(13,489)	174,664	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	16,383,106	3,440,452	1,474,480	(309,641)	4,805,291		
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	(16,660)	247,790		
50	Liabilities-SERP (92420L) - Contra	SERP	Unprotected Non-Property	(881,501)	(308,525)	(79,335)	27,767	(360,093)	(881,501)	(185,115)	(79,335)	16,660	(247,790)		
51	Accrued Liab-SERP	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	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)	1,093,466		
53	NJ Oth Reg Liability-Tax Benefits	Stranded Costs	Unprotected Non-Property	444,548	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	978,673	251,198	(87,919)	1,140,151	2,791,067	586,124	251,198	(52,751)	784,569		
55	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	177,389,073	62,068,178	-	-	62,068,178	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)	-	-	(36,454,795)	(104,156,556)	(21,872,877)	-	-	(21,872,877)		
57	NJ NOL	State NOL	Unprotected Non-Property	-	-	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-TCLIA	N/A	2,553,399	893,690	229,806	(80,432)	1,043,063	2,553,399	536,214	229,806	(48,259)	717,760		
59	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCLIA	N/A	(48,928,894)	(17,125,113)	(4,403,800)	1,541,260	(19,987,453)	(48,928,894)	(10,275,068)	(4,403,800)	824,756	(13,753,912)		
60	SFAS109-Regulatory Liability Electric	FAS 109 Regulatory Liability	N/A	-	-	-	-	-	456,773,646	96,342,508	41,289,646	(8,970,826)	128,961,328		
61	Total FERC Account 189			\$ 117,334,236	\$ 41,063,482	\$ 32,702,288	\$ (11,445,891)	\$ 62,318,889	\$ 578,098,061	\$ 120,880,587	\$ 73,891,834	\$ (15,538,306)	\$ 179,434,225		
FERC Account 282 - Property (Note A1)															
62	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (1,102,869,694)	\$ (386,004,393)	\$ -	\$ -	\$ (386,004,393)	\$ (1,102,869,694)	\$ (231,602,636)	\$ -	\$ -	\$ (231,602,636)		
63	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(1,313,024,379)	(459,556,533)	-	-	(459,556,533)	(1,313,024,379)	(275,735,120)	-	-	(275,735,120)		
64	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	119,809,703	41,930,248	-	-	41,930,248	119,809,703	25,158,148	-	-	25,158,148		
65	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax													

Atlantic City Electric Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)														ADIT - Post Rate Change (December 31, 2017)													
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT														
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	(N)														
FERC Account 283 - Non-Current (Note A)																											
74	Other Regulatory Assets - Vacation Accrual	Accrual Labor Related	Unprotected Non-Property	\$ (5,186,943)	\$ (1,815,430)	\$ (466,825)	\$ 183,389	\$ (2,118,868)	\$ (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)	86,464	(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)	171,753	171,753	36,068	15,458	(3,248)	48,280														
78	Unamortized Loss on Recaptured Debt	Loss on Recaptured Debt	Unprotected Non-Property	(5,278,948)	(1,847,832)	(475,105)	166,287	(2,166,450)	(5,278,948)	(1,108,579)	(475,105)	99,772	(1,483,912)														
79	Miscellaneous Deferred Debts - General	Misc. Deferred Debts - Retail	Unprotected Non-Property	(1,723,744)	(603,311)	(155,137)	54,298	(704,150)	(1,723,744)	(361,986)	(155,137)	32,579	(484,545)														
80	NUG Buyout	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)	445,832	(8,677,894)														
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	191,837	49,355	(17,274)	224,018	548,391	115,162	49,355	(10,365)	154,153														
83	Accrued Severance	Other - 283	Unprotected Non-Property	89,901	24,465	6,291	(2,202)	28,555	89,901	14,679	6,291	(1,321)	19,649														
84	Def'd Credits - Def'd Transitional Bond	Other - 283	Unprotected Non-Property	(1,479,388)	(517,786)	(133,145)	46,801	(804,331)	(1,479,388)	(310,872)	(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)	333,899	(4,331,250)	(10,602,815)	(2,228,591)	(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)	(1,668,528)	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)	(821,382)	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)	(5,189,851)	(2,215,651)	465,287	(6,920,215)														
90	Regulatory Assets-Current-Ret 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	(338,305)	4,361,288	10,676,348	2,242,033	960,871	(201,783)	3,901,121														
92	Regulatory Assets-Elec Gen	Regulatory Asset - General	Unprotected Non-Property	(156,579)	(54,803)	(14,092)	4,932	(83,963)	(156,579)	(32,882)	(14,092)	2,959	(44,014)														
93	Regulatory Assets-Conts-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	5,189,851	2,215,651	(465,287)	6,920,215														
94	Regulatory Assets-Conts-Ret 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-Conts	Regulatory Asset - General	Unprotected Non-Property	156,579	54,803	14,092	(4,932)	83,963	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	(197,678)	(483,908)	(101,821)	(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	(178,464)														
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	(649,787)	(227,418)	(58,478)	20,468	(265,430)	(649,787)	(136,451)	(58,478)	12,281	(182,680)														
101	Other Regulatory Assets - NJ BGS	Stranded Costs	Unprotected Non-Property	(16,325,389)	(5,713,886)	(1,469,285)	514,250	(6,688,921)	(16,325,389)	(3,426,332)	(1,469,285)	308,550	(4,589,067)														
102	Stranded Cost-BL England	Stranded Costs	Unprotected Non-Property	(9,867,333)	(3,488,566)	(897,060)	313,971	(4,071,655)	(9,867,333)	(2,093,140)	(897,060)	188,383	(2,901,817)														
103	Stranded Cost-PCPL	Stranded Costs	Unprotected Non-Property	(34,758,750)	(12,184,863)	(3,128,108)	1,094,838	(14,198,132)	(34,758,750)	(7,298,918)	(3,128,108)	656,903	(8,770,122)														
104	Stranded Cost-Ret-Fuel	Stranded Costs	Unprotected Non-Property	(965,000)	(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	(569,756)														
106	Total FERC Account 283			\$ (228,408,581)	\$ (79,242,898)	\$ (20,376,771)	\$ 7,131,870	\$ (82,487,897)	\$ (228,408,581)	\$ (47,545,794)	\$ (20,376,771)	\$ 4,278,122	\$ (83,643,447)														
107	Grand Total			\$ (2,471,043,865)	\$ (864,865,533)	\$ (126,990,125)	\$ 44,464,544	\$ (847,408,934)	\$ (2,471,043,865)	\$ (422,570,918)	\$ (85,700,476)	\$ 17,987,101	\$ (480,280,088)														

Atlantic City Electric Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed 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 Deficient / (Excess) ADIT Balance	FERC Account
(A)		(B)	(C)	(N) = (H) - (M)	(D)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) - (T)	(V)
FERC Account 199 - Non-Current (Note A)												
1	NJ AMA	1999 AMT	Unprotected Non-Property	\$ (78,589)	\$ -	\$ -	\$ (78,589)	Plant	Yes	33.30%	\$ (26,170)	190
2	Accrued Payroll Taxes - Manual	Accrued Labor Related	Unprotected Non-Property	28,289	-	-	28,289	Labor	Yes	8.53%	1,847	190
3	Accrued Liab-Required Health Claims	Accrued Labor Related	Unprotected Non-Property	71,540	-	-	71,540	Labor	Yes	8.53%	4,672	190
4	Accrued Liabilities - Workers Comp	Accrued Labor Related	Unprotected Non-Property	172,042	-	-	172,042	Labor	Yes	8.53%	11,234	190
5	Accrued Liabilities - Disability	Accrued Labor Related	Unprotected Non-Property	19,896	-	-	19,896	Labor	Yes	8.53%	1,299	190
6	Accrued Liability - PHI Incentive Plan	Accrued Labor Related	Unprotected Non-Property	433,887	-	-	433,887	Labor	Yes	8.53%	28,333	190
7	Accrued Liab-Sick Pay Carryover	Accrued Labor Related	Unprotected Non-Property	226,378	-	-	226,378	Labor	Yes	8.53%	14,783	190
8	Accrued Liab-Vacation	Accrued Labor Related	Unprotected Non-Property	379,519	-	-	379,519	Labor	Yes	8.53%	24,783	190
9	Acc Liab - Deferred Comp ST	Accrued Labor Related	Unprotected Non-Property	17,199	-	-	17,199	Labor	Yes	8.53%	1,123	190
10	Liabilities-Disability (92420)-Contra	Accrued Labor Related	Unprotected Non-Property	(19,896)	-	-	(19,896)	Labor	Yes	8.53%	(1,299)	190
11	Liab-Workers Comp (92420)-Contra	Accrued Labor Related	Unprotected Non-Property	(172,042)	-	-	(172,042)	Labor	Yes	8.53%	(11,234)	190
12	Accrued Liabilities - Workers Comp - Long Term	Accrued Labor Related	Unprotected Non-Property	1,113,679	-	-	1,113,679	Labor	Yes	8.53%	72,723	190
13	Accrued Liabilities - Disability - Long Term	Accrued Labor Related	Unprotected Non-Property	66,068	-	-	66,068	Labor	Yes	8.53%	4,314	190
14	Liability-Deferred Comp (92530P)-Contra	Accrued Labor Related	Unprotected Non-Property	(17,199)	-	-	(17,199)	Labor	Yes	8.53%	(1,123)	190
15	Acc Liab - Deferred Comp LT - Old Plans	Accrued Labor Related	Unprotected Non-Property	17,866	-	-	17,866	Labor	Yes	8.53%	1,167	190
16	Section 481(a) Adjustments	Accrued Labor Related	Unprotected Non-Property	(15,582)	-	-	(15,582)	Labor	Yes	8.53%	(1,017)	190
17	Accrued Liab-Auto Liability	Accrued Liab - Auto	Unprotected Non-Property	31,742	-	-	31,742	Labor	Yes	8.53%	2,073	190
18	Accrued Liab-General Liability	Accrued Liab - Misc.	Unprotected Non-Property	374,753	-	-	374,753	Plant	Yes	33.30%	124,793	190
19	Regulatory Liability-Current-Rev Acct	Accrued Liab - Misc.	Unprotected Non-Property	139,283	-	-	139,283	Plant	Yes	0.00%	-	190
20	Reg Liab-NJ Dtd Energy Supply-Netting	Accrued Liab - Misc.	Unprotected Non-Property	(1,360,167)	-	-	(1,360,167)	Plant	Yes	0.00%	-	190
21	NJ Oth Reg Liability-Deferred DSM	Accrued Liab - Misc.	Unprotected Non-Property	82,648	-	-	82,648	Plant	Yes	0.00%	-	190
22	Regulatory Liability - NJ Distribution Deferral SBC	Accrued Liab - Misc.	Unprotected Non-Property	50,851	-	-	50,851	Plant	Yes	0.00%	-	190
23	NJ Reg Liability-Universal Service Fund	Accrued Liab - Misc.	Unprotected Non-Property	113,504	-	-	113,504	Plant	Yes	0.00%	-	190
24	NJ Reg Liability-Feine	Accrued Liab - Misc.	Unprotected Non-Property	59,301	-	-	59,301	Plant	Yes	0.00%	-	190
25	ACE - Unbilled Generation Deferral	Accrued Liab - Misc.	Unprotected Non-Property	1,418,817	-	-	1,418,817	Plant	Yes	0.00%	-	190
26	ACE - Unbilled Societal Benefits Charge	Accrued Liab - Misc.	Unprotected Non-Property	322,832	-	-	322,832	Plant	Yes	0.00%	-	190
27	ACE - Unbilled Transmission Deferral	Accrued Liab - Misc.	Unprotected Non-Property	174,745	-	-	174,745	100% Transmission	Yes	0.00%	-	190
28	Regulatory Liability-Contra-Rev Acctg	Accrued Liab - Misc.	Unprotected Non-Property	(139,283)	-	-	(139,283)	Plant	Yes	0.00%	-	190
29	Other Regulatory Liability - General	Accrued Liab - Misc.	Unprotected Non-Property	(3,278)	-	-	(3,278)	Plant	Yes	0.00%	-	190
30	Reg Liab-Asset Retirement Oblig-Electric	Accrued Liab - Misc.	Unprotected Non-Property	(184,777)	-	-	(184,777)	Plant	Yes	0.00%	-	190
31	Asset Retirement Obligation - Non-Utility	Accrued Liab - Misc.	Unprotected Non-Property	281,582	281,582	-	(0)	Plant	No	0.00%	-	190
32	Asset Retirement Obligation-Electric Utility	Accrued Liab - Misc.	Unprotected Non-Property	184,777	-	-	184,777	Plant	Yes	0.00%	-	190
33	Accrued Liab-General	Accrued Liability - General	Unprotected Non-Property	241,836	-	-	241,836	Plant	Yes	33.30%	80,531	190
34	Oth Reg Liab-Asset Retirement Obligation	Accrued Liability - General	Unprotected Non-Property	184,777	-	-	184,777	Plant	Yes	0.00%	-	190
35	Merger Commitments	Accrued Liability - General	Unprotected Non-Property	-	-	-	-	Plant	No	0.00%	-	190
36	Accrued Charitable Contributions-NJ	Accrued Liability - General	Unprotected Non-Property	123,440	123,440	-	(0)	Plant	No	0.00%	-	190
37	Accrued Charitable Contributions-NJ-Long Term	Accrued Liability - General	Unprotected Non-Property	856,230	856,230	-	(0)	Plant	No	0.00%	-	190
38	Accumulated Deferred Investment Tax Credit	Accumulated Deferred Investment Tax Credit	Protected Property	471,033	-	-	471,033	Plant	Yes	33.30%	156,854	190
39	Provision for Uncollectible Accounts-Special Billing	BAD DEBT RESERVE	Unprotected Non-Property	233,310	-	-	233,310	Plant	Yes	0.00%	-	190
40	Provision for Uncollectible Accounts-NJ	BAD DEBT RESERVE	Unprotected Non-Property	2,030,603	-	-	2,030,603	Plant	Yes	0.00%	-	190
41	Charitable Contributions - Fed	Charitable Contribution Limit	Unprotected Non-Property	284,432	284,432	-	(0)	Plant	No	0.00%	-	190
42	Charitable Contributions - NJ	Charitable Contribution Limit	Unprotected Non-Property	(27,541)	(27,541)	-	(0)	Plant	No	0.00%	-	190
43	Accrued Liab-Environmental Site Exp	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	36,309	-	-	36,309	Plant	Yes	0.00%	-	190
44	Liability-Environmental (92530)-Contra	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	(36,309)	-	-	(36,309)	Plant	Yes	0.00%	-	190
45	Accrued Liab-Environmental Site Exp - Long Term	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	80,127	-	-	80,127	Labor	Yes	0.00%	-	190
46	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	54,473	-	-	54,473	Labor	Yes	8.53%	3,557	190
47	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	2,087,208	-	-	2,087,208	Labor	Yes	8.53%	136,295	190
48	Accrued Liability - LTP - Long-Term	OPEB	Unprotected Non-Property	16,577	-	-	16,577	Plant	Yes	8.53%	1,083	190
49	SERP Asset	SERP	Unprotected Non-Property	112,303	104,970	-	7,333	Labor	Yes	0.00%	-	190
50	Liabilities-SERP (92420L) - Contra	SERP	Unprotected Non-Property	(112,303)	(104,970)	-	(7,333)	Labor	Yes	0.00%	-	190
51	Accrued Liab-SERP	SERP	Unprotected Non-Property	112,303	-	-	112,303	Labor	Yes	8.53%	7,333	190
52	Deferred Creation - Deferred MTC Tax Rev	Stranded Costs	Unprotected Non-Property	495,560	-	-	495,560	Plant	Yes	0.00%	-	190
53	NJ Oth Reg Liability-Tax Benefits	Stranded Costs	Unprotected Non-Property	56,635	-	-	56,635	Plant	Yes	0.00%	-	190
54	Use Tax Payable	Use Tax Reserve	Unprotected Non-Property	355,582	-	-	355,582	Plant	Yes	0.00%	-	190
55	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	190
56	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%	-	190
57	NJ NOL	State NOL	Unprotected Non-Property	(3,942,233)	-	-	(3,942,233)	Plant	Yes	33.30%	(1,312,784)	190
58	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	325,303	-	325,303	-	N/A	No	0.00%	-	190
59	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(8,233,541)	-	(8,233,541)	-	N/A	No	0.00%	-	190
60	SFAS109-Regulatory Liability Electric	FAS 109 Regulatory Liability	N/A	(128,961,328)	-	-	-	N/A	No	0.00%	-	190
61	Total FERC Account 199			\$ (117,114,255)	\$ (13,063,775)	\$ (134,869,548)	\$ 30,819,088				\$ 7,595,087	
FERC Account 282 - Properties (Note A)												
62	Fixed Asset Basis Differences (Power/Tax) - Protected	Protected Property (Power/Tax)	Protected Property	\$ (154,401,757)	\$ -	\$ -	\$ (154,401,757)	Plant	Yes	33.30%	\$ (51,415,785)	282
63	Fixed Asset Basis Differences (Power/Tax) - Non-Protected	Non-Protected Property (Power/Tax)	Unprotected Property	(183,823,413)	-	(10,247,068)	(173,576,345)	Plant	Yes	33.30%	(57,806,923)	282
64	Fixed Asset Basis Differences (Power/Tax) - Non-Protected CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	16,772,098	-	-	16,772,098	100% Distribution	No	0.00%	-	282
65	Fixed Asset Basis Differences (Power/Tax FT) - Non-Protected	Non-Protected Property (Power/Tax)	Unprotected Property	(10,498,866)	-	-	(10,498,866)	Plant	Yes	33.30%	(3,496,122)	282
66	State Fixed Asset Basis (Power/Tax)	Non-Protected Property (Power/Tax)	Unprotected Property	20,876,866	-	-	20,876,866	Plant	Yes	33.30%	6,951,996	282
67	State Fixed Asset Basis (Power/Tax) - CIAC	Non-Protected Property (Power/Tax)	Unprotected Property	(1,509,489)	-	-	(1,509,489)	100% Distribution	No	0.00%	-	282
68	State Fixed Asset Basis (Power/Tax FT)	Non-Protected Property (Power/Tax)	Unprotected Property	251,797	-	-	251,797	Plant	Yes	33.30%	83,848	282
69	Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected	Non-Protected Property (Non-Power/Tax)	Unprotected Property	(583,215)	-	-	(583,215)	Plant	Yes	33.30%	(194,211)	282
70	Fixed Asset Basis Differences (Non-Power/Tax) - Non-Protected CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	1,860,817	-	-	1,860,817	100% Distribution	No	0.00%	-	282
71	State Fixed Asset Basis (Non-Power/Tax)	Non-Protected Property (Non-Power/Tax)	Unprotected Property	52,489	-	-	52,489	Plant	Yes	33.30%	17,479	282
72	State Fixed Asset Basis (Non-Power/Tax) - CIAC	Non-Protected Property (Non-Power/Tax)	Unprotected Property	(167,474)	-	-	(167,474)	100% Distribution	No	0.00%	-	282
73	Total FERC Account 282			\$ (311,170,148)	\$ -	\$ (10,247,068)	\$ (300,923,077)				\$ (105,653,717)	

	Deficient / (Excess) Deferred Income Taxes (December 31, 2017)
Income tax expense	\$ 6,890
Income tax payable	(1,000)
Deferred income taxes	(1,000)
Total	\$ 4,890

END

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

Projected for the 12 Months Ended December 31, 2025

Other Taxes		Page 263		Col (i)		Allocator	Allocated Amount
Plant Related						Gross Plant Allocator	
1	Real property (State, Municipal or Local)			1,956,612			
2	Personal property						
3	City License						
4	Federal Excise						
Total Plant Related				1,956,612		37.56%	734,821
Labor Related						Wages & Salary Allocator	
5	Federal FICA & Unemployment			2,923,172			
6							
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	State Franchise tax			-			
9	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

		Total Amount	Allocation Factor	Allocation %	Total Amount 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%	\$ 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
<u>Revenue Adjustment to determine Revenue Credit</u>					
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.				
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.				
16	Note 3: 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.				
		\$ 4,708,713			
17	Amount offset in line 4 above	\$ 258,887,524			
18	Total Account 454, 456 and 456.1	\$ 269,823,103			
19	Note 3: SECA revenues booked in Account 447.				

Atlantic City Electric Company
Attachment 3a - Shared Revenues Workpaper

Ln	Item	Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	Incremental Expenses					
2	Functionalized Operating Expenses	65,254		-	-	-
3	Functionalized Taxes Other Than Income Taxes	+	-	-	-	-
4	Total Functionalized Expenses	65,254	-	-	-	-
5	Functional Allocator	×	1.0000	1.0000	1.0000	1.0000
6	Allocated Functional Expenses	65,254	-	-	-	-
7	Administrative & General Expenses (Labor)	-	-	-	-	-
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
11	Allocated Labor-related Expenses	-	-	-	-	-
12	Property Insurance	-	-	-	-	-
13	Plant-related Taxes Other Than Income Taxes	+	-	-	-	-
14	Total Plant-related Expenses	-	-	-	-	-
15	Gross Plant Allocator	×	0.3756	0.3756	0.3756	0.3756
16	Allocated Plant-related Expenses	-	-	-	-	-
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)	65,254	-	-	-	-
18	Gross Revenues	913,452	-	-	-	-
19	Total Non-Recovered Expenses	-	-	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)	-	-	-	-	-
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
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)	493,454	-	-	-	-
24	Composite Tax Rate	×	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	-	-	-
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	0.2811 = $CTR = 1 - ((1-SIT)*(1-FIT))/(1-(SIT*FIT*p))$				
36	Customer % of Post-tax Revenues	0.5000 = CUSTP				
37	Customer to Utility Post-tax Ratio	1.0000 = $CUSTR = 1/((1-CUSTP)/CUSTP)$				
38	Utility Pre-Tax Allocation Factor	0.5818 = $1/(1+CUSTR-(CTR*CUSTR))$				
39	Functional Allocator	1.0000 = FA				
40	Wages and Salaries Allocator	0.1123 = WS				
41	Gross Plant Allocator	0.3756 = GP				

Notes

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 "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
B	100 Basis Point Increase in ROE			1.00%
Return 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)	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 Recquired Debt	enter negative	p111.81c	(1,764,495)
110	Plus Gain on Recquired 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	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	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
Composite 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	P	(Percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$		28.11%
132a	T / (1-T)			39.10%
132b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$		1.3910
ITC Adjustment				
133	Investment Tax Credit Amortization	(Note U from ATT H-1A)		
134	Tax Gross-Up Factor	enter negative	Attachment 1B - ADIT EOY	(79,658)
135	ITC Adjustment Allocated to Transmission		(Line 132b)	1.3910
			(Line 133 * 134)	(110,806)
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-1A)	Attachment 5, Line 136a	164,245
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136b	(1,272,726)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136c	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136d	-
136e	Other Income Tax Adjustments - Expense / (Benefit)		(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
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
10	Plant Allocation Factors						
11	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$ 3,130,335	3,130,335	-	Respondent is Electric Utility only
12	Accumulated Common Amortization - Electric	(Note A)	p358 (See Attachment 9, column i)	-	-	-	
24	Accumulated Common Plant Depreciation - Electric	(Note A)	p358 (See Attachment 9, column g)	-	-	-	
24	Plant In Service	(Notes A & B)	p358 (See Attachment 9, column d)	-	-	-	
41	Accumulated Deferred Income Taxes						
41	Accumulated Investment Tax Credit Account No. 255	(Notes U)	p268 h (See Attachment 18)	\$ 1,422,009	1,422,009	-	Respondent is Electric Utility only
47	Materials and Supplies						
47	Undistributed Stores Exp	(Note A)	p227 8c & 18 c (See Attachment 9, column a)	\$ -	-	-	Respondent is Electric Utility only
65	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	p200.3 c	-	-	-	
67	Common Plant O&M	(Note A)	p358	-	-	-	

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column j)	\$ 18,783,250	\$ 2,218,855	\$ 14,564,395	Specific Identification based on plant records. The following plant investments are included: 1 Transmission Right of Way Carle Corner-Lands LI - Cumberland (old records say Salem) County, NJ 2 Ship Bottom Substation 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease In Form 1 Amount	Details
6	Plant Allocation Factors						
6	Electric Plant In Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$ 6,268,320,887	-	-	
19	Plant In Service						
19	Transmission Plant In Service	(Note B)	p207.58 g (See Attachment 9, column b)	\$ 2,299,124,209	-	-	See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p358 (See Attachment 9, column d)	\$ -	-	-	
30	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	(Note B)	p219.25 c (See Attachment 9, column e)	\$ 534,974,183	-	-	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
73	Allocated General & Common Expenses					
73	Less EPRI Dues	(Note D)	p352-353	\$ 245,384	\$ 85,888	EPRI Membership dues in FERC Transmission O&M Account 58t

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
70	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.188b	\$ 1,357,725	\$ 332,147	\$ 1,025,578	FERC Form 1 page 351.1 lines 8 (h) - 11 (h), transmission related only
77	Directly Assigned A&G	(Note C)	p323.188b	\$ 1,357,725	\$ 332,147	\$ 1,025,578	FERC Form 1 page 351.1 lines 8 (h) - 11 (h), transmission related only
77	Regulatory Commission Exp Account 928						

Safety Related Advertising Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G						
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	\$ 1,037,559	-	\$ 1,037,559	None

Multistate Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
	Income Tax Rate								
129	SIT=State Income Tax Rate or Composite	(Note I)	p 30%		NJ	PA			Enter Calculation Apportioned: NJ 100.0000%, PA 0.0000%

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Education & Outreach	Other	Details
78	Directly Assigned A&G						
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	\$ 1,037,559	-	\$ 1,037,559	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities
149	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	(Note M)	Attachment 5	-	General Description of the Facilities
	Instructions:				
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			Enter \$	None
2	If unable to determine the investment below 69kV in a substation with investment of 69kV and higher as well as below 69kV, the following formula will be used:			Or	
	Example			Enter \$	
A	Total investment in substation		1,000,000		
B	Identifiable investment in Transmission (provide workpapers)		500,000		
C	Identifiable investment in Distribution (provide workpapers)		400,000		
D	Amount to be excluded (A - (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, Notes, Form 1 Page #s and Instructions																
45	Prepayments															
		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	Allocator	Allocation Factor
	Other Prepayment	1,414,287	1,459,290	1,370,518	1,331,086	1,240,811	1,185,135	1,171,361	1,149,185	1,127,456	1,001,801	878,420	1,058,226	685,861	11.23%	
	NJ BPU Assessment	-	279,431	254,029	228,626	203,223	177,820	152,418	127,015	101,612	78,209	50,807	25,404	1	0.00%	Excluded
	Working Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	Excluded
	Prepaid Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	11.23%	
	Prepaid Retention	1,369	-	-	15,000	-	-	10,500	-	-	8,000	-	86,737	1,500	11.23%	
	Prepaid Rent	749,782	709,418	764,056	736,799	707,038	671,122	708,787	671,479	634,171	596,883	558,556	854,358	816,334	11.23%	
	Prepaid Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	11.23%	
	Costs in excess of Billings	-	-	-	-	-	-	-	-	-	-	-	-	-	11.23%	
	NJ BPU Assessment/Sales Use Taxes/Other	(0)	(0)	(0)	943,978	829,318	41,505,535	41,190,876	29,744,811	18,154,255	9,292,362	2,856,945	(0)	(0)	0.00%	Excluded
	Other Prepaid Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	11.23%	
	Prepaid Property Tax	85,035	(351,783)	152,524	89,832	341,108	70,171	8,675	117,237	354,846	45,189	140,458	530,044	27,901	11.23%	
	Leased Asset	7,494	-	-	7,985	-	7,758	-	7,758	-	7,531	-	-	7,455	0.00%	Excluded
	Prepaid Software Fee & License	(15,189)	(16,856)	(16,856)	(16,856)	(16,856)	(16,856)	(16,856)	(13,322)	(13,322)	(13,322)	(13,322)	(13,322)	(10,382)	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	31,706,205	20,358,021	11,012,735	4,672,862	2,539,447	1,528,670	
	Prepaid Penalties if not Included in Prepayments		3,017,848	1,737,434	7,147,129	5,851,811	4,588,244	3,284,678	2,001,111	717,544	-	-	-	-	11.23%	
	Prepaid OPEB if not Included in Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	11.23%	
	Total Monthly Balance Included in Rate:		629,088	407,427	1,057,686	889,342	768,261	583,388	435,962	296,738	236,205	183,810	187,008	282,352	261,343	

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes															
44	Transmission Related Account Reserves	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	13 Month Averages
	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 items that have not yet been transferred to trust, escrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore available to Company.														
	Bodily Injuries	(3,164,319)	(3,074,219)	(3,056,514)	(10,506,552)	(10,567,863)	(10,506,552)	(10,471,893)	(10,471,893)	(10,885,151)	(10,960,587)	(11,129,281)	(10,878,281)	(10,754,914)	(8,859,118)
	Bodily Injuries	(244,015)	(244,015)	(244,015)	(244,015)	(244,015)	(244,015)	(244,015)	(244,015)	(227,395)	(227,395)	(223,711)	(473,711)	(473,711)	(275,234)
	Current A/R-Workers Comp.	285,993	244,700	244,555	244,013	243,832	243,588	243,245	242,902	242,218	241,873	290,397	290,053	289,710	257,475
	Other A/R-Workers Comp.	915,759	962,827	962,081	960,042	958,734	958,441	957,149	955,855	945,018	943,724	1,128,557	1,125,864	1,123,871	992,017
	Workers Comp - Long Term	(5,483,685)	(5,754,649)	(5,848,884)	(5,772,504)	(5,794,200)	(5,809,142)	(5,835,324)	(5,738,704)	(5,728,718)	(5,815,701)	(5,715,291)	(5,684,811)	(5,721,430)	(5,731,757)
	Workers Comp - Short Term	(893,162)	(807,038)	(830,107)	(810,703)	(816,461)	(835,997)	(827,378)	(801,733)	(833,455)	(803,461)	(829,892)	(825,004)	(832,437)	(826,679)
	Pension Obligation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Supplemental Mgmt Refrnt Pin	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Pension PostRetire Benf/Obl	(3,528,041)	(3,322,932)	(3,117,822)	(2,893,831)	(2,682,427)	(2,471,024)	(2,259,821)	(2,048,217)	(1,836,814)	(1,625,411)	(1,414,007)	(1,202,804)	(1,000,000)	(800,000)
	FASB 112 Liability/ASC 712 OPEB Obligation - Curr	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)	(352,046)
	Long-term Incentive Plans	(53,114)	(52,999)	(53,597)	(54,515)	(55,357)	(56,218)	(56,529)	(57,408)	(58,019)	(58,610)	(59,199)	(59,788)	(60,377)	(60,966)
	Deferred Comp Plan - Level 2	(279,238)	(316,182)	(324,721)	(354,317)	(334,025)	(358,510)	(358,813)	(346,462)	(339,157)	(343,238)	(339,313)	(339,313)	(339,313)	(339,313)
	Other Payrol Taxes	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
	Severance Liability - Specific	(4,273,705)	(8,067,723)	(994,671)	(1,500,424)	(2,023,965)	(2,556,364)	(3,314,437)	(3,884,817)	(4,420,843)	(4,853,233)	(5,384,872)	(6,025,323)	(6,147,032)	(4,095,939)
	Accrued Bonuses & Incentives	(2,259,607)	(2,842,986)	(2,873,299)	(2,498,233)	(2,578,283)	(2,895,900)	(3,056,025)	(3,222,262)	(3,088,034)	(2,971,883)	(3,239,829)	(3,372,202)	(4,105,660)	(2,983,232)
	Accrued Benefits	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)
	ASC 712 OPEB Obligation - Curr	-	16,500	16,500	12,000	12,000	-	9,000	7,500	-	4,500	-	4,500	3,000	6,462
	Accrued Retention	(154,734)	(187,951)	(27,788)	(71,025)	(96,757)	(111,095)	(133,888)	(147,334)	(180,801)	(173,833)	(187,300)	(200,332)	(213,799)	(142,048)
	Other Accrued Incentive Plans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transmission Related Account Reserves Monthly Balance	(19,783,875)	(22,057,474)	(16,790,376)	(24,234,171)	(24,586,297)	(25,043,902)	(25,969,215)	(26,388,987)	(27,541,584)	(28,476,275)	(30,668,139)	(32,502,481)	(35,324,971)	(28,100,981)
Note: The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines above. The allocators in Col. (g) and Col. (m) will be the same allocators used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Since reserves can be created by an offsetting balance sheet account, rather than through cost accruals, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.															

Miscellaneous Revenue Credits

Miscellaneous Revenue Credits	Allocation Factor	Description
Acc 456	443,808	Wages & Salary Intra-company Sales
Acc 456	593,427	Wages & Salary Keweenaw Square Rent Revenue
	-	Gross Plant
	1,037,235	
	116,492	Attachment 3 - Revenue Credit line 11:

Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Outstanding Network Credits	Description of the Credits
55	Network Credits			Enter \$	None
56	Outstanding Network Credits	(Note N)	From P&L	-	None
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits (Enter as negative)	(Note N)	From P&L	-	None
					Add 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 amortized extraordinary property loss	Attachment 5		\$ -	\$ -	\$ -

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Interest on Network Credits	Description of the Interest on the Credits
155	Revenue Credits & Interest on Network Credits			Enter \$	None
	Interest on Network Credits	(Note N)	P&L Data	-	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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
171	Net Revenue Requirement 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 Peak	Description & PJM Documentation
173	Network Zonal Service Rate 1 CP Peak (Note L) PJM Data	2,586.0	PJM

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
ACE zone				-	-	-
Total				-	-	-

Plant Related Exclusions - Cost Support

			Form 1 Amounts	Capital Leases	Includable Plant
8	Electric Plant In Service	p207 104g	5,859,044,690	33,344,103	5,825,700,587 General Capital Lease \$33344103
9	Accumulated Depreciation (Total Electric Plant)	p219 29c	1,312,916,157		1,312,916,157
10	Accumulated Intangible Amortization	p200 21c	122,193,836	14,647,402	107,546,434 General Capital Lease \$14647402
19	Transmission Plant In Service	p207 56 g	2,192,901,642		2,192,901,642
23	General & Intangible	p205 p g & p207 99 g	511,480,285	33,344,103	478,136,182 General Capital Lease \$33344103
31	Accumulated General Depreciation	p219 29c	97,508,829	-	97,508,829

Expense Related Exclusions - Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Form 1 Amount	Merger Costs	Separation Costs	State Approved Distribution Reg Asset Amortization	Membership Dues in 923 current rate year	Chamber of Commerce (921)	Chamber of Commerce (923)	Chamber of Commerce (930-3)	Illinois Legislative Costs	Gross Receipt Taxes Refund (in 923)	Gross Receipt Taxes Refund (Total)	EPRI Membership	Total Amount After Exclusion
68	Total A&G	Total p 323 187 b	106,210,205	-	-	31,801	-	3,950	-	-	-	-	-	-	106,174,454
80	Transmission O&M	p321 112 b	26,461,561	-	-	-	-	-	-	-	-	-	-	85,888	26,375,873

Depreciation & Amortization - Cost Support

Attachment A Line #s, Descriptions and Notes			Amounts	Merger Costs	Non Merger Related
86	Transmission Depreciation Expense	p336 76a c	71,962,130	-	71,962,130
87	General Depreciation	p336 106a c	22,137,901	-	22,137,901
88	Intangible Amortization	p336 168a	2,968,157	-	2,968,157
92	Common Depreciation - Electric Only		-	-	-
93	Common Amortization - Electric Only		-	-	-

PBOP Expense in FER 926

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total A&G	Account 926	PBOP in FER 926	PBOP in FER 926	Explanation of change in PBOP in FER 926
		Form 1 Amount	Form 1 Amount	current rate year	prior rate year	
68	Total A&G	Total p 323 187 b Account 926: p.323.187 b and c	106,210,205	9,846,669	(970,806)	(698,309)

The actuarially determined amount of OPEB expense in FER 926 decreased from the prior year. The decrease in postretirement welfare costs is primarily due to a decrease in interest cost resulting from lower discount rates, and an increase in expected return on plan assets due to favorable asset returns in 2023.

Other Income Tax Adjustments

Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-1A, Line 131	Amount to Line 136a
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 584,294	X 28.11%	\$ 164,245
136b	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component				(1,272,726)
136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			-
136d	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			-
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			\$ (1,108,481)
Instructions					
Instr. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ACE will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).				
Instr. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
Instr. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).				
Instr. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - ADIT Amortization, Column G, Line 50 and Line 98 for additional information and support for the current year amortization of deficient and (excess) ADIT. The current year amortization of deficient and (excess) ADIT is recorded in FER Accounts 410.1 and 411.1.				
Instr. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for resaleholding purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.				
Instr. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense				

Atlantic City Electric Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	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
4	Electric Plant In Service	ATT H-1A	F27	p207.104 g (See Attachment 9A, line 14, column h)	p204-207.104 g (See Attachment 9A, line 14, column h)
5	Accumulated Intangible Amortization	ATT H-1A	F34	p200.21 c (See Attachment 9, line 14, column h)	p200-201.21 c (See Attachment 9, line 14, column h)
6	Transmission Plant In Service	ATT H-1A	F54	p207.58 g (See Attachment 9, line 14, column c)	p204-207.58 g (See Attachment 9, line 14, column c)
7	General & Intangible	ATT H-1A	F50	p205.5 g & p207.89 g (See Attachment 9, line 14, column c)	p204-207.5 g & p204-207.89 g (See Attachment 9, line 14, column c)
8	Less Account 505	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 928	ATT H-1A	F158	p323.189b	p320-323.189 b
12	Less General Advertising Exp Account 930.1	ATT H-1A	F159	p323.191b	p320-323.191 b
13	Regulatory Commission Exp Account 928	ATT H-1A	F167	p323.189b	p320-323.189 b
14	General Advertising Exp Account 930.1	ATT H-1A	F168	p323.191b	p320-323.191 b
15	Property Insurance Account 924	ATT H-1A	F171	p323.185b	p320-323.185 b
16	General Advertising Exp Account 930.1	ATT H-1A	F172	p323.191b	p320-323.191 b
17	Transmission Depreciation Expense	ATT H-1A	F183	p336.70b,c (See Attachment 5)	p336-337.70 b,c (See Attachment 5)
18	General Depreciation	ATT H-1A	F185	p336.10b,c (See Attachment 5)	p336-337.10 b,c (See Attachment 5)
19	Intangible 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	F183	p336.11 b (See Attachment 5)	p336-337.11 b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-1A	F184	p356 or p336.11d (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 Capital	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	Long Term Debt	ATT H-1A	F225	p112.17c through 21c	p112-113.17 c through 21 c
27	Less Loss on Recquired Debt	ATT H-1A	F226	p111.81c	p110-111.81 c
28	Plus Gain on Recquired Debt	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	Footnote Z	ATT H-1A	C382	112 lines 18 c & d	p112-113.18 c,d
33	ADIT-282	1B - ADIT EOY	B177	Total - Pg. 277 (Form 1-F filer: see note 7, below) 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	Total - p274-275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
34	Instructions for Account 282:	1B - ADIT EOY	B187	Total - Pg. 277 (Form 1-F filer: see note 7, below) 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	Total - p276-277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
35	ADIT-283 (Subject to Provision)	1B - ADIT EOY	B251	Total - Pg. 275 (Form 1-F filer: see note 7, below) 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	Total - p274-275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
36	Instructions for Account 283:	1B - ADIT EOY	B261	Total - Pg. 275 (Form 1-F filer: see note 7, below) 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	Total - p274-275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
37	ADIT-282	1C - ADIT BOY	B177	Total - Pg. 275 (Form 1-F filer: see note 7, below) 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	Total - p274-275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
38	Instructions for Account 282:	1C - ADIT BOY	B187	Total - Pg. 277 (Form 1-F filer: see note 7, below) 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	Total - p276-277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
39	ADIT-283 (Subject to Provision)	1C - ADIT BOY	B251	Total - Pg. 277 (Form 1-F filer: see note 7, below) 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	Total - p276-277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
40	Instructions for Account 283:	1C - ADIT BOY	B261	Total - Pg. 275 (Form 1-F filer: see note 7, below) 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	Total - p274-275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
41	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C44	Total "Taxes Other Than Income Taxes" - Acct 408.10 (p. 114.14)	408.10 (p.114-114.14)
42	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21 c (See Attachment 9, column h)
43	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3 c	p200-201.3 c
44	CWIP & Expensed Lesses Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104 g (See Attachment 9A, column b)
45	CWIP & Expensed Lesses Worksheet	5 - Cost Support 1	F35	p207.58 g (See Attachment 9, column b)	p204-207.58 g (See Attachment 9, column b)
46	Less Regulatory Commission Exp Account 928	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	p323.191b	p320-323.191 b
49	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191 b
50	Proprietary Capital	5 - Cost Support 1	F109	p.111.157	p110-111.157
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
54	General & Intangible	5 - Cost Support 1	F203	p205.5 g & p207.89 g	p204-207.5 g & p204-207.89 g
55	Total A&G	5 - Cost Support 1	F208	Total: p.323.197 b	Total: p320-323.197 b
56	Transmission O&M	5 - Cost Support 1	F210	p321.112 b	p320-323.112 b
57	Total A&G	5 - Cost Support 1	F224	Total: p.323.197 b Account 928: p.323.187 b and c 207.58 g minus 207.57 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months (Note I)	Total: p320-323.197 b Account 928: p320-323.187 b,c 204-207.58 g minus 204-207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.58 g for end of year and records for other months (Note I)
58	Transmission (Gross Plant In Service)	B - Rate Base	C10	207.89 g minus 207.88 g for end of year, records for other months	204-207.89 g minus 204-207.88 g for end of year, records for other months
59	General & Intangible (Gross Plant In Service)	B - Rate Base	D10	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
60	Intangible (Accumulated Amortization)	B - Rate Base	I10	p207.104 g. Projected monthly balances that are the amounts expected to be included in 207.104 g for end of year and records for other months	204-207.104 g. Projected monthly balances that are the amounts expected to be included in 204-207.104 g for end of year and records for other months
61	Total Plant In Service (Gross Plant In Service)	BA - Gross Plant & ARO	C10	207.58 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months	204-207.58 g. Projected monthly balances that are the amounts expected to be included in 204-207.58 g for end of year and records for other months (Note I)
62	Transmission (Gross Plant In Service)	BA - Gross Plant & ARO	D10	207.89 g plus 205.5 g, for end of year, records for other months	204-207.89 g plus 204-207.5 g for end of year, records for other months
63	General & Intangible (Gross Plant In Service)	BA - Gross Plant & ARO	E10	207.57 g + 207.74 g + 207.83 g + 207.98 g. Projected monthly balances that are the amounts expected to be included in 204-207.57 g + 204-207.74 g + 204-207.83 g + 204-207.98 g for end of year and records for other months	204-207.57 g + 204-207.74 g + 204-207.83 g + 204-207.98 g. Projected monthly balances that are the amounts expected to be included in 204-207.57 g + 204-207.74 g + 204-207.83 g + 204-207.98 g for end of year and records for other months
64	Total Plant In Service (Asset Retirement Obligations)	BA - Gross Plant & ARO	G10	207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.57 g for end of year and records for other months	204-207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.57 g for end of year and records for other months
65	Transmission (Asset Retirement Obligations)	BA - Gross Plant & ARO	H10	207.88 g for end of year, records for other months	204-207.88 g for end of year, records for other months
66	General & Intangible (Asset Retirement Obligations)	BA - Gross Plant & ARO	I10	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
67	Intangible Amort. (Accumulated Depreciation & Amortization)	BA - Gross Plant & ARO	F30	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
68	Intangible Amort. (Asset Retirement Obligations)	BA - Gross Plant & ARO	L30	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
69	Attachment 11A - O&M Worksheet	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 Worksheet	11B - A&G	E7	323.181 b to 323.198 b	320-323.181 b to 320-323.198 b

[illegible]

The December beginning year end and of year balances shall be to ACE's FERC Form 1, Page 111, Line 57 "Prepayments For the months of January through December." The prepayment balance and reported income on ACE's books and records reported thereon is recorded in FERC account 186 (see FERC Form 1 page 233).
The December ending year end and of year balances shall be to ACE's FERC Form 1, Page 111, Line 57 "Prepayments For the months of January through December." The prepayment balance and reported income on ACE's books and records reported thereon is recorded in FERC account 186 (see FERC Form 1 page 233).
Attachment B, line 17-25, column f

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - Regulated	Total
Executive Management	\$ 2,729,225	2,763,120	5,068,761				\$ 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	2,149,988	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

Name of Respondent PHI Service Company	This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 12/31/2024	Year/Period of Report End of 2024/ Q4		
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For Services Rendered to Associate Companies (Account 457) list all of the associate companies.					
Line No.	Name of Associate Company (a)	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	55,345,595	113,820,385	2,117,907	171,283,887
2	Delmarva Power & Light Company	44,520,909	88,711,219	1,206,936	134,439,064
3	Atlantic City Electric Company	38,699,060	85,985,742	1,210,918	125,895,720
4	Exelon Business Services Company, LLC	7,321	5,630,820		5,638,141
5	Pepco Holdings LLC	344,729	20,207	2,466	367,401
6	Baltimore Gas and Electric Company	181,298	84,177		245,475
7	Commonwealth Edison Company	19,870	189,988		209,858
8	PECO Energy Company	0	139,393		139,393
9	Connectv 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

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	Mac Deferred debits	-	-	(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 included
426.1-426.5	Other Income Deductions - Below the Line	1,007,792	902,474	1,517,296	-	-	-	-	3,427,562	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 - Monitor & Operate Transmission Sys	2,868	317	319	-	-	-	-	3,504	100% included
566	Miscellaneous Transmission expenses	680,964	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	Load dispatching	72,574	11,404	122,254	-	-	-	-	206,232	Not included
582	Station expenses	86	14,439	21,839	-	-	-	-	36,164	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	-	-	-	-	12,837	Not included
592	Maintain equipment	141,381	89,981	378,566	145,038	-	-	-	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	-	-	-	-	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	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
613	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	Other transmission expenses	1	-	-	-	-	-	-	1	Not included
860	Rents	6	-	-	-	-	-	-	6	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)	-	-	-	-	-	-	(115)	Not included
880	Other distribution expenses	603	-	-	-	-	-	-	603	Not included
881	Rents	9	-	-	-	-	-	-	9	Not included
885	Maintenance Supervision & Engineering	(8)	-	-	-	-	-	-	(8)	Not 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	-	114,661,892	Not included
907	Supervision - Customer Svc & Information	-	126,918	-	-	-	-	-	126,918	Not included
908	Customer assistance expenses	2,360,581	3,181,947	3,839,328	-	-	-	-	9,381,856	Not included
909	Informational & instructional advertising	6,853	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	-	-	-	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	Regulatory commission expenses	783,382	1,092,812	1,518,664	-	-	-	-	3,394,858	Direct transmission Only
930.1	General ad expenses	524,640	525,210	899,358	-	-	-	-	1,949,208	Direct transmission Only
930.2	Miscellaneous 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	138,393	6,012,836	438,226,233	

* 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 allocation process.

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - 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 No.	(1)	(2) Attachment H-1A Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	2,236,573.373	
2	Net Transmission Plant - Total	Attach 9, line 16, column j	1,733,736.649	
3	O&M EXPENSE			
4	Total O&M Allocated to Transmission	Attach H-1A, line 85	38,519,879	
5	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.02	0.02
6	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
7	Total G, I & C Depreciation Expense	Attach H-1A plus line 91 plus line 96	2,819,658	
8	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
9	TAXES OTHER THAN INCOME TAXES			
10	Total Other Taxes	Attach H-1A, line 99	1,063,122	
11	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
12	Less Revenue Credits (Enter As Negative)	Attach H-1A, line 154	(5,277,151)	
13	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.00)	(0.00)
14	Annual Allocation Factor for Expense	Sum of line 4, 6, 8, and 10		0.02
15	INCOME TAXES			
16	Total Income Taxes	Attach H-1A, line 138	27,332,767	
17	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
18	RETURN			
19	Return on Rate Base	Attach H-1A, line 145	101,049,755	
20	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.06	0.06
21	Annual Allocation Factor for Return	Sum of line 13 and 15	0.07	0.07

Line No.	(1) All True-Up Items	(2) PJM Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant or CWIP Balance	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Return in basis Points	(12) Incentive Return	(13) Total Annual Revenue Requirement	(14) True-Up Adjustment	(15) Net Rev Req
			(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	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		\$ 225,409,546
17b	Upgrade ACE portion of Delco Tap - Middleton 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		\$ 674,809
17h	Reconductor the existing Middleton - Gloucester - 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	Middleton 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
17l	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															
18	Annual Totals		\$ 2,236,573,373		37,125,507	\$ 1,733,736,649		128,382,522	\$ 71,962,130	237,470,160		\$ 239,884	237,710,044	-	\$ 237,710,044

Note
Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-1A.
- B 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.
- D 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 be entered as a separate line item.
- E 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.
- F 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.
- H 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.
- I 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.
- K 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.
- O 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

Rate Year being Trued-Up		Revenue Requirement Projected For Rate Year		Revenue Received ⁵	Actual Revenue Requirement	Annual True-Up Calculation				
				\$ 243,192,053						
A		B	C	D	E	F	G	H	I	J
		PJM Project Number	Projected Net Revenue Requirement ¹	% of Total Revenue Requirement	Revenue Received (E, Line 2) x (D)	Actual Net Revenue Requirement ²	Net Under/(Over) Collection (F) - (E)	Prior Period Adjustment ⁵	Interest Income (Expense) ⁴	Total True-Up (G) + (H) + (I)
All True-Up Items										
3	Zonal	Zonal	212,325,313	0.94	229,603,579	212,325,313	(17,278,266)	-	(2,031,924)	(19,310,190)
3a	Upgrade ACE portion of Delco Tap - Mickleton 230kV circuit	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	B0210.A	2,562,291	0.01	2,770,801	2,562,291	(208,510)	-	(24,521)	(233,031)
3e	B0210 Install new 500/230kV substation Orchard-Below 500kV	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	Reconductor the existing Mickleton - Goucestr - 230kV line	B1398.5	444,632	0.00	480,815	444,632	(36,183)	-	(4,255)	(40,438)
3h	Mickleton Deptford 230kV terminal	B1398.3.1	1,400,673	0.01	1,514,655	1,400,673	(113,982)	-	(13,404)	(127,386)
3i	Upgrade Mill T2 138/69kV Transformer	B1600	1,644,876	0.01	1,778,730	1,644,876	(133,854)	-	(15,741)	(149,595)
3j	b0210.1 Orchard-Cumberland - Install second 230kV line	B0210.1	1,453,455	0.01	1,571,732	1,453,455	(118,277)	-	(13,909)	(132,186)
3k	b0212 Corson upgrade 138kV line trap	B0212	6,744	0.00	7,293	6,744	(549)	-	(65)	(613)
3l	2024 Annual Update Credit							(464,371)	(54,610)	(518,981)
3m	Asset separation costs							(6,352)	(747)	(7,099)
3n	Docket ER22-2200 ACE Depreciation study adjustment (add'l interest)							(1,958,900)		(1,958,900)
3o	ER21-2965 - 2024 KSQ reclasses							(79,457)	(9,344)	(88,801)
3p										
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 Rate 0.0069
Interest Income (Expense) (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

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

	(A)	(B)	(C)
	PJM Billed Revenue Earned	True-up	Annual Revenue Earned (net of true-ups)
8 Jan-May (Year 1)	99,958,817	2,200,168	97,758,648
9 June-Dec (Year 1)	158,928,708	13,495,303	145,433,405
11			243,192,053

12 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
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- Notes:**
- A** 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).
- B** 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.

1				New Plant Carrying Charge	
2				Fixed Charge Rate (FCR) If not a CIAC	
3				Formula Line	
4		A	160	Net Plant Carrying Charge without Depreciation	9.55%
5		B	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	10.11%
6		C		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 resulting from Formula in a given year is used for that year only.	
10				Therefore actual revenues collected in a year do not change based on cost data for subsequent years.	
11				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%.	

[illegible]

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		Details	B0210 Orchard-Below 500kV				B0277 Cumberland Sub:2nd Xfmr				B1398.5 Reconnector Mickleton - Depford - 230kV line				B1398.3.1 Mickleton Depford 230kV terminal				
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12																	
13	Useful life of project	Life	Yes 30.7				No 30.7				Yes 30.7				Yes 30.7				
14	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"	CIAC	(Yes or No)																
15	Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14	Increased ROE (Basis Points)	No 150				No 150				No 0				No 0				
16	Line 6 times line 15 divided by 100	Base FCR	9.55%				9.55%				9.55%				9.55%				
17	basis points	FCR for This Project	10.40%				10.40%				9.55%				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	Line 18 divided by line 13	Annual Depreciation Exp	604,958				220,188				131,772				429,193				
20	From Columns H, I or J from Attachment 6	Month In Service or Month for CWIP	7				2				5				5				
55		Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
56		W Increased ROE	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
57		Base FCR	2026	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
58		W Increased ROE	2027	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	1,219,622
59		Base FCR	2028	9,181,679	604,958	8,576,721	1,496,591	3,647,679	220,188	3,427,491	576,509	2,870,113	131,772	2,738,341	393,183	8,711,228	429,193	8,282,036	1,219,622
60		W Increased ROE	2029	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
61		Base FCR	2030	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
62		W Increased ROE	2031	7,971,763	604,958	7,366,805	1,250,742	3,207,303	220,188	3,000,115	500,420	2,606,569	131,772	2,474,797	367,831	7,852,843	429,193	7,423,650	1,128,658
63		Base FCR	2032	7,971,763	604,958	7,366,805	1,322,852	3,207,303	220,188	3,000,115	527,602	2,606,569	131,772	2,474,797	367,831	7,852,843	429,193	7,423,650	1,128,658
		W Increased ROE	2033	7,366,805	604,958	6,761,847	1,127,784	3,000,115	220,188	2,779,927	477,227	2,474,797	131,772	2,343,025	354,059	7,423,650	429,193	7,000,000	1,078,462
		Base FCR	2034	7,366,805	604,958	6,761,847	1,206,936	3,000,115	220,188	2,779,927	500,420	2,474,797	131,772	2,343,025	354,059	7,423,650	429,193	7,000,000	1,078,462
		W Increased ROE	2035	6,761,847	604,958	6,156,889	1,002,826	2,779,927	220,188	2,559,739	450,202	2,343,025	131,772	2,211,253	340,287	7,000,000	429,193	6,570,713	1,028,266
		Base FCR	2036	6,761,847	604,958	6,156,889	1,082,978	2,779,927	220,188	2,559,739	477,227	2,343,025	131,772	2,211,253	340,287	7,000,000	429,193	6,570,713	1,028,266
		W Increased ROE	2037	6,156,889	604,958	5,551,931	898,957	2,559,739	220,188	2,339,551	427,179	2,211,253	131,772	2,077,479	326,477	6,570,713	429,193	6,144,236	978,475

Atlantic City Electric Company
Attachment 7 - Transmission Enhancement Charge Worksheet

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Details		B1600 Upgrade Mill T2 138/69kV Transformer				b0210.1 Orchard-Cumberland - Install second 230kV line				b0212 Corson upgrade 138kV line trap						
"Yes" if a project under PJM OATT Schedule 12, otherwise "No"		Yes				Yes				Yes						
Useful life of project		30.7				30.7				30.7						
"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"		No				No				No						
Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14		0				0				0						
Base FCR		9.55%				9.55%				9.55%						
Line 6 times line 15 divided by 100 basis points		9.55%				9.55%				9.55%						
FCR for This Project		9.55%				9.55%				9.55%						
Investment		14,841,978				13,000,000				70,000						
Annual Depreciation Exp		483,452				423,453				2,280						
Month In Service or Month for CWIP		6				1				3						
	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
Base FCR	2025	11,195,542	483,452	10,712,090	1,506,082	9,976,547	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	10,712,090	1,506,082	9,976,547	423,453	9,553,094	1,335,422	38,220	2,280	35,940	5,711	\$ 11,029,531	\$ 11,029,531	
Base FCR	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		\$ 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	\$ 10,631,595	\$ 10,631,595	
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
W Increased 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	
	****	****	****	****	****	****	****	****	****	****	****	****	****			
	****	****	****	****	****	****	****	****	****	****	****	****	****	\$ 220,100,277	\$	213,347,135

\$ 239,884

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)
LTD on Securitization Bonds in column (l)

Atlantic City Electric Company
Attachment 9
Rate Base Worksheet

Line No	(Note G) Month (a)	Gross Plant in Service			Accumulated Depreciation			Accumulated Amortization		Net Plant in Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 32	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-1A, Line No	207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note E)	Projected monthly balances that are expected to be included in 207.99.g minus 207.98.g plus 205.5.g for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note E)	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in 200.21c for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)			
1	December Prior Year	2,192,901,642	478,138,151	-	468,575,107	97,510,798	-	107,546,434	-	Col. (b) - Col. (a)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
2	January	2,195,872,682	447,430,429	-	474,381,145	99,077,698	-	109,635,248	-	1,724,326,535	273,080,919	-
3	February	2,202,712,679	365,847,283	-	480,289,629	208,405,874	-	2,253,654	-	1,721,591,538	238,717,483	-
4	March	2,225,242,809	369,502,715	-	485,840,157	210,062,888	-	2,253,654	-	1,722,423,050	155,187,755	-
5	April	2,227,989,181	375,596,516	-	491,823,077	212,043,680	-	2,261,909	-	1,739,402,852	157,188,073	-
6	May	2,238,455,566	377,488,210	-	496,664,680	214,019,294	-	2,287,400	-	1,736,186,106	161,290,927	-
7	June	2,242,864,844	382,125,010	-	502,423,468	215,669,248	-	2,330,484	-	1,741,790,885	161,161,526	-
8	July	2,245,212,495	383,677,608	-	508,427,413	217,684,132	-	2,388,344	-	1,740,441,376	164,125,278	-
9	August	2,246,870,372	389,556,434	-	514,410,187	219,664,835	-	2,455,546	-	1,736,785,082	163,605,132	-
10	September	2,249,094,402	391,590,293	-	520,409,743	221,357,669	-	2,537,454	-	1,732,480,185	167,438,053	-
11	October	2,252,564,868	392,378,664	-	526,380,116	223,341,640	-	2,534,335	-	1,728,684,659	167,685,170	-
12	November	2,256,448,105	403,352,614	-	532,278,531	225,269,620	-	2,820,188	-	1,725,194,752	168,402,689	-
13	December	2,299,124,209	409,755,512	-	534,974,183	226,730,741	-	3,130,335	-	1,724,169,574	175,262,996	-
14	Average of the 13 Monthly Balances (Attachment 9A)	2,236,573,373	397,416,895	-	502,836,724	199,295,247	-	18,610,384	-	1,764,150,047	179,894,436	-
15	Less Merger Cost to Achieve (Attachment 10)	-	-	-	-	-	-	-	-	1,733,736,649	179,311,264	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,236,573,373	397,416,895	-	502,836,724	199,295,247	-	18,610,384	-	1,733,736,649	179,311,264	-

Adjustments to Rate Base

Line No	Month (a)	CWIP CWIP in Rate Base (b) 43a	PHFU Plant Held for Future Use (c) 28	Materials & Supplies (d) 50	Undistributed Stores Expense (e) 47	Prepayments (f) 45	Unamortized Regulatory Asset (g)	Account No. 282 Accumulated Deferred Income Taxes (Note C) (h)	Account No. 283 Accumulated Deferred Income Taxes (Note C) (i)	Account No. 190 Accumulated Deferred Income Taxes (Note C) (j)	Account No. 253 Accumulated Deferred Investment Credit (k)
		(Note B)	214 for end of year, records for other months	(see Att H-1A Note AA) for end of year, records for other months 227. 8. c * 227.5. c	(227.16.c * Labor Ratio) for end of year, records for other months	(Note F)	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	782,029	6,625,923	6,625,923	-	629,098	-	-	-	-	-
18	January	782,029	6,476,248	6,476,248	-	407,427	-	-	-	-	-
19	February	782,029	6,604,516	6,604,516	-	1,057,686	-	-	-	-	-
20	March	782,029	6,817,050	6,817,050	-	899,342	-	-	-	-	-
21	April	782,029	6,575,152	6,575,152	-	768,261	-	-	-	-	-
22	May	782,029	6,630,785	6,630,785	-	583,388	-	-	-	-	-
23	June	782,029	6,622,964	6,622,964	-	435,962	-	-	-	-	-
24	July	782,029	6,722,480	6,722,480	-	296,736	-	-	-	-	-
25	August	782,029	6,823,361	6,823,361	-	236,205	-	-	-	-	-
26	September	782,029	6,781,124	6,781,124	-	183,810	-	-	-	-	-
27	October	782,029	6,861,401	6,861,401	-	187,008	-	-	-	-	-
28	November	782,029	6,952,416	6,952,416	-	282,352	-	-	-	-	-
29	December	782,029	6,889,381	6,889,381	-	261,343	-	-	-	-	-
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	782,029	6,704,877	6,704,877	-	479,124	-	-	-	-	-

Notes:

- A Recovery of regulatory asset or any associated amortization expense 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 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) the CWIP balance ineligible for inclusion in rate base, (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project specific CWIP balances to 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 debits and credits do not contain entries for AFUDC for each CWIP project in rate base.
- C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated base.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other months.
- G In the true-up calculation, actual monthly balance records are used.

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

(Note A)		Gross Plant in Service				Asset Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligation				
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j)	Transmission (k)	General & Intangible (l)	Common (m)	
Attachment H-1A, Line No						207.57 g. + 207.74 g. + 207.83 g. + 207.98 g.								
		p207.104 g. Projected monthly balances that are the amounts expected to be included in 207.104 g. for and of year and records for other months (Note E)	207.58 g. Projected monthly balances that are the amounts expected to be included in 207.58 g. for and of year and records for other months (Note E)	Projected monthly balances that are expected to be included in 205.5 g. for and of year, records for other months (Note E)	Projected monthly balances that are expected to be included in Form No 1, page 356 for other months (Note E)	207.57 g. Projected monthly balances that are the amounts expected to be included in 207.57 g. for and of year and records for other months (Note E)	207.57 g. Projected monthly balances that are the amounts expected to be included in 207.57 g. for and of year and records for other months (Note E)	207.98 g. for and of year, records for other months	Electric Only, Form No 1, page 356 for and of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)	
1	December Prior Year	5,925,700,587	2,192,901,842	476,138,182	-	2,938,170	-	(1,969)	-	5,922,784,417	2,192,901,842	476,138,151	-	
2	January	5,919,680,887	2,195,872,311	447,428,489	-	2,937,311	-	(1,969)	-	5,916,789,587	2,195,872,882	447,430,429	-	
3	February	5,961,507,330	2,202,712,878	365,845,314	-	1,385,735	-	(1,969)	-	5,960,121,596	2,202,712,878	365,847,283	-	
4	March	5,991,688,818	2,225,242,809	369,500,748	-	2,911,947	-	(1,969)	-	5,988,786,971	2,225,242,809	369,502,715	-	
5	April	6,027,700,015	2,227,889,181	375,594,547	-	2,911,947	-	(1,969)	-	6,024,788,068	2,227,889,181	375,598,516	-	
6	May	6,060,423,558	2,238,455,568	377,488,240	-	2,911,947	-	(1,969)	-	6,057,511,812	2,238,455,568	377,488,216	-	
7	June	6,085,256,457	2,242,864,944	382,123,040	-	2,911,947	-	(1,969)	-	6,082,344,511	2,242,864,944	382,125,010	-	
8	July	6,100,688,725	2,245,212,495	383,875,838	-	2,911,947	-	(1,969)	-	6,097,777,778	2,245,212,495	383,877,608	-	
9	August	6,123,082,907	2,248,870,372	389,554,464	-	2,911,947	-	(1,969)	-	6,120,170,960	2,248,870,372	389,558,434	-	
10	September	6,161,703,580	2,249,094,402	391,588,324	-	2,911,947	-	(1,969)	-	6,158,791,631	2,249,094,402	391,590,283	-	
11	October	6,177,368,252	2,252,564,868	392,378,094	-	2,911,947	-	(1,969)	-	6,174,456,305	2,252,564,868	392,378,884	-	
12	November	6,205,572,889	2,258,448,105	403,350,845	-	2,911,947	-	(1,969)	-	6,202,660,983	2,258,448,105	403,353,814	-	
13	December	6,266,320,887	2,299,124,209	409,753,543	-	2,911,947	-	(1,969)	-	6,263,408,944	2,299,124,209	409,755,512	-	
14	Average of the 13 Monthly Balance	6,076,978,154	2,236,573,373	397,414,928	-	2,797,129	-	(1,969)	-	6,074,181,025	2,236,573,373	397,416,895	-	

Line No	Month (a)	Accumulated Depreciation & Amortization						Asset Retirement Obligations					
		Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
Attachment H-1A, Line No													
		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Projected monthly balances that are the amounts expected to be included in 219.28.c for end of year, records for other months (Note E)	Projected monthly balances that are the amounts expected to be included in 200.21.c for end of year, records for other months (Note E)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Projected monthly balances that are the amounts expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28.c for end of year, records for other months	200.21.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
15	December Prior Year	1,312,916,157	468,575,107	97,508,829	107,546,434	-	-	677,733	-	(1,969)	-	-	-
16	January	1,326,128,358	474,381,145	99,075,729	109,635,248	-	-	671,977	-	(1,969)	-	-	-
17	February	1,450,796,880	480,289,829	206,403,804	2,253,654	-	-	676,764	-	(1,969)	-	-	-
18	March	1,458,006,813	485,840,157	210,061,019	2,253,654	-	-	680,819	-	(1,969)	-	-	-
19	April	1,476,368,696	491,823,077	210,041,711	2,281,909	-	-	680,819	-	(1,969)	-	-	-
20	May	1,491,381,292	496,664,680	214,017,315	2,287,400	-	-	680,819	-	(1,969)	-	-	-
21	June	1,508,144,308	502,423,488	215,667,279	2,330,444	-	-	680,819	-	(1,969)	-	-	-
22	July	1,525,610,101	509,427,413	217,682,183	2,330,444	-	-	680,819	-	(1,969)	-	-	-
23	August	1,543,425,238	514,410,187	219,662,866	2,455,546	-	-	680,819	-	(1,969)	-	-	-
24	September	1,568,280,894	520,409,743	221,355,699	2,537,454	-	-	680,819	-	(1,969)	-	-	-
25	October	1,576,083,855	526,380,116	223,339,671	2,634,335	-	-	680,819	-	(1,969)	-	-	-
26	November	1,593,702,233	532,278,531	225,267,651	2,620,186	-	-	680,819	-	(1,969)	-	-	-
27	December	1,606,926,138	534,974,189	228,728,772	3,130,335	-	-	680,819	-	(1,969)	-	-	-
28	Average of the 13 Monthly Balances	1,494,456,966	502,636,724	199,293,277	1,620,384	-	-	679,589	-	(1,969)	-	-	-

Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations							
Line No	Month	Total Plant In Service	Transmission	General Depreciation	Intangible Amortization	Common Depreciation	Common Amortization
		(a)	(c)	(d)	(e)	(f)	(g)
Attachment H-1A, Line No		9	30	31	32	12	11
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year	1,312,238,424	468,575,107	97,510,798	107,548,434	-	-
30	January	1,325,454,381	474,381,145	90,077,698	109,835,248	-	-
31	February	1,450,120,118	480,289,829	208,405,874	2,253,854	-	-
32	March	1,457,323,794	485,840,157	210,062,988	2,253,854	-	-
33	April	1,475,687,877	491,823,077	212,043,680	2,281,909	-	-
34	May	1,490,700,473	496,864,680	214,019,284	2,287,400	-	-
35	June	1,507,463,487	502,423,468	215,669,248	2,330,484	-	-
36	July	1,525,129,123	508,427,413	217,684,132	2,388,344	-	-
37	August	1,542,744,420	514,410,187	219,684,835	2,455,548	-	-
38	September	1,557,600,075	520,409,743	221,357,689	2,537,454	-	-
39	October	1,575,402,838	528,380,118	223,341,640	2,634,335	-	-
40	November	1,593,021,418	534,278,531	225,269,820	2,690,198	-	-
41	December	1,608,245,318	534,674,183	228,730,741	3,130,335	-	-
42	Average of the 13 Monthly Balance	1,493,779,377	502,836,724	199,295,247	18,810,384	-	-

Note
A In the true-up calculation, actual monthly balance records are used.

Atlantic City Electric Company
Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
O&M Cost To Achieve						
1 FERC Account		Total	Allocation to Trans.			Total
2	Transmission O&M	-	100.00%		\$	-
3	A&G	-	11.23%		\$	-
4	Total	\$	-		\$	-
Depreciation & Amortization Expense Cost To Achieve						
5 FERC Account		Total	Allocation to Trans.			Total
6	General Plant	-	11.23%		\$	-
7	Intangible Plant	-	11.23%		\$	-
8					\$	-
9	Total	\$	-		\$	-
Capital Cost To Achieve Included In the General and Intangible Plant						
		General	Intangible			Total
10 Gross Plant					\$	-
11 December Prior Year		-	-		\$	-
12 January		-	-		\$	-
13 February		-	-		\$	-
14 March		-	-		\$	-
15 April		-	-		\$	-
16 May		-	-		\$	-
17 June		-	-		\$	-
18 July		-	-		\$	-
19 August		-	-		\$	-
20 September		-	-		\$	-
21 October		-	-		\$	-
22 November		-	-		\$	-
23 December		-	-		\$	-
23 Average		-	-		\$	-
Accumulated Depreciation						
		General	Intangible			Total
24 December Prior Year		-	-		\$	-
25 January		-	-		\$	-
26 February		-	-		\$	-
27 March		-	-		\$	-
28 April		-	-		\$	-
29 May		-	-		\$	-
30 June		-	-		\$	-
31 July		-	-		\$	-
32 August		-	-		\$	-
33 September		-	-		\$	-
34 October		-	-		\$	-
35 November		-	-		\$	-
36 December		-	-		\$	-
37 Average		-	-		\$	-
Net Plant = Gross Plant Minus Accumulated Depreciation from above						
		General	Intangible			Total
38 December Prior Year		-	-	-	\$	-
39 January		-	-	-	\$	-
40 February		-	-	-	\$	-
41 March		-	-	-	\$	-
42 April		-	-	-	\$	-
43 May		-	-	-	\$	-
44 June		-	-	-	\$	-
45 July		-	-	-	\$	-
46 August		-	-	-	\$	-
47 September		-	-	-	\$	-
48 October		-	-	-	\$	-
49 November		-	-	-	\$	-
50 December		-	-	-	\$	-
51 Average		-	-	-	\$	-
Depreciation (Monthly Change of Accumulated Depreciation from above)						
		General	Intangible			Total
52 January		-	-		\$	-
53 February		-	-		\$	-
54 March		-	-		\$	-
55 April		-	-		\$	-
56 May		-	-		\$	-
57 June		-	-		\$	-
58 July		-	-		\$	-
59 August		-	-		\$	-
60 September		-	-		\$	-
61 October		-	-		\$	-
62 November		-	-		\$	-
63 December		-	-		\$	-
64 Total		-	-		\$	-
Capital Cost To Achieve Included In Total Electric Plant In Service						
65 December Prior Year		-				
66 January		-				
67 February		-				
68 March		-				
69 April		-				
70 May		-				
71 June		-				
72 July		-				
73 August		-				
74 September		-				
75 October		-				
76 November		-				
77 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	Directly 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
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
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			-
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	-	332,147
18				Total ²	\$ 12,144,206
				Total from ATT H-1A	\$ 12,144,206
				Difference	\$ -

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).

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.

ACE Jun25May26 Attachment H-1A True-Up 2024

ATTACHMENT H-1A

Atlantic City Electric Company Formula Rate -- Appendix A

Notes

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2024 True-Up

Shaded cells are input cells

Allocators

1	Wages & Salary Allocation Factor			
	Direct Transmission Wages Expense	p354.21b	\$	3,485,453
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote		2,613,181
1b	PHI Service Company Transmission Wages Expense	p354 footnote		698,820
1c	Total Transmission Wages Expense	(Line 1 + 1a + 1b)		6,797,454
2	Total Direct Wages Expense	p354.28b		37,759,456
2a	Total Exelon Business Services Company Wages Expense	p354 footnote		12,740,738
2b	Total PHI Service Company Wages Expense	p354 footnote		35,117,929
2c	Total Wages Expense	(Line 2 + 2a + 2b)		85,618,123
3	Less Direct A&G Wages Expense	p354.27b		3,312,203
3a	Less Exelon Business Services Company A&G Expense	p354 footnote		8,257,621
3b	Less PHI Service Company A&G Expense	p354 footnote		13,524,188
4	Total	(Line 2c - 3 - 3a - 3b)	\$	60,524,111
5	Wages & Salary Allocator	(Line 1c / 4)		11.23%
6	Plant Allocation Factors			
	Electric Plant in Service	(Note B) p207.104g (See Attachment 9A, line 14, column j)		5,769,096,824
6a	Less Merger Costs to Achieve	Attachment 10, line 80, column b		-
7	Common Plant in Service - Electric	(Line 24 - 24a)		-
8	Total Plant in Service	(Line 6 - 6a + 7)	\$	5,769,096,824
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)		1,266,936,816
9a	Less Merger Costs to Achieve	Attachment 10, line 39, column b		-
10	Accumulated Intangible Amortization	(Note A) p200.21c (See Attachment 9, line 14, column h)		94,020,349
10a	Less Merger Costs to Achieve	Attachment 9, line 15, column h		-
11	Accumulated Common Amortization - Electric	(Note A) p356 (See Attachment 9, line 14, column i)		-
11a	Less Merger Costs to Achieve	Attachment 9, line 15, column i		-
12	Accumulated Common Plant Depreciation - Electric	(Note A) p356 (See Attachment 9, line 14, column g)		-
12a	Less Merger Costs to Achieve	Attachment 9, line 15, column g		-
13	Total Accumulated Depreciation	(Line 9 - 9a + 10 - 10a + 11 - 11a + 12 - 12a)	\$	1,360,957,165
14	Net Plant	(Line 8 - 13)	\$	4,408,139,659
15	Transmission Gross Plant	(Line 29 - Line 28)	\$	2,199,733,256
16	Gross Plant Allocator	(Line 15 / 8)		38.13%
17	Transmission Net Plant	(Line 39 - Line 28)	\$	1,730,750,817
18	Net Plant Allocator	(Line 17 / 14)		39.26%

Plant Calculations

19	Plant In Service			
	Transmission Plant In Service	(Note B) p207.58.g (See Attachment 9, line 14, column b)	\$	2,150,105,402
19a	Less Merger Costs to Achieve	Attachment 9, line 15, column b		-
20	This Line Intentionally Left Blank			-
21	This Line Intentionally Left Blank			-
22	Total Transmission Plant In Service	(Line 19 - 19a)	\$	2,150,105,402
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	\$	441,883,352
23a	Less Merger Costs to Achieve	Attachment 9, line 15, column c		-
24	Common Plant (Electric Only)	(Notes A & B) p356 (See Attachment 9, line 14, column d)		-
24a	Less Merger Costs to Achieve	Attachment 9, line 15, column d		-
25	Total General & Common	(Line 23 - 23a + 24 - 24a)	\$	441,883,352
26	Wage & Salary Allocation Factor	(Line 5)		11.23%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)	\$	49,627,854
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)	\$	782,029
29	TOTAL Plant In Service	(Line 22 + 27 + 28)	\$	2,200,515,285
30	Accumulated Depreciation			
	Transmission Accumulated Depreciation	(Note B) p219.25.c (See Attachment 9, line 14, column e)	\$	448,244,730
30a	Less Merger Costs to Achieve	Attachment 9, line 15, column e		-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Line 30 - 30a)	\$	448,244,730
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 14, column f)	\$	90,626,931
31a	Less Merger Costs to Achieve	Attachment 9, line 15, column f		-
32	Accumulated Intangible Amortization	(Line 10 - 10a)		94,020,349
33	Accumulated Common Amortization - Electric	(Line 11 - 11a)		-
34	Common Plant Accumulated Depreciation (Electric Only)	(Line 12 - 12a)		-
35	Total Accumulated Depreciation	(Line 31 - 31a + 32 + 33 + 34)	\$	184,647,280
36	Wage & Salary Allocation Factor	(Line 5)		11.23%
37	General & Common Allocated to Transmission	(Line 35 * 36)	\$	20,737,709
38	TOTAL Accumulated Depreciation	(Line 30b + 37)	\$	468,982,439
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)	\$	1,731,532,846

ATTACHMENT H-1A

Atlantic City Electric Company Formula Rate -- Appendix A

Notes

FERC Form 1 Page # or instruction

2024 True-Up

Adjustment To Rate Base

40a	Accumulated Deferred Income Taxes (ADIT)					
40a	Account No. 190 (ADIT)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 24	\$	32,843,654
40b	Account No. 281 (ADIT - Accel. Amort)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 48		-
40c	Account No. 282 (ADIT - Other Property)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 72		(335,262,500)
40d	Account No. 283 (ADIT - Other)	True-up Adjustment	(Note V)	Attachment 1A - ADIT Summary, Line 96		(912,963)
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	True-up Adjustment	(Note U)	Attachment 1A - ADIT Summary, Line 120		-
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	\$	(303,331,809)
Unamortized Deficient / (Excess) ADIT						
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76		(37,373,140)
41b	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 152		-
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)	\$	(37,373,140)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	\$	(340,704,949)
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43 b (See Attachment 9, line 30, column b)		-
Transmission O&M Reserves						
44	Total Balance Transmission Related Account Reserves	Enter Negative		Attachment 5	\$	(5,341,275)
Prepayments						
45	Prepayments		(Note A)	Attachment 9, line 30, column f		479,124
46	Total Prepayments Allocated to Transmission			(Line 45)	\$	479,124
Materials and Supplies						
47	Undistributed Stores Exp		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)		-
48	Wage & Salary Allocation Factor			(Line 5)		11.23%
49	Total Transmission Allocated			(Line 47 * 48)		-
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)		6,704,877
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	\$	6,704,877
Cash Working Capital						
52	Operation & Maintenance Expense			(Line 85)		38,523,293
53	1/8th Rule			x 1/8		12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	\$	4,815,412
Network Credits						
55	Outstanding Network Credits		(Note N)	From PJM		-
56	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits		(Note N)	From PJM		-
57	Net Outstanding Credits			(Line 55 - 56)		-
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 44 + 46 + 51 + 54 - 57)	\$	(334,046,812)
59	Rate Base			(Line 39 + 58)	\$	1,397,486,034

O&M

Transmission O&M						
60	Transmission O&M			Attachment 11A, line 27, column c		26,375,673
61	Less extraordinary property loss			Attachment 5		-
62	Plus amortized extraordinary property loss			Attachment 5		-
63	Less Account 565			p321.96 b		-
63a	Less Merger Costs to Achieve			Attachment 10, line 1, column x		-
64	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565		(Note O)	PJM Data		-
65	Plus Transmission Lease Payments		(Note A)	p200.3.c		-
66	Transmission O&M			(Line 60 - 61 + 62 - 63 - 63a + 64 + 65)	\$	26,375,673
Allocated General & Common Expenses						
67	Common Plant O&M		(Note A)	p356		-
68	Total A&G			Attachment 11B, line 15, column a		106,210,205
68a	For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 5		(970,806)
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b		-
68c	Less Other			Attachment 5		35,751
69	Less Property Insurance Account 924			p323.185b		595,010
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.189b		1,357,725
71	Less General Advertising Exp Account 930.1			p323.191b		1,037,559
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b		-
73	Less EPRI Dues		(Note D)	p352-353		-
74	General & Common Expenses			(Line 67 + 68) - Sum (68b to 73)		103,184,160
75	Wage & Salary Allocation Factor			(Line 5)		11.23%
76	General & Common Expenses Allocated to Transmission			(Line 74 * 75)	\$	11,588,598
Directly Assigned A&G						
77	Regulatory Commission Exp Account 928		(Note G)	p323.189b		332,147
78	General Advertising Exp Account 930.1		(Note K)	p323.191b		-
79	Subtotal - Transmission Related			(Line 77 + 78)	\$	332,147
80	Property Insurance Account 924			p323.185b		595,010
81	General Advertising Exp Account 930.1		(Note F)	p323.191b		-
82	Total			(Line 80 + 81)		595,010
83	Gross Plant Allocation Factor			(Line 16)		38.13%
84	A&G Directly Assigned to Transmission			(Line 82 * 83)	\$	226,875
85	Total Transmission O&M			(Line 66 + 76 + 79 + 84)	\$	38,523,293

ATTACHMENT H-1A

**Atlantic City Electric Company
Formula Rate -- Appendix A**

Notes

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Depreciation & Amortization Expense

86	Depreciation Expense				
	Transmission Depreciation Expense		P336.7b (See Attachment 5)	\$	58,494,350
87	General Depreciation		p336.10b (See Attachment 5)		15,860,949
87a	Less Merger Costs to Achieve		Attachment 10, line 8, column b		-
88	Intangible Amortization	(Note A)	p336.1d&e (See Attachment 5)		27,108,808
88a	Less Merger Costs to Achieve		Attachment 10, line 9, column b		-
89	Total		(Line 87 - 87a + 88 - 88a)		42,969,757
90	Wage & Salary Allocation Factor		(Line 5)		11.23%
91	General Depreciation Allocated to Transmission		(Line 89 * 90)	\$	4,825,927
92	Common Depreciation - Electric Only	(Note A)	p336.11.b (See Attachment 5)		-
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d (See Attachment 5)		-
94	Total		(Line 92 + 93)		-
95	Wage & Salary Allocation Factor		(Line 5)		11.23%
96	Common Depreciation - Electric Only Allocated to Transmission		(Line 94 * 95)		-
97	Total Transmission Depreciation & Amortization		(Line 86 + 91 + 96)	\$	63,320,277

Taxes Other than Income

98	Taxes Other than Income		Attachment 2	\$	1,074,349
99	Total Taxes Other than Income		(Line 98)	\$	1,074,349

Return / Capitalization Calculations

100	Long Term Interest				
	Long Term Interest		p117.62c through 67c		72,447,875
101	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8		-
102	Long Term Interest		(Line 100 - Line 101)	\$	72,447,875
103	Preferred Dividends	enter positive	p118.29c		-
104	Common Stock				
	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		-
106a	Less Account 219	enter negative	p112.15c		-
107	Common Stock	(Note Z)	(Sum Line 104 to 106a)	\$	1,901,202,361
108	Capitalization				
	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 positive	Attachment 1B - ADIT EOY, Line 7		491,351
112	Less LTD on Securitization Bonds	(Note P)	Attachment 8		-
113	Total Long Term Debt	(Note X)	(Sum Line 108 to 112)		1,900,723,010
114	Preferred Stock	(Note Y)	p112.3c		-
115	Common Stock		(Line 107)		1,901,202,361
116	Total Capitalization		(Sum Line 113 to 115)	\$	3,801,925,371
117	Debt %	Total Long Term Debt	(Note Q)	(Line 108 / (108 + 114 + 115))	50.01%
118	Preferred %	Preferred Stock	(Note Q)	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Note Q)	(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)	0.00%
122	Common Cost	Common Stock	(Note J)	Fixed	10.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * 120)	1.91%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * 122)	5.25%
126	Total Return (R)			(Sum Line 123 to 125)	7.16%
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	\$ 99,991,521

ATTACHMENT H-1A

Atlantic City Electric Company Formula Rate -- Appendix A

Notes

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Composite Income Taxes

Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)	21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)	9.00%
130	P	(Percent of federal income tax deductible for state purp Per State Tax Code	0.00%
131	T	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * P)) =$	28.11%
132a	T/(1-T)		39.10%
132b	Tax Gross-Up Factor	$1/(1-T)$	1.3910
ITC Adjustment			
133	Investment Tax Credit Amortization	(Note U) enter negative	(86,524)
134	Tax Gross-Up Factor	Attachment 1B - ADIT EOY (Line 132b)	1.3910
135	ITC Adjustment Allocated to Transmission	(Line 133 * 134)	\$ (120,357)
Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	151,129
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	(1,272,726)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	-
136d	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)	(1,121,597)
136f	Tax Gross-Up Factor 1/(1-T)	(Line 132b)	1.3910
136g	Other Income Tax Adjustment	(Line 136e * 136f)	\$ (1,560,157)
137	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) = (Line\ 132a * 127 * (1 - (123 / 126)))$	\$ 28,681,938
138	Total Income Taxes	(Line 135 + 136g + 137)	\$ 27,001,424

REVENUE REQUIREMENT

Summary			
139	Net Property, Plant & Equipment	(Line 39)	1,731,532,846
140	Adjustment to Rate Base	(Line 58)	(334,046,812)
141	Rate Base	(Line 59)	\$ 1,397,486,034
142	O&M	(Line 85)	38,523,293
143	Depreciation & Amortization	(Line 97)	63,320,277
144	Taxes Other than Income	(Line 99)	1,074,349
145	Investment Return	(Line 127)	99,991,521
146	Income Taxes	(Line 138)	27,001,424
147	Gross Revenue Requirement	(Sum Line 142 to 146)	\$ 229,910,863
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 19)	2,150,105,402
149	Excluded Transmission Facilities	(Note M) Attachment 5	-
150	Included Transmission Facilities	(Line 148 - 149)	2,150,105,402
151	Inclusion Ratio	(Line 150 / 148)	100.00%
152	Gross Revenue Requirement	(Line 147)	229,910,863
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)	\$ 229,910,863
Revenue Credits & Interest on Network Credits			
154	Revenue Credits	Attachment 3	5,277,151
155	Interest on Network Credits	(Note N) PJM Data	-
156	Net Revenue Requirement	(Line 153 - 154 + 155)	\$ 224,633,712
Net Plant Carrying Charge			
157	Net Revenue Requirement	(Line 156)	224,633,712
158	Net Transmission Plant	(Line 19 - 30)	1,701,860,672
159	Net Plant Carrying Charge	(Line 157 / 158)	13.20%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158	9.76%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158	2.30%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)	97,640,768
163	Increased Return and Taxes	Attachment 4	136,710,529
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)	234,351,297
165	Net Transmission Plant	(Line 19 - 30)	1,701,860,672
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)	13.77%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 164 - 86) / 165	10.33%
168	Net Revenue Requirement	(Line 156)	224,633,712
169	True-up amount	Attachment 6A, line 4, column j	-
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12	257,507
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171)	\$ 224,891,219
Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	2,628.8
174	Rate (\$/MW-Year)	(Line 172 / 173)	85,549
175	Network Service Rate (\$/MW/Year)	(Note ZZ) (Line 174)	85,549

ATTACHMENT H-1A

Atlantic City Electric Company
Formula Rate -- Appendix A

Notes

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Notes

- A Electric portion only.
- B Exclude Construction Work In Progress and leases that are expensed as O&M (rather than amortized). New Transmission plant 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).
- C Transmission Portion Only.
- D All EPRI Annual Membership Dues.
- E All Regulatory Commission Expenses.
- F Safety related advertising included in Account 930.1.
- G Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- I The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p = \frac{\text{the percentage of federal income tax deductible for state income taxes}}{\text{the percentage of federal income tax deductible for state income taxes}}$. If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- J 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.
- L As provided for in Section 34.1 of the PJM OATT and the PJM established billing determinants will not be revised or updated in the annual rate reconciliations per settlement in ER05-515.
- M Amount of transmission plant excluded from rates 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.
- O Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M. If they are booked to Acct 565, they are included in on line 64.
- P Securitization bonds may be included in the capital structure per settlement in ER05-515.
- Q ACE capital structure is derived from gross long term debt. Also see footnote X, Y, and Z.
- R 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.
- S See Attachment 5 - Cost Support, section entitled "PBOP Expense in FERC Account 926" for additional information per FERC orders in Docket Nos. EL13-48, EL15-27 and ER16-456.
- T See Attachment 5 - Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- U 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 $(1/(1-T))$.
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. To preserve rate base neutrality, these balances appropriately exclude ADIT amounts associated with income tax related regulatory assets and liabilities. The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- W 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).
- 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).
- Z 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 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 (Account No. 190)

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	ADIT Subject to Proration					12/31/2023 (Actuals)		4,189,754	12/31/2023 (Actuals)				14,449,778
2	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
3	January	31	-	214	50.00%	569,849	284,924	4,474,678	31,480	(538,368)	15,740	-	14,465,518
4	February	29	-	214	50.00%	569,849	284,924	4,759,603	31,480	(538,368)	15,740	-	14,481,258
5	March	31	-	214	50.00%	569,849	284,924	5,044,527	31,480	(538,368)	15,740	-	14,496,999
6	April	30	-	214	50.00%	569,849	284,924	5,329,452	31,480	(538,368)	15,740	-	14,512,739
7	May	31	-	214	50.00%	569,849	284,924	5,614,376	31,480	(538,368)	15,740	-	14,528,479
8	June	30	185	214	86.45%	569,849	492,626	6,107,002	31,480	(538,368)	27,214	-	14,555,693
9	July	31	154	214	71.96%	569,849	410,078	6,517,080	31,480	(538,368)	22,654	-	14,578,348
10	August	31	123	214	57.48%	569,849	327,530	6,844,610	31,480	(538,368)	18,094	-	14,596,441
11	September	30	93	214	43.46%	569,849	247,645	7,092,255	31,480	(538,368)	13,681	-	14,610,122
12	October	31	62	214	28.97%	569,849	165,096	7,257,351	31,480	(538,368)	9,120	-	14,619,243
13	November	30	32	214	14.95%	569,849	85,211	7,342,562	31,480	(538,368)	4,707	-	14,623,950
14	December	31	1	214	0.47%	569,849	2,663	7,345,225	31,480	(538,368)	147	-	14,624,097
15	Total (Sum of Lines 3 - 14)	366				6,838,186	3,155,471		377,765	(6,460,421)	174,319	-	
16	Beginning Balance - ADIT Not Subject to Proration					12/31/2023 (Actuals)		17,870,091	12/31/2023 (Actuals)				17,870,091
17	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
18	Beginning Balance - DTA / (DTL)					(Col. (H), Line 16 + Line 17)		17,870,091	(Col. (M), Line 16 + Line 17)				17,870,091
19	Ending Balance - ADIT Not Subject to Proration					12/31/2024 (Projected)		17,590,676	12/31/2024 (Actuals)				18,569,023
20	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
21	Ending Balance - DTA / (DTL)					(Col. (H), Line 19 + Line 20)		17,590,676	(Col. (M), Line 19 + Line 20)				18,569,023
22	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 18 + Line 21) / 2]			[(Col. (M), Line 18 + Line 21) / 2]				18,219,557
23	Prorated ADIT					(Col. (H), Line 14)			(Col. (M), Line 14)				14,624,097
24	Amount for Attachment H-1A, Line 46a					(Col. (H), Line 22 + Line 23)			(Col. (M), Line 22 + Line 23)				32,843,654

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

Line	Days in Period					Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
25	ADIT Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
26	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
27	January	31	-	214	50.00%		-	-	-	-	-	-	-
28	February	29	-	214	50.00%		-	-	-	-	-	-	-
29	March	31	-	214	50.00%		-	-	-	-	-	-	-
30	April	30	-	214	50.00%		-	-	-	-	-	-	-
31	May	31	-	214	50.00%		-	-	-	-	-	-	-
32	June	30	185	214	86.45%		-	-	-	-	-	-	-
33	July	31	154	214	71.96%		-	-	-	-	-	-	-
34	August	31	123	214	57.48%		-	-	-	-	-	-	-
35	September	30	93	214	43.46%		-	-	-	-	-	-	-
36	October	31	62	214	28.97%		-	-	-	-	-	-	-
37	November	30	32	214	14.95%		-	-	-	-	-	-	-
38	December	31	1	214	0.47%		-	-	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)	366					-	-		-	-	-	
40	Beginning Balance - ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
41	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
42	Beginning Balance - DTA / (DTL)					(Col. (H), Line 40 + Line 41)		-	(Col. (M), Line 40 + Line 41)				-
43	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
44	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
45	Ending Balance - DTA / (DTL)					(Col. (H), Line 43 + Line 44)		-	(Col. (M), Line 43 + Line 44)				-
46	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 42 + Line 45) / 2]			[(Col. (M), Line 42 + Line 45) / 2]				-
47	Prorated ADIT					(Col. (H), Line 38)			(Col. (M), Line 38)				-
48	Amount for Attachment H-1A, Line 40b					(Col. (H), Line 46 + Line 47)			(Col. (M), Line 46 + Line 47)				-

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 - Property (Account No. 282)

Days in Period				
(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)
Line				
49	ADIT Subject to Proration			
50	Projected / Actual Activity			
51	January	31	-	214
52	February	29	-	214
53	March	31	-	214
54	April	30	-	214
55	May	31	-	214
56	June	30	185	214
57	July	31	154	214
58	August	31	123	214
59	September	30	93	214
60	October	31	62	214
61	November	30	32	214
62	December	31	1	214
63	Total (Sum of Lines 51 - 62)			
64	Beginning Balance - ADIT Not Subject to Proration			
65	Beginning Balance - ADIT Depreciation Adjustment			
66	Beginning Balance - DTA / (DTL)			
67	Estimated Ending Balance - ADIT Not Subject to Proration			
68	Ending Balance - ADIT Depreciation Adjustment			
69	Ending Balance - DTA / (DTL)			
70	Average Balance as adjusted (non-prorated)			
71	Prorated ADIT			
72	Amount for Attachment H-1A, Line 40c			

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

Days in Period				
(A)	(B)	(C)	(D)	(E)
Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)
Line				
73	ADIT Subject to Proration			
74	Projected / Actual Activity			
75	January	31	-	214
76	February	29	-	214
77	March	31	-	214
78	April	30	-	214
79	May	31	-	214
80	June	30	185	214
81	July	31	154	214
82	August	31	123	214
83	September	30	93	214
84	October	31	62	214
85	November	30	32	214
86	December	31	1	214
87	Total (Sum of Lines 75 - 86)			
88	Beginning Balance - ADIT Not Subject to Proration			
89	Beginning Balance - ADIT Adjustment			
90	Beginning Balance - DTA / (DTL)			
91	Estimated Ending Balance - ADIT Not Subject to Proration			
92	Ending Balance - ADIT Adjustment			
93	Ending Balance - DTA / (DTL)			
94	Average Balance as adjusted (non-prorated)			
95	Prorated ADIT			
96	Amount for Attachment H-1A, Line 40d			

Projection - Proration of Deferred Tax Activity (Note A)		
(F)	(G)	(H)
Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)
12/31/2023 (Actuals)		(100,732,121)
12/31/2024 (Projected)		
42,549	21,275	(100,710,846)
42,398	21,199	(100,689,647)
45,779	22,889	(100,666,758)
41,064	20,532	(100,646,225)
40,304	20,152	(100,626,073)
48,174	41,646	(100,584,428)
38,731	27,872	(100,556,556)
38,667	22,225	(100,534,331)
48,315	20,997	(100,513,335)
38,235	11,078	(100,502,257)
37,973	5,678	(100,496,579)
40,585	190	(100,496,389)
502,774	235,731	(1,207,023,424)
12/31/2023 (Actuals)		(223,798,977)
(Note F)		-
(Col. (H), Line 64 + Line 65)		(223,798,977)
12/31/2024 (Projected)		(238,608,908)
(Note F)		-
(Col. (H), Line 67 + Line 68)		(238,608,908)
(Col. (H), Line 66 + Line 69) / 2		(231,203,943)
(Col. (H), Line 62)		(100,496,389)
(Col. (H), Line 70 + Line 71)		(331,700,332)

Actual - Proration of Deferred Tax Activity (Note B)				
(I)	(J)	(K)	(L)	(M)
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)
12/31/2023 (Actuals)				(100,732,121)
12/31/2024 (Actuals)				
(479,835)	(522,484)	-	(479,935)	(101,212,056)
(461,526)	(503,924)	-	(461,526)	(101,673,582)
(553,156)	(598,935)	-	(553,156)	(102,226,738)
(462,964)	(504,028)	-	(462,964)	(102,689,702)
(496,579)	(456,275)	-	(456,275)	(103,145,977)
(602,075)	(650,249)	-	(602,075)	(103,748,052)
(513,063)	(474,332)	-	(474,332)	(104,222,383)
(485,361)	(524,028)	-	(485,361)	(104,707,744)
(497,504)	(545,819)	-	(497,504)	(105,205,248)
(481,593)	(519,828)	-	(481,593)	(105,686,841)
(477,089)	(515,061)	-	(477,089)	(106,163,930)
(396,797)	(437,382)	-	(396,797)	(106,560,727)
(5,828,606)	(6,331,380)	-	(5,828,606)	
12/31/2023 (Actuals)				(223,798,977)
(Note F)				-
(Col. (M), Line 64 + Line 65)				(223,798,977)
12/31/2024 (Actuals)				(233,604,570)
(Note F)				-
(Col. (M), Line 67 + Line 68)				(233,604,570)
(Col. (M), Line 66 + Line 69) / 2				(228,701,774)
(Col. (M), Line 62)				(106,560,727)
(Col. (M), Line 70 + Line 71)				(335,262,500)

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 Investment Tax Credits (Account No. 255)

Line	Days in Period					Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC Activity (Note B)				
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)	(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
97	DITC Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
98	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
99	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
100	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
101	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
102	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
103	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
105	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
106	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
107	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
108	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
109	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
110	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
111	Total (Sum of Lines 99 - 110)												
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 Proration					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-prorated)					(Col. (H), Line 114 + Line 117) / 2)		-	(Col. (M), Line 114 + Line 117) / 2)				-
119	Prorated DITC					(Col. (H), Line 110)		-	(Col. (M), Line 110)				-
120	Amount for Attachment H-1A, Line 40e					(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** Check

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

- A The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(l)-1(h)(6) to the annual activity of accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For accumulated deferred income taxes subject to the normalization requirements, activity for months prior to the future portion of the test period is averaged rather than prorated. This section is used to prorate the projected ADIT balance.
- B The balances in Accounts 190, 281, 282 and 283 are adjusted in accordance with Treasury regulation Section 1.167(l)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- E Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F This section is reserved for adjustment necessary to comply with the IRS normalization rules.

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)	(D)	(E)	(F)	(G)
ADIT-190 (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Accrued Benefits	1,129,853	-	-	-	1,129,853	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	3,156,367	-	-	3,023,207	133,160	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	2,350,230	-	-	-	2,350,230	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued OPEB	(127,243)	-	-	-	(127,243)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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 Payroll Taxes - AIP	187,930	-	-	-	187,930	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	28,110	-	-	-	28,110	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Accrued Worker's Compensation	1,444,906	-	-	-	1,444,906	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
Deferred Compensation	1,613,006	-	-	-	1,613,006	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
NJ AMA Credit	443,467	-	-	443,467	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are 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.
State Net Operating Loss Carryforward	51,043,544	7,839,061	-	43,204,483	-	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.
Unamortized Investment Tax Credit	459,350	-	-	459,350	-	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 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.
Income Tax Regulatory Liability	37,379,665	37,379,665	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. 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	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(37,379,665)	(37,379,665)	-	-	-	
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%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	18,569,023	-	-	17,795,523	773,500	

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

December 31, 2024 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
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 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	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	14,827,543	-	-	14,827,543	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	130,521,001	76,630,542	-	47,130,507	6,759,952	
ADIT-190 (Subject to Proration)	8,269,623	(30,617,606)	-	38,887,229	-	
Total - FERC Form 1, Page 234	138,790,624	46,012,936	-	86,017,736	6,759,952	

Instructions for Account 190:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Not Subject to Proration)						
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)	-	-	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	(12,666,877)	(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)	-	

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

December 31, 2024 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
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)	-	
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)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(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)	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-282 (Subject to Proration).
- 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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Not Subject to Proration)						
Asset Retirement Obligation	(351,343)	(351,343)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Materials Reserve	370,882	-	-	370,882	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Other Deferred Debits	(2,333,792)	-	-	(2,333,792)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(1,048,540)	-	-	-	(1,048,540)	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.
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.
Unamortized Loss on Reacquired Debt	(437,533)	(437,533)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the life of the 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	-					
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	(866,211)	-	-	(748,450)	(117,761)	

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

December 31, 2024 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	
ADIT- 283 (Subject to Proration)	Total					Justification
Subtotal: ADIT-283 (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-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(A)	(B)	(C) Gas, Production, Distribution, or	(D) Only Transmission	(E) Plant	(F) Labor	(G)
	Total	Other Related	Related	Related	Related	Justification
ADIT-283 (Subject to Proration)						
ADIT-283 (Not Subject to Proration)	(71,744,442)	(68,732,992)	-	(1,962,910)	(1,048,540)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
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)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	
ADITC-255 (Unamortized Investment Tax Credits)	Total					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.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)	(1,634,115)	-	-	(1,634,115)	-	
Less: Adjustment to rate base	1,634,115	-	-	1,634,115		
Total: ADIT-255	-	-	-	-	-	
Wages & Salary Allocator					11.23%	
Gross Plant Allocator				38.13%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

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

December 31, 2024 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Investment Tax Credit Amortization	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor 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.
Subtotal: (Form No. 1 p. 266 & 267)	226,922	-	-	226,922	-	
Total: Investment Tax Amortization	226,922	-	-	226,922	-	
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

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

December 31, 2023 (Actuals)						
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.

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

December 31, 2023 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)						
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.
Accrued Bodily Injuries	958,055	-	-	889,462	68,593	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	1,888,682	-	-	-	1,888,682	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	171,057	171,057	-	-	-	formula.
Accrued Liability - Legal	-	-	-	-	-	formula.
Accrued OPEB	1,141,308	-	-	-	1,141,308	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Other Expenses	727,743	727,743	-	-	-	formula.
Accrued Payroll Taxes - AIP	(542,569)	-	-	-	(542,569)	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	28,110	-	-	-	28,110	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	377,519	377,519	-	-	-	formula.
Accrued Worker's Compensation	1,454,719	-	-	-	1,454,719	ADIT relates to all functions and attributable to underlying operating and maintenance expenses 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	-	-	-	formula.
NJ AMA Credit	443,467	-	-	443,467	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses 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.
Unamortized Investment Tax Credit	523,137	-	-	523,137	-	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 from rate base below.
Other Accrued Deferred Tax Assets	23,801	23,801	-	-	-	formula.
Income Tax Regulatory Liability	38,730,438	38,730,438	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and 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)	-	-	-	
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	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	17,870,091	-	-	17,450,430	419,661	

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

December 31, 2023 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)						
Corporate Alternative Minimum Tax Credit Carry-Forward	10,937,513	56,075	-	10,881,438	-	Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	(26,840,261)		26,840,261		Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	10,937,513	(26,784,186)	-	37,721,699	-	
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)	10,937,513	(26,784,186)	-	37,721,699	-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	14,449,778	-	-	14,449,778	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190						
ADIT-190 (Not Subject to Proration)	132,153,823	81,430,220	-	46,078,153	4,645,450	
ADIT-190 (Subject to Proration)	10,937,513	(26,784,186)	-	37,721,699	-	
Total - FERC Form 1, Page 234	143,091,336	54,646,034	-	83,799,852	4,645,450	

Instructions for Account 190:

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

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

December 31, 2023 (Actuals)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT - 282 (Not Subject to Proration)						
Plant Related Deferred Taxes	(582,324,331)	1,911,474	-	(584,235,805)	-	ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	23,520,503	23,520,503	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
						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.
AFUDC Equity	(13,913,163)	(9,822,641)	(4,090,522)	-	-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(14,769,884)	(14,769,884)	-	-	-	
Subtotal: ADIT-282 (Not Subject to Proration)	(587,486,875)	839,452	(4,090,522)	(584,235,805)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	13,913,163	9,822,641	4,090,522	-	-	
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)	(558,803,828)	25,431,977	-	(584,235,805)	-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(223,798,977)	-	-	(223,798,977)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282 (Subject to Proration)						
Plant Related Deferred Taxes	(262,965,060)	-	-	(262,965,060)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(262,965,060)	-	-	(262,965,060)	-	
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)	-	-	(262,965,060)	-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(100,732,121)	-	-	(100,732,121)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(587,486,875)	839,452	(4,090,522)	(584,235,805)	-	
ADIT-282 (Subject to Proration)	(262,965,060)	-	-	(262,965,060)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(850,451,935)	839,452	(4,090,522)	(847,200,865)	-	

Instructions for Account 282:

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

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

December 31, 2023 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	
ADIT - 283 (Not Subject to Proration)	Total					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)	-	-	-	(2,726,982)	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.
Regulatory Asset	(55,858,305)	(55,858,305)	-	-	-	formula.
Regulatory Asset - Accrued Vacation	(817,804)	(817,804)	-	-	-	formula.
Renewable Energy Credits	(65,435)	(65,435)	-	-	-	formula.
Unamortized Loss on Reacquired Debt	(545,168)	(545,168)	-	-	-	The cost of bond redemption is deductible currently for tax purposes and is amortized over the 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)	
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%			
Other Allocator		0.00%				
ADIT - Transmission	(959,715)	-	-	(633,127)	(326,587)	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	
ADIT-283 (Subject to Proration)	Total					Justification
Subtotal: ADIT-283 (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-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

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

December 31, 2023 (Actuals)

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-283 (Subject to Proration)						
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:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only are directly assigned to Column C.
- ADIT items related only to Transmission are directly assigned to Column D.
- ADIT items related to Plant and not in Columns C & D are included in Column E.
- ADIT items related to labor and not in Columns C & D are included in Column F.
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.
- ADIT items subject to the proration under the "normalization" rules will be included in ADIT-283 (Subject to Proration).
- 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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255 (Unamortized Investment Tax Credits)						
Account No. 255 (Accum. Deferred Investment Tax Credits)	(1,861,037)	-	-	(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	-	-	-	-	-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADITC-255						
Investment Tax Credit Amortization	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.
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	247,760	-	-	247,760	-	
Total: Investment Tax Amortization	247,760	-	-	247,760	-	
Wages & Salary Allocator					11.98%	
Gross Plant Allocator				38.31%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	94,908	-	-	94,908	-	

END

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**

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period				Proration Amount (Column C / Column D)	(F)	(G)	(H)	Actual Monthly Activity	(J)	(K)	(L)	(M)
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days in Future Test Period		Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)		Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)			8,426,733	
2	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
3	January	31	-	214	50.00%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,413,245
4	February	29	-	214	50.00%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,399,757
5	March	31	-	214	50.00%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,386,269
6	April	30	-	214	50.00%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,372,780
7	May	31	-	214	50.00%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,359,292
8	June	30	185	214	86.45%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,345,804
9	July	31	154	214	71.96%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,332,315
10	August	31	123	214	57.48%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,318,827
11	September	30	93	214	43.46%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,305,339
12	October	31	62	214	28.97%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,291,851
13	November	30	32	214	14.95%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,278,362
14	December	31	1	214	0.47%	-	-	3,570,954	(13,488)	(13,488)	-	(13,488)	8,264,874
15	Total (Sum of Lines 3 - 14)					366	-	-	(161,859)	(161,859)	-	(161,859)	-
16	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)			-	
17	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)			-	
18	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 16 + Line 17)			(Col. (M), Line 16 + Line 17)			-	
19	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)			12/31/2024 (Actuals)			-	
20	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			(Note F)			-	
21	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 19 + Line 20)			(Col. (M), Line 19 + Line 20)			-	
22	Average Balance as adjusted (non-prorated)					((Col. (H), Line 18 + Line 21) / 2)			((Col. (M), Line 18 + Line 21) / 2)			-	
23	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 14)			(Col. (M), Line 14)			8,264,874	
24	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 22 + Line 23)			(Col. (M), Line 22 + Line 23)			8,264,874	

Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)						
Days in Period															
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)		
Line	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)		
25	Deficient / (Excess) ADIT Subject to Proration					12/31/2023 (Actuals)			12/31/2023 (Actuals)			(46,332,265)			
26	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)					(46,332,265)	
27	January	31	-	214	50.00%	114,556	57,278	(46,274,987)	119,549	4,992	62,271	-	(46,269,994)		
28	February	29	-	214	50.00%	114,556	57,278	(46,217,709)	119,549	4,992	62,271	-	(46,207,724)		
29	March	31	-	214	50.00%	114,556	57,278	(46,160,430)	119,549	4,992	62,271	-	(46,145,453)		
30	April	30	-	214	50.00%	114,556	57,278	(46,103,152)	119,549	4,992	62,271	-	(46,083,183)		
31	May	31	-	214	50.00%	114,556	57,278	(46,045,874)	119,549	4,992	62,271	-	(46,020,912)		
32	June	30	185	214	86.45%	114,556	99,032	(45,946,842)	119,549	4,992	104,025	-	(45,916,888)		
33	July	31	154	214	71.96%	114,556	82,438	(45,864,404)	119,549	4,992	87,430	-	(45,829,457)		
34	August	31	123	214	57.48%	114,556	65,843	(45,798,561)	119,549	4,992	70,836	-	(45,758,022)		
35	September	30	93	214	43.46%	114,556	49,784	(45,748,777)	119,549	4,992	54,776	-	(45,703,846)		
36	October	31	62	214	28.97%	114,556	33,189	(45,715,587)	119,549	4,992	38,182	-	(45,665,864)		
37	November	30	32	214	14.95%	114,556	17,130	(45,698,458)	119,549	4,992	22,122	-	(45,643,542)		
38	December	31	1	214	0.47%	114,556	535	(45,697,922)	119,549	4,992	5,528	-	(45,638,014)		
39	Total (Sum of Lines 27 - 38)					366	919,426	634,343		1,434,585	59,908	694,251	-		
40	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration						12/31/2023 (Actuals)	-		12/31/2023 (Actuals)			-		
41	Beginning Balance - Deficient / (Excess) ADIT Adjustment						(Note F)	-		(Note F)			-		
42	Beginning Balance - Deficient / (Excess) ADIT						(Col. (H), Line 40 + Line 41)	-		(Col. (M), Line 40 + Line 41)			-		
43	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration						12/31/2024 (Projected)	-		12/31/2024 (Actuals)			-		
44	Ending Balance - Deficient / (Excess) ADIT Adjustment						(Note F)	-		(Note F)			-		
45	Ending Balance - Deficient / (Excess) ADIT						(Col. (H), Line 43 + Line 44)	-		(Col. (M), Line 43 + Line 44)			-		
46	Average Balance as adjusted (non-prorated)						((Col. (H), Line 42 + Line 45) / 2)	-		((Col. (M), Line 42 + Line 45) / 2)			-		
47	Prorated Deficient / (Excess) ADIT						(Col. (H), Line 38)	(45,697,922)		(Col. (M), Line 38)			(45,638,014)		
48	Deficient / (Excess) ADIT - Account 282						(Col. (H), Line 46 + Line 47)	(45,697,922)		(Col. (M), Line 46 + Line 47)			(45,638,014)		

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**

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
49	ADIT Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
50	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
51	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
52	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
53	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
54	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
55	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
56	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
57	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
58	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
59	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
60	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
61	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
62	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)												
64	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
65	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
66	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 64 + Line 65)		-	(Col. (M), Line 64 + Line 65)				-
67	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
68	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
69	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 67 + Line 68)		-	(Col. (M), Line 67 + Line 68)				-
70	Average Balance as adjusted (non-prorated)					(Col. (H), Line 66 + Line 69) / 2		-	(Col. (M), Line 66 + Line 69) / 2				-
71	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 62)		-	(Col. (M), Line 62)				-
72	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 70 + Line 71)		-	(Col. (M), Line 70 + Line 71)				-

Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
(A) Deficient / (Excess) Deferred Income Taxes	(B) Reference	(C) Projected EOY Balance	(D) Deficient / (Excess) Deferred Income Taxes	(E) Reference	(F) Projected EOY Balance
73 ADIT - 190	(Col. (H), Line 24)	\$ 3,570,954	ADIT - 190	(Col. (M), Line 24)	\$ 8,264,874
74 ADIT - 282	(Col. (H), Line 48)	(45,697,922)	ADIT - 282	(Col. (M), Line 48)	(45,638,014)
75 ADIT - 283	(Col. (H), Line 72)	-	ADIT - 283	(Col. (M), Line 72)	-
76 Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-1A, Line 41a)	\$ (42,126,968)	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-1A, Line 41a)	\$ (37,373,148)

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F) Projected Monthly Activity	(G) Prorated Projected Monthly Activity (Column E x Column F)	(H) Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	(I) Actual Monthly Activity	(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)	(M) Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
	(A) Month	(B) Days Per Month	(C) Remaining Days Per Month	(D) Total Days Per Future Test Period	(E) Proration Amount (Column C / Column D)								
77	Deficient / (Excess) ADIT Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
78	Projected / Actual Activity					12/31/2024 (Projected)			12/31/2024 (Actuals)				
79	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
80	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
81	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
82	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
83	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
84	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
85	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
86	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
87	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
88	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
89	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
90	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
91	Total (Sum of Lines 79 - 90)												
92	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
93	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
94	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 92 + Line 93)		-	(Col. (M), Line 92 + Line 93)				-
95	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
96	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
97	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 95 + Line 96)		-	(Col. (M), Line 95 + Line 96)				-
98	Average Balance as adjusted (non-prorated)					(Col. (H), Line 94 + Line 97) / 2		-	(Col. (M), Line 94 + Line 97) / 2				-
99	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 90)		-	(Col. (M), Line 90)				-
100	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 98 + Line 99)		-	(Col. (M), Line 98 + Line 99)				-

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**

Deficient / (Excess) Accumulated Deferred Income Taxes - Property (Account No. 282)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A)	(B)	(C)	(D)	(E)								
	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
101	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)				
103	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
104	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
105	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
106	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
107	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
108	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
109	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
110	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
111	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
112	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
113	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
114	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
115	Total (Sum of Lines 103 - 114)		366			-	-	-	-	-	-	-	-
116	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
117	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
118	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 116 + Line 117)		-	(Col. (M), Line 116 + Line 117)				-
119	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
120	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
121	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 119 + Line 120)		-	(Col. (M), Line 119 + Line 120)				-
122	Average Balance as adjusted (non-prorated)					((Col. (H), Line 118 + Line 121) / 2)		-	((Col. (M), Line 118 + Line 121) / 2)				-
123	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 114)		-	(Col. (M), Line 114)				-
124	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 122 + Line 123)		-	(Col. (M), Line 122 + Line 123)				-

Deficient / (Excess) Accumulated Deferred Income Taxes - Other (Account No. 283)					Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)					
Line	Days in Period				(F)	(G)	(H)	(I)	(J) (K) (L) (M)				
	(A)	(B)	(C)	(D)					(E)	(J)	(K)	(L)	(M)
	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
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	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
128	February	29	-	214	50.00%	-	-	-	-	-	-	-	-
129	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
130	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
131	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
132	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
133	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
134	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
135	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
136	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
137	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
138	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
139	Total (Sum of Lines 127 - 138)		366			-	-	-	-	-	-	-	-
140	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2023 (Actuals)		-	12/31/2023 (Actuals)				-
141	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
142	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 140 + Line 141)		-	(Col. (M), Line 140 + Line 141)				-
143	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Projected)		-	12/31/2024 (Actuals)				-
144	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
145	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 143 + Line 144)		-	(Col. (M), Line 143 + Line 144)				-
146	Average Balance as adjusted (non-prorated)					((Col. (H), Line 142 + Line 145) / 2)		-	((Col. (M), Line 142 + Line 145) / 2)				-
147	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 138)		-	(Col. (M), Line 138)				-
148	Deficient / (Excess) ADIT - Account 283					(Col. (H), Line 146 + Line 147)		-	(Col. (M), Line 146 + Line 147)				-

Unamortized Deficient / (Excess) ADIT - State (Projected)			Unamortized Deficient / (Excess) ADIT - State (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
149 ADIT - 190	(Col. (H), Line 100)	\$ -	ADIT - 190	(Col. (M), Line 100)	\$ -
150 ADIT - 282	(Col. (H), Line 124)	-	ADIT - 282	(Col. (M), Line 124)	-
151 ADIT - 283	(Col. (H), Line 148)	-	ADIT - 283	(Col. (M), Line 148)	-
152 Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-1A, Line 41b)	\$ -	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-1A, Line 41b)	\$ -

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 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 worksheet 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 worksheet apply the proration rules of Reg. Sec. 1.167(i)-1(h)(6) and averaging in accordance with IRC Section 168(i)(9)(B) consistency requirement to the actual annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Differences attributable to over-projection of deficient / (excess) ADIT amortization in the projected revenue requirement will result in a proportionate reversal of the projected prorated deficient / (excess) ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of deficient / (excess) ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly deficient / (excess) ADIT activity is an increase and actual monthly deficient / (excess) ADIT activity is a decrease, 50 percent of the actual monthly deficient / (excess) ADIT activity will be used. Likewise, when projected monthly deficient / (excess) ADIT activity is a decrease and actual monthly deficient / (excess) ADIT activity is an increase, 50 percent of actual monthly deficient / (excess) ADIT activity will be used. This section is used to calculate deficient / (excess) ADIT activity in the true-up adjustment only. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, actual activity for months prior to the future portion of the test period is averaged rather than prorated.
- 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) \times [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

Federal Deficient / (Excess) Deferred Income Taxes								
Tax Cuts and Jobs Act of 2017								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
1	<u>Unprotected Non-Property</u>							
2	ADIT - 190	(Note A)	411.1	4 Years	\$ (831,666)	\$ -	\$ -	\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-	-	-	-
4	ADIT - 282	(Note A)	411.1	4 Years	-	-	-	-
5	ADIT - 283	(Note A)	411.1	4 Years	(5,013,302)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (5,844,968)	\$ -	\$ -	\$ -
7	<u>Unprotected Property</u>							
8	ADIT - 190	(Note A)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
9	ADIT - 281	(Note A)	411.1	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)	\$ -	\$ -	\$ -
13	<u>Protected Property</u>							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 8,426,733	\$ 8,426,733	\$ (161,859)	\$ 8,264,874
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(51,415,785)	(48,332,265)	1,434,585	(44,897,680)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
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	\$ (36,632,806)
Tax Reform Act of 1986								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
20	<u>Protected Property</u>							
21	ADIT - 190	(Note B)	411.1	ARAM	\$ -	\$ -	\$ -	\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-	-	-	-
23	ADIT - 282	(Note B)	411.1	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 / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
27	<u>Unprotected Non-Property</u>							
28	ADIT - 190		411.1		\$ (831,666)	\$ -	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-	-
30	ADIT - 282		411.1		-	-	-	-
31	ADIT - 283		411.1		(5,013,302)	-	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (5,844,968)	\$ -	\$ -	\$ -
33	<u>Unprotected Property</u>							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(54,437,932)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (54,437,932)	\$ -	\$ -	\$ -
39	<u>Protected Property</u>							
40	ADIT - 190		410.1		\$ 8,426,733	\$ 8,426,733	\$ (161,859)	\$ 8,264,874
41	ADIT - 281		411.1		-	-	-	-
42	ADIT - 282		411.1		(51,843,891)	(48,332,265)	1,434,585	(44,897,680)
43	ADIT - 283		411.1		-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (43,217,158)	\$ (37,905,532)	\$ 1,272,726	\$ (36,632,806)
45	Total - Deficient / (Excess) ADIT				\$ (103,500,058)	\$ (37,905,532)	\$ 1,272,726	\$ (36,632,806)
Total Federal Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
46	ADIT - 190		411.1		\$ 7,595,067	\$ 8,426,733	\$ (161,859)	\$ 8,264,874
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(106,061,623)	(48,332,265)	1,434,585	(44,897,680)
49	ADIT - 283		411.1		(5,013,302)	-	-	-
50	Total - Deficient / (Excess) ADIT				\$ (103,500,058)	\$ (37,905,532)	\$ 1,272,726	\$ (36,632,806)
51	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.39	1.39	1.39	1.39
52	Regulatory Asset / (Liability)				\$ (143,970,035)	\$ (52,727,126)	\$ 1,770,380	\$ (50,956,748)
Federal Income Tax Regulatory Asset / (Liability)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
53	Account 102.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)				(143,970,035)	(52,727,126)	1,770,380	(50,956,748)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (143,970,035)	\$ (52,727,126)	\$ 1,770,380	\$ (50,956,748)

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

State Deficient / (Excess) Deferred Income Taxes								
State Tax Rate Change								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
56	Unprotected Non-Property							
57	ADIT - 190		411.1	4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281		411.1	4 Years	-	-	-	-
59	ADIT - 282		411.1	4 Years	-	-	-	-
60	ADIT - 283		411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190		411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281		411.1	5 Years	-	-	-	-
65	ADIT - 282		411.1	5 Years	-	-	-	-
66	ADIT - 283		411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190		410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281		411.1	NA	-	-	-	-
71	ADIT - 282		411.1	NA	-	-	-	-
72	ADIT - 283		411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
75	Unprotected Non-Property							
76	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
77	ADIT - 281		411.1		-	-	-	-
78	ADIT - 282		411.1		-	-	-	-
79	ADIT - 283		411.1		-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
83	ADIT - 281		411.1		-	-	-	-
84	ADIT - 282		411.1		-	-	-	-
85	ADIT - 283		411.1		-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
89	ADIT - 281		411.1		-	-	-	-
90	ADIT - 282		411.1		-	-	-	-
91	ADIT - 283		411.1		-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G) Current Year Amortization	(H) December 31, 2024 EOY Balance
94	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
95	ADIT - 281		411.1		-	-	-	-
96	ADIT - 282		411.1		-	-	-	-
97	ADIT - 283		411.1		-	-	-	-
98	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
99	Tax Gross-Up Factor	ATT H-1A, Line 132b			1.39	1.39	1.39	1.39
100	Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G)	(H) December 31, 2024 EOY Balance
101	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
102	Account 254 (Other Regulatory Liabilities)				-	-	-	-
103	Total - Transmission Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)								
Federal and State Income Tax Regulatory Asset / (Liability) related to Excess / Deficient Deferred Income Taxes								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2023 BOY Balance	(G)	(H) December 31, 2024 EOY Balance
104	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)				(143,970,035)	(52,727,128)	1,770,380	(50,956,748)
106	Total - Transmission Regulatory Asset / (Liability)				\$ (143,970,035)	\$ (52,727,128)	\$ 1,770,380	\$ (50,956,748)

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 delineates 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 (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of protected property related deficient and (excess) ADIT attributable to federal net operating loss carry-forwards recorded to Account 190 will likewise be calculated using ARAM or a manner that complies with the normalization requirements. Under the ARAM methodology, the deficient and (excess) ADIT attributable to federal net operating losses will begin amortizing in the period in which the book depreciation exceeds the tax depreciation associated with the underlying assets that gave rise to the federal net operating loss. The unprotected property related deficient and (excess) ADIT will be fully amortized by December 31, 2022. The unprotected non-property related excess and deficient ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where 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.

END

Atlantic City Electric Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017

ADIT - Pre Rate Change (December 31, 2017)										ADIT - Post Rate Change (December 31, 2017)				
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	FIT on SIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	FIT on SIT	Total ADIT	
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 21%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) * 21%	(M) = (J) + (K) + (L)	
FERC Account 189 - Non-Current Note A)														
1	NJ AMA	1999 AMT	Unprotected Non-Property	\$ -	\$ -	\$ 561,351	\$(196,473)	\$ 364,878	\$ -	\$ -	\$ 561,351	\$(117,884)	\$ 443,467	
2	Accrued Payroll Taxes - Manual	Accrued Labor Related	Unprotected Non-Property	222,052	77,718	19,985	(8,995)	90,708	222,052	46,631	19,985	(4,197)	82,419	
3	Accrued Liab-Required Health Claims	Accrued Labor Related	Unprotected Non-Property	561,536	196,538	50,538	(17,688)	229,387	561,536	117,923	50,538	(10,813)	157,648	
4	Accrued Liabilities - Workers Comp	Accrued Labor Related	Unprotected Non-Property	1,350,412	472,844	121,537	(42,538)	551,843	1,350,412	283,587	121,537	(25,523)	379,601	
5	Accrued Liabilities - Disability	Accrued 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	
6	Accrued Liability - PHI Incentive Plan	Accrued Labor Related	Unprotected Non-Property	3,405,704	1,191,996	306,513	(107,280)	1,391,230	3,405,704	715,198	306,513	(64,388)	957,343	
7	Accrued Liab-Sick Pay Carryover	Accrued Labor Related	Unprotected Non-Property	1,776,911	621,919	159,922	(55,973)	726,868	1,776,911	373,151	159,922	(33,584)	499,490	
8	Accrued Liab-Vacation	Accrued Labor Related	Unprotected Non-Property	2,978,952	1,042,833	268,106	(93,837)	1,218,902	2,978,952	625,580	268,106	(56,302)	837,384	
9	Acc Liab - Deferred Comp ST	Accrued 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	
10	Liabilities-Disability (92420L)-Contra	Accrued Labor Related	Unprotected Non-Property	(156,169)	(54,659)	(14,055)	4,919	(83,795)	(156,169)	(32,796)	(14,055)	2,952	(43,899)	
11	Liab-Workers Comp (92420L)-Contra	Accrued Labor Related	Unprotected Non-Property	(1,350,412)	(472,644)	(121,537)	42,538	(551,843)	(1,350,412)	(283,587)	(121,537)	25,523	(379,601)	
12	Accrued Liabilities - Workers Comp - Long Term	Accrued Labor Related	Unprotected Non-Property	8,741,596	3,059,559	786,744	(275,366)	3,570,942	8,741,596	1,835,735	786,744	(165,218)	2,457,263	
13	Accrued Liabilities - Disability - Long Term	Accrued Labor Related	Unprotected Non-Property	518,589	181,506	46,673	(18,386)	211,844	518,589	108,904	46,673	(9,801)	145,775	
14	Liability-Deferred Comp (92530P)-Contra	Accrued 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 Liab - Deferred Comp LT -Old Plans	Accrued Labor Related	Unprotected Non-Property	140,236	49,083	12,621	(4,417)	57,286	140,236	29,450	12,621	(2,650)	36,420	
16	Section 481(a) Adjustments - Payroll Taxes	Accrued 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)	70,936	
18	Accrued Liab-General Liability	Accrued Liab - Misc.	Unprotected Non-Property	2,941,546	1,029,541	264,739	(92,859)	1,201,822	2,941,546	617,725	264,739	(55,595)	826,869	
19	Regulatory Liability-Current-Rew Acct	Accrued Liab - Misc.	Unprotected Non-Property	1,093,270	382,645	98,394	(34,438)	446,601	1,093,270	229,587	98,394	(20,883)	307,318	
20	Reg Liab-NJ-Elg Energy Supply-Netting	Accrued Liab - Misc.	Unprotected Non-Property	(10,678,348)	(3,736,722)	(960,871)	338,305	(4,361,288)	(10,678,348)	(2,242,033)	(960,871)	201,783	(3,001,121)	
21	NJ On Reg Liability-Deferred OSM	Accrued Liab - Misc.	Unprotected Non-Property	648,725	227,054	58,385	(20,435)	285,004	648,725	136,232	58,385	(12,281)	182,357	
22	Regulatory Liability - NJ Distribution Deferral SBC	Accrued Liab - Misc.	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 Liab - Misc.	Unprotected Non-Property	890,926	311,824	80,183	(28,064)	363,943	890,926	187,094	80,183	(16,838)	250,439	
24	NJ Reg Liability-Lifeline	Accrued Liab - Misc.	Unprotected Non-Property	465,468	162,914	41,892	(14,682)	190,144	465,468	97,748	41,892	(8,797)	130,843	
25	ACE - Unbilled Generation Deferral	Accrued Liab - 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 Liab - Misc.	Unprotected Non-Property	2,534,008	886,902	228,081	(79,821)	1,035,141	2,534,008	532,141	228,081	(47,893)	712,309	
27	ACE - Unbilled Transmission Deferral	Accrued Liab - Misc.	Unprotected Non-Property	1,371,625	480,069	123,446	(43,208)	569,309	1,371,625	288,041	123,446	(25,564)	385,564	
28	Regulatory Liability-Controls-Rew Acct	Accrued Liab - Misc.	Unprotected Non-Property	(1,093,270)	(382,645)	(98,394)	34,438	(446,601)	(1,093,270)	(229,587)	(98,394)	20,883	(307,318)	
29	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)	466	(7,233)	
30	Reg Liab-Asset Retirement Oblig-Electric	Accrued Liab - Misc.	Unprotected Non-Property	(1,450,368)	(507,828)	(130,533)	45,887	(592,474)	(1,450,368)	(304,577)	(130,533)	27,412	(407,698)	
31	Asset Retirement Obligation - Non-Utility	Accrued Liab - Misc.	Unprotected Non-Property	2,210,220	773,577	198,920	(69,622)	902,875	2,210,220	464,148	198,920	(41,773)	621,293	
32	Asset Retirement Obligation-Electric Utility	Accrued Liab - Misc.	Unprotected Non-Property	1,450,368	507,828	130,533	(45,887)	592,474	1,450,368	304,577	130,533	(27,412)	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)	533,596	
34	On Reg Liab-Asset Retirement Obligation	Accrued Liability - General	Unprotected Non-Property	1,450,368	507,828	130,533	(45,887)	592,474	1,450,368	304,577	130,533	(27,412)	407,698	
35	Merger Commitments	Accrued Liability - General	Unprotected Non-Property	-	-	-	-	-	-	-	-	-	-	
36	Accrued Charitable Contributions-NJ	Accrued Liability - General	Unprotected Non-Property	968,920	339,122	87,203	(30,521)	396,804	968,920	203,473	87,203	(18,313)	272,363	
37	Accrued Charitable Contributions-NJ-Long Term	Accrued Liability - General	Unprotected Non-Property	8,720,799	2,352,280	604,872	(211,705)	2,745,447	8,720,799	1,411,368	604,872	(127,023)	1,889,217	
38	Accumulated Deferred Investment Tax Credit	Accumulated Deferred Investment Tax Credit	Protected Property	1,294,048	452,755	118,494	(41,649)	510,339	1,294,048	278,429	118,494	(24,849)	1,036,305	
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	(34,812)	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	15,938,799	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	25,850	(8,978)	118,423	285,000	59,850	25,850	(5,387)	80,114	
44	Liability-Environmental (925300)-Contra	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	(285,000)	(99,750)	(25,850)	8,978	(118,423)	(285,000)	(59,850)	(25,850)	5,387	(80,114)	
45	Accrued Liab-Environmental Site Exp - Long Term	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	828,942	290,130	56,805	(19,812)	296,923	828,942	172,078	56,805	(11,887)	177,796	
46	Accrued Liab-LTIP	OPEB	Unprotected Non-Property	427,575	149,651	38,482	(13,468)	174,684	427,575	88,791	38,482	(8,081)	120,191	
47	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	18,383,106	6,383,067	1,474,480	(516,068)	6,892,499	18,383,106	3,440,452	1,474,480	(309,841)	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	(27,787)	360,093	881,501	185,115	79,335	(16,880)	247,790	
50	Liabilities-SERP (92420L) - Contra	SERP	Unprotected Non-Property	(881,501)	(308,525)	(79,335)	27,787	(360,093)	(881,501)	(185,115)	(79,335)	16,880	(247,790)	
51	Accrued Liab-SERP	SERP	Unprotected Non-Property	881,501	308,525	79,335	(27,787)	360,093	881,501	185,115	79,335	(16,880)	247,790	
52	Deferred Credits - Deferred MTC Tax Rev	Stranded Costs	Unprotected Non-Property	3,889,954	1,361,484	350,096	(122,534)	1,589,048	3,889,954	818,890	350,096	(73,520)	1,093,466	
53	NJ On Reg Liability-Tax Benefits	Stranded Costs	Unprotected Non-Property	444,548	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)	784,569	
55	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	177,389,073	62,086,176	-	-	62,086,176	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	(104,158,558)	(36,454,795)	-	-	(36,454,795)	(104,158,558)	(21,872,877)	-	-	(21,872,877)	
57	NJ NOL	State NOL	Unprotected Non-Property	-	-	28,158,807	(9,855,582)	18,303,224	-	-	28,158,807	(5,913,349)	22,445,457	
58	SFAS109-Regulatory Liability Electric	N/A	N/A	2,553,399	893,690	229,806	(80,432)	1,043,063	2,553,399	538,214	229,806	(48,259)	717,760	
59	SFAS 109 - Regulatory Asset Electric	SFAS109 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	SFAS 109 Regulatory Liability	N/A	-	-	-	-	-	458,773,846	96,342,508	41,289,648	(8,070,826)	128,961,328	
61	Total FERC Account 189			\$ 117,324,236	\$ 41,063,482	\$ 32,702,288	\$(11,445,801)	\$ 62,319,968	\$ 576,086,081	\$ 120,980,597	\$ 73,991,934	\$(15,538,308)	\$ 178,434,225	
FERC Account 282 - Property Note A)														
62	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$(1,102,869,694)	\$(386,004,393)	\$ -	\$ -	\$(386,004,393)	\$(1,102,869,694)	\$(231,602,838)	\$ -	\$ -	\$(231,602,838)	
63	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(1,313,024,379)	(459,558,533)	-	-	(459,558,533)	(1,313,024,379)	(275,735,120)	-	-	(275,735,120)	
64	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)												

Atlantic City Electric Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Tax Cuts and Jobs Act of 2017

		ADIT - Pre Rate Change (December 31, 2017)								ADIT - Post Rate Change (December 31, 2017)							
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	Fit on SIT (G) = (B) * 35%	Total ADIT (H) = (E) + (F) + (G)	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	Fit on SIT (I) = (J) * 21%	Total ADIT (L) = (K) + (I) + (J)				
	(A)	(B)	(C)	(D)	(E) = (B) * 35%	(F)	(G) = (B) * 35%	(H) = (E) + (F) + (G)	(I)	(J) = (I) * 21%	(K)	(L) = (K) + (I) + (J)	(M) = (J) + (K) + (L)				
FERC Account 283 - Non-Current (Note A)																	
74	Other Regulatory Assets - Vacation Accrual	Accrual Labor Related	Unprotected Non-Property	\$ (5,186,943)	\$ (1,815,430)	\$ (486,825)	\$ 183,389	\$ (2,118,866)	\$ (5,186,943)	\$ (1,089,258)	\$ (486,825)	\$ 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)	86,464	(1,265,967)				
76	Regulatory Assets - NJ NGC Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(4,729,886)	(1,655,460)	(425,680)	148,991	(1,932,150)	(4,729,886)	(993,278)	(425,680)	89,571	(1,329,571)				
77	Deferred Credits-General	Interest on Contingent Taxes	Unprotected Non-Property	171,753	60,114	15,458	(5,410)	70,181	171,753	38,068	15,458	(3,246)	48,280				
78	Unamortized Loss on Rescquired Debt	Loss on Rescquired Debt	Unprotected Non-Property	(5,278,948)	(1,847,832)	(475,105)	186,287	(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)	(361,986)	(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)	445,832	(6,827,894)				
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)	224,918	548,391	115,182	49,355	(10,365)	154,153				
83	Accrued Severance	Other- 283	Unprotected Non-Property	69,901	24,465	6,291	(2,202)	38,555	69,901	14,879	6,291	(1,321)	19,849				
84	De'd Credits - De'd Transitional Bond	Other- 283	Unprotected Non-Property	(1,479,389)	(517,786)	(133,145)	46,601	(804,331)	(1,479,389)	(310,872)	(133,145)	27,960	(415,856)				
85	Pension Payments	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)	1,510,888	(22,468,488)				
86	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj. Trans. Svc	Unprotected Non-Property	(10,802,815)	(3,710,985)	(954,253)	333,989	(4,331,250)	(10,802,815)	(2,226,591)	(954,253)	200,393	(2,980,451)				
87	Regulatory Assets - NJ Recovery - Base	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(18,516,983)	(6,480,944)	(1,688,528)	583,285	(7,584,187)	(18,516,983)	(3,888,568)	(1,688,528)	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)	(1,918,512)	(821,362)	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	(10,056,582)	(24,618,339)	(5,189,851)	(2,215,851)	465,287	(6,920,215)				
90	Regulatory Assets-Current-Ret 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	(7,948,213)				
91	Reg Asset-NJ Dtd Energy Supply	Regulatory Asset - General	Unprotected Non-Property	10,678,348	3,736,722	960,871	(338,305)	4,361,288	10,678,348	2,242,033	960,871	(201,783)	3,001,121				
92	Regulatory Assets-Elec Gen	Regulatory Asset - General	Unprotected Non-Property	(158,579)	(54,803)	(14,092)	4,932	(63,963)	(158,579)	(32,882)	(14,092)	2,959	(44,014)				
93	Regulatory Assets-Conts-Corp Acctg	Regulatory Asset - General	Unprotected Non-Property	24,618,339	8,616,419	2,215,851	(775,478)	10,056,582	24,618,339	5,189,851	2,215,851	(465,287)	6,920,215				
94	Regulatory Assets-Conts-Ret 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)	7,948,213				
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-Conts	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	(483,808)	(169,388)	(43,552)	15,243	(197,676)	(483,808)	(101,621)	(43,552)	9,148	(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	(178,464)				
99	Recoverable NJ Stranded Costs	Stranded Costs	Unprotected Non-Property	(5,905,595)	(2,066,958)	(531,504)	186,026	(2,412,436)	(5,905,595)	(1,240,175)	(531,504)	111,818	(1,860,063)				
100	Deferred Securitization Cost Transaction	Stranded Costs	Unprotected Non-Property	(649,787)	(227,418)	(58,479)	20,468	(285,430)	(649,787)	(138,451)	(58,479)	12,281	(182,650)				
101	Other Regulatory Assets - NJ BGS	Stranded Costs	Unprotected Non-Property	(18,325,389)	(5,713,886)	(1,489,285)	514,250	(6,688,921)	(18,325,389)	(3,428,332)	(1,489,285)	308,550	(4,589,067)				
102	Stranded Cost-BL England	Stranded Costs	Unprotected Non-Property	(9,967,333)	(3,486,568)	(897,060)	313,971	(4,071,655)	(9,967,333)	(2,093,140)	(897,060)	188,383	(2,801,817)				
103	Stranded Cost-PCPL	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)	856,903	(9,770,122)				
104	Stranded Cost-Ref-Fuel	Stranded Costs	Unprotected Non-Property	(965,000)	(337,750)	(86,850)	30,396	(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)	\$ (79,342,996)	\$ (20,376,771)	\$ 7,131,670	\$ (82,487,897)	\$ (226,408,561)	\$ (47,545,798)	\$ (20,376,771)	\$ 4,279,122	\$ (63,643,447)				
107	Grand Total			\$ (2,471,043,885)	\$ (864,865,353)	\$ (126,890,125)	\$ 44,448,544	\$ (847,408,834)	\$ (2,012,270,018)	\$ (422,576,704)	\$ (85,700,479)	\$ 17,987,101	\$ (480,280,082)				

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 balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes—Credit, Other Income or Deductions), as appropriate.

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

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

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

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

END

Atlantic City Electric Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed 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	FERC Account
	(A)	(B)	(C)	(H) - (M)	(O)	(P)	(Q) = (M) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) - (T)	(V)
FERC Account 186 - Non-Current Notes A												
1	NJ AMA	1999 AMT	Unprotected Non-Property	\$ (78,589)	\$ -	\$ -	\$ (78,589)	Plant	Yes	33.30%	\$ (28,170)	190
2	Accrued Payroll Taxes - Manual	Accrued Labor Related	Unprotected Non-Property	28,289	-	-	28,289	Labor	Yes	8.53%	1,847	190
3	Accrued Liab-Required Health Claims	Accrued Labor Related	Unprotected Non-Property	71,540	-	-	71,540	Labor	Yes	8.53%	4,672	190
4	Accrued Liabilities - Workers Comp	Accrued Labor Related	Unprotected Non-Property	172,042	-	-	172,042	Labor	Yes	8.53%	11,234	190
5	Accrued Liabilities - Disability	Accrued Labor Related	Unprotected Non-Property	19,896	-	-	19,896	Labor	Yes	8.53%	1,299	190
6	Accrued Liability - PHI Incentive Plan	Accrued Labor Related	Unprotected Non-Property	433,887	-	-	433,887	Labor	Yes	8.53%	28,333	190
7	Accrued Liab-Sick Pay Carryover	Accrued Labor Related	Unprotected Non-Property	226,378	-	-	226,378	Labor	Yes	8.53%	14,763	190
8	Accrued Liab-Vacation	Accrued Labor Related	Unprotected Non-Property	379,519	-	-	379,519	Labor	Yes	8.53%	24,783	190
9	Acc Liab - Deferred Comp ST	Accrued Labor Related	Unprotected Non-Property	17,199	-	-	17,199	Labor	Yes	8.53%	1,123	190
10	Liabilities-Disability (82420L)-Contra	Accrued Labor Related	Unprotected Non-Property	(19,896)	-	-	(19,896)	Labor	Yes	8.53%	(1,299)	190
11	Liab-Workers Comp (82420L)-Contra	Accrued Labor Related	Unprotected Non-Property	(172,042)	-	-	(172,042)	Labor	Yes	8.53%	(11,234)	190
12	Accrued Liabilities - Workers Comp - Long Term	Accrued Labor Related	Unprotected Non-Property	1,113,679	-	-	1,113,679	Labor	Yes	8.53%	72,723	190
13	Accrued Liabilities - Disability - Long Term	Accrued Labor Related	Unprotected Non-Property	86,068	-	-	86,068	Labor	Yes	8.53%	4,314	190
14	Liability-Deferred Comp (82530P)-Contra	Accrued Labor Related	Unprotected Non-Property	(17,199)	-	-	(17,199)	Labor	Yes	8.53%	(1,123)	190
15	Acc Liab - Deferred Comp LT - Old Plans	Accrued Labor Related	Unprotected Non-Property	17,866	-	-	17,866	Labor	Yes	8.53%	1,167	190
16	Section 481(a) Adjustments - Payroll Taxes	Accrued Labor Related	Unprotected Non-Property	(15,582)	-	-	(15,582)	Labor	Yes	8.53%	(1,017)	190
17	Accrued Liab-Auto Liability	Accrued Liab - Auto	Unprotected Non-Property	31,742	-	-	31,742	Labor	Yes	8.53%	2,073	190
18	Accrued Liab-General Liability	Accrued Liab - Misc.	Unprotected Non-Property	374,753	-	-	374,753	Plant	Yes	33.30%	124,793	190
19	Regulatory Liability-Current-Rew Acct	Accrued Liab - Misc.	Unprotected Non-Property	139,283	-	-	139,283	Plant	Yes	0.00%	-	190
20	Reg Liab-NJ Dtd Energy Supply-Natting	Accrued Liab - Misc.	Unprotected Non-Property	(1,360,167)	-	-	(1,360,167)	Plant	Yes	0.00%	-	190
21	NJ Oth Reg Liability-Deferred DSM	Accrued Liab - Misc.	Unprotected Non-Property	82,648	-	-	82,648	Plant	Yes	0.00%	-	190
22	Regulatory Liability - NJ Distribution Deferral SBC	Accrued Liab - Misc.	Unprotected Non-Property	50,851	-	-	50,851	Plant	Yes	0.00%	-	190
23	NJ Reg Liability-Universal Service Fund	Accrued Liab - Misc.	Unprotected Non-Property	113,504	-	-	113,504	Plant	Yes	0.00%	-	190
24	NJ Reg Liability-Lifeline	Accrued Liab - Misc.	Unprotected Non-Property	59,301	-	-	59,301	Plant	Yes	0.00%	-	190
25	ACE - Unbilled Generation Deferral	Accrued Liab - Misc.	Unprotected Non-Property	1,416,817	-	-	1,416,817	Plant	Yes	0.00%	-	190
26	ACE - Unbilled Societal Benefits Charge	Accrued Liab - Misc.	Unprotected Non-Property	322,832	-	-	322,832	Plant	Yes	0.00%	-	190
27	ACE - Unbilled Transmission Deferral	Accrued Liab - Misc.	Unprotected Non-Property	174,745	-	-	174,745	100% Transmission	Yes	0.00%	-	190
28	Regulatory Liability-Contra-Rew Acctg	Accrued Liab - Misc.	Unprotected Non-Property	(139,283)	-	-	(139,283)	Plant	Yes	0.00%	-	190
29	Other Regulatory Liability - General	Accrued Liab - Misc.	Unprotected Non-Property	(3,278)	-	-	(3,278)	Plant	Yes	0.00%	-	190
30	Reg Liab-Asset Retirement Oblig-Electric	Accrued Liab - Misc.	Unprotected Non-Property	(184,777)	-	-	(184,777)	Plant	Yes	0.00%	-	190
31	Asset Retirement Obligation - Non-Utility	Accrued Liab - Misc.	Unprotected Non-Property	281,582	281,582	-	(0)	Plant	No	0.00%	-	190
32	Asset Retirement Obligation-Electric Utility	Accrued Liab - Misc.	Unprotected Non-Property	184,777	-	-	184,777	Plant	Yes	0.00%	-	190
33	Accrued Liab-General	Accrued Liability - General	Unprotected Non-Property	241,836	-	-	241,836	Plant	Yes	33.30%	80,531	190
34	Oth Reg Liab-Asset Retirement Obligation	Accrued Liability - General	Unprotected Non-Property	184,777	-	-	184,777	Plant	Yes	0.00%	-	190
35	Merger Commitments	Accrued Liability - General	Unprotected Non-Property	-	-	-	-	Plant	No	0.00%	-	190
36	Accrued Charitable Contributions-NJ	Accrued Liability - General	Unprotected Non-Property	123,440	123,440	-	(0)	Plant	No	0.00%	-	190
37	Accrued Charitable Contributions-NJ-Long Term	Accrued Liability - General	Unprotected Non-Property	856,230	856,230	-	(0)	Plant	No	0.00%	-	190
38	Accumulated Deferred Investment Tax Credit	Accumulated Deferred Investment Tax Credit	Protected Property	471,033	-	-	471,033	Plant	Yes	33.30%	156,854	190
39	Provision for Uncollectible Accounts-Special Billing	BAD DEBT RESERVE	Unprotected Non-Property	233,310	-	-	233,310	Plant	Yes	0.00%	-	190
40	Provision for Uncollectible Accounts-NJ	BAD DEBT RESERVE	Unprotected Non-Property	2,030,603	-	-	2,030,603	Plant	Yes	0.00%	-	190
41	Charitable Contributions - Fed	Charitable Contribution Limit	Unprotected Non-Property	284,432	284,432	-	(0)	Plant	No	0.00%	-	190
42	Charitable Contributions - NJ	Charitable Contribution Limit	Unprotected Non-Property	(27,541)	(27,541)	-	(0)	Plant	No	0.00%	-	190
43	Accrued Liab-Environmental Site Exp	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	36,309	-	-	36,309	Plant	Yes	0.00%	-	190
44	Liability-Environmental (825300)-Contra	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	(36,309)	-	-	(36,309)	Plant	Yes	0.00%	-	190
45	Accrued Liab-Environmental Site Exp - Long Term	ENVIRONMENTAL EXPENSE	Unprotected Non-Property	80,127	-	-	80,127	Plant	Yes	0.00%	-	190
46	Accrued Liab-LTIP	OPEB	Unprotected Non-Property	54,473	-	-	54,473	Labor	Yes	8.53%	3,557	190
47	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	2,087,208	-	-	2,087,208	Labor	Yes	8.53%	136,295	190
48	Accrued Liability - LTIP - Long-Term	OPEB	Unprotected Non-Property	16,577	-	-	16,577	Plant	Yes	8.53%	1,063	190
49	SERP Asset	SERP	Unprotected Non-Property	112,303	104,970	-	7,333	Labor	Yes	0.00%	-	190
50	Liabilities-SERP (82420L) - Contra	SERP	Unprotected Non-Property	(112,303)	(104,970)	-	(7,333)	Labor	Yes	0.00%	-	190
51	Accrued Liab-SERP	SERP	Unprotected Non-Property	112,303	-	-	112,303	Labor	Yes	8.53%	7,333	190
52	Deferred Credits - Deferred MTC Tax Rev	Stranded Costs	Unprotected Non-Property	495,580	-	-	495,580	Plant	Yes	0.00%	-	190
53	NJ Oth Reg Liability-Tax Benefits	Stranded Costs	Unprotected Non-Property	56,635	-	-	56,635	Plant	Yes	0.00%	-	190
54	Use Tax Payable	Use Tax Reserve	Unprotected Non-Property	355,582	-	-	355,582	Plant	Yes	0.00%	-	190
55	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	190
56	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%	-	190
57	NJ NOL	State NOL	Unprotected Non-Property	(3,942,233)	-	-	(3,942,233)	Plant	Yes	33.30%	(1,312,764)	190
58	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	325,303	-	325,303	-	N/A	No	0.00%	-	190
59	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(6,233,541)	-	-	-	N/A	No	0.00%	-	190
60	SFAS109-Regulatory Liability Electric	FAS 109 Regulatory Liability	N/A	(126,961,328)	-	-	(126,961,328)	N/A	No	0.00%	-	190
61	Total FERC Account 186			\$ (117,114,255)	\$ (13,063,775)	\$ (134,669,566)	\$ 30,819,068				\$ 7,595,067	
FERC Account 282 - Property Note A												
62	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (154,401,757)	\$ -	\$ -	\$ (154,401,757)	Plant	Yes	33.30%	\$ (51,415,785)	282
63	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(183,823,413)	-	(10,247,068)	(173,576,345)	Plant	Yes	33.30%	(57,800,923)	282
64	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%	-	282
65	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(10,498,866)	-	-	(10,498,866)	Plant	Yes	33.30%	(3,496,122)	282
66	State Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	20,876,866	-	-	20,876,866	Plant	Yes	33.30%	6,951,986	282
67	State Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(1,509,489)	-	-	(1,509,489)	100% Distribution	No	0.00%	-	282
68	State Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	251,797	-	-	251,797	Plant	Yes	33.30%	83,648	282
69	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)	282
70	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%	-	282
71	State Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	52,489	-	-	52,489	Plant	Yes	33.30%	17,479	282
72	State Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(167,474)	-	-	(167,474)	100% Distribution	No	0.00%	-	282
73	Total FERC Account 282			\$ (311,170,146)	\$ -	\$ (10,247,068)	\$ (300,823,077)				\$ (105,653,717)	

Atlantic City Electric Company
Accumulated Deferred Income Taxes Remeasurement
Attachment 1F - Deficient / (Excess) Deferred Income Taxes Worksheet

Deficient / (Excess) Deferred Income Taxes (December 31, 2017)												
Line	Detailed 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 8)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
(A)	(B)	(C)	(D) = (H) - (I)	(E)	(F)	(G) = (H) - (I)	(J)	(K)	(L)	(M)	(N)	(O)
FERC Account 283 - Non-Current (Note A)												
74	Other Regulatory Assets - Vacation Accrual	Accrual Labor Related	Unprotected Non-Property	\$ (660,817)	\$ -	\$ -	\$ (660,817)	Labor	Yes	6.53%	\$ (43,151)	283
75	Regulatory Assets - NJ BGS Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(582,834)	-	-	(582,834)	Plant	Yes	33.30%	\$ (194,084)	283
76	Regulatory Assets - NJ NGC Deferral	BGS Deferred Related - Retail	Unprotected Non-Property	(602,587)	-	-	(602,587)	Plant	Yes	33.30%	\$ (200,682)	283
77	Deferred Credits-General	Interest on Contingent Taxes	Unprotected Non-Property	21,881	21,881	-	(0)	Plant	No	0.00%	\$ -	283
78	Unamortized Loss on Reacquired Debt	Loss on Reacquired Debt	Unprotected Non-Property	(672,538)	-	-	(672,538)	Plant	Yes	33.30%	\$ (223,955)	283
79	Miscellaneous Deferred Debits - General	Misc. Deferred Debits - Retail	Unprotected Non-Property	(219,605)	-	-	(219,605)	Plant	Yes	33.30%	\$ (73,128)	283
80	NUG Buy-out	NUG BUYOUT	Unprotected Non-Property	(3,003,891)	-	-	(3,003,891)	Plant	Yes	33.30%	\$ (1,000,298)	283
81	Renewable Energy Credits - NJ	Other- 283	Unprotected Non-Property	(159,140)	-	-	(159,140)	Plant	Yes	33.30%	\$ (52,994)	283
82	Solar Renewable Energy Credits II - NJ	Other- 283	Unprotected Non-Property	89,865	-	-	89,865	Plant	Yes	33.30%	\$ 23,285	283
83	Accrued Severance	Other- 283	Unprotected Non-Property	8,905	-	-	8,905	Plant	Yes	33.30%	\$ 2,965	283
84	De'd Credits - De'd Transitional Bond	Other- 283	Unprotected Non-Property	(188,474)	-	-	(188,474)	Plant	Yes	33.30%	\$ (62,782)	283
85	Prepaid Pension Costs	PENSION PAYMENT RESERVE	Unprotected Non-Property	(10,183,157)	-	-	(10,183,157)	Labor	Yes	6.53%	\$ (664,960)	283
86	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	Yes	100.00%	\$ (1,350,799)	283
87	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)	283
88	Regulatory Assets - NJ	Reg Asset-NJ Rec-Base	Unprotected Non-Property	(1,162,684)	-	-	(1,162,684)	Plant	Yes	33.30%	\$ (387,174)	283
89	Regulatory Assets-Current-Corp Acctg	Regulatory Asset - General	Unprotected Non-Property	(3,136,376)	-	-	(3,136,376)	Plant	Yes	0.00%	\$ -	283
90	Regulatory Assets-Current-Ret Acctg	Regulatory Asset - General	Unprotected Non-Property	(3,601,379)	-	-	(3,601,379)	Plant	No	0.00%	\$ -	283
91	Reg Asset-NJ Dtd Energy Supply	Regulatory Asset - General	Unprotected Non-Property	1,360,167	-	-	1,360,167	Plant	No	0.00%	\$ -	283
92	Regulatory Assets-Elec Gen1	Regulatory Asset - General	Unprotected Non-Property	(19,948)	-	-	(19,948)	Plant	No	0.00%	\$ -	283
93	Regulatory Assets-Current-Corp Acctg	Regulatory Asset - General	Unprotected Non-Property	3,136,376	-	-	3,136,376	Plant	No	0.00%	\$ -	283
94	Regulatory Assets-Current-Ret Acctg	Regulatory Asset - General	Unprotected Non-Property	3,601,379	-	-	3,601,379	Plant	No	0.00%	\$ -	283
95	Regulatory Assets - Asset Retirement Obligation	Regulatory Asset - General	Unprotected Non-Property	(23,135)	-	-	(23,135)	Plant	No	0.00%	\$ -	283
96	Regulatory Assets-Elec Gen1-Contrs	Regulatory Asset - General	Unprotected Non-Property	19,948	-	-	19,948	Plant	No	0.00%	\$ -	283
97	Reg Assets-Solar Renew Energy Credit	Regulatory Asset - General	Unprotected Non-Property	(61,650)	-	-	(61,650)	Plant	No	0.00%	\$ -	283
98	Reg Assets - Solar Renew Energy Certification	Regulatory Asset - SREC Program	Unprotected Non-Property	(80,883)	-	-	(80,883)	Plant	No	0.00%	\$ -	283
99	Recoverable NJ Stranded Costs	Stranded Costs	Unprotected Non-Property	(752,373)	-	-	(752,373)	Plant	No	0.00%	\$ -	283
100	Deferred Securitization Cost Transaction	Stranded Costs	Unprotected Non-Property	(82,780)	-	-	(82,780)	Plant	No	0.00%	\$ -	283
101	Other Regulatory Assets - NJ BGS	Stranded Costs	Unprotected Non-Property	(2,079,855)	-	-	(2,079,855)	Plant	No	0.00%	\$ -	283
102	Stranded Cost-BL England	Stranded Costs	Unprotected Non-Property	(1,269,838)	-	-	(1,269,838)	Plant	No	0.00%	\$ -	283
103	Stranded Cost-PCLP	Stranded Costs	Unprotected Non-Property	(4,428,010)	-	-	(4,428,010)	Plant	No	0.00%	\$ -	283
104	Stranded Cost-Ref-Fuel	Stranded Costs	Unprotected Non-Property	(122,941)	-	-	(122,941)	Plant	No	0.00%	\$ -	283
105	Stranded Cost-Capital Reduction Costs	Stranded Costs	Unprotected Non-Property	(258,216)	-	-	(258,216)	Plant	No	0.00%	\$ -	283
106	Total FERC Account 283			\$ (28,844,451)	\$ 21,881	\$ -	\$ (28,866,332)				\$ (5,013,302)	
107	Grand Total			\$ (457,128,852)	\$ (13,041,884)	\$ (145,116,835)	\$ (298,976,323)				\$ (103,271,952)	
							Protected Property	\$ (129,096,253)			\$ (42,989,052)	
							Unprotected Property	(146,521,320)			(54,437,932)	
							Unprotected Non-Property	(23,352,750)			(5,844,968)	
							Total Unprotected	\$ (169,874,070)			\$ (60,282,899)	
							Total Deficient / (Excess) ADIT	\$ (298,976,323)			\$ (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 law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes-Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes-Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

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

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

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

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

END

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

Other Taxes		Page 263 Col (I)	Allocator	Allocated Amount
Plant Related			Gross Plant Allocator	
1	Real property (State, Municipal or Local)	1,956,612		
2	Personal property			
3	City License			
4	Federal Excise			
Total Plant Related		1,956,612	38.13%	746,048
Labor Related			Wages & Salary Allocator	
5	Federal FICA & Unemployment	2,923,172		
6				
Total 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	State Franchise tax	-		
9	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

			Total Amount	Allocation Factor	Allocation %	Total Amount 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%	\$ 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
<u>Revenue Adjustment to determine Revenue Credit</u>						
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.					
15	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.					
16	Note 3: 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.		\$ 4,708,713			
17	Amount offset in line 4 above		\$ 258,887,524			
18	Total Account 454, 456 and 456.1		\$ 269,823,103			
19	Note 3: SECA revenues booked in Account 447.					

Atlantic City Electric Company
Attachment 3a - Shared Revenues Workpaper

Ln	Item	Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	Incremental Expenses					
2	Functionalized Operating Expenses	65,254	-	-	-	-
3	Functionalized Taxes Other Than Income Taxes	+	-	-	-	-
4	Total Functionalized Expenses	65,254	-	-	-	-
5	Functional Allocator	×	1.0000	1.0000	1.0000	1.0000
6	Allocated Functional Expenses	65,254	-	-	-	-
7	Administrative & General Expenses (Labor)	-	-	-	-	-
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
11	Allocated Labor-related Expenses	-	-	-	-	-
12	Property Insurance	-	-	-	-	-
13	Plant-related Taxes Other Than Income Taxes	+	-	-	-	-
14	Total Plant-related Expenses	-	-	-	-	-
15	Gross Plant Allocator	×	0.3813	0.3813	0.3813	0.3813
16	Allocated Plant-related Expenses	-	-	-	-	-
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)	65,254	-	-	-	-
18	Gross Revenues	913,452	-	-	-	-
19	Total Non-Recovered Expenses	-	-	-	-	-
20	Total Recovered Expenses (Ln 4 + Ln 9 + Ln 14)	-	-	-	-	-
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
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)	493,454	-	-	-	-
24	Composite Tax Rate	×	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	-	-	-
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	0.2811 = $CTR = 1 - ((1-SIT)*(1-FIT))/(1-(SIT*FIT*p))$				
36	Customer % of Post-tax Revenues	0.5000 = CUSTP				
37	Customer to Utility Post-tax Ratio	1.0000 = $CUSTR = 1/((1-CUSTP)/CUSTP)$				
38	Utility Pre-Tax Allocation Factor	0.5818 = $1/(1+CUSTR-(CTR*CUSTR))$				
39	Functional Allocator	1.0000 = FA				
40	Wages and Salaries Allocator	0.1123 = WS				
41	Gross Plant Allocator	0.3813 = GP				

Notes

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 "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

A		Return and Taxes with 100 Basis Point Increase in ROE 100 Basis Point increase in ROE and Income Taxes	(Line 127 + Line 138)	136,710,529
B		100 Basis Point increase in ROE		1.00%
Return Calculation				
59	Rate Base		(Line 39 + 58)	1,397,486,034
Long Term Interest				
100	Long Term Interest		p117.62c through 67c	72,447,875
101	Less LTD Interest on Securitization Bonds	(Note P)	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	1,901,986,154
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	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	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)	106,977,492
Composite 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	P	(Percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$		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	(86,524)
134	Tax Gross-Up Factor		(Line 132b)	1.3910
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	(120,357)
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-1A)	Attachment 5, Line 136a	151,129
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136b	(1,272,726)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136c	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-1A)	Attachment 5, Line 136d	-
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	(1,121,597)
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)	1.3910
136g	Other Income Tax Adjustment		(Line 136e * 136f)	(1,560,157)
137	Income Tax Component =	$CIT = (T / (1 - T)) * Investment\ Return * (1 - (WCLTD / R)) =$	(Line 132a * 127 * (1 - (123 / 126)))	31,413,551
138	Total Income Taxes		(Line 135 + 136g + 137)	29,733,037

**Atlantic City Electric Company
Attachment 5 - Cost Support**

Electric / Non-electric Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Non-electric Portion	Details
10	Plant Allocation Factors						
11	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$ 107,548,434	107,548,434	-	Respondent is Electric Utility only
12	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column i)	-	-	-	
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	-	-	-	
24	Plant in Service						
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	-	-	-	
41	Accumulated Deferred Income Taxes						
41	Accumulated Investment Tax Credit Account No. 255	(Notes U)	p266.h (See Attachment 1B)	\$ 1,634,115	1,634,115	-	Respondent is Electric Utility only
47	Materials and Supplies						
47	Unaffiliated Stores Exp	(Note A)	p227.Bc & 16.c (See Attachment 9, column e)	\$ -	-	-	Respondent is Electric Utility only
65	Allocated General & Common Expenses						
65	Plus Transmission Lease Payments	(Note A)	p200.3.c	-	-	-	
67	Common Plant O&M	(Note A)	p356	-	-	-	

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, column c)	\$ 16,783,250	\$ 2,218,855	\$ 14,564,395	Specific identification based on plant records. The following plant investments are included: 1 Transmission Right of Way Carls Corner-Lands LI - Cumberland (old records say Salem) County, NJ 2 Ship Bottom Substation 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors						
19	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$ 5,925,700,587	-	-	
19	Plant in Service						
24	Transmission Plant in Service	(Note B)	p207.58.g (See Attachment 9, column b)	\$ 2,192,901,642	-	-	See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$ -	-	-	
30	Accumulated Depreciation						
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, column e)	\$ 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
73	Allocated General & Common Expenses					
73	Less EPRI Dues	(Note D)	p352-353	\$ 245,394	\$ 85,888	EPRI Membership dues in FERC Transmission O&M Account 561

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
70	Allocated General & Common Expenses						
70	Less Regulatory Commission Exp Account 828	(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
77	Directly Assigned A&G						
77	Regulatory Commission Exp Account 828	(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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
81	Directly Assigned A&G						
81	General Advertising Exp Account 930	(Note F)	p323.191b	\$ 1,037,559	-	\$ 1,037,559	None

Multistate Workpaper

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
129	Income Tax Rate			NJ	PA				Enter Calculation
129	SIT- State Income Tax Rate or Composite	(Note I)	9.00%	9.0%					Apportioned: NJ 100.0000%, PA 0.0000%

Education and Out Reach Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Education & Outreach	Other	Details
78	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

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

Atlantic City Electric Company
Attachment 5 - Cost Support

Prepayments

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions																
45	Prepayments	December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	Allocator	Allocation 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	1,056,228	685,861	1	11.23%
	NJ BPU Assessment	-	279,431	254,029	228,026	203,223	177,820	152,418	127,015	101,812	78,209	50,807	25,404	-	1	0.00%
	Working Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
	Prepaid Insurance	-	-	-	-	-	-	-	-	-	-	-	86,737	-	-	11.23%
	Prepaid Rationing	1,369	-	-	15,000	-	-	10,500	-	-	8,000	-	-	1,500	-	11.23%
	Prepaid Rent	749,782	799,418	764,056	736,799	707,036	671,122	708,787	671,479	634,171	596,893	559,558	854,358	816,334	-	11.23%
	Prepaid Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.23%
	Costs in excess of Billings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.23%
	NJ BPU Assessment/Sales Use Taxes/Other	(0)	(0)	(0)	943,978	629,318	41,505,535	41,190,678	29,744,611	18,154,255	9,292,362	2,958,945	(0)	(0)	-	0.00%
	Other Prepaid Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.23%
	Prepaid Property Tax	85,035	(351,783)	152,524	89,832	341,108	70,171	6,875	117,237	354,848	45,189	140,458	530,044	27,801	-	11.23%
	Leased Asset	7,494	-	-	7,985	-	-	7,758	-	-	7,531	-	-	7,455	-	0.00%
	Prepaid Software Fee & License	(15,199)	(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%
	Prepayments Monthly Balance	p.111,157	2,242,768	2,169,701	2,524,471	2,336,460	3,104,842	43,593,127	43,231,719	31,796,295	20,359,021	11,012,735	4,872,862	2,538,447	1,528,670	-
	Prepaid Penalties if not Included in Prepayments	-	3,017,848	1,737,434	7,147,129	5,851,811	4,568,244	3,284,878	2,001,111	717,544	-	-	-	-	-	11.23%
	Prepaid OP&M if not Included in Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11.23%
	Total Monthly Penalties Included in Sales	629,098	407,427	1,057,686	899,342	768,281	583,368	435,982	296,736	238,205	183,810	167,008	282,352	261,343	-	-

Transmission Related Account Reserves

Attachment A Line Rs, Descriptions, Notes													
Transmission Related Account Reserves													
Current and Long-Term Portfolios recorded in FERC Accounts (242, 232, 253, 228.1, 228.2, 228.3, & 228.4) and the accrued portions of below items that have not yet been transferred to trusts, escrow accounts or restricted accounts, but are still in general accounts as of year-end and therefore available to Company													
December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	13 Month Average
Bodily Injuries	(3,164,218)	(3,074,219)	(3,056,514)	(10,806,532)	(10,567,863)	(10,506,552)	(10,471,693)	(10,471,693)	(10,885,151)	(10,900,597)	(11,129,281)	(10,879,281)	(10,754,814)
Bodily Injuries	(244,015)	(244,015)	(244,015)	(244,015)	(244,015)	(227,395)	(244,015)	(244,015)	(227,395)	(227,395)	(223,711)	(473,711)	(473,711)
Current A/R-Workings Comp	285,893	244,700	244,555	244,015	243,822	243,589	242,862	242,862	242,811	241,873	240,907	288,716	288,716
Current A/R-Workings Comp	915,750	962,627	862,091	860,042	859,734	958,441	957,146	955,855	945,716	843,724	1,126,557	1,125,284	1,123,971
Workings Comp - Long Term	(5,483,685)	(5,754,649)	(5,848,884)	(5,772,504)	(5,754,200)	(5,835,342)	(5,738,704)	(5,728,716)	(5,745,716)	(5,715,291)	(5,884,611)	(5,884,611)	(5,731,430)
Workings Comp - Short Term	(893,162)	(807,036)	(830,107)	(810,703)	(818,481)	(835,897)	(827,378)	(801,733)	(833,455)	(803,481)	(829,892)	(825,504)	(832,437)
Pension Obligations	-	-	-	-	-	-	-	-	(33,718)	(2,603,848)	(2,603,848)	(2,603,848)	(2,603,848)
Supplemental Mgmt Retirement Plan	-	-	-	-	-	-	-	-	(532,307)	(530,810)	(529,312)	(527,815)	(526,317)
Non-Pension PostRetire Benefit	(3,529,041)	(3,332,932)	(3,117,822)	(2,893,831)	(2,882,427)	(2,471,024)	(2,259,621)	(2,048,217)	(1,838,814)	(1,825,411)	(1,414,007)	(1,202,084)	-
FASB 112 Liability/ASC 712 OPEB Obligation - Curr	(352,048)	(352,048)	(352,048)	(352,048)	(352,048)	(352,048)	(352,048)	(352,048)	(352,048)	(352,048)	(270,771)	(270,771)	(270,771)
Long-term Incentive Plans	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Comp Plan - Level 2	(53,114)	(52,999)	(53,597)	(54,515)	(35,357)	(38,129)	(37,400)	(38,159)	(38,019)	(37,814)	(38,583)	(37,903)	(34,359)
Other Payroll Taxes	(279,238)	(316,162)	(324,721)	(354,317)	(324,025)	(359,516)	(358,613)	(349,482)	(339,157)	(343,230)	(342,327)	(338,313)	(298,365)
Severance Liability - Specific	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Accrued Bonuses & Incentives	(4,273,705)	(8,067,723)	(994,671)	(1,500,424)	(2,023,965)	(2,556,364)	(3,314,437)	(3,884,817)	(4,042,643)	(4,853,233)	(5,384,872)	(6,025,323)	(8,147,032)
Accrued Benefits	(2,232,607)	(2,682,986)	(2,873,299)	(2,498,233)	(2,576,283)	(2,685,900)	(3,050,025)	(3,222,262)	(3,068,004)	(3,339,829)	(3,372,002)	(4,105,660)	(2,983,232)
ASC 712 OPEB Obligation - Curr	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(180,062)	(82,340)	(82,340)	(82,340)	(82,340)
Accrued Ration	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Accrued Incentive Plans	(154,734)	(187,951)	(27,768)	(71,025)	(96,757)	(111,095)	(133,884)	(147,334)	(160,801)	(173,833)	(187,300)	(200,342)	(213,798)
Transmission Related Account Reserves Monthly Balance	(16,783,875)	(22,057,474)	(16,780,376)	(24,234,171)	(24,586,297)	(25,043,902)	(25,269,215)	(25,368,897)	(27,541,584)	(28,476,275)	(30,668,139)	(32,502,481)	(35,324,871)

Note. The Formula Rate shall include a credit to rate base for all unfunded reserves (funds collected from customers that (1) have not been all set aside in a trust, escrow or restricted account, (2) whose balance is credited from customers through cost accounts to accounts that are recovered under the Formula Rate, and (3) exclude the portion of any balance offset by a balance sheet account). Such unfunded reserves will be included on the Formula Rate. The allocations in Col. (g) and Col. (m) will be the same allocations used in the formula for the cost accounts to the account that is recovered under the Formula Rate. Since reserves can be offset by an offsetting balance sheet account, rather than through cost accounts, the amount to be deducted from rate base should exclude the portion offset by another balance sheet account.

Miscellaneous Revenue Credits

Miscellaneous Revenue Credits		Attachment	Percent	Amount	Description
Miscellaneous Revenue Credits	Acct 456	\$	443,809	11.23%	Intracompany Wages & Salary Sales
	Acct 456		593,427	11.23%	Wages & Salary Kenneth Square
			-	38.13%	Gross Plant
		\$	1,037,235		
		\$	116,492		

Attachment 3 - Revenue Credit Line 11

Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Outstanding Network Credits	
Network Credits				Enter \$	Description of the Credits
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
					Add 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
81	Less extraordinary property loss	Attachment 5	\$ -		
82	Plus amortized extraordinary property loss	Attachment 5	\$ -	5	\$ -

Interest on Outstanding Network Credits Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Interest on Network Credits	Description of the Interest on the Credits
Revenue Credits & Interest on Network Credits	Enter \$		
155 Interest on Network Credits (Note N) P/JM 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

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
171	Net Revenue Requirement 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 Peak	Description & PJM Documentation
173	Network Zonal Service Rate 1 CP Peak (Note 1.) PJM Data	2,828.8	PJM

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
ACE zone				-	-	-
Total				-	-	-

Plant Related Exclusions - Cost Support

		Form 1 Amounts	Capital Leases	Includable Plant
8	Electric Plant in Service	p207 104g		General Capital Lease \$33344103
9	Accumulated Depreciation (Total Electric Plant)	p219 29c		1,312,916,157
10	Accumulated Intangible Amortization	p200 21c	14,647,402	General Capital Lease \$14647402
19	Transmission Plant in Service	p207 58 g		2,192,901,842
23	General & Intangible	p205 5 g & p207 99 g		478,136,182
31	Accumulated General Depreciation	p219 29c		97,508,829

Expense Related Exclusions - Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Merger Costs	Separation Costs	State Approved Distribution Reg Asset Amortization	Membership Dues in 923 current rate year	Chamber of Commerce (921)	Chamber of Commerce (923)	Chamber of Commerce (930.2)	Illinois Legislative Costs	Gross Receipt Taxes Refund (In 923)	Gross Receipt Taxes Refund (Total)	EPRI Membership	Total Amount After Exclusion
58	Total A&G	Total p.323 187 b												
60	Transmission O&M	p321 112 b												

Depreciation & Amortization - Cost Support

Attachment A Line #s, Descriptions and Notes		Amounts	Merger Costs	Non Merger
86	Transmission Depreciation Expense	p336 7b4c		58,494,350
87	General Depreciation	p336 10b4c		15,860,949
88	Intangible Amortization	p336 1d5e		27,108,808
92	Common Depreciation - Electric Only			-
93	Common Amortization - Electric Only			-

PBOP Expense in FERC 926

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G					The actuarially determined amount of OPEB expense in FERC 926 decreased from the prior year. The decrease postretirement welfare costs is primarily due to a decrease in interest cost resulting from lower discount rates, and an increase in expected return on plan assets due to favorable asset returns in 2023.

Other Income Tax Adjustments

Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-1A, Line 131	Amount to Line 138e
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Inst. 1, 2, 3 below	\$ 537,634	X 28.11%	\$ 151,129
136b	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component	Inst. 4 below			(1,272,726)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Inst. 4 below			-
136d	Amortization of Other Flow-Through Items - Transmission Component	Inst. 5 below			-
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Inst. 6 below			\$ (1,121,597)
Inst. #s	Instructions				
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in instruction 2). Within five years of the effective date of the Settlement in Docket No ER18-5 et al., and at least every five years thereafter, ACE will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).				
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.				
Inst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).				
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - ADIT Amortization, Column C, Line 50 and Line 96 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.				
Inst. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.				
Inst. 6	Negative amounts (i.e. tax benefits) reduce recoverable tax expense and positive amounts (i.e. tax expense) increase recoverable tax expense.				

Atlantic City Electric Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	Description	File/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
4	Electric Plant In Service	ATT H-1A	F27	p207.104g (See Attachment 8A, line 14, column i)	p204-207.104 g (See Attachment 8A, line 14, column i)
5	Accumulated Intangible Amortization	ATT H-1A	F34	p200.21c (See Attachment 8, line 14, column h)	p200-201.21 c (See Attachment 8, line 14, column h)
6	Transmission Plant In Service	ATT H-1A	F54	p207.58 g (See Attachment 8, line 14, column b)	p204-207.58 g (See Attachment 8, line 14, column b)
7	General & Intangible	ATT H-1A	F60	p205.5 g & p207.88 g (See Attachment 8, line 14, column c)	p204-207.5 g & p204-207.88 g (See Attachment 8, line 14, column c)
8	Less Account 585	ATT H-1A	F145	p321.96b	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 921	ATT H-1A	F158	p323.189b	p320-323.189 b
12	Less General Advertising Exp Account 930.1	ATT H-1A	F159	p323.191b	p320-323.191 b
13	Regulatory Commission Exp Account 921	ATT H-1A	F167	p323.189b	p320-323.189 b
14	General Advertising Exp Account 930.1	ATT H-1A	F168	p323.191b	p320-323.191 b
15	Property Insurance Account 924	ATT H-1A	F171	p323.185b	p320-323.185 b
16	General Advertising Exp Account 930.1	ATT H-1A	F172	p323.191b	p320-323.191 b
17	Transmission Depreciation Expense	ATT H-1A	F183	p336.7bdc (See Attachment 5)	p336-337.7 bdc (See Attachment 5)
18	General Depreciation	ATT H-1A	F185	p336.10bdc (See Attachment 5)	p336-337.10 bdc (See Attachment 5)
19	Intangible Amortization	ATT H-1A	F187	p336.10dc (See Attachment 5)	p336-337.10 dc (See Attachment 5)
20	Common Depreciation - Electric Only	ATT H-1A	F183	p336.11b (See Attachment 5)	p336-337.11 b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-1A	F194	p368 or p336-337.11 d (See Attachment 5)	p368 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 Capital	ATT H-1A	F218	p112.16c	p112-113.16 c
24	Less Account 218.1	ATT H-1A	F220	p112.12c	p112-113.12 c
25	Less Account 218	ATT H-1A	F221	p112.12c	p112-113.12 c
26	Long Term Debt	ATT H-1A	F225	p112.17c through 21c	p112-113.17 c through 21 c
27	Less Loss on Rescquired Debt	ATT H-1A	F228	p111.81c	p110-111.81 c
28	Plus Gain on Rescquired Debt	ATT H-1A	F227	p113.61c	p112-113.61 c
29	Preferred Stock	ATT H-1A	F231	p112.13c	p112-113.13 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	Footnote Z	ATT H-1A	C382	112 lines 16 c & d	p112-113.16 c&d
33	ADIT-282	1B - ADIT EOY	B177	Total - Pg. 275 (Form 1-F filer: see note 7, 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c)	Total - Pg. 275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
34	Instructions for Account 282:	1B - ADIT EOY	B187	F, p.113.57 c	Total - Pg. 277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
35	ADIT-283 (Subject to Proration)	1B - ADIT EOY	B251	Total - Pg. 277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c	Total - Pg. 277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
36	Instructions for Account 283:	1B - ADIT EOY	B281	F, p.113.57 c	Total - Pg. 275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 c & 64 c
37	ADIT-282	1C - ADIT BOY	B177	Total - Pg. 275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 d & 64 d	Total - Pg. 275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 d & 64 d
38	Instructions for Account 282:	1C - ADIT BOY	B187	F, p.113.57 c	Total - Pg. 277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 d & 64 d
39	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B251	Total - Pg. 277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 d & 64 d	Total - Pg. 277 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 d & 64 d
40	Instructions for Account 283:	1C - ADIT BOY	B281	F, p.113.57 c	Total - Pg. 275 (Form 1-F filer: see note 7, below) 7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p.112-113, 63 d & 64 d
41	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C44	Total "Taxes Other Than Income Taxes" - acct 408.10 (p.114.14)	Total "Taxes Other Than Income Taxes" - Acct 408.10 (p.114.14)
42	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 8, column h)	p200-201.21 c (See Attachment 8, column h)
43	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3 c	p200-201.3 c
44	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 8A, column b)	p204-207.104 g (See Attachment 8A, column b)
45	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207.58 g (See Attachment 8, column b)	p204-207.58 g (See Attachment 8, column b)
46	Less Regulatory Commission Exp Account 921	5 - Cost Support 1	F50	p323.189b	p320-323.189 b
47	Regulatory Commission Exp Account 921	5 - Cost Support 1	F52	p323.189b	p320-323.189 b
48	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323.191b	p320-323.191 b
49	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191 b
50	Prepayments	5 - Cost Support 1	F109	p.111.157	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
54	General & Intangible	5 - Cost Support 1	F203	p205.5 g & p207.88 g	p204-207.5 g & p204-207.88 g
55	Total A&G	5 - Cost Support 1	F209	Total: p.323.187 b	Total: p320-323.187 b
56	Transmission O&M	5 - Cost Support 1	F210	p321.112b	p320-323.112 b
57	Total A&G	5 - Cost Support 1	F224	Total: p.323.187 b Account 926: p.323.187 b and c 207.58 g minus 207.57 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months (Note I)	Total: p320-323.187 b Account 926: p320-323.187 bdc 204-207.58 g minus 204-207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.58 g for end of year and records for other months (Note I)
58	Transmission (Gross Plant In Service)	9 - Rate Base	C10	207.89 g minus 207.98 g for end of year, records for other months	204-207.89 g minus 204-207.88 g for end of year, records for other months
59	General & Intangible (Gross Plant In Service)	9 - Rate Base	D10	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
60	Intangible (Accumulated Amortization)	9 - Rate Base	I10	p207.104 g. Projected monthly balances that are the amounts expected to be included in 207.104 g for end of year and records for other months	204-207.104 g. Projected monthly balances that are the amounts expected to be included in 204-207.104 g for end of year and records for other months
61	Total Plant In Service (Gross Plant In Service)	9A - Gross Plant & ARO	C10	207.58 g. Projected monthly balances that are the amounts expected to be included in 207.58 g for end of year and records for other months	204-207.58 g. Projected monthly balances that are the amounts expected to be included in 204-207.58 g for end of year and records for other months
62	Transmission (Gross Plant In Service)	9A - Gross Plant & ARO	D10	207.99 g plus 205.5 g for end of year, records for other months	204-207.99 g plus 204-207.5 g for end of year, records for other months
63	General & Intangible (Gross Plant In Service)	9A - Gross Plant & ARO	E10	207.57 g + 207.74 g + 207.83 g + 207.98 g. Projected monthly balances that are the amounts expected to be included in 207.57 g + 207.74 g + 207.83 g + 207.98 g for end of year and records for other months	204-207.57 g + 204-207.74 g + 204-207.83 g + 204-207.98 g. Projected monthly balances that are the amounts expected to be included in 204-207.57 g + 204-207.74 g + 204-207.83 g + 204-207.98 g for end of year and records for other months
64	Total Plant In Service (Asset Retirement Obligations)	9A - Gross Plant & ARO	G10	207.57 g. Projected monthly balances that are the amounts expected to be included in 207.57 g for end of year and records for other months	204-207.57 g. Projected monthly balances that are the amounts expected to be included in 204-207.57 g for end of year and records for other months
65	Transmission (Asset Retirement Obligations)	9A - Gross Plant & ARO	H10	207.88 g for end of year, records for other months	204-207.88 g for end of year, records for other months
66	General & Intangible (Asset Retirement Obligations)	9A - Gross Plant & ARO	I10	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
67	Intangible Amort. (Accumulated Depreciation & Amortization)	9A - Gross Plant & ARO	F30	200.21c for end of year, records for other months	200-201.21 c for end of year, records for other months
68	Intangible Amort. (Asset Retirement Obligations)	9A - Gross Plant & ARO	L30	321.83 b to 321.112 b	320-323.83 b to 320-323.112 b
69	Attachment 11A - O&M Worksheet	11A - O&M	E7	323.181 b to 323.196 b	320-323.181 b to 320-323.196 b
70	Attachment 11B - A&G Worksheet	11B - A&G	E7		

Description of the Prepayments

Plant-Related Reserve Amount	Allocation (Plant Allocation)	Amount Allocated	Labor-Related Allocation (Labor Allocation)	Amount Allocated	100% Transmission	Total Reserves
(8,959,118)	(3,418,075)					(3,418,075)
38 13%	-	(275,234)	11 23%	(30,912)		(30,912)
38 13%	-	257,476	11 23%	28,917		28,917
38 13%	-	962,017	11 23%	111,413		111,413
38 13%	-	(5,731,797)	11 23%	(643,733)		(643,733)
38 13%	-	(525,678)	11 23%	(59,844)		(59,844)
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%	-	(333,852)	11 23%	(37,472)		(37,472)
38 13%	-	(100,000)	11 23%	(11,231)		(11,231)
38 13%	-	(4,086,939)	11 23%	(460,014)		(460,014)
38 13%	-	(2,883,232)	11 23%	(325,446)		(325,446)
38 13%	-	(149,894)	11 23%	(16,646)		(16,646)
38 13%	-	6,482	11 23%	726		726
38 13%	-	(142,944)	11 23%	(15,953)		(15,953)
(8,959,118)	(3,418,075)	(17,141,853)	(1,325,360)	-	(5,341,375)	Attachment 10-1A, Line 44

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - 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

Name of Respondent: PHI Service Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 12/31/2024	Year/Period of Report: End of: 2024/ Q4		
Schedule XVII - Analysis of Billing - Associate Companies (Account 457)					
1. For Services Rendered to Associate Companies (Account 457), list all of the associate companies.					
Line No.	Name of Associate Company (a)	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	Potomac Electric Company	55,345,595	113,820,385	2,117,907	171,283,887
2	Delmarva Power & Light Company	44,520,909	88,711,219	1,206,936	134,439,064
3	Atlantic City Electric Company	38,699,060	85,985,742	1,210,918	125,895,720
4	Exelon Business Services Company, LLC	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 Company	181,298	64,177		245,475
7	Commonwealth Edison Company	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 PHL

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 debts	-	-	(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 included
426.1-426.5	Other Income Deductions - Below the Line	1,007,792	902,474	1,517,296	-	-	-	-	3,427,562	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 - Monitor & 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	109,285	-	-	-	-	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	Load dispatching	72,574	11,404	122,254	-	-	-	-	206,232	Not included
582	Station expenses	86	14,439	21,639	-	-	-	-	36,164	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	499,106	-	-	-	-	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	19,826	-	-	-	-	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	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	-	-	-	-	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	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	Other transmission expenses	1	-	-	-	-	-	-	1	Not included
860	Rents	6	-	-	-	-	-	-	6	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)	-	-	-	-	-	-	(115)	Not included
880	Other distribution expenses	603	-	-	-	-	-	-	603	Not included
881	Rents	9	-	-	-	-	-	-	9	Not included
885	Maintenance Supervision & Engineering	(8)	-	-	-	-	-	-	(8)	Not 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	Supervision - Customer Svc & Information	-	126,918	-	-	-	-	-	126,918	Not included
908	Customer assistance expenses	2,360,581	3,181,947	3,839,328	-	-	-	-	9,381,856	Not included
909	Informational & instructional advertising	6,853	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	-	-	-	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	Regulatory commission expenses	783,382	1,092,812	1,518,664	-	-	-	-	3,394,858	Direct transmission Only
930.1	General ad expenses	524,640	525,210	899,358	-	-	-	-	1,949,208	Direct transmission Only
930.2	Miscellaneous 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	

* 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 allocation process.

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

Practice Areas	Delmarva Power	Atlantic City	Pepco	BGE	ComEd	PECO	Non - 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 No.	(1)	(2) Attachment H-1A Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach 9, line 16, column b	2,150,105,402	
2	Net Transmission Plant - Total	Attach 9, line 16, column j	1,701,860,672	
3	O&M EXPENSE			
4	Total O&M Allocated to Transmission	Attach H-1A, line 85	38,523,293	
	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	0.02	0.02
5	GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE			
6	Total G, I & C Depreciation Expense	Attach H-1A plus line 91 plus line 96	4,825,927	
	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)	0.00	0.00
7	TAXES OTHER THAN INCOME TAXES			
8	Total Other Taxes	Attach H-1A, line 99	1,074,349	
	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	0.00	0.00
9	Less Revenue Credits (Enter As Negative)	Attach H-1A, line 154	(5,277,151)	
10	Annual Allocation Factor Revenue Credits	(line 9 divided by line 1 col 3)	(0.00)	(0.00)
11	Annual Allocation Factor for Expense	Sum of line 4, 5, 8, and 10		0.02
12	INCOME TAXES			
13	Total Income Taxes	Attach H-1A, line 138	27,001,424	
	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)	0.02	0.02
14	RETURN			
15	Return on Rate Base	Attach H-1A, line 145	99,991,521	
	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)	0.06	0.06
16	Annual Allocation Factor for Return	Sum of line 13 and 15	0.07	0.07

Line No.	(1) All True-Up Items	(2) PJM Project Number	(3) Project Gross Plant	(4) Annual Allocation Factor for Expense	(5) Annual Expense Charge	(6) Project Net Plant or CWIP Balance	(7) Annual Allocation Factor for Return	(8) Annual Return Charge	(9) Project Depreciation/Amortization Expense	(10) Annual Revenue Requirement	(11) Incentive Return In basis Points	(12) Incentive Return	(13) Total Annual Revenue Requirement	(14) True-Up Adjustment	(15) Net Rev Req
			(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	Zonal	Zonal	\$ 2,027,138,338	0.02	36,907,588	\$ 1,613,999,242	0.07	120,436,719	54,981,005	212,325,313	-	-	212,325,313		212,325,313
17b	Upgrade ACE portion of Delco Tap - Mickleton 230kV circuit	B0265	4,854,860	0.02	88,388	3,180,205	0.07	238,053	138,705	465,145	150	23,000	488,145		488,145
17c	Replace both Monroe 230/69kV transformers	B0276	7,878,071	0.02	143,434	5,177,018	0.07	386,309	225,088	754,831	-	-	754,831		754,831
17d	Reconductor Union - Corson 138kV circuit	B0211	13,722,120	0.02	249,835	8,723,348	0.07	650,937	392,061	1,292,832	-	-	1,292,832		1,292,832
17e	B0210 Install new 500/230kV substation Orchard-500kV	B0210.A	26,046,638	0.02	474,224	16,434,188	0.07	1,226,320	744,190	2,444,734	150	117,557	2,562,291		2,562,291
17f	B0210 Install new 500/230kV substation Orchard-Below 500kV	B0210.B	18,572,212	0.02	338,140	11,718,181	0.07	874,411	530,635	1,743,186	150	83,822	1,827,008		1,827,008
17g	Install a second Cumberland 230/138kV transformer	B0277	6,759,777	0.02	123,074	4,570,897	0.07	341,081	193,136	657,291	150	33,128	690,419		690,419
17h	Reconductor the existing Mickleton - Gloucester - 230kV line	B1398.5	4,045,398	0.02	73,654	3,422,614	0.07	255,396	115,583	444,632	-	-	444,632		444,632
17i	Mickleton Deptford 230kV terminal	B1398.3.1	13,176,210	0.02	239,896	10,510,771	0.07	784,314	376,463	1,400,673	-	-	1,400,673		1,400,673
17j	Upgrade Mill T2 138/69kV Transformer	B1600	14,841,978	0.02	270,224	12,739,136	0.07	950,595	424,057	1,644,876	-	-	1,644,876		1,644,876
17k	b0210.1 Orchard-Cumberland - Install second 230kV line	B0210.1	13,000,000	0.02	236,688	11,328,571	0.07	845,339	371,429	1,453,455	-	-	1,453,455		1,453,455
17l	b0212 Corson upgrade 138kV line trap	B0212	70,000	0.02	1,274	46,500	0.07	3,470	2,000	6,744	-	-	6,744		6,744
17m															
18	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 Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-1A.
- B 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.
- D Gross plant does not include Unamortized Abandoned Plant.
- E 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 be entered as a separate line item.
- F 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.
- G True-Up Adjustment is calculated on the Project True-up Schedule for the Rate Year.
- H 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.
- I 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.
- J The Unamortized Abandoned Plant balance is included in Net Plant, and Amortization of Abandoned Plant is included in Depreciation/Amortization Expense.
- K 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.
- L 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.
- O 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 adjustments.

Atlantic City Electric Company
Attachment 6A
True-Up

1	Rate Year being True-Up		Revenue Requirement Projected For Rate Year		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
					-					
2	A	B	C	D	E	F	G	H	I	J
			Projected	% of Total	Revenue	Actual	Net	Prior Period	Interest	Total True-Up
	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)	Adjustment ⁵	Income (Expense) ⁴	(G) + (H) + (I)
3	Zonal	Zonal		-	-	-	-	-	#DIV/0!	#DIV/0!
3a				-	-	-	-	-	#DIV/0!	#DIV/0!
3b				-	-	-	-	-	#DIV/0!	#DIV/0!
3c				-	-	-	-	-	#DIV/0!	#DIV/0!
3d				-	-	-	-	-	#DIV/0!	#DIV/0!
3e				-	-	-	-	-	#DIV/0!	#DIV/0!
3f				-	-	-	-	-	#DIV/0!	#DIV/0!
3g				-	-	-	-	-	#DIV/0!	#DIV/0!
3h				-	-	-	-	-	#DIV/0!	#DIV/0!
3i				-	-	-	-	-	#DIV/0!	#DIV/0!
3j				-	-	-	-	-	#DIV/0!	#DIV/0!
3k				-	-	-	-	-	#DIV/0!	#DIV/0!
3l				-	-	-	-	-	#DIV/0!	#DIV/0!
3m				-	-	-	-	-	#DIV/0!	#DIV/0!
3n				-	-	-	-	-	#DIV/0!	#DIV/0!
3o				-	-	-	-	-	#DIV/0!	#DIV/0!
3p				-	-	-	-	-	#DIV/0!	#DIV/0!
3q				-	-	-	-	-	#DIV/0!	#DIV/0!
4	Total Annual Revenue Requirements (Note A)		-	-	-	-	-	-	#DIV/0!	#DIV/0!
									Monthly Interest Rate Interest Income (Expense)	#DIV/0!

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

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

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

	(A)	(B)	(C)
	PJM Billed Revenue Earned	True-up	Annual Revenue Earned(net of true-ups)
8			
9	Jan-May (Year 1)		-
10	June-Dec (Year 1)		-
11			-

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

13	Jan-Dec (Year 1)	-
----	------------------	---

- Notes:
- A 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 (J) adds the interest on the sum of Col.(G) and (H). Col. (J) is the sum of Col. (G), (H), and (I).
- B 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

	Month (Note A)	[A] FERC Monthly Interest Rate
1	January	
2	February	
3	March	
4	April	
5	May	
6	June	
7	July	
8	August	
9	September	
10	October	
11	November	
12	December	
13	January	
14	February	
15	March	
16	April	
17	May	
18	Average of lines 1-17 above	#DIV/0!

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

19	Year					
20		A	B	C	D	E
		Project Name	RTO Project Number or Zonal	Amount Attachment 6A, Col G + Col H	17 Months	Monthly Interest Rate Line 18 above
						Interest Col C x Col D x Col E
21	Total		Zonal	-	17	#DIV/0!
21a				-	17	#DIV/0!
21b				-	17	#DIV/0!
21c				-	17	#DIV/0!
21d				-	17	#DIV/0!
21e				-	17	#DIV/0!
21f				-	17	#DIV/0!
21g				-	17	#DIV/0!
21h				-	17	#DIV/0!
21i				-	17	#DIV/0!
21j				-	17	#DIV/0!
21k				-	17	#DIV/0!
21l				-	17	#DIV/0!
21m				-	17	#DIV/0!
21n				-	17	#DIV/0!
21o						
21p						
21q						
21r						
21s						
21t						
22	Total			-		#DIV/0!

Atlantic City Electric Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying Charge
2	Fixed Charge Rate (FCR) If not a CIAC
3	Formula Line
4	A 160 Net Plant Carrying Charge without Depreciation 9.76%
5	B 167 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation 10.33%
6	C 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	The FCR resulting from Formula in a given year is used for that year only.
10	Therefore actual revenues collected in a year do not change based on cost data for subsequent years.
11	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%.

	Details		B0265 Mickelton				B0276 Monroe				B0211 Union-Conson				B0210 Orchard-500kV			
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"		Schedule 12 (Yes or No)		Yes		Yes		Yes		Yes		Yes					
13	Useful life of project		Life		30.7		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"		CIAC (Yes or No)		No		No		No		No		No					
15	Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14		Increased ROE (Basis Points)		150		0		0		0		150					
16	Line 6 times line 15 divided by 100 basis points		Base FCR		9.76% 0.86%		9.76%		9.76%		9.76%		9.76%					
17	FCR for This Project		FCR for This Project		10.62%		9.76%		9.76%		9.76%		10.62%					
18	Columns A, B or C from Attachment 6		Investment		4,854,660 may be weighted average 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							
20	From Columns H, I or J from Attachment 6		Month In Service or Month for CWIP		6		6		9		7							
53	Base FCR	Invest Yr 2024	Beginning 2,843,444	Depreciation 158,132	Ending 2,685,311	Revenue 420,278	Beginning 4,614,299	Depreciation 256,615	Ending 4,357,684	Revenue 682,021	Beginning 7,743,196	Depreciation 446,975	Ending 7,296,222	Revenue 1,159,248	Beginning 14,573,714	Depreciation 848,425	Ending 13,725,289	Revenue 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	2,369,047	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
61		----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
62		----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
63		----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

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[illegible]

Atlantic City Electric Company
Attachment 7 - Transmission Enhancement Charge Worksheet

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	Details		B1600 Upgrade Mill T2 138/69kV Transformer				b0210.1 Orchard-Cumberland - Install second 230kV line				b0212 Corson upgrade 138kV line trap						
	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	Yes				Yes				Yes						
12	Useful life of project	Life	30.7				30.7				30.7						
	"Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"	CIAC (Yes or No)	No				No				No						
14	Input the allowed ROE Incentive From line 4 above if "No" on line 14 and From line 8 above if "Yes" on line 14	Increased ROE (Basis Points)	0				0				0						
16	Line 6 times line 15 divided by 100 basis points	Base FCR	9.76%				9.76%				9.76%						
17		FCR for This Project	9.76%				9.76%				9.76%						
18	Columns A, B or C from Attachment 6 Line 18 divided by line 13	Investment	14,841,978				13,000,000				70,000						
19	From Columns H, I or J from Attachment 6	Annual Depreciation Exp	483,452				423,453				2,280						
20		Month In Service or Month for CWIP	6				1				3						
53	Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
54	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	40,500	2,280	38,220	6,011	\$ 11,334,098	\$	\$ 11,334,098
55	Base FCR	2025	11,678,994	483,452	11,195,542	1,576,385	10,400,000	423,453	9,976,547	1,397,385	40,500	2,280	38,220	6,011	\$ 11,591,605	\$	\$ 11,591,605
56	W Increased ROE	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	2,280	35,940	5,789	\$ 10,943,078	\$	\$ 10,943,078
57	Base FCR	2026	11,195,542	483,452	10,712,090	1,529,190	9,976,547	423,453	9,553,094	1,356,047	38,220	2,280	35,940	5,789	\$ 11,184,896	\$	\$ 11,184,896
58	W Increased ROE	2026	10,712,090	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	\$ 10,552,058	\$	\$ 10,552,058
59	Base FCR	2027	10,712,090	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	\$	\$ 10,778,188
60	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	33,660	2,280	31,379	5,343	\$ 10,161,038	\$	\$ 10,161,038
61			10,228,638	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	\$ 10,119,917	\$	\$ 10,119,917
62		----	----	----	----	----	----	----	----	----	----	----	----	----			
63		----	----	----	----	----	----	----	----	----	----	----	----	----			
															\$ 220,534,777	\$	\$ 213,781,487

\$ 257,507

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)
LTD on Securitization Bonds in column (l)

Atlantic City Electric Company
Attachment 9
Rate Base Worksheet

Line No	(Note G) Month (a)	Gross Plant in Service			Accumulated Depreciation			Accumulated Amortization		Net Plant in Service		
		Transmission (b) 19	General & Intangible (c) 23	Common (d) 24	Transmission (e) 30	General (f) 31	Common (g) 12	Intangible (h) 10	Common (i) 11	Transmission (j)	General & Intangible (k)	Common (l)
	Attachment H-1A, Line No	207.58.g minus 207.57.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note E)	Projected monthly balances that are expected to be included in 207.59.g minus 207.58.g plus 205.5.g for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 358 for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note E)	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 358 for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in 200.21c for end of year, records for other months (Note E)	Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Year	2,107,445,320	413,821,341	-	423,338,782	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	247,302,429	-
3	February	2,121,315,094	419,589,013	-	434,810,452	86,249,862	-	85,236,513	-	1,886,404,842	248,102,838	-
4	March	2,134,097,474	423,850,270	-	440,138,875	87,270,894	-	87,429,898	-	1,883,958,795	248,949,880	-
5	April	2,140,588,887	428,332,851	-	445,834,368	88,557,898	-	89,506,316	-	1,884,754,499	250,168,837	-
6	May	2,158,835,459	444,383,843	-	451,387,788	90,814,303	-	91,806,455	-	1,707,487,691	261,963,085	-
7	June	2,158,844,475	445,895,342	-	442,982,492	91,839,014	-	94,013,094	-	1,713,861,882	260,043,235	-
8	July	2,162,601,118	448,817,132	-	448,476,285	91,095,035	-	96,211,245	-	1,714,124,831	259,310,853	-
9	August	2,163,824,388	450,934,408	-	453,587,807	92,821,850	-	98,419,863	-	1,710,236,581	258,892,896	-
10	September	2,158,878,459	454,753,223	-	458,516,266	93,298,025	-	100,853,459	-	1,701,182,193	260,801,738	-
11	October	2,167,570,534	459,232,700	-	482,772,801	94,744,857	-	102,927,488	-	1,704,787,733	261,560,354	-
12	November	2,174,183,991	464,241,556	-	487,564,743	96,252,458	-	105,222,866	-	1,706,819,248	262,766,432	-
13	December	2,192,901,842	478,138,151	-	488,575,107	97,510,798	-	107,548,434	-	1,724,326,535	273,080,911	-
14	Average of the 13 Monthly Balances (Attachment 9)	2,150,105,402	441,883,352	-	448,244,730	90,826,931	-	94,020,349	-	1,701,860,872	257,238,072	-
15	Less Merger Cost to Achieve (Attachment 1C)											
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,150,105,402	441,883,352	-	448,244,730	90,826,931	-	94,020,349	-	1,701,860,872	257,238,072	-

Adjustments to Rate Base											
Line No	Month (a)	CWIP CWIP In Rate Base (b) 43a	PHFU Plant Held for Future Use (c) 28	Materials & Supplies (d) 50	Undistributed Stores Expense (e) 47	Prepayments (f) 45	Unamortized Regulatory Asset (g)	Account No. 282 Accumulated Deferred Income Taxes (Note C) (h)	Account No. 283 Accumulated Deferred Income Taxes (Note C) (i)	Account No. 190 Accumulated Deferred Income Taxes (Note C) (j)	Account No. 255 Accumulated Deferred Investment Credit (k)
	Attachment H-1A, Line No	(Note B)	214 for end of year, records for other months	227. B.c + 227.5.c (see Att H-1A Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months	(Note F)	(Note A)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year		782,029	6,825,823		629,098					
18	January		782,029	6,476,248		407,427					
19	February		782,029	6,604,616		1,057,686					
20	March		782,029	6,617,050		899,342					
21	April		782,029	6,575,152		788,261					
22	May		782,029	6,630,785		563,388					
23	June		782,029	6,822,964		435,962					
24	July		782,029	6,722,490		296,736					
25	August		782,029	6,823,861		236,205					
26	September		782,029	6,781,124		183,810					
27	October		782,029	6,861,401		187,008					
28	November		782,029	6,952,416		282,352					
29	December		782,029	6,888,381		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 assets authorized by FERC.
- B Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to Section 7 of the Protocol will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to 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 debits and credits do not contain entries for AFUDC for each CWIP project in rate base.
- C ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated base.
- D Calculate using 13 month average balance, except ADIT.
- E Projected balances are for the calendar year the revenue under this formula begins to be charged.
- F From Attachment 5 for the end of year balance and records for other month.
- G In the live-up calculation, actual monthly balance records are used.

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 Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligation			
Line No	Month	Total Plant in Service (b)	Transmission (c)	General & Intangible (d)	Common (e)	Total Plant in Service (f)	Transmission (g)	General & Intangible (h)	Common (i)	Total Plant in Service (j) 6	Transmission (k)	General & Intangible (l)	Common (m)
Attachment H-1A, Line No													
		207.104.g. Projected monthly balances that are the amounts expected to be included in 207.104.g for end of year and records for other months				207.57.g. + 207.74.g. + 207.83.g. + 207.98.g. Projected monthly balances that are the amounts expected to be included in 207.57.g. for end of year and records for other months				Electric Only, Form No 1, page 356 for end of year, records for other months			
		207.58.g. Projected monthly balances that are the amounts expected to be included in 207.58.g for end of year and records for other months (Note E)				207.57.g. Projected monthly balances that are the amount expected to be included in 207.57.g. for end of year and records for other months				207.98.g. for end of year, records for other months			
		Projected monthly balances that are expected to be included in 207.99.g. plus 205.5.g. for end of year, records for other months (Note E)				Projected monthly balances that are expected to be included in Electric Only, Form No 1, page 356 for end of year, records for other months (Note E)							
1	December Prior Year	5,836,846,897	2,107,445,320	413,859,135	-	3,485,013	-	37,794	-	5,833,161,684	2,107,445,320	413,821,341	-
2	January	5,862,982,342	2,111,483,410	414,931,542	-	3,454,490	-	37,794	-	5,859,537,852	2,111,483,410	414,893,747	-
3	February	5,887,945,063	2,121,315,094	419,626,807	-	3,427,853	-	37,794	-	5,884,517,410	2,121,315,094	419,589,013	-
4	March	5,704,892,639	2,134,097,474	423,688,065	-	3,420,065	-	37,794	-	5,701,472,574	2,134,097,474	423,850,270	-
5	April	5,725,419,161	2,140,588,887	428,370,646	-	3,409,065	-	37,794	-	5,722,010,098	2,140,588,887	428,332,851	-
6	May	5,763,016,906	2,158,835,456	444,421,289	-	3,337,292	-	37,447	-	5,759,879,613	2,158,835,456	444,383,943	-
7	June	5,774,845,226	2,156,844,475	445,930,867	-	3,212,049	-	35,525	-	5,771,833,178	2,156,844,475	445,895,342	-
8	July	5,793,149,505	2,162,801,116	446,852,857	-	3,181,975	-	35,525	-	5,789,967,531	2,162,801,116	446,817,132	-
9	August	5,818,953,851	2,163,824,388	450,944,218	-	3,142,933	-	9,809	-	5,818,810,718	2,163,824,388	450,934,408	-
10	September	5,821,707,523	2,159,878,458	454,753,670	-	2,973,891	-	447	-	5,818,733,632	2,159,878,458	454,753,223	-
11	October	5,846,484,474	2,167,570,534	459,230,731	-	2,969,961	-	(1,969)	-	5,846,494,512	2,167,570,534	459,232,700	-
12	November	5,874,428,247	2,174,183,991	464,239,587	-	2,952,749	-	(1,969)	-	5,871,475,498	2,174,183,991	464,241,556	-
13	December	5,925,700,587	2,192,901,842	478,136,182	-	2,938,170	-	(1,969)	-	5,922,784,417	2,192,901,842	478,138,151	-
14	Average of the 13 Monthly Balances	5,772,320,156	2,150,105,402	441,906,569	-	3,223,331	-	23,217	-	5,769,096,824	2,150,105,402	441,883,352	-

Line No	Month (a)	Accumulated Depreciation & Amortization						Asset Retirement Obligations					
		Total Plant in Service (b)	Transmission (c)	General Depr. (d)	Intangible Amort. (e)	Common Depr. (f)	Common Amort. (g)	Total Plant in Service (h)	Transmission (i)	General Depr. (j)	Intangible Amort. (k)	Common Depr. (l)	Common Amort. (m)
		Attachment H-1A, Line No											
		219.29.c Projected monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	Projected monthly balances that are the amounts expected to be included in 219.28.c for end of year, records for other months (Note E)	Projected monthly balances that are the amounts expected to be included in 200.21.c for end of 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 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 other months (Note E)	219.29.c Projected monthly balances that are the amount expected to be included in 219.29.c for end of year and records for other months	219.25.c Projected monthly balances that are the amount expected to be included in 219.25.c for end of year and records for other months	219.28.c for end of year, records for other months	200.21.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months
15	December Prior Year	1,229,038,481	423,338,782	83,425,979	80,437,827	-	-	974,788	-	78,111	-	-	-
16	January	1,239,512,607	429,117,968	84,822,187	82,753,883	-	-	952,737	-	74,751	-	-	-
17	February	1,252,872,550	434,910,452	86,321,054	85,238,513	-	-	934,382	-	71,382	-	-	-
18	March	1,241,320,955	440,138,675	87,338,826	87,428,698	-	-	935,294	-	68,032	-	-	-
19	April	1,254,565,950	445,834,368	88,622,570	89,606,316	-	-	932,788	-	64,672	-	-	-
20	May	1,262,366,041	451,367,788	90,675,267	91,806,455	-	-	869,505	-	60,965	-	-	-
21	June	1,265,705,855	442,982,492	91,884,897	94,013,094	-	-	752,753	-	55,883	-	-	-
22	July	1,265,779,854	448,478,285	91,147,358	96,211,245	-	-	731,171	-	52,323	-	-	-
23	August	1,278,485,917	453,587,807	92,645,098	98,419,663	-	-	700,621	-	23,248	-	-	-
24	September	1,285,513,814	458,518,288	93,308,551	100,853,459	-	-	686,224	-	10,526	-	-	-
25	October	1,295,939,001	462,772,801	94,749,808	102,827,488	-	-	700,038	-	4,750	-	-	-
26	November	1,306,940,020	467,584,743	96,253,849	105,222,686	-	-	688,568	-	1,391	-	-	-
27	December	1,312,918,157	468,575,107	97,508,829	107,546,434	-	-	677,733	-	(1,969)	-	-	-
28	Average of the 13 Monthly Balances	1,267,748,248	448,244,730	90,870,308	94,020,349	-	-	811,430	-	43,375	-	-	-

Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations							
Line No	Month (a)	Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
Attachment H-1A, Line No		9	30	31	32	12	11
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)	Col. (g) - Col. (m)
29	December Prior Year	1,228,063,713	423,338,782	83,347,868	80,437,827	-	-
30	January	1,238,559,870	429,117,968	84,747,435	82,753,883	-	-
31	February	1,251,738,158	434,910,452	86,249,862	85,236,513	-	-
32	March	1,240,385,661	440,138,675	87,270,894	87,428,698	-	-
33	April	1,253,833,164	445,834,368	88,557,898	89,606,316	-	-
34	May	1,261,486,538	451,367,788	90,614,303	91,806,455	-	-
35	June	1,254,953,102	442,982,492	91,839,014	94,013,094	-	-
36	July	1,265,046,883	448,478,285	91,095,035	96,211,245	-	-
37	August	1,277,785,296	453,587,807	92,621,850	98,419,663	-	-
38	September	1,284,815,590	458,518,288	93,298,025	100,853,459	-	-
39	October	1,295,238,963	462,772,801	94,744,857	102,927,488	-	-
40	November	1,306,251,452	467,584,743	96,252,458	105,222,686	-	-
41	December	1,312,238,424	468,575,107	97,510,798	107,546,434	-	-
42	Average of the 13 Monthly Balances	1,266,936,816	448,244,730	90,626,931	94,020,349	-	-

Note

A In the true-up calculation, actual monthly balance records are used

Atlantic City Electric Company
Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
O&M Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
1 Transmission O&M		\$ -	100.00%			\$ -
2 A&G		\$ -	11.23%			\$ -
3						\$ -
4 Total		\$ -				\$ -
Depreciation & Amortization Expense Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
6 General Plant		\$ -	11.23%			\$ -
7 Intangible Plant		\$ -	11.23%			\$ -
8						\$ -
9 Total		\$ -				\$ -
Capital Cost To Achieve Included in the General and Intangible Plant						
Gross Plant		General	Intangible			Total
10 December Prior Year		\$ -	\$ -			\$ -
11 January		-	-			-
12 February		-	-			-
13 March		-	-			-
14 April		-	-			-
15 May		-	-			-
16 June		-	-			-
17 July		-	-			-
18 August		-	-			-
19 September		-	-			-
20 October		-	-			-
21 November		-	-			-
22 December		-	-			-
23 Average		\$ -	\$ -			\$ -
Accumulated Depreciation		General	Intangible			Total
24 December Prior Year		\$ -	\$ -			\$ -
25 January		-	-			-
26 February		-	-			-
27 March		-	-			-
28 April		-	-			-
29 May		-	-			-
30 June		-	-			-
31 July		-	-			-
32 August		-	-			-
33 September		-	-			-
34 October		-	-			-
35 November		-	-			-
36 December		-	-			-
37 Average		\$ -	\$ -			\$ -
Net Plant = Gross Plant Minus Accumulated Depreciation from above		General	Intangible			Total
38 December Prior Year		\$ -	\$ -			\$ -
39 January		-	-			-
40 February		-	-			-
41 March		-	-			-
42 April		-	-			-
43 May		-	-			-
44 June		-	-			-
45 July		-	-			-
46 August		-	-			-
47 September		-	-			-
48 October		-	-			-
49 November		-	-			-
50 December		-	-			-
51 Average		\$ -	\$ -			\$ -
Depreciation (Monthly Change of Accumulated Depreciation from above)		General	Intangible			Total
52 January		\$ -	\$ -			\$ -
53 February		-	-			-
54 March		-	-			-
55 April		-	-			-
56 May		-	-			-
57 June		-	-			-
58 July		-	-			-
59 August		-	-			-
60 September		-	-			-
61 October		-	-			-
62 November		-	-			-
63 December		-	-			-
64 Total		\$ -	\$ -			\$ -
Capital Cost To Achieve Included in Total Electric Plant in Service						
65 December Prior Year		\$ -				
66 January		-				
67 February		-				
68 March		-				
69 April		-				
70 May		-				
71 June		-				
72 July		-				
73 August		-				
74 September		-				
75 October		-				
76 November		-				
77 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	Directly 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	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	\$ 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		-
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	\$ 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				Total ²	\$ 12,147,620
				Total from ATT H-1A	\$ 12,147,620
				Difference	\$ -

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).

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.