

Attachment 6D – Delmarva Formula Rate Update Filing

ATTACHMENT H-3D

Delmarva Power & Light Company
Formula Rate -- Appendix A

Notes

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Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Direct Transmission Wages Expense	p354.21b	\$ 3,574,374
1a	Exelon Business Services Company Transmission Wages Expense	p354 footnote	4,392,053
1b	PHI Service Company Transmission Wages Expense	p354 footnote	648,411
1c	Total Transmission Wages Expense	(Line 1 + 1a + 1b)	\$ 8,614,838
2	Total Direct Wages Expense	p354.28b	\$ 35,803,003
2a	Total Exelon Business Services Company Wages Expense	p354 footnote	14,678,471
2b	Total PHI Service Company Wages Expense	p354 footnote	31,996,691
2c	Total Wages Expense	(Line 2 + 2a + 2b)	\$ 82,478,165
3	Less Direct A&G Wages Expense	p354.27b	\$ 2,885,608
3a	Less Exelon Business Services Company A&G Expense	p354 footnote	8,420,987
3b	Less PHI Service Company A&G Expense	p354 footnote	12,096,772
4	Total	(Line 2c - 3 - 3a - 3b)	59,074,798
5	Wages & Salary Allocator	(Line 1 / 4)	14.58%
Plant Allocation Factors			
6	Electric Plant In Service	(Note B) p207.104g (See Attachment 9A, line 14, column j)	\$ 6,205,727,798
6a	Less Merger Costs to Achieve	Attachment 10, line 80, column b	-
7	Common Plant In Service - Electric	(Line 24 - 24a)	219,157,283
8	Total Plant In Service	(Line 6 - 6a + 7)	6,424,885,081
9	Accumulated Depreciation (Total Electric Plant)	p219.29c (See Attachment 9A, line 42, column b)	\$ 1,673,868,039
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)	11,080,141
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)	53,236,457
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)	69,810,129
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)	1,807,994,766
14	Net Plant	(Line 8 - 13)	4,616,890,315
15	Transmission Gross Plant	(Line 29 - Line 28)	2,357,356,168
16	Gross Plant Allocator	(Line 15 / 8)	36.69%
17	Transmission Net Plant	(Line 39 - Line 28)	1,713,817,390
18	Net Plant Allocator	(Line 17 / 14)	37.12%

Plant Calculations

Plant In Service			
19	Transmission Plant In Service	(Note B) p207.58.g (See Attachment 9, line 14, column b)	\$ 2,267,367,283
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)	2,267,367,283
23	General & Intangible	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	397,926,322
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)	219,157,283
24a	Less Merger Costs to Achieve	Attachment 9, line 15, column d	-
25	Total General & Common	(Line 23 - 23a + 24 - 24a)	617,083,605
26	Wage & Salary Allocation Factor	(Line 5)	14.58%
27	General & Common Plant Allocated to Transmission	(Line 25 * 26)	89,988,885
28	Plant Held for Future Use (Including Land)	(Note C) p214 (See Attachment 9, line 30, column c)	5,435,572
29	TOTAL Plant In Service	(Line 22 + 27 + 28)	2,362,791,740
Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note B) p219.25.c (See Attachment 9, line 14, column e)	599,939,517
30a	Less Merger Costs to Achieve	Attachment 9, line 15, column e	-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve	(Line 30 - 30a)	599,939,517
31	Accumulated General Depreciation	p219.28.c (See attachment 9, line 14, column f)	164,847,854
31a	Less Merger Costs to Achieve	Attachment 9, line 15, column f	-
32	Accumulated Intangible Amortization	(Line 10 - 10a)	11,080,141
33	Accumulated Common Amortization - Electric	(Line 11 - 11a)	53,236,457
34	Common Plant Accumulated Depreciation (Electric Only)	(Line 12 - 12a)	69,810,129
35	Total Accumulated Depreciation	(Line 31 - 31a + 32 + 33 + 34)	298,974,581
36	Wage & Salary Allocation Factor	(Line 5)	14.58%
37	General & Common Allocated to Transmission	(Line 35 * 36)	43,599,261
38	TOTAL Accumulated Depreciation	(Line 30b + 37)	643,538,778
39	TOTAL Net Property, Plant & Equipment	(Line 29 - 38)	1,719,252,962

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Adjustment To Rate Base

Accumulated Deferred Income Taxes (ADIT)					
40a	Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 24	46,939,811
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 48	-
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 72	(331,947,402)
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 96	(6,845,780)
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 120	(209,588)
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)	(292,062,959)
Unamortized Deficient / (Excess) ADIT					
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 76	(20,038,148)
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)	(20,038,148)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)	(312,101,107)
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b (See Attachment 9, line 30, column b)	-
43b	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h	-
Transmission O&M Reserves					
44	Total Balance Transmission Related Account Reserves	Enter Negative		Attachment 5	(3,994,076)
Prepayments					
45	Prepayments		(Note A)	Attachment 9, line 30, column f	17,219,386
46	Total Prepayments Allocated to Transmission			(Line 45)	17,219,386
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)	14.58%
49	Total Transmission Allocated			(Line 47 * 48)	-
50	Transmission Materials & Supplies		(Note AA)	p227.8c + p227.5c (See Attachment 9, line 30, column d)	12,368,424
51	Total Materials & Supplies Allocated to Transmission			(Line 49 + 50)	12,368,424
Cash Working Capital					
52	Operation & Maintenance Expense			(Line 85)	39,705,456
53	1/8th Rule			x 1/8	12.5%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)	4,963,182
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 + 43b + 44 + 46 + 51 + 54 - 57)	(281,544,191)
59	Rate Base			(Line 39 + 58)	1,437,708,771

O&M

Transmission O&M						
60	Transmission O&M			Attachment 11A, line 27, column c	24,606,779	
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)	24,606,779
Allocated General & Common Expenses						
67	Common Plant O&M	(Note A)		p356	-	
68	Total A&G			Attachment 11B, line 15, column a	110,243,910	
68a	For informational purposes: PBOB expense in FERC Account 926	(Note S)		Attachment 5	(316,327)	
68b	Less Merger Costs to Achieve			Attachment 10, line 2, column b	-	
68c	Less Other			Attachment 5	830,557	
69	Less Property Insurance Account 924			p323.185b	686,016	
70	Less Regulatory Commission Exp Account 928	(Note E)		p323.189b	1,394,525	
71	Less General Advertising Exp Account 930.1			p323.191b	836,691	
72	Less DE Enviro & Low Income and MD Universal Funds			p335.b	6,509,875	
73	Less EPRI Dues	(Note D)		p352-353	-	
74	General & Common Expenses				(Lines 67 + 68) - Sum (68b to 73)	99,986,246
75	Wage & Salary Allocation Factor				(Line 5)	14.58%
76	General & Common Expenses Allocated to Transmission				(Line 74 * 75)	14,580,927
Directly Assigned A&G						
77	Regulatory Commission Exp Account 928	(Note G)		p323.189b	266,044	
78	General Advertising Exp Account 930.1	(Note K)		p323.191b	-	
79	Subtotal - Transmission Related				(Line 77 + 78)	266,044
80	Property Insurance Account 924			p323.185b	686,016	
81	General Advertising Exp Account 930.1	(Note F)		p323.191b	-	
82	Total				(Line 80 + 81)	686,016
83	Gross Plant Allocation Factor				(Line 16)	36.69%
84	A&G Directly Assigned to Transmission				(Line 82 * 83)	251,706
85	Total Transmission O&M				(Line 66 + 76 + 79 + 84)	39,705,456

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Depreciation & Amortization Expense

86	Depreciation Expense			
	Transmission Depreciation Expense		P336.7b (See Attachment 5)	72,015,318
86a	Amortization of Abandoned Transmission Plant		Attachment 5	-
87	General Depreciation		p336.10b (See Attachment 5)	20,997,876
87a	Less Merger Costs to Achieve		Attachment 10, line 8, column b	-
88	Intangible Amortization	(Note A)	p336.1d&e (See Attachment 5)	2,311,670
88a	Less Merger Costs to Achieve		Attachment 10, line 9, column b	-
89	Total		(Line 87 - 87a + 88 - 88a)	23,309,546
90	Wage & Salary Allocation Factor		(Line 5)	14.58%
91	General Depreciation Allocated to Transmission		(Line 89 * 90)	3,399,215
92	Common Depreciation - Electric Only	(Note A)	p336.11.b (See Attachment 5)	1,733,966
93	Common Amortization - Electric Only	(Note A)	p356 or p336.11d (See Attachment 5)	7,232,728
94	Total		(Line 92 + 93)	8,966,693
95	Wage & Salary Allocation Factor		(Line 5)	14.58%
96	Common Depreciation - Electric Only Allocated to Transmission		(Line 94 * 95)	1,307,607
97	Total Transmission Depreciation & Amortization		(Line 86 + 91 + 96)	76,722,140

Taxes Other than Income

98	Taxes Other than Income		Attachment 2	14,199,403
99	Total Taxes Other than Income		(Line 98)	14,199,403

Return / Capitalization Calculations

100	Long Term Interest			
101	Long Term Interest		p117.62c through 67c	96,325,605
102	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	-
102	Long Term Interest		*(Line 100 - 101)*	96,325,605
103	Preferred Dividends	enter positive	p118.29c	-
104	Common Stock			
104	Proprietary Capital		p112.16c	2,226,953,303
105	Less Preferred Stock	enter negative	(Line 114)	-
106	Less Account 216.1	enter negative	p112.12c	2,177,779
106a	Less Account 219	enter negative	p112.15c	-
107	Common Stock	(Note Z)	(Sum Lines 104 to 106a)	2,229,131,082
108	Capitalization			
108	Long Term Debt		p112.17c through 21c	2,186,462,308
109	Less Loss on Reacquired Debt	enter negative	p111.81c	(2,866,665)
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	794,496
112	Less LTD on Securitization Bonds	(Note P)	Attachment 8	-
113	Total Long Term Debt	(Note X)	(Sum Lines 108 to 112)	2,184,390,139
114	Preferred Stock	(Note Y)	p112.3c	-
115	Common Stock		(Line 107)	2,229,131,082
116	Total Capitalization		(Sum Lines 113 to 115)	4,413,521,221
117	Debt %	Total Long Term Debt	(Note Q)	
118	Preferred %	Preferred Stock	(Note Q)	49.52%
119	Common %	Common Stock	(Note Q)	0.00%
120	Debt Cost	Total Long Term Debt		50.48%
121	Preferred Cost	Preferred Stock	(Line 102 / 113)	0.044
122	Common Cost	Common Stock	(Line 103 / 114)	0.000
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Note J)	0.105
124	Weighted Cost of Preferred	Preferred Stock	(Line 117 * 120)	0.022
125	Weighted Cost of Common	Common Stock	(Line 118 * 121)	0.000
126	Total Return (R)		(Line 119 * 122)	0.053
126			(Sum Lines 123 to 125)	0.0748
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	107,602,271

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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)	8.50%
130	P	(Percent of federal income tax deductible for state purposes)	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * P)\}$	27.72%
132a	T / (1-T)		38.34%
132b	Tax Gross-Up Factor	$1 * 1 / (1 - T)$	1.3834
ITC Adjustment			
133	Investment Tax Credit Amortization	(Note U) enter negative	(53,106)
134	Tax Gross-Up Factor	Attachment 1B - ADIT EOY (Line 132b)	1.3834
135	ITC Adjustment Allocated to Transmission	(Line 133 * 134)	(73,467)
Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)	251,686
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)	(1,127,924)
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T)	-
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T)	-
136e	Other Income Tax Adjustments - Expense / (Benefit)	(Line 136a + 136b + 136c + 136d)	(876,238)
136f	Tax Gross-Up Factor 1/(1-T)	(Line 132b)	1.3834
136g	Other Income Tax Adjustment	(Line 136e * 136f)	(1,212,199)
137	Income Tax Component =	$CIT = (T/1-T) * Investment\ Return * (1 - (WCLTD/R)) =$	(Line 132a * 127 * (1-(123 / 126))) 29,219,545
138	Total Income Taxes	(Line 135 + 136g +137)	27,933,879

REVENUE REQUIREMENT

Summary			
139	Net Property, Plant & Equipment	(Line 39)	1,719,252,962
140	Adjustment to Rate Base	(Line 58)	(281,544,191)
141	Rate Base	(Line 59)	1,437,708,771
142	O&M	(Line 85)	39,705,456
143	Depreciation & Amortization	(Line 97)	76,722,140
144	Taxes Other than Income	(Line 99)	14,199,403
145	Investment Return	(Line 127)	107,602,271
146	Income Taxes	(Line 138)	27,933,879
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	266,163,150
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 19)	2,267,367,283
149	Excluded Transmission Facilities	(Note M) Attachment 5	-
150	Included Transmission Facilities	(Line 148 - 149)	2,267,367,283
151	Inclusion Ratio	(Line 150 / 148)	100%
152	Gross Revenue Requirement	(Line 147)	266,163,150
153	Adjusted Gross Revenue Requirement	(Line 151 * 152)	266,163,150
Revenue Credits & Interest on Network Credits			
154	Revenue Credits	Attachment 3	8,518,417
155	Interest on Network Credits	(Note N) PJM Data	-
156	Net Revenue Requirement	(Line 153 - 154 + 155)	257,644,733
Net Plant Carrying Charge			
157	Net Revenue Requirement	(Line 156)	257,644,733
158	Net Transmission Plant	(Line 19 - 30)	1,667,427,766
159	Net Plant Carrying Charge	(Line 157 / 158)	15.45%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - 86) / 158	11.13%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - 86 - 127 - 138) / 158	3.00%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
162	Net Revenue Requirement Less Return and Taxes	(Line 156 - 145 - 146)	122,108,583
163	Increased Return and Taxes	Attachment 4	145,576,972
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + 163)	267,685,555
165	Net Transmission Plant	(Line 19 - 30)	1,667,427,766
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / 165)	16.05%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 164 - 86) / 165	11.73%
168	Net Revenue Requirement	(Line 156)	257,644,733
169	True-up amount	Attachment 6A, line 4, column j	11,890,563
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 6, line 18, column 12	369,263
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ER05-515	Attachment 5	-
171a	MAPP Abandonment recovery pursuant to ER13-607	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171 + 171a)	269,904,558
Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	4,188.5
174	Rate (\$/MW-Year)	(Line 172 / 173)	64,439
175	Network Service Rate (\$/MW/Year)	(Note Z) (Line 174)	64,439

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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 = "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 DPL 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 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.
- 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 DPL'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 DPL'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 DPL'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

Delmarva Power & Light 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)						Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A)	(B)	(C)	(D)	(E)								
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	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					12/31/2024 (Actuals)		45,464,330					
2	Projected / Actual Activity					12/31/2025 (Projected)							
3	January	31	-	214	50.00%	(182,324)	(91,162)	45,373,168		-	-	-	-
4	February	28	-	214	50.00%	(182,324)	(91,162)	45,282,006		-	-	-	-
5	March	31	-	214	50.00%	(182,324)	(91,162)	45,190,844		-	-	-	-
6	April	30	-	214	50.00%	(182,324)	(91,162)	45,099,682		-	-	-	-
7	May	31	-	214	50.00%	(182,324)	(91,162)	45,008,520		-	-	-	-
8	June	30	185	214	86.45%	(182,324)	(157,617)	44,850,904		-	-	-	-
9	July	31	154	214	71.96%	(182,324)	(131,205)	44,719,698		-	-	-	-
10	August	31	123	214	57.48%	(182,324)	(104,794)	44,614,905		-	-	-	-
11	September	30	93	214	43.46%	(182,324)	(79,234)	44,535,671		-	-	-	-
12	October	31	62	214	28.97%	(182,324)	(52,823)	44,482,848		-	-	-	-
13	November	30	32	214	14.95%	(182,324)	(27,263)	44,455,584		-	-	-	-
14	December	31	1	214	0.47%	(182,324)	(852)	44,454,732		-	-	-	-
15	Total (Sum of Lines 3 - 14)	365				(2,187,888)	(1,009,598)		-	-	-	-	
16	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)		2,942,735	-				-
17	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
18	Beginning Balance - DTA / (DTL)					(Col. (H), Line 16 + Line 17)		2,942,735	(Col. (M), Line 16 + Line 17)				-
19	Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)		2,027,421	-				-
20	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
21	Ending Balance - DTA / (DTL)					(Col. (H), Line 19 + Line 20)		2,027,421	(Col. (M), Line 19 + Line 20)				-
22	Average Balance as adjusted (non-prorated)					((Col. (H), Line 18 + Line 21) / 2)		2,485,078	((Col. (M), Line 18 + Line 21) / 2)				-
23	Prorated ADIT					(Col. (H), Line 14)		44,454,732	(Col. (M), Line 14)				-
24	Amount for Attachment H-3D, Line 40a					(Col. (H), Line 22 + Line 23)		46,939,811	(Col. (M), Line 22 + Line 23)				-
Accumulated Deferred Income Taxes - Accelerated Amortization (Account No. 281)						Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax 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)
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)		-	-				-
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					12/31/2025 (Projected)		-	-				-
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-3D, Line 40b					(Col. (H), Line 46 + Line 47)		-	(Col. (M), Line 46 + Line 47)				-

Delmarva Power & Light 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)						Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax 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)
49	ADIT Subject to Proration					12/31/2024 (Actuals)		(117,040,338)	-				-
50	Projected / Actual Activity					12/31/2025 (Projected)			-				
51	January	31	-	214	50.00%	(104,257)	(52,128)	(117,092,467)	-	-	-	-	-
52	February	28	-	214	50.00%	(99,725)	(49,862)	(117,142,329)	-	-	-	-	-
53	March	31	-	214	50.00%	(93,381)	(46,691)	(117,189,020)	-	-	-	-	-
54	April	30	-	214	50.00%	(94,744)	(47,372)	(117,236,392)	-	-	-	-	-
55	May	31	-	214	50.00%	(92,920)	(46,460)	(117,282,852)	-	-	-	-	-
56	June	30	185	214	86.45%	(93,111)	(80,493)	(117,363,345)	-	-	-	-	-
57	July	31	154	214	71.96%	(86,967)	(62,583)	(117,425,928)	-	-	-	-	-
58	August	31	123	214	57.48%	(85,622)	(49,213)	(117,475,141)	-	-	-	-	-
59	September	30	93	214	43.46%	(87,490)	(38,021)	(117,513,162)	-	-	-	-	-
60	October	31	62	214	28.97%	(84,057)	(24,353)	(117,537,515)	-	-	-	-	-
61	November	30	32	214	14.95%	(82,106)	(12,277)	(117,549,792)	-	-	-	-	-
62	December	31	1	214	0.47%	(80,686)	(377)	(117,550,169)	-	-	-	-	-
63	Total (Sum of Lines 51 - 62)	365				(1,085,064)	(509,831)		-	-	-	-	
64	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)		(209,927,200)	-				-
65	Beginning Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
66	Beginning Balance - DTA / (DTL)					(Col. (H), Line 64 + Line 65)		(209,927,200)	(Col. (M), Line 64 + Line 65)				-
67	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)		(218,867,264)	-				-
68	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
69	Ending Balance - DTA / (DTL)					(Col. (H), Line 67 + Line 68)		(218,867,264)	(Col. (M), Line 67 + Line 68)				-
70	Average Balance as adjusted (non-prorated)					([Col. (H), Line 66 + Line 69] / 2)		(214,397,232)	([Col. (M), Line 66 + Line 69] / 2)				-
71	Prorated ADIT					(Col. (H), Line 62)		(117,550,169)	(Col. (M), Line 62)				-
72	Amount for Attachment H-3D, Line 40c					(Col. (H), Line 70 + Line 71)		(331,947,402)	(Col. (M), Line 70 + Line 71)				-
Accumulated Deferred Income Taxes - Other (Account No. 283)						Projection - Proration of Deferred Tax Activity (Note A)			Actual - Proration of Deferred Tax 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)
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)	365				-	-	-	-	-	-	-	
88	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)		(7,157,935)	-				-
89	Beginning Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
90	Beginning Balance - DTA / (DTL)					(Col. (H), Line 88 + Line 89)		(7,157,935)	(Col. (M), Line 88 + Line 89)				-
91	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)		(6,533,625)	-				-
92	Ending Balance - ADIT Adjustment					(Note F)		-	(Note F)				-
93	Ending Balance - DTA / (DTL)					(Col. (H), Line 91 + Line 92)		(6,533,625)	(Col. (M), Line 91 + Line 92)				-
94	Average Balance as adjusted (non-prorated)					([Col. (H), Line 90 + Line 93] / 2)		(6,845,780)	([Col. (M), Line 90 + Line 93] / 2)				-
95	Prorated ADIT					(Col. (H), Line 86)		-	(Col. (M), Line 86)				-
96	Amount for Attachment H-3D, Line 40d					(Col. (H), Line 94 + Line 95)		(6,845,780)	(Col. (M), Line 94 + Line 95)				-

Delmarva Power & Light 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)						Projection - Proration of Deferred ITC Activity (Note A)			Actual - Proration of Deferred ITC 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)
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)		(236,689)	-				-
113	Beginning Balance - DITC Adjustment					(Note F)		-	(Note F)				-
114	Beginning Balance - DITC					(Col. (H), Line 112 + Line 113)		(236,689)	(Col. (M), Line 112 + Line 113)				-
115	Estimated Ending Balance - DITC Not Subject to Proration					12/31/2025 (Projected)		(182,487)	-				-
116	Ending Balance - DITC Adjustment					(Note F)			(Note F)				-
117	Ending Balance - DITC					(Col. (H), Line 115 + Line 116)		(182,487)	(Col. (M), Line 115 + Line 116)				-
118	Average Balance as adjusted (non-prorated)					([Col. (H), Line 114 + Line 117] / 2)		(209,588)	([Col. (M), Line 114 + Line 117] / 2)				-
119	Prorated DITC					(Col. (H), Line 110)		-	(Col. (M), Line 110)				-
120	Amount for Attachment H-3D, Line 40e					(Col. (H), Line 118 + Line 119)		(209,588)	(Col. (M), Line 118 + Line 119)				-

Instructions

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

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

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

Notes

- A** The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(f)-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(f)-1(h)(6) and averaged in accordance with IRC Section 168(f)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C** Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D** Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- E** Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F** This section is reserved for adjustments necessary to comply with the IRS normalization rules.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2025 (Projected)						
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	2,027,421	-	-	1,249,083	778,338
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(218,867,264)	-	-	(218,867,264)	-
4	ADIT-283	(6,533,625)	-	-	(2,953,565)	(3,580,060)
5	ADITC-255	(182,487)	-	-	(182,487)	-
6	Subtotal - Transmission ADIT	(223,555,955)	-	-	(220,754,233)	(2,801,722)

Line	Description	Total
7	ADIT (Reacquired Debt)	(794,496)

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-3D, 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-3D, 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.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2025 (Projected)						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Not Subject to Proration)	Total					
Accrued Benefits	1,726,728	241,742	-	-	1,484,986	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	519,091	72,673	-	359,929	86,489	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	3,373,194	472,247	-	-	2,900,947	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	217,662	217,662	-	-	-	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	695,274	97,338	-	-	597,936	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	469,836	469,836	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	247,642	34,670	-	-	212,972	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Severance	27,715	3,880	-	-	23,835	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	450,143	450,143	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Worker's Compensation	705,431	98,760	-	-	606,671	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	6,990,513	6,990,513	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	3,545,215	3,545,215	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	24,910	3,487	-	-	21,423	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Deferred Revenue	3,517,333	3,517,333	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merrill Creek Liability	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	(73,846)	(73,846)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Purchased Power	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	3,682,590	3,682,590	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	218,715	218,715	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	(136,954)	(136,954)	-	-	-	Federal Taxes on state income taxes
State Net Operating Loss Carryforward - MD	2,366,699	1,826,766	-	539,933	-	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.
Maryland Additional Subtraction Carryforward	8,304,755	8,304,755	-	-	-	The Maryland Additional Subtraction Modification, net of federal taxes, is excluded from rate base.
Maryland 10-309 Carryforward	2,782,741	278,274	-	2,504,467	-	The Maryland 10-309 Carryforward, net of federal taxes, is related to plant and included in rate base.
State Net Operating Loss Carryforward - DE	32,624,853	6,579,938	-	26,044,915	-	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.
Delaware NOL - Valuation Allowance	(32,350,496)	(6,305,581)	-	(26,044,915)	-	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	137,919	19,309	-	118,610	-	Pursuant to the requirements of ASC 740, ACE's 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	45,532	45,532	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	64,112,199	6,411,220	-	57,700,979	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	104,225,394	37,066,217	-	61,223,918	5,935,259	
Less: ASC 740 ADIT Adjustments excluded from rate base	(137,919)	(19,309)	-	(118,610)	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(64,112,199)	(6,411,220)	-	(57,700,979)	-	
Less: OPEB related ADIT, Above if not separately removed	(695,274)	(97,338)	-	-	(597,936)	
Total: ADIT-190 (Not Subject to Proration)	39,280,002	30,538,350	-	3,404,329	5,337,323	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	2,027,421	-	-	1,249,083	778,338	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-190 (Subject to Proration)	Total					
Corporate Alternative Minimum Tax Credit Carry-Forward	-	(71,302,776)		71,302,776		Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	(46,645,531)		46,645,531		Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	-	(117,948,307)	-	117,948,307	-	
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)	-	(117,948,307)	-	117,948,307	-	
Wages & Salary Allocator					14.58%	

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1B - ADIT Worksheet - End of Year

December 31, 2025 (Projected)						
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	43,276,442	-	-	43,276,442	-	

Delmarva Power & Light 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						
ADIT-190 (Not Subject to Proration)	104,225,394	37,066,217	-	61,223,918	5,935,259	
ADIT-190 (Subject to Proration)	-	(117,948,307)	-	117,948,307	-	
Total - FERC Form 1, Page 234	104,225,394	(80,882,090)	-	179,172,225	5,935,259	

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	(662,152,050)	(65,637,599)	-	(596,514,451)	-	ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	31,791,801	31,791,801	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(20,490,979)	(11,604,863)	(8,886,116)	-	-	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.
Maryland Section 10-309 Book / Tax Timing Difference	(7,828,946)	(782,895)	-	(7,046,051)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	7,828,946	782,895	-	7,046,051	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Subtraction Modification	-	-	-	-	-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(8,201,409)	(820,141)	-	(7,381,268)	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(659,052,637)	(46,270,802)	(8,886,116)	(603,895,719)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	8,201,409	820,141	-	7,381,268	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	20,490,979	11,604,863	8,886,116	-	-	
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)	(630,360,249)	(33,845,798)	-	(596,514,451)	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(218,867,264)	-	-	(218,867,264)	-	

(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	(357,718,129)	(35,771,813)	-	(321,946,316)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(357,718,129)	(35,771,813)	-	(321,946,316)	-	
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)	(357,718,129)	(35,771,813)	-	(321,946,316)	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(118,125,402)	-	-	(118,125,402)	-	

Delmarva Power & Light 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						
ADIT-282 (Not Subject to Proration)	(659,052,637)	(46,270,802)	(8,886,116)	(603,895,719)	-	
ADIT-282 (Subject to Proration)	(357,718,129)	(35,771,813)	-	(321,946,316)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,016,770,766)	(82,042,615)	(8,886,116)	(925,842,035)	-	

Instructions for Account 282:

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

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT- 283 (Not Subject to Proration)						
Accrued Property Taxes	(7,094,756)	(993,266)	-	(6,101,490)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(845,299)	(845,299)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Materials Reserve	322,055	45,088	-	276,967	-	ADIT relates to all functions and attributable materials and supplies included in rate base.
Other Deferred Debits	(2,996,529)	(771,223)	-	(2,225,306)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(28,546,114)	(3,996,456)	-	-	(24,549,658)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash funding's for tax purposes.
Regulatory Asset	(35,437,345)	(35,437,345)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - Accrued Vacation	(1,025,007)	(1,025,007)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Renewable Energy Credits	(2,449,595)	(2,449,595)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(573,665)	(573,665)	-	-	-	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)	(78,646,255)	(46,046,768)	-	(8,049,829)	(24,549,658)	
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)	(78,646,255)	(46,046,768)	-	(8,049,829)	(24,549,658)	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(6,533,625)	-	-	(2,953,565)	(3,580,060)	

(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					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

Delmarva Power & Light 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)						
ADIT-283 (Not Subject to Proration)	(78,646,255)	(46,046,768)	-	(8,049,829)	(24,549,658)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(78,646,255)	(46,046,768)	-	(8,049,829)	(24,549,658)	

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)	(497,362)			(497,362)		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)	(497,362)	-	-	(497,362)	-	
				-		
				-		
				-		
				-		
Total: ADIT-255	(497,362)	-	-	(497,362)	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	(182,487)	-	-	(182,487)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	144,738			144,738		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)	144,738	-	-	144,738	-	
Total: Investment Tax Amortization	144,738	-	-	144,738	-	
Wages & Salary Allocator					14.58%	
Gross Plant Allocator				36.69%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	53,106	-	-	53,106	-	

END

Delmarva Power & Light 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	2,942,735	-	-	2,164,397	778,338
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(209,927,200)	-	-	(209,927,200)	-
4	ADIT-283	(7,157,935)	-	-	(2,967,310)	(4,190,624)
5	ADITC-255	(236,689)	-	-	(236,689)	-
6	Subtotal - Transmission ADIT	(214,379,089)	-	-	(210,966,802)	(3,412,286)

Line	Description	Total
7	ADIT (Reacquired Debt)	(794,496)

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-3D, 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-3D, 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.

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)					
(A)	(B)	(C)	(D)	(E)	(F)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT-190 (Not Subject to Proration)					
Accrued Benefits	1,726,728	241,742	-	-	1,484,986
Accrued Bodily Injuries	519,091	72,673	-	359,929	86,489
Accrued Bonuses & Incentives	3,373,194	472,247	-	-	2,900,947
Accrued Environmental Liability	217,662	217,662	-	-	-
Accrued Liability - Legal	-	-	-	-	-
Accrued OPEB	1,424,606	199,445	-	-	1,225,161
Accrued Other Expenses	469,836	469,836	-	-	-
Accrued Payroll Taxes - AIP	247,642	34,670	-	-	212,972
Accrued Retention	-	-	-	-	-
Accrued Severance	27,715	3,880	-	-	23,835
Accrued Vacation	450,143	450,143	-	-	-
Accrued Worker's Compensation	705,431	98,760	-	-	606,671
Allowance for Doubtful Accounts	6,990,513	6,990,513	-	-	-
Asset Retirement Obligation	3,545,215	3,545,215	-	-	-
Deferred Compensation	24,910	3,487	-	-	21,423
Deferred Revenue	3,517,333	3,517,333	-	-	-
Merrill Creek Liability	-	-	-	-	-
Other Deferred Credits	59,226	59,226	-	-	-
Purchased Power	-	-	-	-	-
Regulatory Liability	3,682,590	3,682,590	-	-	-
Sales & Use Tax Reserve	218,715	218,715	-	-	-
State Income Taxes	(138,508)	(138,508)	-	-	-
State Net Operating Loss Carryforward - MD	5,297,670	2,119,863	-	3,177,807	-
Maryland Additional Subtraction Carryforward	8,050,708	8,050,708	-	-	-
Maryland 10-309 Carryforward	2,593,246	259,325	-	2,333,921	-
State Net Operating Loss Carryforward - DE	32,624,853	6,579,938	-	26,044,915	-
Delaware NOL - Valuation Allowance	(32,350,496)	(6,305,581)	-	(26,044,915)	-
Unamortized Investment Tax Credit	178,033	24,925	-	153,108	-
Other Accrued Deferred Tax Assets	45,531	45,531	-	-	-
Income Tax Regulatory Liability	68,429,797	6,842,980	-	61,586,817	-
Charitable Contribution Carryforward	-	-	-	-	-
Merger Commitments	-	-	-	-	-
Subtotal: ADIT-190 (Not Subject to Proration)	111,931,384	37,757,318	-	67,611,582	6,562,484
Less: ASC 740 ADIT Adjustments excluded from rate base	(178,033)	(24,925)	-	(153,108)	-
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	-	-	-	-	-
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(68,429,797)	(6,842,980)	-	(61,586,817)	-
Less: OPEB related ADIT, Above if not separately removed	(1,424,606)	(199,445)	-	-	(1,225,161)
Total: ADIT-190 (Not Subject to Proration)	41,898,948	30,689,968	-	5,871,657	5,337,323
Wages & Salary Allocator					14.58%
Gross Plant Allocator				36.86%	
Transmission Allocator			100.00%		
Other Allocator		0.00%			
ADIT - Transmission	2,942,735	-	-	2,164,397	778,338

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)					
(A)	(B)	(C)	(D)	(E)	(F)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT-190 (Subject to Proration)					
Corporate Alternative Minimum Tax Credit Carry-Forward	4,077,976	(43,835,050)	-	47,913,026	-
Federal Net Operating Loss Carry-Forward	-	(75,424,296)	-	75,424,296	-
Subtotal: ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)	-	123,337,321	-
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)	4,077,976	(119,259,345)	-	123,337,321	-
Wages & Salary Allocator					14.58%
Gross Plant Allocator				36.86%	
Transmission Allocator			100.00%		
Other Allocator		0.00%			
ADIT - Transmission	45,464,330	-	-	45,464,330	-

(A)	(B)	(C)	(D)	(E)	(F)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT-190					
ADIT-190 (Not Subject to Proration)	111,931,384	37,757,318	-	67,611,582	6,562,484
ADIT-190 (Subject to Proration)	4,077,976	(119,259,345)	-	123,337,321	-
Total - FERC Form 1, Page 234	116,009,360	(81,502,027)	-	190,948,903	6,562,484

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
- 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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT- 282 (Not Subject to Proration)					
Plant Related Deferred Taxes	(631,163,724)	(61,665,427)	-	(569,498,296)	-
Contribution in Aid of Construction	25,281,589	25,281,589	-	-	-
AFUDC Equity	(18,246,697)	(9,936,124)	(8,310,573)	-	-
Maryland Section 10-309 Book / Tax Timing Difference	(8,018,441)	(801,844)	-	(7,216,597)	-
Maryland Subtraction Modification (Section 10-309)	8,018,441	801,844	-	7,216,597	-
Maryland Subtraction Modification	10,753,087	10,753,087	-	-	-
Plant Deferred Taxes - Flow-through	(8,562,120)	(856,212)	-	(7,705,908)	-
Subtotal: ADIT-282 (Not Subject to Proration)	(621,937,865)	(36,423,087)	(8,310,573)	(577,204,205)	-
Less: ASC 740 ADIT Adjustments excluded from rate base	(2,190,966)	(9,896,875)	-	7,705,908	-
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	18,246,697	9,936,124	8,310,573	-	-
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)	(605,882,134)	(36,383,838)	-	(569,498,296)	-
Wages & Salary Allocator					14.58%
Gross Plant Allocator				36.86%	
Transmission Allocator			100.00%		
Other Allocator		0.00%			
ADIT - Transmission	(209,927,200)	-	-	(209,927,200)	-

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)					
(A)	(B)	(C)	(D)	(E)	(F)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT-282 (Subject to Proration)					
Plant Related Deferred Taxes	(352,790,413)	(35,279,041)	-	(317,511,372)	-
Subtotal: ADIT-282 (Subject to Proration)	(352,790,413)	(35,279,041)	-	(317,511,372)	-
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)	(352,790,413)	(35,279,041)	-	(317,511,372)	-
Wages & Salary Allocator					14.58%
Gross Plant Allocator				36.86%	
Transmission Allocator			100.00%		
Other Allocator		0.00%			
ADIT - Transmission	(117,040,338)	-	-	(117,040,338)	-

(A)	(B)	(C)	(D)	(E)	(F)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT-282					
ADIT-282 (Not Subject to Proration)	(621,937,865)	(36,423,087)	(8,310,573)	(577,204,205)	-
ADIT-282 (Subject to Proration)	(352,790,413)	(35,279,041)	-	(317,511,372)	-
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(974,728,278)	(71,702,128)	(8,310,573)	(894,715,577)	-

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
- 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)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT- 283 (Not Subject to Proration)					
Accrued Property Taxes	(7,094,756)	(993,266)	-	(6,101,490)	-
Asset Retirement Obligation	(845,299)	(845,299)	-	-	-
Materials Reserve	322,055	45,088	-	276,967	-
Other Deferred Debits	(2,996,528)	(771,222)	-	(2,225,306)	-
Pension Asset	(33,414,536)	(4,678,035)	-	-	(28,736,501)
Regulatory Asset	(37,649,208)	(37,649,208)	-	-	-
Regulatory Asset - Accrued Vacation	(1,025,007)	(1,025,007)	-	-	-
Regulatory Asset - FERC Transmission True-up	-	-	-	-	-
Renewable Energy Credits	(2,449,595)	(2,449,595)	-	-	-
Unamortized Loss on Reacquired Debt	(709,708)	(709,708)	-	-	-
Subtotal: ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)
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)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)
Wages & Salary Allocator					14.58%
Gross Plant Allocator				36.86%	
Transmission Allocator			100.00%		
Other Allocator		0.00%			
ADIT - Transmission	(7,157,935)	-	-	(2,967,310)	(4,190,624)

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)					
(A)	(B)	(C)	(D)	(E)	(F)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT-283 (Subject to Proration)	Total				
Subtotal: ADIT-283 (Subject to Proration)	-	-	-	-	-
Less: ASC 740 ADIT Adjustments excluded from rate base					
Less: ASC 740 ADIT Adjustments related to 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					14.58%
Gross Plant Allocator				36.86%	
Transmission Allocator			100.00%		
Other Allocator		0.00%			
ADIT - Transmission	-	-	-	-	-

(A)	(B)	(C)	(D)	(E)	(F)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADIT-283 (Subject to Proration)	Total				
ADIT-283 (Not Subject to Proration)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)
ADIT-283 (Subject to Proration)	-	-	-	-	-
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(85,862,582)	(49,076,252)	-	(8,049,829)	(28,736,501)

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
- 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)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADITC-255 (Unamortized Investment Tax Credits)	Total				
Account No. 255 (Accum. Deferred Investment Tax Credits)	(642,368)	(268)	-	(642,100)	-
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	(642,368)	(268)	-	(642,100)	-
				-	
				-	
				-	
				-	
Total: ADIT-255	(642,368)	(268)	-	(642,100)	-
Wages & Salary Allocator					14.58%
Gross Plant Allocator				36.86%	
Transmission Allocator			100.00%		
Other Allocator		0.00%			
Unamortized Investment Tax Credit - Transmission	(236,689)	-	-	(236,689)	-

Delmarva Power & Light Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning of Year

December 31, 2024 (Actuals)					
(A)	(B)	(C)	(D)	(E)	(F)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
ADITC-255					
Investment Tax Credit Amortization	191,052	15,078	-	175,974	-
Subtotal: ADIT-255 (Form No. 1 p. 266 & 267)	191,052	15,078	-	175,974	-
Total: Investment Tax Amortization	191,052	15,078	-	175,974	-
Wages & Salary Allocator					14.58%
Gross Plant Allocator				36.86%	
Transmission Allocator			100.00%		
Other Allocator		0.00%			
Investment Tax Credit Amortization - Transmission	64,867	-	-	64,867	-

END

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Delmarva Power & Light Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - EDIT Rate Base Adjustment

Rate Year =

Projected for the 12 Months Ended December 31, 2025

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	(A) 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)			35,371,265				
2	Projected / Actual Activity					12/31/2025 (Projected)							
3	January	31	-	214	50.00%	(92,885)	(46,443)	35,324,823	-	-	-	-	-
4	February	28	-	214	50.00%	(92,885)	(46,443)	35,278,380	-	-	-	-	-
5	March	31	-	214	50.00%	(92,885)	(46,443)	35,231,938	-	-	-	-	-
6	April	30	-	214	50.00%	(92,885)	(46,443)	35,185,495	-	-	-	-	-
7	May	31	-	214	50.00%	(92,885)	(46,443)	35,139,053	-	-	-	-	-
8	June	30	185	214	86.45%	(92,885)	(80,298)	35,058,755	-	-	-	-	-
9	July	31	154	214	71.96%	(92,885)	(66,842)	34,991,912	-	-	-	-	-
10	August	31	123	214	57.48%	(92,885)	(53,387)	34,938,525	-	-	-	-	-
11	September	30	93	214	43.46%	(92,885)	(40,366)	34,898,159	-	-	-	-	-
12	October	31	62	214	28.97%	(92,885)	(26,911)	34,871,249	-	-	-	-	-
13	November	30	32	214	14.95%	(92,885)	(13,889)	34,857,359	-	-	-	-	-
14	December	31	1	214	0.47%	(92,885)	(434)	34,856,925	-	-	-	-	-
15	Total (Sum of Lines 3 - 14)		365			(1,114,620)	(514,340)		-	-	-	-	
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]			-				
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)			34,856,925				
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	(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)			55,929,892				
26	Projected / Actual Activity					12/31/2025 (Projected)							
27	January	31	-	214	50.00%	186,879	93,439	(55,836,453)	-	-	-	-	-
28	February	28	-	214	50.00%	186,879	93,439	(55,743,013)	-	-	-	-	-
29	March	31	-	214	50.00%	186,879	93,439	(55,649,574)	-	-	-	-	-
30	April	30	-	214	50.00%	186,879	93,439	(55,556,135)	-	-	-	-	-
31	May	31	-	214	50.00%	186,879	93,439	(55,462,695)	-	-	-	-	-
32	June	30	185	214	86.45%	186,879	161,554	(55,301,141)	-	-	-	-	-
33	July	31	154	214	71.96%	186,879	134,483	(55,166,659)	-	-	-	-	-
34	August	31	123	214	57.48%	186,879	107,412	(55,059,247)	-	-	-	-	-
35	September	30	93	214	43.46%	186,879	81,214	(54,978,033)	-	-	-	-	-
36	October	31	62	214	28.97%	186,879	54,142	(54,923,891)	-	-	-	-	-
37	November	30	32	214	14.95%	186,879	27,944	(54,895,946)	-	-	-	-	-
38	December	31	1	214	0.47%	186,879	873	(54,895,073)	-	-	-	-	-
39	Total (Sum of Lines 27 - 38)		365			2,242,544	1,034,819		-	-	-	-	
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]			-				
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)				

Delmarva Power & Light Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - EDIT Rate Base Adjustment

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

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)								
	Month	Days Per Month	Prorated Days Per Month	Total Days Per Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
49	ADIT Subject to Proration					12/31/2024 (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)					365	-	-	-	-	-	-	-
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)			-

Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
(A)	(B)	(C)	(D)	(E)	(F)
Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
73	ADIT - 190 (Col. (H), Line 24)	\$ 34,856,925	ADIT - 190	(Col. (M), Line 24)	-
74	ADIT - 282 (Col. (H), Line 48)	(54,895,073)	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-3D, Line 41a)	\$ (20,038,148)	Unamortized Deficient / (Excess) ADIT - Federal (Entered in ATT H-3D, Line 41a)		-

State Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(A)	(B)	(C)	(D)	(E)								
	Month	Days Per Month	Remaining Days Per Month	Total Days in Future Test Period	Proration Amount (Column C / Column D)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
77	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actuals)		-	-				-
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)					365	-	-	-	-	-	-	-
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)				-

Delmarva Power & Light Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - EDIT Rate Base Adjustment

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

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)	-

Delmarva Power & Light Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - EDIT Rate Base Adjustment

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

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					12/31/2024 (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)					365	-	-	-	-	-	-	-
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)			-
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)								
	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					12/31/2024 (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 - 138)					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)	(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)		-				

Delmarva Power & Light Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - EDIT Rate Base Adjustment

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

152	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-3D, Line 41b)	\$ -	Unamortized Deficient / (Excess) ADIT - State	(Entered in ATT H-3D, Line 41b)	\$ -

Delmarva Power & Light Company
Deficient / (Excess) Accumulated Deferred Income Taxes - Transmission Allocated
Attachment 1D - EDIT Rate Base Adjustment

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

Instructions

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

Rate Year **Projected Activity** Check

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

Notes

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

Delmarva Power & Light 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

	(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
1	Unprotected Non-Property							
2	ADIT - 190	(Note A)	411.1	4 Years	\$ (2,276,084)	\$ -	\$ -	\$ -
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	(2,583,952)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
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	(46,442,704)	-	-	-
11	ADIT - 283	(Note A)	411.1	5 Years	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				\$ (46,442,704)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 36,485,885	\$ 35,371,265	\$ (1,114,620)	\$ 34,256,645
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(68,077,223)	(55,929,892)	2,242,544	(53,687,348)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT				\$ (31,591,338)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)
19	Total - Deficient / (Excess) ADIT				\$ (82,894,079)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)

Tax Reform Act of 1986

	(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
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	83,678	-	-	-
24	ADIT - 283	(Note B)	411.1	ARAM	-	-	-	-
25	Subtotal - Deficient / (Excess) ADIT				\$ 83,678	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT				\$ 83,678	\$ -	\$ -	\$ -

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

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		\$ (2,276,084)	\$ -	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-	-
30	ADIT - 282		411.1		-	-	-	-
31	ADIT - 283		411.1		(2,583,952)	-	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (4,860,037)	\$ -	\$ -	\$ -
33	Unprotected Property							
34	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-	-
36	ADIT - 282		411.1		(46,442,704)	-	-	-
37	ADIT - 283		411.1		-	-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (46,442,704)	\$ -	\$ -	\$ -
39	Protected Property							
40	ADIT - 190		410.1		\$ 36,485,885	\$ 35,371,265	\$ (1,114,620)	\$ 34,256,645
41	ADIT - 281		411.1		-	-	-	-
42	ADIT - 282		411.1		(67,993,545)	(55,929,892)	2,242,544	(53,687,348)
43	ADIT - 283		411.1		-	-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (31,507,660)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)
45	Total - Deficient / (Excess) ADIT				\$ (82,810,401)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)

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		\$ 34,209,800	\$ 35,371,265	\$ (1,114,620)	\$ 34,256,645
47	ADIT - 281		411.1		-	-	-	-
48	ADIT - 282		411.1		(114,436,249)	(55,929,892)	2,242,544	(53,687,348)
49	ADIT - 283		411.1		(2,583,952)	-	-	-
50	Total - Deficient / (Excess) ADIT	Col G entered in ATT H-1A, Line 41a			\$ (82,810,401)	\$ (20,558,627)	\$ 1,127,924	\$ (19,430,703)
51	Tax Gross-Up Factor	ATT H-3D, Line 132b			1.38	1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (28,441,069)	\$ 1,560,385	\$ (26,880,685)

Federal Income Tax Regulatory Asset / (Liability)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
53	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
54	Account 254 (Other Regulatory Liabilities)				(114,560,975)	(28,441,069)	1,560,385	(26,880,685)
55	Total - Transmission Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (28,441,069)	\$ 1,560,385	\$ (26,880,685)

Delmarva Power & Light 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) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
56	Unprotected Non-Property							
57	ADIT - 190	(Note C)	411.1	4 Years	\$ -	\$ -	\$ -	\$ -
58	ADIT - 281	(Note C)	411.1	4 Years	-	-	-	-
59	ADIT - 282	(Note C)	411.1	4 Years	-	-	-	-
60	ADIT - 283	(Note C)	411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190	(Note C)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	411.1	5 Years	-	-	-	-
65	ADIT - 282	(Note C)	411.1	5 Years	-	-	-	-
66	ADIT - 283	(Note C)	411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190	(Note C)	410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	411.1	NA	-	-	-	-
71	ADIT - 282	(Note C)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note C)	411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 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				\$ -	\$ -	\$ -	\$ -

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>

93 **Total - Deficient / (Excess) ADIT**

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

Total State Deficient / (Excess) Deferred Income Taxes								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 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-3D, Line 132b			1.38	1.38	1.38	1.38
100	Regulatory Asset / (Liability)				\$ -	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) 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								
Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D)	(E) ADIT Deficient / (Excess)	(F) December 31, 2024 BOY Balance	(G) Current Year Amortization	(H) December 31, 2025 EOY Balance
104	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
105	Account 254 (Other Regulatory Liabilities)				(114,560,975)	(28,441,069)	1,560,385	(26,880,685)
106	Total - Transmission Regulatory Asset / (Liability)				\$ (114,560,975)	\$ (28,441,069)	\$ 1,560,385	\$ (26,880,685)

Delmarva Power & Light Company
Deficient / (Excess) Deferred Income Taxes - Transmission Allocated
Attachment 1E - Deficient / (Excess) Deferred Income Tax Amortization Worksheet

Instructions

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.

Notes

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

Delmarva Power & Light 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)
FERC Account 190 - Non-Current (Note A)													
1	Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 722,032	\$ 252,711	\$ 61,373	\$ (21,480)	\$ 292,604	\$ 722,032	\$ 151,627	\$ 61,373	\$ (12,888)	\$ 200,111
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	2,128,198	744,869	180,897	(63,314)	862,452	2,128,198	446,922	180,897	(37,988)	589,830
3	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	5,630,317	1,970,611	478,577	(167,502)	2,281,686	5,630,317	1,182,367	478,577	(100,501)	1,560,442
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	6,475,628	2,266,470	550,428	(192,650)	2,624,248	6,475,628	1,359,882	550,428	(115,590)	1,794,720
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	2,339,148	818,702	-	-	818,702	2,339,148	491,221	-	-	491,221
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	65,496	(22,924)	42,572	-	-	65,496	(13,754)	51,742
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	-	-	133,331	(46,666)	86,665	-	-	133,331	(28,000)	105,332
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	1,766,351	618,223	150,140	(52,549)	715,814	1,766,351	370,934	150,140	(31,529)	489,544
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	230,355	80,624	19,580	(6,853)	93,351	230,355	48,375	19,580	(4,112)	63,843
10	Accumulated Deferred Investment Tax Credit	Deferred TFC	Unprotected Non-Property	2,744,936	960,693	233,311	(81,559)	1,112,345	2,744,936	576,416	233,311	(48,995)	760,731
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	708,000	247,800	60,180	(21,063)	286,917	708,000	148,680	60,180	(12,638)	196,222
12	Other Liability - State Funds	Environmental Expense	Unprotected Non-Property	536,932	187,926	45,639	(15,974)	215,592	536,932	112,756	45,639	(9,584)	148,811
13	Liability-Environmental (925300)-Contra	Environmental Expense	Unprotected Non-Property	(708,000)	(247,800)	(60,180)	21,063	(286,917)	(708,000)	(148,680)	(60,180)	12,638	(196,222)
14	Accrued Liab-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	1,306,782	457,374	111,076	(38,877)	529,573	1,306,782	274,424	111,076	(23,326)	362,175
15	Accrued Liab-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	4,808,008	1,682,803	408,681	(143,038)	1,948,445	4,808,008	1,009,682	408,681	(85,823)	1,332,539
16	Accrued Liab-Merrill Creek Lease - Long Term	Merrill Creek	Unprotected Non-Property	1,459,150	510,702	124,028	(43,410)	591,320	1,459,150	306,421	124,028	(26,045)	404,403
17	Liab-Merrill Crk Capacity (92420X)-Contra	Merrill Creek	Unprotected Non-Property	(1,359,144)	(475,700)	(115,527)	40,435	(550,793)	(1,359,144)	(285,420)	(115,527)	24,261	(376,687)
18	Liab-Merrill Crk Lease (92420X)-Contra	Merrill Creek	Unprotected Non-Property	(4,808,008)	(1,682,803)	(408,681)	143,038	(1,948,445)	(4,808,008)	(1,009,682)	(408,681)	85,823	(1,332,539)
19	Excess Merrill Creek Capacity	Merrill Creek	Unprotected Non-Property	7,685,079	2,689,778	653,232	(228,631)	3,114,378	7,685,079	1,613,867	653,232	(137,179)	2,129,920
20	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	14,820,536	5,187,188	1,259,746	(440,911)	6,006,022	14,820,536	3,112,313	1,259,746	(264,547)	4,107,512
21	Taxes Accrued - Taxes other than income	Other (190)	Unprotected Non-Property	(0)	(0)	(0)	0	(0)	(0)	(0)	(0)	0	(0)
22	Accrued Liability - Other Energy Purchases	Other (190)	Unprotected Non-Property	7,105	2,487	604	(211)	2,879	7,105	1,492	604	(127)	1,969
23	Above-market Energy Supply Contracts	Other (190)	Unprotected Non-Property	1,359,144	475,700	115,527	(40,435)	550,793	1,359,144	285,420	115,527	(24,261)	376,687
24	Oth Reg Liab-Asset Retirement Obligation	Other (190)	Unprotected Non-Property	2,834,391	992,037	240,923	(84,323)	1,148,637	2,834,391	595,222	240,923	(50,594)	785,551
25	Oth Reg Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	836,175	292,661	71,075	(24,876)	338,860	836,175	175,597	71,075	(14,926)	231,746
26	Regulatory Liability-MD Grid Resiliency	Other (190)	Unprotected Non-Property	230,641	80,724	19,604	(6,862)	93,467	230,641	48,435	19,604	(4,117)	63,922
27	Liabilities-Disability (92420L)-Contra	Other (190)	Unprotected Non-Property	(489,792)	(173,527)	(42,142)	14,750	(200,320)	(489,792)	(104,116)	(42,142)	8,850	(137,409)
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	2,412,768	844,469	205,085	(71,780)	977,774	2,412,768	506,681	205,085	(43,068)	668,699
29	Accrued Payroll Taxes - Manual	Other Labor Related Accruals	Unprotected Non-Property	361,399	126,490	30,719	(10,752)	146,457	361,399	75,894	30,719	(6,451)	100,162
30	Accrued Liab-Required Health Claims Residential	Other Labor Related Accruals	Unprotected Non-Property	811,805	284,132	69,003	(24,151)	328,984	811,805	170,479	69,003	(14,491)	224,992
31	Accrued Liabilities - Workers Comp	Other Labor Related Accruals	Unprotected Non-Property	1,160,662	406,232	98,656	(34,530)	470,358	1,160,662	243,739	98,656	(20,718)	321,677
32	Accrued Liabilities - Disability	Other Labor Related Accruals	Unprotected Non-Property	495,792	173,527	42,142	(14,750)	200,920	495,792	104,116	42,142	(8,850)	137,409
33	Accrued Liability - PHI Incentive Plan	Other Labor Related Accruals	Unprotected Non-Property	5,033,420	1,761,697	427,841	(149,744)	2,039,794	5,033,420	1,057,018	427,841	(89,847)	1,395,012
34	Accrued Liab-Sick Pay Carryover	Other Labor Related Accruals	Unprotected Non-Property	3,215,738	1,125,508	273,338	(99,668)	1,303,178	3,215,738	675,305	273,338	(57,401)	891,242
35	Accrued Liab-Vacation	Other Labor Related Accruals	Unprotected Non-Property	5,116,572	1,790,800	434,909	(152,218)	2,073,491	5,116,572	1,074,480	434,909	(91,331)	1,418,658
36	Acc Liab - Deferred Comp ST	Other Labor Related Accruals	Unprotected Non-Property	36,000	12,600	3,060	(1,071)	14,589	36,000	7,560	3,060	(643)	9,977
37	Liabilities-SERP (92420L) - Contra	Other Labor Related Accruals	Unprotected Non-Property	(3,429,545)	(1,200,341)	(291,511)	102,029	(1,389,823)	(3,429,545)	(720,204)	(291,511)	61,217	(950,498)
38	Liab-Workers Comp (92420L)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(1,160,662)	(406,232)	(98,656)	34,530	(470,358)	(1,160,662)	(243,739)	(98,656)	20,718	(321,677)
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accruals	Unprotected Non-Property	4,143,768	1,450,319	352,220	(123,277)	1,679,262	4,143,768	870,191	352,220	(73,966)	1,148,445
40	Accrued Liab-SERP	Other Labor Related Accruals	Unprotected Non-Property	3,429,545	1,200,341	291,511	(102,029)	1,389,823	3,429,545	720,204	291,511	(61,217)	950,498
41	Liability-Deferred Comp (92530P)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(36,000)	(12,600)	(3,060)	1,071	(14,589)	(36,000)	(7,560)	(3,060)	643	(9,977)
42	Acc Liab - Deferred Comp LT	Other Labor Related Accruals	Unprotected Non-Property	929,613	325,365	79,017	(27,656)	376,726	929,613	195,219	79,017	(16,594)	257,642
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accruals	Unprotected Non-Property	285,774	100,021	24,291	(8,502)	115,810	285,774	60,013	24,291	(5,101)	79,202
44	481(a) - Payroll Taxes	Other Labor Related Accruals	Unprotected Non-Property	(190,331)	(66,616)	(16,178)	5,662	(77,132)	(190,331)	(39,970)	(16,178)	3,397	(52,750)
45	Reg Liab-MD Dynamic Pricing/Critical Pk	Reg Asset - DSM	Unprotected Non-Property	766,348	268,222	65,140	(22,799)	310,563	766,348	160,933	65,140	(13,679)	212,393
46	Provision for Uncollectible POR - DPL MD	Reg Liab - Other	Unprotected Non-Property	1,219,792	426,927	103,682	(36,289)	494,321	1,219,792	256,156	103,682	(21,773)	338,065
47	Renewable Energy Credits - MD	Reg Liab - Other	Unprotected Non-Property	(11,250)	(3,938)	(956)	335	(4,559)	(11,250)	(2,363)	(956)	201	(3,118)
48	SERP Asset	Reg Liab - Other	Unprotected Non-Property	3,429,545	1,200,341	291,511	(102,029)	1,389,823	3,429,545	720,204	291,511	(61,217)	950,498
49	Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(409,535)	(143,337)	(34,810)	12,184	(165,964)	(409,535)	(86,002)	(34,810)	7,310	(113,503)
50	Deferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property	(3,118,670)	(1,091,535)	(265,087)	92,780	(1,263,841)	(3,118,670)	(654,921)	(265,087)	55,668	(864,339)
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	754,792	264,177	64,157	(22,455)	305,879	754,792	158,506	64,157	(13,473)	209,191
52	Virginia Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	1,067	373	91	(32)	432	1,067	224	91	(19)	236
53	Accrued Liability-Claims-Contra	Reg Liab - Other	Unprotected Non-Property	(1,467,110)	(513,489)	(124,704)	43,647	(594,546)	(1,467,110)	(308,093)	(124,704)	26,188	(466,610)
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	486,300	170,205	41,336	(14,467)	197,073	486,300	102,123	41,336	(8,680)	134,778
55	Regulatory Liability-Current-Rev Acct	Reg Liab - Other	Unprotected Non-Property	(766,348)	(268,222)	(65,140)	22,799	(310,563)	(766,348)	(160,933)	(65,140)	13,679	(212,393)
56	Other Regulatory Liability - General	Reg Liab - Other	Unprotected Non-Property	(1,127,189)	(394,516)	(95,811)	33,534	(456,793)	(1,127,189)	(236,710)	(95,811)	20,120	(312,400)
57	Reg Liab-Asset Retirement Oblig-Electric	Reg Liab - Other	Unprotected Non-Property	(2,834,391)	(992,037)	(240,923)	84,323	(1,148,637)	(2,834,391)	(595,222)	(240,923)	50,594	(785,551)
58	Reg Liab-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	(836,175)	(292,661)	(71,075)	24,876	(338,860)	(836,175)	(175,597)	(71,075)	14,926	(231,746)
59	Regulatory Liability - Gas - Unbilled	Reg Liab - Other	Unprotected Non-Property	8,440,144	2,954,050	717,412	(251,094)	3,420,368	8,440,144	1,772,430	717,412	(150,657)	2,339,188
60	Other Regulatory Liability - MD SOS	Reg Liab - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	716,620	290,870	(61,083)	948,407
61	Other Regulatory Liability - DE SOS	Reg Liab - Other</											

Delmarva Power & Light 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)
FERC Account 282 - Property (Note A)													
82	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (1,475,410,754)	\$ (516,393,764)	\$ -	\$ -	\$ (516,393,764)	\$ (1,475,410,754)	\$ (309,836,258)	\$ -	\$ -	\$ (309,836,258)
83	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(1,205,260,967)	(421,841,023)	-	-	(421,841,023)	(1,205,260,967)	(253,104,614)	-	-	(253,104,614)
84	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	89,655,390	31,379,387	-	-	31,379,387	89,655,390	18,827,632	-	-	18,827,632
85	Maryland Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(49,092,225)	17,182,279	(31,909,946)	-	-	(49,092,225)	10,309,367	(38,782,858)
86	Maryland Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	-	-	2,511,377	(878,982)	1,632,395	-	-	2,511,377	(527,389)	1,983,988
87	Delaware Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(152,798,237)	53,479,383	(99,318,854)	-	-	(152,798,237)	32,087,630	(120,710,607)
88	Delaware Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	-	-	5,110,357	(1,788,625)	3,321,732	-	-	5,110,357	(1,073,175)	4,037,182
89	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(56,147,253)	(19,651,538)	-	-	(19,651,538)	(56,147,253)	(11,790,923)	-	-	(11,790,923)
90	Maryland Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(1,572,123)	550,243	(1,021,880)	-	-	(1,572,123)	330,146	(1,241,977)
91	Delaware Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(3,200,393)	1,120,138	(2,080,256)	-	-	(3,200,393)	672,083	(2,528,311)
92	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(3,458,769)	(1,210,569)	-	-	(1,210,569)	(3,458,769)	(726,342)	-	-	(726,342)
93	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	14,702,392	5,145,837	-	-	5,145,837	14,702,392	3,087,502	-	-	3,087,502
94	Maryland Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	(96,846)	33,896	(62,950)	-	-	(96,846)	20,338	(76,508)
95	Maryland Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	411,667	(144,083)	267,584	-	-	411,667	(86,450)	325,217
96	Delaware Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	(197,150)	69,002	(128,147)	-	-	(197,150)	41,401	(155,748)
97	Delaware Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	838,036	(293,313)	544,724	-	-	838,036	(175,988)	662,049
98	Total FERC Account 282			\$ (2,635,919,061)	\$ (922,571,671)	\$ (198,085,536)	\$ 69,329,938	\$ (1,051,327,270)	\$ (2,635,919,061)	\$ (553,543,003)	\$ (198,085,536)	\$ 41,597,963	\$ (710,030,576)
FERC Account 283 - Non-Current (Note A)													
99	Reg Asset-Blueprint for the Future-MD	Blueprint for the Future	Unprotected Non-Property	\$ (1,551,232)	\$ (542,931)	\$ (131,855)	\$ 46,149	\$ (628,637)	\$ (1,551,232)	\$ (325,759)	\$ (131,855)	\$ 27,689	\$ (429,924)
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(160,580)	(56,503)	(38,979)	13,643	(160,580)	(458,580)	(96,302)	(38,979)	8,186	(127,095)
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(4,934,591)	(1,727,107)	(419,440)	146,804	(1,999,743)	(4,934,591)	(1,036,264)	(419,440)	88,082	(1,367,622)
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(29,346)	(10,271)	(2,494)	873	(29,346)	(11,892)	(6,163)	(2,494)	524	(8,133)
103	Materials-Reserve for Obsolete Material	Materials Reserve	Unprotected Non-Property	462,934	162,027	39,349	(13,772)	187,604	462,934	97,216	39,349	(8,263)	128,302
104	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	985,653	344,979	83,781	(29,323)	399,436	985,653	206,987	83,781	(17,594)	273,174
105	Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	187,499	65,625	15,937	(5,578)	75,984	187,499	39,375	15,937	(3,347)	51,965
106	Deferred Credits-General	Merger Commitment Fees	Unprotected Non-Property	3,196,442	1,118,755	271,698	(95,994)	1,295,358	3,196,442	671,253	271,698	(57,056)	885,894
107	Accrued Charitable Contributions-DE Long Term	Merger Commitment Fees	Unprotected Non-Property	6,914,606	2,420,112	587,742	(205,710)	2,802,144	6,914,606	1,452,067	587,742	(123,426)	1,916,383
108	Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees	Unprotected Non-Property	1,313,274	459,646	111,628	(39,070)	532,204	1,313,274	275,787	111,628	(23,442)	363,974
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(196,896,680)	(68,913,838)	(16,736,218)	5,857,676	(79,792,380)	(196,896,680)	(41,348,303)	(16,736,218)	3,514,606	(54,569,915)
110	Prepayments - Other Taxes	Property Taxes	Unprotected Non-Property	(22,946,358)	(8,031,225)	(1,950,440)	682,654	(9,299,012)	(22,946,358)	(4,818,735)	(1,950,440)	409,592	(6,359,583)
111	Unamortized Loss on Recaptured Debt	Recaptured Debt	Unprotected Non-Property	(6,719,422)	(2,351,798)	(571,151)	199,903	(2,723,046)	(6,719,422)	(1,411,079)	(571,151)	119,912	(1,862,288)
112	Unamortized Loss - Revenue Bonds	Recaptured Debt	Unprotected Non-Property	(510,837)	(178,793)	(43,421)	15,197	(207,017)	(510,837)	(107,276)	(43,421)	9,118	(141,578)
113	Unamortized Loss - Pollution Bonds	Recaptured Debt	Unprotected Non-Property	(443,834)	(155,342)	(37,726)	13,204	(179,864)	(443,834)	(93,205)	(37,726)	7,922	(123,009)
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(56,498,500)	(19,774,475)	(4,802,372)	1,680,830	(22,896,017)	(56,498,500)	(11,864,685)	(4,802,372)	1,008,498	(15,568,559)
115	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj.	Unprotected Non-Property	(7,549,559)	(2,642,358)	(641,716)	224,600	(3,059,473)	(7,549,559)	(1,585,415)	(641,716)	134,760	(2,092,370)
116	Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(653,578)	(228,752)	(55,554)	19,444	(264,863)	(653,578)	(137,251)	(55,554)	11,666	(181,139)
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(24,070,683)	(8,424,739)	(2,046,008)	716,103	(9,754,644)	(24,070,683)	(5,054,843)	(2,046,008)	429,662	(6,671,190)
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(65,234,696)	(22,832,143)	(5,544,949)	1,940,732	(26,436,360)	(65,234,696)	(13,699,286)	(5,544,949)	1,164,439	(18,079,796)
119	Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(4,171,437)	(1,460,003)	(354,572)	124,100	(1,690,475)	(4,171,437)	(876,002)	(354,572)	74,460	(1,156,114)
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(2,895,921)	(1,013,573)	(246,153)	86,154	(1,173,572)	(2,895,921)	(608,144)	(246,153)	51,692	(802,605)
121	Other Regulatory Assets - General	Reg Asset - Other	Unprotected Non-Property	273,083	95,579	23,212	(8,124)	110,667	273,083	57,347	23,212	(4,875)	75,685
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(8,153,327)	(2,853,665)	(693,033)	242,561	(3,304,136)	(8,153,327)	(1,712,199)	(693,033)	145,537	(2,259,695)
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(4,564,995)	(1,597,748)	(388,025)	135,809	(4,964,964)	(4,564,995)	(958,649)	(388,025)	81,485	(1,265,188)
124	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(8,922,464)	(3,122,862)	(758,409)	265,443	(3,615,828)	(8,922,464)	(1,873,717)	(758,409)	159,266	(2,472,861)
125	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(871,250)	(304,937)	(74,056)	25,920	(353,074)	(871,250)	(182,962)	(74,056)	15,552	(241,467)
126	Other Regulatory Assets - Vacation Accrual	Reg Asset - Other	Unprotected Non-Property	(8,185,597)	(2,864,959)	(695,776)	243,522	(3,317,213)	(8,185,597)	(1,718,975)	(695,776)	146,113	(2,268,638)
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(8,413,845)	(2,944,846)	(715,177)	250,312	(3,409,711)	(8,413,845)	(1,766,907)	(715,177)	150,187	(2,331,897)
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(353,649)	(123,777)	(30,060)	10,521	(143,316)	(353,649)	(74,266)	(30,060)	6,313	(98,014)
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(559,451)	(195,808)	(47,553)	16,644	(226,717)	(559,451)	(117,485)	(47,553)	9,986	(155,052)
130	Regulatory Asset- Maryland Meters	Reg Asset - Other	Unprotected Non-Property	(13,123,094)	(4,593,083)	(1,115,463)	390,412	(5,318,134)	(13,123,094)	(2,755,850)	(1,115,463)	234,247	(6,337,065)
131	Regulatory Asset-Meters-Incremental Depreciation	Reg Asset - Other	Unprotected Non-Property	(454,446)	(159,056)	(38,628)	13,520	(184,164)	(454,446)	(95,434)	(38,628)	8,112	(125,950)
132	Regulatory Asset Contra - MD AMI	Reg Asset - Other	Unprotected Non-Property	3,762,977	1,317,042	319,853	(111,949)	1,524,946	3,762,977	790,225	319,853	(67,169)	1,042,909
133	Regulatory Assets - COPCO Acquisition	Reg Asset- COPCO Acquisition Adjustment	Unprotected Non-Property	(5,079,638)	(1,777,873)	(431,769)	151,119	(2,058,523)	(5,079,638)	(1,066,724)	(431,769)	90,672	(1,407,822)
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(34,891,472)	(12,212,015)	(2,965,775)	1,038,021	(14,139,769)	(34,891,472)	(7,327,209)	(2,965,775)	622,813	(9,670,171)
135	Reg Asset-DE Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	6,566,665	2,298,333	558,167	(195,358)	2,661,141	6,566,665	1,379,000	558,167	(117,215)	1,819,951
136	Reg Asset-MD Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	3,422,000	1,197,700	290,870	(101,804)	1,386,765	3,422,000	718,620	290,870	(61,083)	948,407
137	Regulatory Assets-Current-Ren Acctg	Reg Liab - Other	Unprotected Non-Property	(22,183,141)	(7,764,100)	(1,885,567)	659,948	(8,989,718)	(22,183,141)	(4,658,460)	(1,885,567)	395,969	(6,148,058)
138	Regulatory Assets-Elec Gen'l	Reg Liab - Other	Unprotected Non-Property	(265,986)	(93,095)	(22,609)	7,913	(107,791)	(265,986)	(55,857)	(22,609)	4,748	(73,718)
139	Regulatory Assets-Gas-Current-Asset	Reg Liab - Other	Unprotected Non-Property	(85,417)	(29,896)	(7,260)	2,541	(34,615)	(85,417)	(17,937)	(7,260)	1,525	(23,673)
140	Regulatory Assets-Contra-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	34,891,472	12,212,015	2,965,775	(1,038,021)	14,139,769	34,891,472	7,327,209	2,965,775	(622,813)	9,670,171
141	Regulatory Assets-Contra-Ren Acctg	Reg Liab - Other	Unprotected Non-Property	22,949,480	8,032,321	1,950,707	(682,747)	9,900,2,					

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)

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)	
Instructions													
1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.													
Notes													
A Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change. B The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.													
END													

Delmarva Power & Light 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	Non-Recoverable	Income Tax	Total	Jurisdiction	Electric	Allocator	Transmission	FERC
				Deferred Tax Impact		Asset / Liability	Deficient / (Excess)	Allocator	Transmission	(Note B)	Deficient / (Excess)	Account
(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)	
FERC Account 190 - Non-Current (Note A)												
1	Provision for Uncollectible Accounts-Special Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	\$ 92,492	\$ -	\$ -	\$ 92,492	Labor	No	0.00%	\$ -	190
2	Provision for Uncollectible Accounts - DE	Allowance for Doubtful Accounts	Unprotected Non-Property	272,622	-	-	272,622	100% DE	No	0.00%	-	190
3	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	721,244	-	-	721,244	100% MD	No	0.00%	-	190
4	Prov for Uncollectible Accounts-DE	Allowance for Doubtful Accounts	Unprotected Non-Property	829,528	-	-	829,528	100% DE	No	0.00%	-	190
5	Federal Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	327,481	327,481	-	-	Labor	No	0.00%	-	190
6	Maryland Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(9,169)	(9,169)	-	0	Labor	No	0.00%	-	190
7	Delaware Charitable Contribution Carry-forward	Charitable Contributions	Unprotected Non-Property	(18,666)	(18,666)	-	(0)	Labor	No	0.00%	-	190
8	Accrued Liab-General Liability	Claims Reserve	Unprotected Non-Property	226,270	-	-	226,270	Labor	Yes	6.08%	13,758	190
9	Accrued Liab-Auto Liability	Claims Reserve	Unprotected Non-Property	29,509	-	-	29,509	Plant	Yes	31.49%	9,293	190
10	Accumulated Deferred Investment Tax Credit	Deferred ITC	Unprotected Non-Property	351,613	351,613	-	(0)	Plant	No	0.00%	-	190
11	Accrued Liab-Environmental Site Exp	Environmental Expense	Unprotected Non-Property	90,695	-	-	90,695	Plant	Yes	31.49%	28,563	190
12	Other Liability - State Funds	Environmental Expense	Unprotected Non-Property	68,781	-	-	68,781	Plant	No	0.00%	-	190
13	Liability-Environmental (925300)-Contra	Environmental Expense	Unprotected Non-Property	(90,695)	-	-	(90,695)	Plant	Yes	31.49%	(28,563)	190
14	Accrued Liab-Environmental Site Exp - Long Term	Environmental Expense	Unprotected Non-Property	167,399	-	-	167,399	Plant	Yes	31.49%	52,719	190
15	Accrued Liab-Merrill Creek Lease	Merrill Creek	Unprotected Non-Property	615,906	615,906	-	0	Plant	No	0.00%	-	190
16	Accrued Liab-Merrill Creek Lease - Long Term	Merrill Creek	Unprotected Non-Property	186,917	186,917	-	(0)	Plant	No	0.00%	-	190
17	Liab-Merrill Crk Capacity (92420X)-Contra	Merrill Creek	Unprotected Non-Property	(174,106)	(174,106)	-	(0)	Plant	No	0.00%	-	190
18	Liab-Merrill Crk Lease (92420X)-Contra	Merrill Creek	Unprotected Non-Property	(615,906)	(615,906)	-	(0)	Plant	No	0.00%	-	190
19	Excess Merrill Creek Capacity	Merrill Creek	Unprotected Non-Property	984,459	984,459	-	(0)	Plant	No	0.00%	-	190
20	Accrued Liab-OPEB	OPEB	Unprotected Non-Property	1,898,511	-	-	1,898,511	Labor	Yes	6.08%	115,433	190
21	Taxes Accrued - Taxes other than income	Other (190)	Unprotected Non-Property	(0)	-	-	(0)	Plant	Yes	31.49%	(0)	190
22	Accrued Liability - Other Energy Purchases	Other (190)	Unprotected Non-Property	910	-	-	910	100% MD	No	0.00%	-	190
23	Above-market Energy Supply Contracts	Other (190)	Unprotected Non-Property	174,106	-	-	174,106	Plant	Yes	36.62%	63,758	190
24	Oth Reg Liab-Asset Retirement Obligation	Other (190)	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	36.62%	132,962	190
25	Oth Reg Liab - Asset Retirement Obligation	Other (190)	Unprotected Non-Property	107,114	-	-	107,114	Plant	Yes	36.62%	39,225	190
26	Regulatory Liability-MD Grid Resiliency	Other (190)	Unprotected Non-Property	29,545	-	-	29,545	100% MD	No	0.00%	-	190
27	Liabilities-Disability (92420L)-Contra	Other (190)	Unprotected Non-Property	(63,511)	-	-	(63,511)	Labor	Yes	6.08%	(3,862)	190
28	Accrued Liabilities - Disability - Long Term	Other (190)	Unprotected Non-Property	309,076	-	-	309,076	Labor	Yes	6.08%	18,792	190
29	Accrued Payroll Taxes - Manual	Other Labor Related Accruals	Unprotected Non-Property	46,295	-	-	46,295	Labor	Yes	6.08%	2,815	190
30	Accrued Liab-Required Health Claims Residential	Other Labor Related Accruals	Unprotected Non-Property	103,992	-	-	103,992	Labor	Yes	6.08%	6,323	190
31	Accrued Liabilities - Workers Comp	Other Labor Related Accruals	Unprotected Non-Property	148,681	-	-	148,681	Labor	Yes	6.08%	9,040	190
32	Accrued Liabilities - Disability	Other Labor Related Accruals	Unprotected Non-Property	63,511	-	-	63,511	Labor	Yes	6.08%	3,862	190
33	Accrued Liability - PHI Incentive Plan	Other Labor Related Accruals	Unprotected Non-Property	644,781	-	-	644,781	Labor	Yes	6.08%	39,204	190
34	Accrued Liab-Sick Pay Carryover	Other Labor Related Accruals	Unprotected Non-Property	411,936	-	-	411,936	Labor	Yes	6.08%	25,047	190
35	Accrued Liab-Vacation	Other Labor Related Accruals	Unprotected Non-Property	655,433	-	-	655,433	Labor	Yes	6.08%	39,852	190
36	Acc Liab - Deferred Comp ST	Other Labor Related Accruals	Unprotected Non-Property	4,612	-	-	4,612	Labor	Yes	6.08%	280	190
37	Liabilities-SERP (92420L) - Contra	Other Labor Related Accruals	Unprotected Non-Property	(439,325)	(439,325)	-	0	Labor	No	0.00%	-	190
38	Liab-Workers Comp (92420L)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(148,681)	-	-	(148,681)	Labor	Yes	6.08%	(9,040)	190
39	Accrued Liabilities - Workers Comp - Long Term	Other Labor Related Accruals	Unprotected Non-Property	530,817	-	-	530,817	Labor	Yes	6.08%	32,275	190
40	Accrued Liab-SERP	Other Labor Related Accruals	Unprotected Non-Property	439,325	439,325	-	(0)	Labor	No	0.00%	-	190
41	Liability-Deferred Comp (92530P)-Contra	Other Labor Related Accruals	Unprotected Non-Property	(4,612)	-	-	(4,612)	Labor	Yes	6.08%	(280)	190
42	Acc Liab - Deferred Comp LT	Other Labor Related Accruals	Unprotected Non-Property	119,083	-	-	119,083	Labor	Yes	6.08%	7,241	190
43	Acc Liab - Deferred Comp LT - Active	Other Labor Related Accruals	Unprotected Non-Property	36,608	-	-	36,608	Labor	Yes	6.08%	2,226	190
44	481(a) - Payroll Taxes	Other Labor Related Accruals	Unprotected Non-Property	(24,381)	-	-	(24,381)	Labor	Yes	6.08%	(1,482)	190
45	Reg Liab-MD Dynamic Pricing/Critical Pk	Reg Asset - DSM	Unprotected Non-Property	98,169	-	-	98,169	100% MD	No	0.00%	-	190
46	Provision for Uncollectible POR - DPL MD	Reg Liab - Other	Unprotected Non-Property	156,255	-	-	156,255	100% MD	No	0.00%	-	190
47	Renewable Energy Credits - MD	Reg Liab - Other	Unprotected Non-Property	(1,441)	-	-	(1,441)	100% MD	No	0.00%	-	190
48	SERP Asset	Reg Liab - Other	Unprotected Non-Property	439,325	412,613	-	26,712	Labor	Yes	100.00%	26,712	190
49	Misc Deferred Debits - Long-Term Receivable	Reg Liab - Other	Unprotected Non-Property	(52,461)	-	-	(52,461)	Labor	Yes	0.00%	-	190
50	Deferred Debits - Payment Plan - Long-Term	Reg Liab - Other	Unprotected Non-Property	(399,502)	-	-	(399,502)	Labor	Yes	0.00%	-	190
51	Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	96,689	-	-	96,689	Plant	Yes	0.00%	-	190
52	Virginia Use Tax Payable	Reg Liab - Other	Unprotected Non-Property	137	-	-	137	Plant	Yes	0.00%	-	190
53	Accrued Liability-Claims-Contra	Reg Liab - Other	Unprotected Non-Property	(187,937)	-	-	(187,937)	Labor	Yes	0.00%	-	190
54	Accrued Liab-LTIP	Reg Liab - Other	Unprotected Non-Property	62,295	-	-	62,295	Labor	Yes	6.08%	3,788	190
55	Regulatory Liability-Current-Rev Acct	Reg Liab - Other	Unprotected Non-Property	(98,169)	-	-	(98,169)	Plant	Yes	0.00%	-	190
56	Other Regulatory Liability - General	Reg Liab - Other	Unprotected Non-Property	(144,393)	-	-	(144,393)	Plant	Yes	36.62%	(52,877)	190
57	Reg Liab-Asset Retirement Oblig-Electric	Reg Liab - Other	Unprotected Non-Property	(363,085)	-	-	(363,085)	Plant	No	0.00%	-	190
58	Reg Liab-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	(107,114)	-	-	(107,114)	100% DE	No	0.00%	-	190
59	Regulatory Liability - Gas - Unbilled	Reg Liab - Other	Unprotected Non-Property	1,081,182	-	-	1,081,182	100% DE	No	0.00%	-	190
60	Other Regulatory Liability - MD SOS	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	190
61	Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	942,125	-	-	942,125	100% DE	No	0.00%	-	190
62	Accrued Liability-Claims-Long-Term	Reg Liab - Other	Unprotected Non-Property	187,937	-	-	187,937	Labor	Yes	0.00%	-	190
63	Accrued Liability - LTIP - Long-Term	Reg Liab - Other	Unprotected Non-Property	16,669	-	-	16,669	Labor	Yes	6.08%	1,013	190
64	Asset Retirement Obligation - Non-Utility	Reg Liab - Other	Unprotected Non-Property	719,886	719,886	-	(0)	Plant	No	0.00%	-	190
65	Asset Retirement Obligation-Electric Utility	Reg Liab - Other	Unprotected Non-Property	363,085	-	-	363,085	Plant	Yes	0.00%	-	190
66	Asset Retirement Obligation-Gas Utility	Reg Liab - Other	Unprotected Non-Property	107,114	-	-	107,114	100% DE	No	0.00%	-	190
67	Miscellaneous Deferred Debits	Reg Liab - Other	Unprotected Non-Property	(220,537)	-	-	(220,537)	Labor	Yes	6.08%	(13,409)	190
68	Accrued Liab-General	Reg Liab - Other	Unprotected Non-Property	2,562	-	-	2,562	Plant	Yes	31.49%	807	190
69	Renewable Energy Credits - Other	Reg Liab - Other	Unprotected Non-Property	(1,016,921)	-	-	(1,016,921)	100% DE	No	0.00%	-	190
70	Other Regulatory Liability - DE SOS	Reg Liab - Other	Unprotected Non-Property	18,049	-	-	18,049	100% DE	No	0.00%	-	190
71	Accrued Liability - Other Energy Purchases	Renewable Energy Credits	Unprotected Non-Property	1,317,664	-	-	1,317,664	100% DE	No	0.00%	-	190
72	Maryland Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(1,936,152)	-	-	(1,936,152)	Plant	Yes	32.96%	(638,117)	190
73	Delaware Net Operating Loss Carry-forward	State NOL	Unprotected Non-Property	(6,685,602)	-	-	(6,685,602)	Plant	Yes	32.96%	(2,203,441)	190
74	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	110,704,183	-	-	110,704,183	Plant	Yes	32.96%	36,485,885	190
75	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(110,704,183)	(110,704,183)	-	-	Plant	No	0.00%	-	190
76	FAS109 Regulatory Asset - Electric	FAS109 Non-TCJA	N/A	(4,095,392)	-	(4,095,392)	-	Plant	Yes	0.00%	-	190
77	FAS109 Regulatory Asset	FAS109 Non-TCJA	N/A	(476,448)	-	(476,448)	-	Plant	Yes	0.00%	-	190
78	FAS109 Regulatory Liability - Electric	FAS109 Non-TCJA	N/A	196,555	-	196,555	-	Plant	Yes	0.00%	-	190
79	FAS109 Regulatory Liability - Gas	FAS109 Non-TCJA	N/A	43,027	-	43,027	-	Plant	Yes	0.00%	-	190
80	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A	(150,539,586)	-	(150,539,586)	-	-	Yes	0.00%	-	190
81	Total FERC Account 190			\$ (150,574,374)	\$ (107,923,156)	\$ (154,871,844)	\$ 112,220,626				\$ 34,209,800	

Delmarva Power & Light 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	Non-Recoverable	Income Tax	Total	Jurisdiction	Electric	Allocator	Transmission	FERC
				Deferred Tax Impact		Regulatory Asset / Liability	Deficient / (Excess) ADIT Balance				Transmission Allocated Deficient / (Excess) ADIT Balance	
(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)	
FERC Account 282 - Property (Note A)												
82	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (206,557,506)	\$ -	\$ -	\$ (206,557,506)	Plant	Yes	32.96%	\$ (68,077,223)	282
83	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(168,736,409)	-	(7,192,463)	(161,543,946)	Plant	Yes	32.96%	(53,241,654)	282
84	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	12,551,755	-	-	12,551,755	Plant	No	0.00%	-	282
85	Maryland Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	6,872,912	-	-	6,872,912	Plant	Yes	32.96%	2,265,174	282
86	Maryland Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(351,593)	-	-	(351,593)	Plant	No	0.00%	-	282
87	Delaware Fixed Asset Basis (PowerTax)	Non-Protected Property (PowerTax)	Unprotected Property	21,391,753	-	-	21,391,753	Plant	Yes	32.96%	7,050,294	282
88	Delaware Fixed Asset Basis (PowerTax) - CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(715,450)	-	-	(715,450)	Plant	No	0.00%	-	282
89	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(7,860,615)	-	-	(7,860,615)	Plant	Yes	32.96%	(2,590,702)	282
90	Maryland Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	220,097	-	-	220,097	Plant	Yes	32.96%	72,540	282
91	Delaware Fixed Asset Basis (PowerTax FT)	Non-Protected Property (PowerTax)	Unprotected Property	448,055	-	-	448,055	Plant	Yes	32.96%	147,670	282
92	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(484,228)	-	-	(484,228)	Plant	Yes	32.96%	(159,592)	282
93	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	2,058,335	-	-	2,058,335	Plant	No	0.00%	-	282
94	Maryland Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	13,558	-	-	13,558	Plant	Yes	32.96%	4,469	282
95	Maryland Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(57,633)	-	-	(57,633)	Plant	No	0.00%	-	282
96	Delaware Fixed Asset Basis (Non-PowerTax)	Non-Protected Property (Non-PowerTax)	Unprotected Property	27,601	-	-	27,601	Plant	Yes	32.96%	9,097	282
97	Delaware Fixed Asset Basis (Non-PowerTax) - CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(117,325)	-	-	(117,325)	Plant	No	0.00%	-	282
98	Total FERC Account 282			\$ (341,296,693)	\$ -	\$ (7,192,463)	\$ (334,104,230)				\$ (114,519,927)	
FERC Account 283 - Non-Current (Note A)												
99	Reg Asset-Blueprint for the Future-MD	Blueprint for the Future	Unprotected Non-Property	\$ (198,713)	\$ -	\$ -	\$ (198,713)	100% MD	No	0.00%	\$ -	283
100	Regulatory Asset-Return on Blueprint	Blueprint for the Future	Unprotected Non-Property	(58,744)	-	-	(58,744)	100% DE	No	0.00%	-	283
101	Deferred Fuel Adjustment Gas Production	Deferred Fuel	Unprotected Non-Property	(632,121)	-	-	(632,121)	100% DE	No	0.00%	-	283
102	Interest Factor - Deferred Fuel - Gas	Deferred Fuel Interest	Unprotected Non-Property	(3,759)	-	-	(3,759)	100% DE	No	0.00%	-	283
103	Materials-Reserve for Obsolete Material	Materials Reserve	Unprotected Non-Property	59,302	-	-	59,302	Plant	Yes	31.49%	18,676	283
104	Accrued Charitable Contributions-DE	Merger Commitment Fees	Unprotected Non-Property	126,262	126,262	-	(0)	Labor	No	0.00%	-	283
105	Accrued Charitable Contributions-MD	Merger Commitment Fees	Unprotected Non-Property	24,019	24,019	-	0	Labor	No	0.00%	-	283
106	Deferred Credits-General	Merger Commitment Fees	Unprotected Non-Property	409,464	409,464	-	0	Labor	No	0.00%	-	283
107	Accrued Charitable Contributions-DE Long Term	Merger Commitment Fees	Unprotected Non-Property	885,761	885,761	-	(0)	Labor	No	0.00%	-	283
108	Accrued Charitable Contributions-MD Long Term	Merger Commitment Fees	Unprotected Non-Property	168,230	168,230	-	-	100% MD	No	0.00%	-	283
109	Prepaid Pension Costs	Pension	Unprotected Non-Property	(25,222,465)	-	-	(25,222,465)	Labor	Yes	6.08%	(1,533,576)	283
110	Prepayments - Other Taxes	Property Taxes	Unprotected Non-Property	(2,939,428)	-	-	(2,939,428)	Plant	No	0.00%	-	283
111	Unamortized Loss on Reacquired Debt	Reacquired Debt	Unprotected Non-Property	(860,758)	-	-	(860,758)	100% DE	No	0.00%	-	283
112	Unamortized Loss - Revenue Bonds	Reacquired Debt	Unprotected Non-Property	(65,438)	-	-	(65,438)	Plant	Yes	31.49%	(20,609)	283
113	Unamortized Loss - Pollution Bonds	Reacquired Debt	Unprotected Non-Property	(56,855)	-	-	(56,855)	Plant	Yes	31.49%	(17,906)	283
114	DSM - Energy Efficient Products	Reg Asset - DSM	Unprotected Non-Property	(7,237,458)	-	-	(7,237,458)	100% MD	No	0.00%	-	283
115	Reg Assets-FERC Formula Rate Adj-Transmission	Reg Asset - FERC Formula Rate Adj.	Unprotected Non-Property	(967,103)	-	-	(967,103)	100% Transmission	Yes	100.00%	(967,103)	283
116	Regulatory Assets - Asset Retirement Obligation	Reg Asset - Other	Unprotected Non-Property	(83,723)	-	-	(83,723)	Plant	Yes	0.00%	-	283
117	Regulatory Assets - MD Recovery	Reg Asset - Other	Unprotected Non-Property	(3,083,455)	-	-	(3,083,455)	100% MD	No	0.00%	-	283
118	Regulatory Assets - DE Recovery	Reg Asset - Other	Unprotected Non-Property	(8,356,564)	-	-	(8,356,564)	100% DE	No	0.00%	-	283
119	Regulatory Assets - MD	Reg Asset - Other	Unprotected Non-Property	(534,361)	-	-	(534,361)	100% MD	No	0.00%	-	283
120	Regulatory Assets - DE	Reg Asset - Other	Unprotected Non-Property	(370,968)	-	-	(370,968)	100% DE	No	0.00%	-	283
121	Other Regulatory Assets - General	Reg Asset - Other	Unprotected Non-Property	34,982	-	-	34,982	Plant	Yes	0.00%	-	283
122	Other Reg Assets - Gas - Base	Reg Asset - Other	Unprotected Non-Property	(1,044,441)	-	-	(1,044,441)	100% DE	No	0.00%	-	283
123	Other Reg Assets - Gas - Other	Reg Asset - Other	Unprotected Non-Property	(584,776)	-	-	(584,776)	100% DE	No	0.00%	-	283
124	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(1,142,968)	-	-	(1,142,968)	100% MD	No	0.00%	-	283
125	Regulatory Assets - DSM - Direct Load	Reg Asset - Other	Unprotected Non-Property	(111,607)	-	-	(111,607)	100% DE	No	0.00%	-	283
126	Other Regulatory Assets - Vacation Accrual	Reg Asset - Other	Unprotected Non-Property	(1,048,575)	-	-	(1,048,575)	Labor	Yes	6.08%	(63,755)	283
127	Other Regulatory Assets - MD SOS	Reg Asset - Other	Unprotected Non-Property	(1,077,814)	-	-	(1,077,814)	100% MD	No	0.00%	-	283
128	Other Reg Assets - MD SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(45,302)	-	-	(45,302)	100% MD	No	0.00%	-	283
129	Other Reg Assets - DE SOS Administrative	Reg Asset - Other	Unprotected Non-Property	(71,666)	-	-	(71,666)	100% DE	No	0.00%	-	283
130	Regulatory Asset- Maryland Meters	Reg Asset - Other	Unprotected Non-Property	(1,681,068)	-	-	(1,681,068)	100% MD	No	0.00%	-	283
131	Regulatory Asst-Meters-Incremental Depreciation	Reg Asset - Other	Unprotected Non-Property	(58,214)	-	-	(58,214)	Plant	Yes	0.00%	-	283
132	Regulatory Asset Contra - MD AMI	Reg Asset - Other	Unprotected Non-Property	482,037	-	-	482,037	100% MD	No	0.00%	-	283
133	Regulatory Assets - COPCO Acquisition	Reg Asset- COPCO Acquisition Adjustment	Unprotected Non-Property	(650,702)	-	-	(650,702)	100% MD	No	0.00%	-	283
134	Regulatory Assets-Current-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	(4,469,598)	-	-	(4,469,598)	Plant	Yes	0.00%	-	283
135	Reg Asset-DE Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	841,190	-	-	841,190	100% DE	No	0.00%	-	283
136	Reg Asset-MD Dfd Energy Supply	Reg Liab - Other	Unprotected Non-Property	438,358	-	-	438,358	100% MD	No	0.00%	-	283
137	Regulatory Assets-Current-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	(2,841,660)	-	-	(2,841,660)	Plant	Yes	0.00%	-	283
138	Regulatory Assets-Elec Gen1	Reg Liab - Other	Unprotected Non-Property	(34,073)	-	-	(34,073)	Plant	Yes	0.00%	-	283
139	Regulatory Assets-Gas-Current-Asset	Reg Liab - Other	Unprotected Non-Property	(10,942)	-	-	(10,942)	100% DE	No	0.00%	-	283
140	Regulatory Assets-Contra-Corp Acctg	Reg Liab - Other	Unprotected Non-Property	4,469,598	-	-	4,469,598	Plant	Yes	0.00%	-	283
141	Regulatory Assets-Contra-Rev Acctg	Reg Liab - Other	Unprotected Non-Property	2,939,830	-	-	2,939,830	Plant	Yes	0.00%	-	283
142	Reg Assets-Asset Retirement Oblig-Gas-Contra	Reg Liab - Other	Unprotected Non-Property	50,239	-	-	50,239	100% DE	No	0.00%	-	283
143	Regulatory Assets-DPL DE-DSM-Energy Efficiency	Reg Liab - Other	Unprotected Non-Property	(5,784)	-	-	(5,784)	100% DE	No	0.00%	-	283
144	Other Reg Assets - Gas Derivatives FAS	Reg Liab - Other	Unprotected Non-Property	(137,035)	-	-	(137,035)	100% DE	No	0.00%	-	283
145	Regulatory Assets-Elec Gen1-Contra	Reg Liab - Other	Unprotected Non-Property	34,073	-	-	34,073	Plant	Yes	0.00%	-	283
146	Regulatory Assets-Gas-Contra-Asset Acct	Reg Liab - Other	Unprotected Non-Property	10,942	-	-	10,942	100% DE	No	0.00%	-	283
147	Reg Assets-Third Party Supplier Recover	Reg Liab - Other	Unprotected Non-Property	(301,692)	-	-	(301,692)	100% MD	No	0.00%	-	283
148	Other Regulatory Assets - DE SOS	Reg Liab - Other	Unprotected Non-Property	(133,644)	-	-	(133,644)	100% DE	No	0.00%	-	283
149	Reg Liab-DE Dfd Energy Supply-Netting	Reg Liab - Other	Unprotected Non-Property	(841,190)	-	-	(841,190)	100% DE	No	0.00%	-	283
150	Reg Liab-MD Dfd Energy Supply-Netting	Reg Liab - Other	Unprotected Non-Property	(438,358)	-	-	(438,358)	100% MD	No	0.00%	-	283
151	Regulatory Assets-DE Renewable Energy	Reg Liab - Other	Unprotected Non-Property	(63,497)	-	-	(63,497)	100% DE	No	0.00%	-	283
152	Reg Asset-DSM-MD-Egy Eff-CIF Merger Commitments	Reg Liab - Other	Unprotected Non-Property	491,159	491,159	-	(0)	100% MD	No	0.00%	-	283
153	Regulatory Asset Contra-DE Electric CTA	Reg Liab - Other	Unprotected Non-Property	341,063	-	-	341,063	100% DE	No	0.00%	-	283
154	Current State Income Taxes Deductible	Reg Liab - Other	Unprotected Non-Property	973	-	-	973	Plant	Yes	32.96%	321	283
155	Total FERC Account 283			\$ (55,659,038)	\$ 2,104,895	\$ -	\$ (57,763,933)				\$ (2,583,952)	
156	Grand Total			\$ (547,530,106)	\$ (105,818,261)	\$ (162,064,307)	\$ (279,647,537)				\$ (82,894,079)	
							Protected Property	\$ (95,853,323)			\$ (31,591,338)	
							Unprotected Property	(127,546,725)			(46,442,704)	
							Unprotected Non-Property	(56,247,490)			(4,860,037)	

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)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
						Total Unprotected	\$ (183,794,215)				\$ (51,302,741)	
						Total Deficient / (Excess) ADIT	\$ (279,647,537)				\$ (82,894,079)	

Delmarva Power & Light 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 Allocators	Electric Transmission	Allocator (Note B)	Transmission Allocated Deficient / (Excess) ADIT Balance	FERC Account
(A)		(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
Instructions												
1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.												
Notes												
A	Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change.											
B	The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.											
END												

Delmarva Power & Light Company
Attachment 2 - Taxes Other Than Income Worksheet

Projected for the 12 Months Ended December 31, 2025

Page 263

Other Taxes

Col (i)

Allocator

**Allocated
Amount**

Plant Related

Gross Plant Allocator

- 1 Real property (State, Municipal or Local)
- 2 Personal property
- 3 Federal/State Excise
- 4
- 5

37,426,708

Total Plant Related

37,426,708

36.69%

13,732,243

Labor Related

Wages & Salary Allocator

- 6 Federal FICA & Unemployment & State unemployment
- 7
- 8
- 9
- 10

3,182,644

Total Labor Related

3,182,644

14.58%

464,123

Other Included

Gross Plant Allocator

- 11 Miscellaneous

8,280

Total Other Included

8,280

36.69%

3,038

Total Included

14,199,403

Excluded

- 12 MD State Franchise Tax
- 13 DE Gross Receipts Tax
- 14 MD Sales and Use Tax
- 15 Sales and Use tax VA
- 16 PA Franchise
- 17 DE Public Utility Tax
- 18 Wilmington City Franchise Tax
- 19 MD Environmental Surcharge
- 20 MD PSC Assessment
- 21 DE PSC Assessment
- 22 Exclude State Dist RA amort in line 7

9,551,116

690,488

38,559

-

-

8,432,145

1,396,463

2,962,338

905,163

620,463

-

- 23 Total "Other" Taxes (included on p. 263)

65,214,367

- 24 Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)

65,214,367

- 25 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.

Delmarva Power & Light 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	1,469,994	Transmission	100%	1,469,994
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)	3,133,305	Transmission	100%	3,133,305
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)	2,554,596	Transmission	100%	2,554,596
10	Rent or Attachment Fees associated with Transmission Facilities		Transmission	100%	-
11	Affiliate Credits	4,649,934	Wages and Salaries	14.58%	678,097
11a	Miscellaneous Credits (Attachment 5)		Various		289,528
12	Shared Revenues (Attachment 3a)	392,897	Transmission	100%	392,897
13	Gross Revenue Credits (Sum Lines 2-12)	\$ 12,200,726			\$ 8,518,417
<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.				
		\$ 15,823,378			
17	Amount offset in line 4 above	\$ 235,557,871			
18	Total Account 454, 456 and 456.1	\$ 263,581,975			
19	Note 3: SECA revenues booked in Account 447.				

Delmarva Power & Light Company
Attachment 3 - Revenue Credit Workpaper

Ln	Item	Revenue Category 1	Revenue Category 2	Revenue Category 3	Revenue Category 4	Revenue Category 5
1	<u>Incremental Expenses</u>					
2	Functionalized Operating Expenses	-		-	-	-
3	Functionalized Taxes Other Than Income Taxes	+	-	-	-	-
4	Total Functionalized Expenses	-	-	-	-	-
5	Functional Allocator	×	1.0000	1.0000	1.0000	1.0000
6	Allocated Functional Expenses	-	-	-	-	-
7	Administrative & General Expenses (Labor)	-	-	-	-	-
8	Labor-related Taxes Other Than Income Taxes	+	-	-	-	-
9	Total Labor-related Expenses	-	-	-	-	-
10	Wages and Salaries Allocator	×	0.1458	0.1458	0.1458	0.1458
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	×	0.3669	0.3669	0.3669	0.3669
16	Allocated Plant-related Expenses	-	-	-	-	-
17	Customer Incremental Expenses (Ln 6 + Ln 11 + Ln 16)	-	-	-	-	-
18	Gross Revenues	936,436	-	-	-	-
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)	936,436	-	-	-	-
22	Utility Pre-Tax Allocation Factor	×	0.5804	0.5804	0.5804	0.5804
23	Pre-Tax Utility Allocation (Ln 21 × Ln 22)	543,539	-	-	-	-
24	Composite Tax Rate	×	0.2772	0.2772	0.2772	0.2772
25	State and Federal Income Taxes (Ln 23 × Ln 24)	150,642	-	-	-	-
26	Customer Net Revenue Share (Ln 21 - Ln 23)	392,897	-	-	-	-
27	Minimum Customer Revenue Credit (Ln 17)	+	-	-	-	-
28	Total Customer Revenue Credit (Ln 26 + Ln 27)	392,897	-	-	-	-
29	Sum of Customer Credits (Sum of Ln 28)	392,897				
30	Post-Tax Utility Share (Ln 21 - Ln 25 - Ln 26)	392,897	-	-	-	-
31	Sum of Utility Share (Sum of Ln 30)	392,897				
32	Federal Tax Rate	0.2100	= FIT			
33	State Tax Rate	0.0850	= SIT			
34	Percent of FIT deductible for SIT	-	= p			
35	Composite Tax Rate	0.2772	= $CTR = 1 - ((1-SIT)*(1-FIT))/(1-(SIT*FIT*p))$			
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	0.5804	= $1/(1+CUSTR-(CTR*CUSTR))$			
39	Functional Allocator	1.0000	= FA			
40	Wages and Salaries Allocator	0.1458	= WS			
41	Gross Plant Allocator	0.3669	= GP			

Notes

- 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.
- "Total Non-Recovered Expenses" are incremental expenses that are recorded to FERC Accounts that are not included for recovery in the formula rate template.

Delmarva Power & Light 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)	145,576,972
B	100 Basis Point increase in ROE			1.00%
Return Calculation				
59	Rate Base		(Line 39 + 58)	1,437,708,771
Long Term Interest				
100	Long Term Interest		p117.62c through 67c	96,325,605
101	Less LTD Interest on Securitization Br (Note P)		Attachment 8	0
102	Long Term Interest		*(Line 100 - Line 101)*	96,325,605
103	Preferred Dividends	enter positive	p118.29c	0
Common Stock				
104	Proprietary Capital		p112.16c	2,226,953,303
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	2,177,779
107	Common Stock		(Sum Lines 104 to 106)	2,229,131,082
Capitalization				
108	Long Term Debt		p112.17c through 21c	2,186,462,308
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-2,866,665
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	794,496
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt		(Sum Lines 108 to 112)	2,184,390,139
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	2,229,131,082
116	Total Capitalization		(Sum Lines 113 to 115)	4,413,521,221
117	Debt %	Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.52%
118	Preferred %	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (108 + 114 + 115))	50.48%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0441
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)	0.0218
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0581
126	Total Return (R)		(Sum Lines 123 to 125)	0.0799
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	114,860,279
Composite Income Taxes				
Income Tax Rates				
128	FIT=Federal Income Tax Rate	(Note I from ATT H-3D)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I from ATT H-3D)		8.50%
130	P	(Percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.72%
132a	T/ (1-T)			38.34%
132b	Tax Gross-Up Factor	$1/(1-T)$		1.3834
ITC Adjustment				
133	Investment Tax Credit Amortization	enter negative	Attachment 1B - ADIT EOY	-53,106
134	Tax Gross-Up Factor		(Line 132b)	1.3834
135	ITC Adjustment Allocated to Transmission		(Line 133 * 134)	-73,467
Other Income Tax Adjustment				
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-3D)	Attachment 5, Line 136a	251,686
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136b	-1,127,924
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-3D)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-876,238
136f	Tax Gross-Up Factor 1/(1-T)		(Line 132b)	1.3834
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-1,212,199
137	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1 - (WCLTD/R)) =$	(Line 132a * 127 * (1 - (123 / 126)))	32,002,359
138	Total Income Taxes		(Line 135 + 136g + 137)	30,716,692

Delmarva Power & Light 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
Plant Allocation Factors							
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$	3,841,807		
11	Accumulated Common Amortization - Electric	(Note A)	p356 (See Attachment 9, column i)	\$	56,697,810		
12	Accumulated Common Plant Depreciation - Electric	(Note A)	p356 (See Attachment 9, column g)	\$	70,401,318		
Plant In Service							
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$	248,426,689		
Accumulated Deferred Income Taxes							
41	Accumulated Investment Tax Credit Account No. 255	(Notes U)	p266.h (See Attachment 1B)	\$	497,362	\$	497,362
Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, column e)	\$	-		
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)	\$	20,786,706	\$	5,435,571
						\$	15,351,135
							Specific identification based on plant records: The following plant investments are included: 1 Maridel Substation 2 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
Plant Allocation Factors							
6	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$	6,378,772,197		
Plant In Service							
19	Transmission Plant in Service	(Note B)	p207.58.g (See Attachment 9, column b)	\$	2,320,095,327		See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$	248,426,689		
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, column e)	\$	631,400,293		See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses						
73	Less EPRI Dues	(Note D)	p352-353	\$ 208,472	\$ 72,965	EPRI Membership dues in FERC Transmission O&M Account 566

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
Allocated General & Common Expenses							
70	Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$	1,394,525	\$	266,044
						\$	1,128,481
							FERC Form 1 page 351.1 line 14 (h) - 16 (h), transmission related only.
Directly Assigned A&G							
77	Regulatory Commission Exp Account 928	(Note G)	p323.189b	\$	1,394,525	\$	266,044
						\$	1,128,481
							FERC Form 1 page 351.1 line 14 (h) - 16 (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
Directly Assigned A&G							
81	General Advertising Exp Account 930.1	(Note F)	p323.191b	\$	836,691		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 Rates									
129	SIT=State Income Tax Rate or Composite	(Note I)	8.50%	MD	DE				Enter Calculation
				8.25%	8.70%				Apportioned: DE 5.600%, MD 2.900%

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		
Directly Assigned A&G									
78	General Advertising Exp Account 930.1	(Note K)	p323.191b	\$	836,691	0	\$	836,691	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	0		General Description of the Facilities
	Instructions:			Enter \$		None
	1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process					
	2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:			Or		
	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			0		Add more lines if necessary

Delmarva Power & Light Company
Attachment 5 - Cost Support

Prepayments

45		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions													
Prepayments															
		December Prior Year	January	February	March	April	May	June	July	August	September	October	November	End of Year December	W&S Allocator
Pension Liabilities, if any															
Other Prepayments															
Prepaid Rent		1,479,609	1,709,770	1,651,241	1,679,413	1,617,155	1,632,317	1,678,352	1,639,208	1,601,173	1,384,348	1,341,989	1,335,625	707,131	14,589
Prepaid Insurance		745,383	756,785	680,604	609,593	525,507	452,422	396,640	334,832	357,935	507,033	663,128	591,431	739,786	14,589
Prepaid Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Property Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cost in Excess of Billings		(0)	193,789	96,894	(0)	193,789	96,894	(0)	271,699	135,850	(0)	271,699	135,850	(0)	14,589
Prepaid Software Fee & License		24,317,646	-	-	12,532,972	-	-	16,753	-	-	19,520,693	-	-	25,677,882	14,589
Leased Asset ROU-Op -Building		(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(20,122)	(16,789)	(16,789)	(16,789)	(16,789)	(16,789)	(13,849)	0.00%
Prepaid Environmental Credits		20,823	-	-	19,672	-	-	17,814	-	-	14,542	-	-	11,908	14,589
		-	-	-	-	-	-	-	-	-	-	-	-	28,651,385	0.00%
Prepayments Monthly Balance	p.111, 157	26,543,340	2,640,222	2,408,617	14,821,528	2,316,328	2,161,512	2,089,437	2,228,950	2,078,169	21,409,827	2,260,027	2,132,854	55,774,244	14,589
Prepaid Pension if not included in Prepayments		135,210,444	139,862,715	132,200,284	131,518,450	130,194,995	128,871,540	127,654,752	126,333,298	125,009,843	123,767,888	122,444,634	121,120,979	119,878,210	14,589
Total Monthly Balance Included in Rates		22,033,541	17,143,160	16,970,597	18,376,106	16,641,860	16,456,207	16,292,355	16,145,903	15,960,756	18,230,784	15,661,410	15,479,229	18,460,106	

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes													
44	Transmission Related Account Reserves												
Current and Long-Term Portfolios recorded in FERC Accounts (242, 233, 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 Averages
Bodily Injuries - Plant Related	(1,472,284)	(1,472,284)	(1,465,009)	(1,483,618)	(1,483,618)	(1,483,618)	(1,429,184)	(1,433,416)	(1,521,346)	(1,521,131)	(1,500,246)	(1,486,123)	(1,510,092)
Bodily Injuries - Labor Related	(330,703)	(330,703)	(337,079)	(328,449)	(328,449)	(328,449)	(328,661)	(328,449)	(328,378)	(328,378)	(349,245)	(363,368)	(362,868)
Current A/R-Workers Comp	315,817	275,837	274,266	275,837	275,837	245,284	246,983	246,983	246,983	246,705	246,705	233,942	233,942
Other A/R-Workers Comp	1,149,029	1,169,055	1,161,703	1,169,055	1,169,055	1,042,681	1,049,709	1,049,709	1,040,786	1,040,786	990,337	986,846	986,846
Workers Comp - Long Term	(3,620,670)	(3,631,487)	(3,644,268)	(3,638,907)	(3,599,560)	(3,155,458)	(3,188,727)	(3,233,904)	(3,291,696)	(3,291,696)	(3,306,705)	(3,314,388)	(3,408,243)
Workers Comp - Short Term	(467,801)	(409,425)	(411,022)	(410,833)	(402,012)	(301,793)	(312,716)	(318,897)	(328,189)	(328,189)	(331,818)	(333,675)	(357,848)
FASB 112 Liability	(1,804,896)	(1,804,896)	(1,804,896)	(1,804,896)	(1,804,896)	(1,804,896)	(1,804,896)	(1,804,896)	(1,563,340)	(1,563,340)	(1,563,340)	(1,563,340)	(1,730,571)
Other Payroll Taxes	(420,131)	(449,739)	(449,739)	(449,739)	(511,710)	(530,199)	(530,199)	(491,369)	(507,816)	(507,816)	(504,403)	(441,265)	(441,265)
Accrued Bonuses & Incentives	(6,819,889)	(8,993,209)	(1,380,487)	(2,103,668)	(2,846,837)	(3,603,915)	(4,956,844)	(5,776,562)	(6,613,687)	(7,007,354)	(8,211,737)	(9,144,521)	(11,911,081)
Accrued Benefits - Medical, Dental, Vision Benefits, etc.	(4,063,070)	(4,703,082)	(4,749,961)	(4,068,339)	(4,174,465)	(4,359,291)	(4,932,773)	(5,168,018)	(4,893,680)	(4,837,338)	(5,250,489)	(5,452,651)	(6,308,979)
ASC 712 OPEB Obligation - Current & Long-term	(508,685)	(508,685)	(508,685)	(508,685)	(508,685)	(508,685)	(508,685)	(508,685)	(508,685)	(499,104)	(499,104)	(499,104)	(499,104)
Non-Pension Postretirement Benefit Obligation	(5,934,421)	(5,830,469)	(5,726,518)	(5,668,120)	(5,579,352)	(5,490,589)	(5,401,818)	(5,313,051)	(5,224,284)	(5,135,517)	(4,606,750)	(4,997,083)	(5,077,755)
Current & Long-term Incentive Plans	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Comp Plan - Level 2	(105,132)	(104,900)	(106,102)	(107,953)	(83,733)	(85,814)	(86,563)	(88,688)	(90,161)	(91,589)	(89,667)	(91,523)	(89,881)
Severance Liability	(100,000)	(100,000)	(100,000)	(118,967)	(100,335)	(99,433)	(99,638)	(99,638)	(99,638)	(100,000)	(100,000)	(100,000)	(101,819)
Other Account Incentive Plans	(294,318)	(277,452)	(66,658)	(101,354)	(126,108)	(152,112)	(185,866)	(180,997)	(190,220)	(207,361)	(225,073)	(242,213)	(259,925)
Accrued Retention	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Environmental Expenses	-	-	-	-	-	-	-	-	-	(750,000)	(750,000)	(750,000)	(230,769)
Transmission Related Account Reserves Monthly Balance	(24,478,954)	(27,071,440)	(19,334,991)	(19,391,798)	(20,113,977)	(20,597,032)	(22,455,118)	(24,061,525)	(24,050,850)	(24,879,126)	(26,445,376)	(27,578,168)	(29,419,683)
													(23,790,618)
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 after the portion of any balance offset by a balance sheet account. 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	Account 456	1,018,803	14.58%	Wages & Salary	Intracompany Sales
	Account 456	817,233	14.58%	Wages & Salary	Kenneth Square Rent Revenue
	Account 456	21,780	100%	100% Transmission	Engineering support services
		-	36.69%	Gross Plant	
		1,857,817			
		289,526			Attachment 3 - Revenue Credit line 11a

Outstanding Network Credits Cost Support

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

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
Net Revenue Requirement			
171	Facility Credits under Section 30.9 of the PJM OATT and Facility Credits to Vineland per settlement in ERO5-515	-	

PJM Load Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate					
173	1 CP Peak	(Note L)	PJM Data	4,188.5	PJM

Delmarva Power & Light Company
Attachment 5 - Cost Support

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	
B	Months Remaining in Amortization Period	Per FERC Order	
C	Monthly Amortization	A/B	
D	Months in Year to be Amortized		
E	Amortization in Rate Year	C*D	Line 86a
F	Deductions		
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	Line 43b

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
		DPL	Pepco		Total
171a	2013-14 rate period	\$ 9,750,649	\$ 12,725,412	\$	22,476,061
171a	2014-15 rate period	\$ 14,666,395	\$ 16,524,210	\$	31,190,605
171a	2015-16 rate period	\$ 12,208,522	\$ 14,624,812	\$	26,833,334
	Total	\$ 36,625,566	\$ 43,874,434	\$	80,500,000

Plant Related Exclusions - Cost Support

				Form 1 Amounts	Capital Leases	Includable Plant
6	Electric Plant in Service	p207.104g		6,100,066,454	50,615,407	6,049,451,047 General Capital Lease \$50615407
9	Accumulated Depreciation (Total Electric Plant)	p219.29c		1,553,688,048		1,553,688,048
10	Accumulated Intangible Amortization	p200.21c		79,572,095	24,268,857	55,303,238 General Capital Lease \$24268857
19	Transmission Plant in Service	p207.58.g		2,231,457,000		2,231,457,000
23	General & Intangible	p205.5.g & p207.99.g		522,141,225	50,615,407	471,525,818 General Capital Lease \$50615407
31	Accumulated General Depreciation	p219.28c		114,099,246		114,099,246

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 (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
68	Total A&G	Total: p.323.197.b		110,243,910	-	31,741	794,134	4,682				-	-	-	109,413,352
60	Transmission O&M	p321.112.b		24,679,744										72,965	24,606,779

Depreciation & Amortization - Cost Support

Attachment A Line #s, Descriptions and Notes				Amounts	Merger Costs	Non Merger Related
86	Transmission Depreciation Expense	p336.7b&c		72,015,318		72,015,318
87	General Depreciation	p336.106&c		20,997,876	-	20,997,876
88	Intangible Amortization	p336.168a		2,311,670	-	2,311,670
92	Common Depreciation - Electric Only	p336.11b		1,733,966		1,733,966
93	Common Amortization - Electric Only	p336.11d		7,232,728		7,232,728

PBOP Expense in FERC 926

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Total A&G Form 1 Amount	Account 926 Form 1 Amount	PBOP in FERC 926 current rate year	PBOP in FERC 926 prior rate year	Explanation of change in PBOP in FERC 926
68	Total A&G	Total: p.323.197.b Account 926: p.323.187.b and c		110,243,910	9,141,478	(316,327)	(23,991)	The actuarially determined amount of OPEB expense in FERC 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-3D, Line 131	Amount to Line 136e
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	908,121	X 27.72%	= \$ 251,686
136b	Amortization of Deficient / (Excess) Deferred Taxes - Transmission Component				
136c	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	Instr. 4 below			(1,127,924)
136d	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	Instr. 4 below			-
136e	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below			
136e	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below			\$ (876,238)
Instr. #s Instructions					
Instr. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, DPL 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. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.				
Instr. 5	Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences 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.				

Delmarva Power & Light Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Reference	Updated FERC Form 1 Reference
1	Transmission Wages Expense	ATT H-3D	F10	p354.21b	p354-355.21.b
2	Total Wages Expense	ATT H-3D	F14	p354.28b	p354-355.28.b
3	Less A&G Wages Expense	ATT H-3D	F18	p354.27b	p354-355.27.b
4	Electric Plant in Service	ATT H-3D	F27	p207.104g (See Attachment 9A, line 14, column i)	p204-207.104.g (See Attachment 9A, line 14, column j)
5	Accumulated Intangible Amortization	ATT H-3D	F34	p200.21c (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-3D	F54	p207.58.g (See Attachment 9, line 14, column b)	p204-207.58.g (See Attachment 9, line 14, column b)
7	General & Intangible	ATT H-3D	F60	p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	p204-207.5.g & p204-207.99.g (See Attachment 9, line 14, column c)
8	Less Account 565	ATT H-3D	F147	p321.96.b	p320-321.96.b
9	Plus Transmission Lease Payments	ATT H-3D	F150	p200.3.c	p200-201.3.c
10	Less Property Insurance Account 924	ATT H-3D	F159	p323.185b	p320-323.185.b
11	Less Regulatory Commission Exp Account 928	ATT H-3D	F160	p323.189b	p320-323.189.b
12	Less General Advertising Exp Account 930.1	ATT H-3D	F161	p323.191b	p320-323.191.b
13	Regulatory Commission Exp Account 928	ATT H-3D	F169	p323.189b	p320-323.189.b
14	General Advertising Exp Account 930.1	ATT H-3D	F170	p323.191b	p320-323.191.b
15	Property Insurance Account 924	ATT H-3D	F173	p323.185b	p320-323.185.b
16	General Advertising Exp Account 930.1	ATT H-3D	F174	p323.191b	p320-323.191.b
17	Transmission Depreciation Expense	ATT H-3D	F185	p336.7b&c (See Attachment 5)	p336-337.7.b&c (See Attachment 5)
18	General Depreciation	ATT H-3D	F189	p336.10b&c (See Attachment 5)	p336-337.10.b&c (See Attachment 5)
19	Intangible Amortization	ATT H-3D	F191	p336.1d&e (See Attachment 5)	p336-337.1.d&e (See Attachment 5)
20	Common Depreciation - Electric Only	ATT H-3D	F197	p336.11.b (See Attachment 5)	p336-337.11.b (See Attachment 5)
21	Common Amortization - Electric Only	ATT H-3D	F198	p356 or p336.11d (See Attachment 5)	p356 or p336-337.11.d (See Attachment 5)
22	Long Term Interest	ATT H-3D	F215	p117.62c through 67c	p114-117.62.c through 67.c
23	Proprietary Capital	ATT H-3D	F222	p112.16c	p112-113.16.c
24	Less Account 216.1	ATT H-3D	F224	p112.12c	p112-113.12.c
25	Less Account 219	ATT H-3D	F225	p112.15c	p112-113.15.c
26	Long Term Debt	ATT H-3D	F229	p112.17c through 21c	p112-113.17.c through 21.c
27	Less Loss on Recquired Debt	ATT H-3D	F230	p111.81c	p110-111.81.c
28	Plus Gain on Recquired Debt	ATT H-3D	F231	p113.61c	p112-113.61.c
29	Preferred Stock	ATT H-3D	F235	p112.3c	p112-113.3.c
30	Footnote X	ATT H-3D	C395	112 lines 18.c & d to 21.c & d	p112-113.18.c&d through 21.c&d
31	Footnote Y	ATT H-3D	C387	112 line 3.c & d	p112-113.3.c&d
32	Footnote Z	ATT H-3D	C388	112 lines 16.c & d	p112-113.16.c&d
33	ADIT-282	1B - ADIT EOY	B185	Total - Pg. 275 (Form 1-F filer: see note 7,	Total - p274-275 (Form 1-F filer: see note 7, below)
33	Instructions for Account 282:	1B - ADIT EOY	B195	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	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p112-113.63.c & 64.c
34	ADIT-283 (Subject to Proration)	1B - ADIT EOY	B261	Total - Pg. 277 (Form 1-F filer: see note 7,	Total - p276-277 (Form 1-F filer: see note 7, below)
34	Instructions for Account 283:	1B - ADIT EOY	B271	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	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p112-113.63.c & 64.c
35	ADIT-282	1C - ADIT BOY	B185	Total - Pg. 275 (Form 1-F filer: see note 7,	Total - p274-275 (Form 1-F filer: see note 7, below)
35	Instructions for Account 282:	1C - ADIT BOY	B195	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	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p112-113.63.d & 64.d
36	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B261	Total - Pg. 277 (Form 1-F filer: see note 7,	Total - p276-277 (Form 1-F filer: see note 7, below)
36	Instructions for Account 283:	1C - ADIT BOY	B271	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	7. Re: Form 1-F filer: Sum of subtotals for Accounts 282 and 283 should tie to Form No. 1-F, p112-113.63.d & 64.d
37	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C54	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	Total "Taxes Other Than Income Taxes" - Acct 408.10 (p114-117.14)
38	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21.c (See Attachment 9, column h)
39	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3.c	p200-201.3.c
40	CWP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104.g (See Attachment 9A, column b)
41	CWP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207.58.g (See Attachment 9, column b)	p204-207.58.g (See Attachment 9, column b)
42	Less Regulatory Commission Exp Account 928	5 - Cost Support 1	F50	p323.189b	p320-323.189.b
43	Regulatory Commission Exp Account 928	5 - Cost Support 1	F52	p323.189b	p320-323.189.b
44	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323.191b	p320-323.191.b
45	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191.b
46	Prepayments	5 - Cost Support 1	F106	p.111, 157	p110-111.57
47	Electric Plant in Service	5 - Cost Support 1	F219	p207.104g	p204-207.104.g
48	Accumulated Intangible Amortization	5 - Cost Support 1	F221	p200.21c	p200-201.21.c
49	Transmission Plant in Service	5 - Cost Support 1	F222	p207.58.g	p204-207.58.g
50	General & Intangible	5 - Cost Support 1	F223	p205.5.g & p207.99.g	p204-207.5.g & p204-207.99.g
51	Total A&G	5 - Cost Support 1	F229	Total: p.323.197.b	Total: p320-323.197.b
52	Transmission O&M	5 - Cost Support 1	F230	p321.112.b	p320-323.112.b
53	Total A&G	5 - Cost Support 1	F244	Total: p.323.197.b Account 926: p.323.187.b and c	Total: p320-323.197.b Account 926: p320-323.187.b&c
54	Transmission (Gross Plant in Service)	9 - Rate Base	C10	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)	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)
55	General & Intangible (Gross Plant in Service)	9 - Rate Base	D10	207.99.g minus 207.98.g for end of year, records for other months	204-207.99.g minus 204-207.98.g for end of year, records for other months
56	Intangible (Accumulated Amortization)	9 - Rate Base	I10	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
57	Total Plant in Service (Gross Plant in Service)	9A - Gross Plant & ARO	C10	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	p204-207.104.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
58	Transmission (Gross Plant in Service)	9A - Gross Plant & ARO	D10	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)
59	General & Intangible (Gross Plant in Service)	9A - Gross Plant & ARO	E10	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
60	Total Plant in Service (Asset Retirement Obligations)	9A - Gross Plant & ARO	G10	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
61	Transmission (Asset Retirement Obligations)	9A - Gross Plant & ARO	H10	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
62	General & Intangible (Asset Retirement Obligations)	9A - Gross Plant & ARO	I10	207.98.g. for end of year, records for other months	204-207.98.g. for end of year, records for other months
63	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
64	Intangible Amort. (Asset Retirement Obligations)	9A - 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
65	Attachment 11A - O&M Workpaper	11A - O&M	E7	323.183.b to 323.112.b	320-323.83.b to 320-323.112.b
66	Attachment 11B - A&G Workpaper	11B - A&G	E7	323.181.b to 323.196.b	320-323.181.b to 320-323.196.b

Plant-Related Reserves	Plant Allocation (Plant Allocator)	Amount Allocated	Labor-Related Reserves Amount	Allocation (Labor Allocator)		100% Transmission	Total Reserves
				Amount Allocated			
(1,481,765)	36.69%	(543,675)		14.58%	-		(543,675)
	36.69%	-	(336,708)	14.58%	(49,102)		(49,102)
	36.69%	-	258,772	14.58%	37,737		37,737
	36.69%	-	1,081,414	14.58%	157,702		157,702
	36.69%	-	(3,406,716)	14.58%	(496,799)		(496,799)
	36.69%	-	(360,535)	14.58%	(52,577)		(52,577)
	36.69%	-	(3,730,571)	14.58%	(252,368)		(252,368)
	36.69%	-	(487,360)	14.58%	(71,071)		(71,071)
	36.69%	-	(6,097,661)	14.58%	(889,218)		(889,218)
	36.69%	-	(4,843,627)	14.58%	(706,343)		(706,343)
	36.69%	-	(505,737)	14.58%	(73,753)		(73,753)
	36.69%	-	(5,260,509)	14.58%	(767,137)		(767,137)
	36.69%	-	-	14.58%	-		-
	36.69%	-	(93,977)	14.58%	(13,705)		(13,705)
	36.69%	-	(101,819)	14.58%	(14,848)		(14,848)
	36.69%	-	(103,650)	14.58%	(28,152)		(28,152)
	36.69%	-	0	14.58%	0		0
					(230,769.23)		(230,769)
(1,481,765)		(543,675)	(22,078,084)		(3,219,632)	(230,769)	(3,994,076)

Attachment H-3D, Line 44

Delmarva Power & Light 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
Reg 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) ☒ An Original (2) ☐ 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	Connectiv LLC	7,294			7,294
10					0
40	Total	139,126,076	294,561,931	4,538,226	438,226,233

Delmarva Power & Light 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	Misc 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	680,984	899,643	1,498,007	36,260	-	-	-	3,114,894	100% included
567	Rents	-	-	93	-	-	-	-	93	100% included
569	Maint of structures	8,256	4,513	1,208	-	-	-	-	13,977	100% included
570	Maintenance of station equipment	109,258	138,649	100,285	-	-	-	-	348,192	100% included
571	Maintenance of overhead lines	256,018	290,980	335,846	-	-	-	-	882,844	100% included
572	Maintenance of underground lines	-	-	657	-	-	-	-	657	100% included
573	Maintenance of miscellaneous transmission plant	3,508	942	2,913	-	-	-	-	7,363	100% included
580	Operation Supervision & Engineering	496,425	537,070	878,998	-	-	-	-	1,912,493	Not included
581	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	499,186	-	-	-	-	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
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.

Delmarva Power & Light 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

Delmarva Power & Light Company
Attachment 6
True-Up Revenue Requirement Worksheet

To be completed in conjunction with Attachment H-3D.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.		Attachment H-3D Page, Line, Col.			Transmission			Allocator							
1	Gross Transmission Plant - Total	Attach 9, line 16, column b			2,267,367,283										
2	Net Transmission Plant - Total	Attach 9, line 16, column j			1,667,427,766										
3	O&M EXPENSE														
4	Total O&M Allocated to Transmission	Attach H-3D, line 85			39,705,456										
	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-3D, line 86a plus line 91 plus line 96			4,706,822										
	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-3D, line 99			14,199,403										
	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)			0.01			0.01							
9	Less Revenue Credits (Enter As Negative)	Attach H-3D, line 154			(8,518,417)										
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, 6, 8, and 10						0.02							
12	INCOME TAXES														
13	Total Income Taxes	Attach H-3D, line 138			27,933,879										
	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-3D, line 145			107,602,271										
	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			0.08			0.08							

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return on basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	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	\$ 2,166,266,709	0.02	\$ 47,859,635	\$ 1,593,821,440	0.08	\$ 129,553,091	\$ 69,126,730	\$ 246,539,457	-	-	\$ 246,539,457		\$ 246,539,457
17b	Red Lion sub reconfiguration	B0241.3	14,689,101	0.02	324,528	9,652,838	0.08	784,627	419,689	1,528,844	150	69,065	1,597,909		1,597,909
17c	Red Lion-Keeney	B0494.1-4	3,099,104	0.02	68,469	2,036,554	0.08	165,540	88,546	322,555	150	14,571	337,127		337,127
17d	Red Lion-Keeney	B0241.1-2	2,418,717	0.02	53,437	1,589,443	0.08	129,197	69,106	251,740	150	11,372	263,113		263,113
17e	Mt. Pleasant-Townsend	B0567	6,414,723	0.02	141,721	4,398,667	0.08	357,544	183,278	682,543	150	31,816	714,359		714,359
17f	Oak Hall-Watsville	B0483.1-3	8,379,558	0.02	185,131	5,865,691	0.08	476,790	239,416	901,337	150	42,643	943,980		943,980
17g	Cool Springs	B0320	14,504,530	0.02	320,451	10,049,567	0.08	816,875	414,415	1,551,741	150	72,876	1,624,617		1,624,617
17h	3rd Indian River	B0568	6,681,345	0.02	147,612	4,804,205	0.08	390,508	190,896	729,015	150	35,150	764,166		764,166
17i	Keeney 500kV Sub	B0272.1	217,662	0.02	4,809	161,692	0.08	13,143	6,219	24,171	-	-	24,171		24,171
17j	Keeney - Additional Breakers on 500kV Bus	B0751	5,055,041	0.02	111,682	3,755,173	0.08	305,238	144,430	561,349	-	-	561,349		561,349
17k	Trappe Tap - Todd	B0566	16,372,433	0.02	361,718	12,396,271	0.08	1,007,626	467,784	1,837,128	150	91,768	1,928,896		1,928,896
17l	Harmony Add 2nd 230/138 Auto Tr	B0733	10,567,349	0.02	233,466	8,101,634	0.08	658,538	301,924	1,193,928	-	-	1,193,928		1,193,928
17m	Glasgow - Cecil 138kV Circuit Rebuild	B1247	7,246,743	0.02	160,103	5,444,214	0.08	442,531	207,050	809,684	-	-	809,684		809,684
17n	b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines	B2633.10	5,454,268	0.02	120,502	5,350,377	0.08	434,903	155,836	711,241	-	-	711,241		711,241
17o															
17p															
17q															
17r															
17s															
17t															
17u															
17v															
17w															
18	Annual Totals		\$ 2,267,367,283		\$ 50,093,264	\$ 1,667,427,766		\$ 135,536,150	\$ 72,015,318	\$ 257,644,733		\$ 369,263	\$ 258,013,996	-	\$ 258,013,996

Note Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H-3D.
- 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-3D 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.

Delmarva Power & Light Company
Attachment 6A
True-Up

Rate Year being Trued-Up		Revenue Requirement Projected For Rate Year		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
A	B	C	D	E	F	G	H	I	J
All True-Up Items	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)
Zonal		221,810,999	0.95	210,293,237	221,810,999	11,517,762	-	1,354,489	12,872,251
Red Lion sub reconfiguration	B0241.3	1,639,051	0.01	1,553,942	1,639,051	85,109	-	10,009	95,118
Red Lion-Keeney	B0494.1-4	345,807	0.00	327,850	345,807	17,956	-	2,112	20,068
Red Lion-Keeney	B0241.1-2	269,887	0.00	255,873	269,887	14,014	-	1,648	15,662
Mt. Pleasant-Townsend	B0567	732,260	0.00	694,237	732,260	38,023	-	4,472	42,495
Oak Hall-Wattsville	B0483.1-.3	967,321	0.00	917,092	967,321	50,229	-	5,907	56,136
Cool Springs	B0320	1,665,057	0.01	1,578,597	1,665,057	86,460	-	10,168	96,627
3rd Indian River	B0568	782,731	0.00	742,087	782,731	40,644	-	4,780	45,424
Keeney 500kV Sub	BO272.1	24,716	0.00	23,432	24,716	1,283	-	151	1,434
Keeney - Additional Breakers on 500kV Bus	BO751	574,008	0.00	544,202	574,008	29,806	-	3,505	33,311
Trappe Tap - Todd	BO566	1,974,168	0.01	1,871,657	1,974,168	102,511	-	12,055	114,566
Harmony Add 2nd 230/138 Auto Tr	BO733	1,220,307	0.01	1,156,942	1,220,307	63,366	-	7,452	70,818
Glasgow - Cecil 138kV Circuit Rebuild	B1247	827,811	0.00	784,826	827,811	42,985	-	5,055	48,040
b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines	B2633.10	724,469	0.00	686,850	724,469	37,619	-	4,424	42,043
2024 Annual Update Credit							(195,747)	(23,020)	(218,767)
Asset separation costs							(7,175)	(844)	(8,019)
Docket ER22-2201 DPL Depreciation study adjustment (additional interest)							(1,315,045)		(1,315,045)
ER21-2965 - 2024 KSQ reclasses							(108,804)	(12,795)	(121,599)
Total Annual Revenue Requirements (Note A)		233,558,593	1.00	221,430,825	233,558,593	12,127,768		1,389,567	11,890,563
								Monthly Interest Rate Interest Income (Expense)	0.0069 1,389,567

Notes:

- From Attachment 6, line 17, col. 13 for the projection for the Rate Year.
- From Attachment 6, line 17, col. 13 for that project based on the actual costs for the Rate Year.
- 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.
- Interest from Attachment 6.
- 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 3n to 3s	(1,626,772)	(36,659)	(1,663,431)
6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
8		PJM Billed Revenue Earned	True-up	Annual Revenue Earned (net of true-ups)
9	Jan-May (Year 1)	91,278,254	1,800,011	89,478,243
10	June-Dec (Year 1)	144,279,617	12,327,035	131,952,582
11				221,430,825
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.			
13	Jan-Dec (Year 1)	233,558,593		233,558,593

Notes:

- A For each project or Attachment H-3D, 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-3D will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-3D 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.

Delmarva Power & Light Company
Attachment 6B
True-Up Interest Rate

	Month (Note A)	[A] Monthly Interest Rate	
1	January	0.0072	2024
2	February	0.0068	2024
3	March	0.0072	2024
4	April	0.0070	2024
5	May	0.0072	2024
6	June	0.0070	2024
7	July	0.0072	2024
8	August	0.0072	2024
9	September	0.0070	2024
10	October	0.0072	2024
11	November	0.0070	2024
12	December	0.0072	2024
13	January	0.0068	2025
14	February	0.0062	2025
15	March	0.0068	2025
16	April	0.0062	2025
17	May	0.0064	2025
18	Average of lines 1-17 above		0.0069

Note A:

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

19 Year

	A	B	C	D	E	F
	Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 6A, Col G + Col H		Line 18 above	Col C x Col D x Col E
21	Total	Zonal	11,517,762	17	0.0069	1,354,489
21a	Red Lion sub reconfiguration	B0241.3	85,109	17	0.0069	10,009
21b	Red Lion-Keeney	B0494.1-4	17,956	17	0.0069	2,112
21c	Red Lion-Keeney	B0241.1-.2	14,014	17	0.0069	1,648
21d	Mt. Pleasant-Townsend	B0567	38,023	17	0.0069	4,472
21e	Oak Hall-Watts ville	B0483.1-.3	50,229	17	0.0069	5,907
21f	Cool Springs	B0320	86,460	17	0.0069	10,168
21g	3rd Indian River	BO568	40,644	17	0.0069	4,780
21h	Keeney 500kV Sub	BO272.1	1,283	17	0.0069	151
21i	Keeney - Additional Breakers on 500kV Bus	BO751	29,806	17	0.0069	3,505
21j	Trappe Tap - Todd	BO566	102,511	17	0.0069	12,055
21k	Harmony Add 2nd 230/138 Auto Tr	BO733	63,366	17	0.0069	7,452
21l	Glasgow - Cecil 138kV Circuit Rebuild	B1247	42,985	17	0.0069	5,055
21m	b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines	B2633.10	37,619	17	0.0069	4,424
21n	2024 Annual Update Credit		(195,747)	17	0.0069	(23,020)
21o	Asset separation costs		(7,175)	17	0.0069	(844)
21p	ER21-2965 - 2024 KSQ reclasses		(108,804)	17	0.0069	(12,795)
21q						
21r						
21s						
21t						
22	Total		11,816,042			1,389,567

[illegible]

Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge W

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"Yes" if a project under
PJM OATT Schedule 12,
otherwise "No"
Useful life of project
"Yes" if the customer has
paid a lump sum payment
in the amount of the
investment on line 18,
Otherwise "No"
Input the allowed ROE
Incentive
From line 4 above if "No"
on line 14 and From line 8
above if "Yes" on line 14
Line 6 times line 15
divided by 100 basis
points
Columns A, B or C from
Attachment 6
Line 18 divided by line 13
From Columns H, I or J
from Attachment 6

Details		B0483.1-.3 Oak Hall-Wattsville				B0320 Cool Springs				B0568 3rd Indian River				B0272.1 Keeney 500kV Sub			
Schedule 12 Life	(Yes or No)	No 32				No 32				No 32				Yes 32			
CIAC	(Yes or No)	No				No				No				No			
Increased ROE (Basis Points)		150				150				150				0			
Base FCR		11.13%				11.13%				11.13%				11.13%			
FCR for This Project		12.04%				12.04%				12.04%				11.13%			
Investment		8,379,558				14,504,530				6,681,345				217,662			
Annual Depreciation Exp		261,861				453,267				208,792				6,802			
Month In Service or Month for CWIP		12				9				8				6			

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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge W

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"Yes" if a project under
PJM OATT Schedule 12,
otherwise "No"
Useful life of project
"Yes" if the customer has
paid a lump sum payment
in the amount of the
investment on line 18,
Otherwise "No"
Input the allowed ROE
Incentive
From line 4 above if "No"
on line 14 and From line 8
above if "Yes" on line 14
Line 6 times line 15
divided by 100 basis
points
Columns A, B or C from
Attachment 6
Line 18 divided by line 13
From Columns H, I or J
from Attachment 6

Details		BO751 Keeney - Additional Breakers on 500kV Bus				BO566 Trappe Tap - Todd				BO733 Harmony Add 2nd 230/138 Auto Tr				B1247 Glasgow - Cecil 138kV Circuit Rebuild			
Schedule 12	(Yes or No)	Yes				No				Yes				Yes			
Life		32				32				32				32			
CIAC	(Yes or No)	No				No				No				No			
Increased ROE (Basis Points)		0				150				0				0			
Base FCR		11.13%				11.13%				11.13%				11.13%			
FCR for This Project		11.13%				12.04%				11.13%				11.13%			
Investment		5,055,041				16,372,433				10,567,349				7,246,743			
Annual Depreciation Exp		157,970				511,639				330,230				226,461			
Month In Service or Month for CWIP		6				12				4				5			
Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue
W Increased ROE	2025	3,222,589	157,970	3,064,619	499,144	10,671,318	511,639	10,159,679	1,642,683	6,988,289	330,230	6,658,059	1,071,450	4,680,718	226,461	4,454,258	722,339
Base FCR	2026	3,064,619	157,970	2,906,649	481,558	10,159,679	511,639	9,648,041	1,585,724	6,658,059	330,230	6,327,829	1,034,687	4,454,258	226,461	4,227,797	697,128
W Increased ROE	2026	3,064,619	157,970	2,906,649	481,558	10,159,679	511,639	9,648,041	1,672,871	6,658,059	330,230	6,327,829	1,034,687	4,454,258	226,461	4,227,797	697,128
Base FCR	2027	2,906,649	157,970	2,748,679	463,972	9,648,041	511,639	9,136,402	1,528,765	6,327,829	330,230	5,997,600	997,923	4,227,797	226,461	4,001,336	671,917
W Increased ROE	2027	2,906,649	157,970	2,748,679	463,972	9,648,041	511,639	9,136,402	1,611,291	6,327,829	330,230	5,997,600	997,923	4,227,797	226,461	4,001,336	671,917
	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****	****
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Delmarva Power & Light Company
Attachment 7 - Transmission Enhancement Charge W

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"Yes" if a project under
PJM OATT Schedule 12,
otherwise "No"
Useful life of project
"Yes" if the customer has
paid a lump sum payment
in the amount of the
investment on line 18,
Otherwise "No"
Input the allowed ROE
Incentive
From line 4 above if "No"
on line 14 and From line 8
above if "Yes" on line 14
Line 6 times line 15
divided by 100 basis
points
Columns A, B or C from
Attachment 6
Line 18 divided by line 13
From Columns H, I or J
from Attachment 6

Details		b2633.10 Interconnect the new Silver Run 230kV substation with existing Red Lion – Cartanza and Red Lion – Cedar Creek 230kV lines						
Schedule 12	(Yes or No)	Yes						
Life		32						
CIAC	(Yes or No)	No						
Increased ROE (Basis Points)		0						
Base FCR		11.13%						
FCR for This Project		11.13%						
Investment		5,454,268						
Annual Depreciation Exp		170,446						
Month In Service or Month for CWIP		6						
Base FCR	Invest Yr	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
W Increased ROE	2025	4,775,731	170,446	4,605,285	683,138	\$ 9,816,209		\$ 9,816,209
Base FCR	2026	4,605,285	170,446	4,434,839	664,162	\$ 9,464,484	\$ 10,185,472	\$ 9,464,484
W Increased ROE	2026	4,605,285	170,446	4,434,839	664,162	\$ 9,813,266	\$ 9,813,266	
Base FCR	2027	4,434,839	170,446	4,264,393	645,187	\$ 9,112,759		\$ 9,112,759
W Increased ROE	2027	4,434,839	170,446	4,264,393	645,187	\$ 9,441,059	\$ 9,441,059	
								\$ -
						\$	\$ -	
						\$ 236,905,246	\$ 228,178,774	

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\$ 369,263

Delmarva Power & Light Company
Attachment 8 - Company Exhibit - Securitization Workpaper

Line #			
	Long Term Interest		
101	0 Less LTD Interest on Securitization Bonds		-
	Capitalization		
112	Less LTD on Securitization Bonds		-
	Calculation of the above Securitization Adjustments		

Delmarva Power & Light Company
Attachment 9
Rate Base Worksheet

(Note H)		Gross Plant In Service			Accumulated Depreciation			Accumulated Amortization		Net Plant In Service		
Line No	Month	Transmission (b)	General & Intangible (c)	Common (d)	Transmission (e)	General (f)	Common (g)	Intangible (h)	Common (i)	Transmission (j)	General & Intangible (k)	Common (l)
Attachment H-3D, Line No:		19	23	24	30	31	12	10	11			
		207.58.g minus 207.57.g. Projected monthly balances that are expected to be included in 207.58.g for end of year and records for other months (Note F)	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 F)	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 F)	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note F)	Projected monthly balances that are expected to be included in 219.28.c for end of year, records for other months (Note F)	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 F)	Projected monthly balances that are expected to be included in 200.21c for end of year, records for other months (Note F)	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	2,231,457,000	470,775,879	198,619,228	569,486,572	113,561,658	68,815,636	55,303,238	49,465,082	1,661,970,428	301,910,983	80,338,510
2	January	2,232,083,428	472,365,044	201,236,949	574,025,378	115,162,070	69,077,279	56,354,789	50,122,073	1,658,058,050	300,848,185	82,037,596
3	February	2,242,380,326	379,374,214	202,056,000	577,116,326	165,528,822	69,451,508	2,581,688	50,764,161	1,665,264,000	211,263,704	81,840,331
4	March	2,244,381,487	379,476,182	205,398,075	582,867,183	167,025,786	69,662,176	2,581,688	51,399,253	1,661,514,304	209,868,708	84,336,646
5	April	2,249,930,030	381,817,099	211,374,726	588,850,872	168,760,736	69,745,483	2,587,640	52,033,323	1,661,079,158	210,468,722	89,595,920
6	May	2,254,705,312	382,521,896	215,949,558	594,144,251	170,498,583	69,835,203	2,610,471	52,666,790	1,660,561,062	209,412,842	93,447,566
7	June	2,263,571,022	383,516,071	221,859,693	599,621,604	172,243,621	69,808,626	2,681,550	53,298,435	1,663,949,418	208,590,900	98,752,632
8	July	2,275,754,824	384,246,368	223,770,549	604,916,977	173,998,507	69,939,790	2,798,335	53,928,860	1,670,837,846	207,449,525	99,901,899
9	August	2,281,192,282	384,924,481	224,959,981	610,556,241	175,756,690	70,077,334	2,925,526	54,559,285	1,670,636,040	206,242,266	100,323,361
10	September	2,287,435,468	385,843,424	227,524,265	616,223,323	177,518,556	70,088,093	3,069,254	55,180,490	1,671,212,145	205,255,614	102,255,682
11	October	2,292,628,399	386,583,869	228,893,603	622,101,827	179,284,422	70,240,296	3,229,451	55,732,869	1,670,526,572	204,069,997	102,920,439
12	November	2,300,159,776	388,753,542	238,975,366	627,902,875	181,046,218	70,388,933	3,476,394	56,225,510	1,672,256,901	204,230,930	112,360,923
13	December	2,320,095,327	392,844,114	248,426,689	631,400,293	182,636,432	70,401,318	3,841,807	56,697,810	1,688,695,035	206,365,875	121,327,562
14	Average of the 13 Monthly Balances (Attachment 9A)	2,267,367,283	397,926,322	219,157,283	599,939,517	164,847,854	69,810,129	11,080,141	53,236,457	1,667,427,766	221,998,327	96,110,697
15	Less Merger Cost to Achieve (Attachment 10)	-	-	-	-	-	-	-	-	-	-	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,267,367,283	397,926,322	219,157,283	599,939,517	164,847,854	69,810,129	11,080,141	53,236,457	1,667,427,766	221,998,327	96,110,697

Adjustments to Rate Base												
Line No	Month	CWIP	PHFU	Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit	
	(a)	CWIP in Rate Base (b) 43a	Plant Held for Future Use (c) 28	Materials & Supplies (d) 50	Stores Expense (e) 47	Prepayments (f) 45	(g)	(h) 43b	(i)	(j)	(k)	(l)
Attachment H-3D, Line No:				227. 8. c + 227.5.c (see Att H-3D Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months							
		(Note C)	214 for end of year, records for other months			(Notes G)	(Notes A)	(Notes B & E)	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year		5,435,572	11,283,319		22,033,541						
18	January		5,435,572	10,784,663		17,143,160						
19	February		5,435,572	11,033,250		16,970,597						
20	March		5,435,572	11,179,178		18,376,106						
21	April		5,435,572	11,533,829		16,641,860						
22	May		5,435,572	12,260,526		16,456,207						
23	June		5,435,572	12,554,744		16,292,355						
24	July		5,435,572	12,721,881		16,145,903						
25	August		5,435,572	12,858,207		15,960,756						
26	September		5,435,572	13,255,524		18,230,784						
27	October		5,435,572	13,579,624		15,661,410						
28	November		5,435,572	13,886,609		15,479,229						
29	December		5,435,572	13,858,156		18,460,106						
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	5,435,572	12,368,424	-	17,219,386	-	-				

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C 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; and (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.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of non-prorated ADIT balances for the beginning of the year and end of the year balances plus the prorated balance.
- E Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- F Projected balances are for the calendar year the revenue under this formula begins to be charged.
- G From Attachment 5 for the end of year balance and records for other months.
- H In the true-up calculation, actual monthly balance records are used.

Delmarva Power & Light Company

Attachment 9A

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

Line No	(Note A)	Gross Plant in Service				Asset Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligations			
		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-3D, Line No:	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	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 F)	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 F)	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 F)	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	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	207.98.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (f)	Col. (c) - Col. (g)	Col. (d) - Col. (h)	Col. (e) - Col. (i)
1	December Prior Year	6,049,451,047	2,231,457,000	471,525,818	198,619,228	5,148,956	749,939			6,044,302,091	2,231,457,000	470,775,879	198,619,228
2	January	6,071,726,782	2,232,083,428	473,114,983	201,236,949	5,136,354	749,939			6,066,590,427	2,232,083,428	472,365,044	201,236,949
3	February	6,088,923,765	2,242,380,326	379,823,825	202,056,000	4,958,166	449,611			6,083,965,599	2,242,380,326	379,374,214	202,056,000
4	March	6,103,507,123	2,244,381,487	380,226,121	205,398,075	5,119,439	749,939			6,098,387,685	2,244,381,487	379,476,182	205,398,075
5	April	6,153,841,009	2,249,930,030	382,567,037	211,374,726	5,119,439	749,939			6,148,521,571	2,249,930,030	381,817,099	211,374,726
6	May	6,181,943,925	2,254,705,312	383,271,835	215,949,558	5,119,439	749,939			6,176,824,487	2,254,705,312	382,521,896	215,949,558
7	June	6,216,767,467	2,263,571,022	384,266,009	221,859,693	5,119,439	749,939			6,211,648,029	2,263,571,022	383,516,071	221,859,693
8	July	6,249,674,508	2,275,754,824	384,996,307	223,770,549	5,119,439	749,939			6,244,555,069	2,275,754,824	384,246,368	223,770,549
9	August	6,274,947,449	2,281,192,282	385,674,420	224,959,981	5,119,439	749,939			6,269,828,011	2,281,192,282	384,924,481	224,959,981
10	September	6,300,485,561	2,287,435,468	386,593,363	227,524,265	5,119,439	749,939			6,295,366,122	2,287,435,468	385,843,424	227,524,265
11	October	6,323,480,084	2,292,628,399	387,333,808	228,893,603	5,119,439	749,939			6,318,360,646	2,292,628,399	386,583,869	228,893,603
12	November	6,347,578,317	2,300,159,776	389,503,481	238,975,366	5,119,439	749,939			6,342,458,878	2,300,159,776	388,753,542	238,975,366
13	December	6,378,772,197	2,320,095,327	393,594,052	248,426,689	5,119,439	749,939			6,373,652,759	2,320,095,327	392,844,114	248,426,689
14	Average of the 13 Monthly Balances	6,210,838,403	2,267,367,283	398,653,158	219,157,283	5,110,605	-	726,836	-	6,205,727,798	2,267,367,283	397,926,322	219,157,283

Line No	(Note 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-3D, 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 219.28c for end of year, records for other months (Note F)	Projected monthly balances that are the amounts expected to be included in 200.21c for end of year, records for other months (Note F)	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 F)	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 F)	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	219.28c for end of year, records for other months	200.21c 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	1,553,688,048	569,486,572	114,099,246	55,303,238	68,815,636	49,465,082	1,892,365		537,588	-	-	-
16	January	1,566,973,775	574,025,378	115,708,843	56,354,789	69,077,279	50,122,073	1,903,298		546,773	-	-	-
17	February	1,627,857,097	577,116,326	166,084,780	2,581,688	69,451,508	50,764,161	1,922,509		555,958	-	-	-
18	March	1,634,884,898	582,867,183	167,590,929	2,581,688	69,662,176	51,399,253	1,933,451		565,143	-	-	-
19	April	1,651,489,536	588,850,872	169,325,879	2,587,640	69,745,483	52,033,323	1,933,451		565,143	-	-	-
20	May	1,666,316,790	594,144,251	171,063,726	2,610,471	69,835,203	52,666,790	1,933,451		565,143	-	-	-
21	June	1,680,770,656	599,621,604	172,808,764	2,681,550	69,808,626	53,298,435	1,933,451		565,143	-	-	-
22	July	1,695,871,668	604,916,977	174,563,650	2,798,335	69,939,790	53,928,860	1,933,451		565,143	-	-	-
23	August	1,711,193,104	610,556,241	176,321,833	2,925,526	70,077,334	54,559,285	1,933,451		565,143	-	-	-
24	September	1,726,330,486	616,223,323	178,083,699	3,069,254	70,088,093	55,180,490	1,933,451		565,143	-	-	-
25	October	1,742,200,412	622,101,827	179,849,565	3,229,451	70,240,296	55,732,869	1,933,451		565,143	-	-	-
26	November	1,758,061,540	627,902,875	181,611,361	3,476,394	70,388,933	56,225,510	1,933,451		565,143	-	-	-
27	December	1,769,699,177	631,400,293	183,201,575	3,841,807	70,401,318	56,697,810	1,933,451		565,143	-	-	-
28	Average of the 13 Monthly Balances	1,675,795,168	599,939,517	165,408,758	11,080,141	69,810,129	53,236,457	1,927,129	-	560,904	-	-	-

Line No	(Note A)	Projected Accumulated Depreciation & Amortization Less Projected Asset Retirement Obligations					
		Total Plant in Service (b)	Transmission (c)	General Depreciation (d)	Intangible Amortization (e)	Common Depreciation (f)	Common Amortization (g)
	Attachment H-3D, 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	1,551,795,683	569,486,572	113,561,658	55,303,238	68,815,636	49,465,082
30	January	1,565,070,477	574,025,378	115,162,070	56,354,789	69,077,279	50,122,073
31	February	1,625,934,588	577,116,326	165,528,822	2,581,688	69,451,508	50,764,161
32	March	1,632,951,448	582,867,183	167,025,786	2,581,688	69,662,176	51,399,253
33	April	1,649,556,085	588,850,872	168,760,736	2,587,640	69,745,483	52,033,323
34	May	1,664,383,339	594,144,251	170,498,583	2,610,471	69,835,203	52,666,790
35	June	1,678,837,206	599,621,604	172,243,621	2,681,550	69,808,626	53,298,435
36	July	1,693,938,217	604,916,977	173,998,507	2,798,335	69,939,790	53,928,860
37	August	1,709,259,653	610,556,241	175,756,690	2,925,526	70,077,334	54,559,285
38	September	1,724,397,035	616,223,323	177,518,556	3,069,254	70,088,093	55,180,490
39	October	1,740,266,961	622,101,827	179,284,422	3,229,451	70,240,296	55,732,869
40	November	1,756,128,090	627,902,875	181,046,218	3,476,394	70,388,933	56,225,510
41	December	1,767,765,726	631,400,293	182,636,432	3,841,807	70,401,318	56,697,810
42	Average of the 13 Monthly Balances	1,673,868,039	599,939,517	164,847,854	11,080,141	69,810,129	53,236,457

Note

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

Delmarva Power & Light 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	-	14.58%			\$ -
3						\$ -
4	Total	\$ -				\$ -
Depreciation & Amortization Expense Cost To Achieve						
5	FERC Account	Total	Allocation to Trans.			Total
6	General Plant	-	14.58%			\$ -
7	Intangible Plant	-	14.58%			\$ -
8						\$ -
9	Total	\$ -				\$ -
Capital Cost To Achieve included in the General and Intangible Plant						
		General	Intangible			
Gross Plant						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	-				

Delmarva Power & Light 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	\$ 9,027,227		\$ 9,027,227
2	Load Dispatch-Reliability	561.1	-		-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	214,632		214,632
4	Load Dispatch-Trans Svc & Scheduling	561.3			-
5	Scheduling, Sys Control & Dispatch Svc	561.4	(2,544)		(2,544)
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	(2,576)		(2,576)
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	4,717,896	72,965	4,644,931
15	Rents	567.0	-		-
16	Maintenance, Supervision & Engineering	568.0	-		-
17	Maintenance of Structures	569.0	657,416		657,416
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	5,737,925		5,737,925
23	Maintenance of Overhead Lines	571.0	3,962,115		3,962,115
24	Maintenance of Underground Lines	572.0			-
25	Maintenance of Misc Transmission Plant	573.0	367,653		367,653
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 24,679,744	\$ 72,965	\$ 24,606,779
27	Transmission O&M			Total	24,606,779

Delmarva Power & Light 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	\$ 3,501,102	3,501,102			
2	Office Supplies and Expenses	921.0	7,057,206	7,057,206			
3	Administrative Expenses Transferred-Credit	922.0	-	-			
4	Outside Service Employed	923.0	79,595,105	78,764,548		830,557	
5	Property Insurance	924.0	686,016		686,016		
6	Injuries and Damages	925.0	424,525	424,525			
7	Employee Pensions and Benefits	926.0	9,141,478	9,141,478			
8	Franchise Requirements	927.0	-	-			
9	Regulatory Commission Expenses	928.0	1,394,525			1,128,481	\$ 266,044
10	Duplicate Charges-Credit	929.0	-				
11	General Advertising Expenses	930.1	836,691			836,691	
12	Miscellaneous General Expenses	930.2	7,138,830	628,955		6,509,875	
13	Rents	931.0	-	-			
14	Maintenance of General Plant	935.0	468,433	468,433			
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)		\$ 110,243,910	\$ 99,986,246	\$ 686,016	\$ 9,305,604	\$ 266,044
16			Allocation Factor	14.58%	36.69%	0.00%	100.00%
17			Transmission A&G ¹	14,580,927	251,706	-	266,044
18						Total ² \$	15,098,677

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).

Total from ATT H-3D \$ 15,098,677
Difference -

Delmarva Power & Light Company
Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
Electric Transmission		
350.2	Land and Land Rights	0.87%
352	Structures and Improvements	1.66%
353	Station Equipment	3.18%
354	Towers and Fixtures	1.21%
355	Poles and Fixtures	3.77%
356	Overhead Conductors and Devices	3.18%
357	Underground Conduit	1.26%
358	Underground Conductors and Devices	1.71%
359	Roads and Trails	0.54%
Electric General		
390 DE	Structures and Improvements	1.01%
390 MD	Structures and Improvements	3.43%
391.1 DE	Structures and Improvements	5.65%
391.1 MD	Structures and Improvements	5.78%
391.3 MD	Structures and Improvements	10.14%
391.3 DE	Structures and Improvements	21.49%
392	Transportation Equipment	
392.2 DE	Transportation Equipment	8.34%
392.3 MD	Transportation Equipment	6.80%
392.4 MD	Transportation Equipment	6.10%
392.8 DE	Transportation Equipment	4.57%
393 DE	Stores Equipment	19.74%
393 MD	Stores Equipment	
394 DE	Tools, Shop, Garage Equipment	6.32%
394 MD	Tools, Shop, Garage Equipment	7.19%
395 DE	Laboratory Equipment	15.46%
397 DE	Communication Equipment	4.13%
397.1 DE	Communication Equipment	6.89%
397.3 DE	Communication Equipment	6.98%
397 MD	Communication Equipment	3.32%
397.1 MD	Communication Equipment	7.90%
397.3 MD	Communication Equipment	8.44%
398 DE	Miscellaneous Equipment	5.74%
398 MD	Miscellaneous Equipment	8.16%

Delmarva Power & Light Company

Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
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%
Common General		
390.3	Structures and Improvements	0.80%
390.3a	Structures and Improvements	0.73%
390.3b	Structures and Improvements	-0.09%
391.1	Structures and Improvements	5.38%
391.2	Structures and Improvements	36.45%
391.3	Structures and Improvements	
392	Transportation Equipment	
393	Stores Equipment	6.27%
394	Tools, Shop, Garage Equipment	6.56%
395	Laboratory Equipment	
396	Power Operated Equipment	
397.1a	Communication Equipment	6.63%
397.3	Communication Equipment	0.09%
398	Miscellaneous Equipment	5.22%
Common 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 reflected in FERC Docket #ER22-2201 (transmission), Delaware Docket No. 16-0649 (general and intangible), Maryland Case No. 9670 (general and intangible), Maryland Case No. 9610 (general and intangible for Accounts 392.2 DE and 392.8 DE only). No later than June 27, 2027, and at least once every five years thereafter, Delmarva will file a new depreciation study and request for transmission depreciation rates pursuant to FPA Section 205.

Attachment 6E – PEPCO Formula Rate Update Filing

ATTACHMENT H-9A

Potomac Electric Power Company			Notes	FERC Form 1 Page # or Instruction	2025 Projected
Formula Rate -- Appendix A					
Shaded cells are input cells					
Allocators					
1	Wages & Salary Allocation Factor				
1a	Direct Transmission Wages Expense		p354.21b		\$ 6,870,735
1b	Exelon Business Services Company Transmission Wages Expense		P354 footnote		5,556,805
1c	Pepco Holdings Service Company Wages Expense		P354 footnote		1,010,829
2	Total Transmission Expense		(Line 1 + 1a + 1b)		13,438,369
2a	Direct Total Wages Expense		p354.28b		65,155,257
2b	Exelon Business Services Company Total Wages Expense		P354 footnote		25,144,496
2c	Pepco Holdings Service Company Total Wages Expense		P354 footnote		37,065,477
3	Total Wages Expense		(Line 2 + 2a + 2b)		127,365,230
3a	Less A&G Wages Expense		p354.27b		5,900,664
3b	Less Exelon Business Services Company A&G Wages Expense		P354 footnote		16,253,837
4	Less Pepco Holdings Service Company A&G Wages Expense		P354 footnote		20,119,356
4	Total		(Line 2c - 3 - 3a - 3b)		\$ 85,091,373
5	Wages & Salary Allocator		(Line 1c / 4)		15.7929%
6	Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, line 14, column j)		\$ 13,833,062,353
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)		13,833,062,353
9	Accumulated Depreciation (Total Electric Plant)		p219.29c (See Attachment 9A, line 42, column b)		\$ 4,361,787,222
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)		31,735,961
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)		\$ 4,393,523,183
14	Net Plant		(Line 8 - 13)		\$ 9,439,539,170
15	Transmission Gross Plant		(Line 29 - Line 28)		\$ 2,997,527,932
16	Gross Plant Allocator		(Line 15 / 8)		21.6693%
17	Transmission Net Plant		(Line 39 - Line 28)		\$ 2,243,023,426
18	Net Plant Allocator		(Line 17 / 14)		23.7620%
Plant Calculations					
19	Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, line 14, column b)		\$ 2,892,222,708
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)		2,892,222,708
23	General & Intangible		p205.5.g & p207.99.g (See Attachment 9, line 14, column c)		\$ 666,789,711
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)		666,789,711
26	Wage & Salary Allocation Factor		(Line 5)		15.79%
27	General & Common Plant Allocated to Transmission		(Line 25 * 26)		105,305,224
28	Plant Held for Future Use (Including Land)	(Note C)	p214 (See Attachment 9, line 30, column c)		-
29	TOTAL Plant In Service		(Line 22 + 27 + 28)		\$ 2,997,527,932
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, line 14, column e)		\$ 697,707,211
30a	Less Merger Costs to Achieve		Attachment 9, line 15, column e		-
30b	Transmission Accumulated Depreciation Less Merger Costs to Achieve		(Line 30 - 30a)		697,707,211
31	Accumulated General Depreciation		p219.28.c (See attachment 9, line 14, column f)		\$ 327,902,910
31a	Less Merger Costs to Achieve		Attachment 9, line 15, column f		-
32	Accumulated Intangible Amortization		(Line 10 - 10a)		31,735,961
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)		359,638,871
36	Wage & Salary Allocation Factor		(Line 5)		15.79%
37	General & Common Allocated to Transmission		(Line 35 * 36)		56,797,295
38	TOTAL Accumulated Depreciation		(Line 30b + 37)		\$ 754,504,506
39	TOTAL Net Property, Plant & Equipment		(Line 29 - 38)		\$ 2,243,023,426

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Instruction	2025 Projected
Adjustment To Rate Base						
40a	Accumulated Deferred Income Taxes (ADIT)					
40a	Account No. 190 (ADIT)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 23		\$ 2,311,725
40b	Account No. 281 (ADIT - Accel. Amort)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 46		-
40c	Account No. 282 (ADIT - Other Property)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 69		(325,754,085)
40d	Account No. 283 (ADIT - Other)	Projected Activity	(Note V)	Attachment 1A - ADIT Summary, Line 92		(12,298,351)
40e	Account No. 255 (Accum. Deferred Investment Tax Credits)	Projected Activity	(Note U)	Attachment 1A - ADIT Summary, Line 115		
40f	Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40a + 40b + 40c + 40d + 40e)		(335,740,711)
Unamortized Excess / Deficient ADIT						
41a	Unamortized Deficient / (Excess) ADIT - Federal	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 73		(25,267,621)
41b	Unamortized Deficient / (Excess) ADIT - State	Projected Activity	(Note W)	Attachment 1D - ADIT Rate Base Adjustment, Line 146		-
42	Unamortized Deficient / (Excess) ADIT Allocated to Transmission			(Line 41a + 41b)		(25,267,621)
43	Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			(Line 40f + 42)		(361,008,332)
43a	Transmission Related CWIP (Current Year 12 Month weighted average balances)		(Note B)	p216.43.b (See Attachment 9, line 30, column b)		-
43b	Unamortized Abandoned Transmission Plant			Attachment 9, line 30, column h		44,628
44	Total Balance Transmission Related Account Reserves	Enter Negative		Attachment 5		(7,671,304)
45	Prepayments		(Note A)	Attachment 9, line 30, column f		40,718,123
46	Total Prepayments Allocated to Transmission			(Line 45)		40,718,123
Undistributed Stores Exp						
47	Wage & Salary Allocation Factor		(Note A)	p227.6c & 16.c (See Attachment 9, line 30, column e)		-
48	Total Transmission Allocated			(Line 5)		15.79%
49	Transmission Materials & Supplies		(Note AA)	(Line 47 * 48)		0
50	Total Materials & Supplies Allocated to Transmission			p227.8c + p227.5c (See Attachment 9, line 30, column d)		26,795,656
51				(Line 49 + 50)		26,795,656
Operation & Maintenance Expense						
52	1/8th Rule			(Line 85)		62,652,929
53				x 1/8		12.50%
54	Total Cash Working Capital Allocated to Transmission			(Line 52 * 53)		7,831,616
Outstanding Network Credits						
55	Less Accumulated Depreciation Associated with Facilities with Outstanding Network Credits		(Note N)	From PJM		-
56	Net Outstanding Credits		(Note N)	From PJM		-
57				(Line 55 - 56)		-
58	TOTAL Adjustment to Rate Base			(Line 43 + 43a + 43b + 44 + 46 + 51 + 54 - 57)		(293,289,613)
59	Rate Base			(Line 39 + 58)		1,949,733,813
O&M						
Transmission O&M						
60	Transmission O&M			Attachment 11A, line 27, column c		32,411,764
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)		32,411,764
Common Plant O&M						
67	Total A&G		(Note A)	p356		-
68a	For informational purposes: PBOB expense in FERC Account 926		(Note S)	Attachment 11B, line 15, column a		196,231,986
68b	Less Merger Costs to Achieve			Attachment 5		2,648,558
68c	Less Other			Attachment 10, line 2, column b		-
69	Less Property Insurance Account 924			Attachment 5		1,087,958
70	Less Regulatory Commission Exp Account 928		(Note E)	p323.185b		1,644,610
71	Less General Advertising Exp Account 930.1			p323.189b		4,109,809
72	Less DE Enviro & Low Income and MD Universal Funds			p323.191b		2,396,656
73	Less EPRI Dues		(Note D)	p335.b		-
74	General & Common Expenses			p352-353		-
75	Wage & Salary Allocation Factor			(Lines 67 + 68) - Sum (68b to 73)		186,992,953
76	General & Common Expenses Allocated to Transmission			(Line 5)		15.79%
77	Regulatory Commission Exp Account 928		(Note G)	(Line 74 * 75)		29,531,552
78	General Advertising Exp Account 930.1		(Note K)	p323.189b		318,821
79	Subtotal - Transmission Related			p323.191b		-
80	Property Insurance Account 924			(Line 77 + 78)		318,821
81	General Advertising Exp Account 930.1		(Note F)	p323.185b		1,644,610
82	Total			p323.191b		-
83	Net Plant Allocation Factor			(Line 80 + 81)		1,644,610
84	A&G Directly Assigned to Transmission			(Line 18)		23.76%
85	Total Transmission O&M			(Line 82 * 83)		390,792
				(Line 66 + 76 + 79 + 84)		62,652,929

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Instruction	2025 Projected
Depreciation & Amortization Expense					
86	Transmission Depreciation Expense			P336.7b&c (See Attachment 5)	55,960,915
86a	Amortization of Abandoned Transmission Plant			Attachment 5	-
87	General Depreciation			p336.10b&c (See Attachment 5)	27,904,068
87a	Less Merger Costs to Achieve			Attachment 10, line 8, column b	-
88	Intangible Amortization	(Note A)		p336.1d&e (See Attachment 5)	5,051,576
88a	Less Merger Costs to Achieve			Attachment 10, line 9, column b	-
89	Total			(Line 87 - 87a + 88 - 88a)	32,955,645
90	Wage & Salary Allocation Factor			(Line 5)	15.79%
91	General Depreciation Allocated to Transmission			(Line 89 * 90)	5,204,642
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)	15.79%
96	Common Depreciation - Electric Only Allocated to Transmission			(Line 94 * 95)	-
97	Total Transmission Depreciation & Amortization			(Line 86 + 86a + 91 + 96)	61,165,557
Taxes Other than Income					
98	Taxes Other than Income			Attachment 2	18,546,092
99	Total Taxes Other than Income			(Line 98)	18,546,092
Return / Capitalization Calculations					
100	Long Term Interest			p117.62c through 67c	\$ 211,717,858
101	Less LTD Interest on Securitization Bonds	(Note P)		Attachment 8	-
102	Long Term Interest			"(Line 100 - Line 101)"	211,717,858
103	Preferred Dividends	enter positive		p118.29c	-
104	Proprietary Capital			p112.16c	\$ 4,389,759,151
105	Less Preferred Stock	enter negative		(Line 114)	-
106	Less Account 216.1	enter negative		p112.12c	(1,646,367)
106a	Less Account 219	enter negative		p112.15c	-
107	Common Stock	(Note Z)		(Sum Lines 104 to 106a)	4,388,112,784
108	Long Term Debt			p112.17c through 21c	\$ 4,336,538,462
109	Less Loss on Reacquired Debt	enter negative		p111.81c	(5,227,254)
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	1,440,474
112	Less LTD on Securitization Bonds	(Note P)		Attachment 8	-
113	Total Long Term Debt	(Note X)		(Sum Lines 108 to 112)	4,332,751,682
114	Preferred Stock	(Note Y)		p112.3c	-
115	Common Stock			(Line 107)	4,388,112,784
116	Total Capitalization			(Sum Lines 113 to 115)	8,720,864,466
117	Debt %		Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.70%
118	Preferred %	(Note Q)	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	(Note Q)	Common Stock	(Line 115 / (108 + 114 + 115))	50.30%
120	Debt Cost		Total Long Term Debt	(Line 102 / 113)	0.0489
121	Preferred Cost		Preferred Stock	(Line 103 / 114)	0.0000
122	Common Cost	(Note J)	Common Stock	Fixed	0.1050
123	Weighted Cost of Debt		Total Long Term Debt (WCLTD)	(Line 117 * 120)	0.0243
124	Weighted Cost of Preferred		Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common		Common Stock	(Line 119 * 122)	0.0528
126	Total Return (R)			(Sum Lines 123 to 125)	0.0771
127	Investment Return = Rate Base * Rate of Return			(Line 59 * 126)	150,320,930
Composite Income Taxes					
128	FIT=Federal Income Tax Rate	(Note I)			21.00%
129	SIT=State Income Tax Rate or Composite	(Note I)			8.25%
130	p	(percent of federal income tax deductible for state purposes)		Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			27.52%
132a	T/ (1-T)				37.96%
132b	Tax Gross-Up Factor	$1*1/(1-T)$			1.3796
133	Investment Tax Credit Amortization	enter negative		Attachment 1B - ADIT EOY	(27,209)
134	Tax Gross-Up Factor			(Line 132b)	1.3796
135	ITC Adjustment Allocated to Transmission			(Line 133 * 134)	(37,539)
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T)		Attachment 5, Line 136a	368,421
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T)		Attachment 5, Line 136b	(961,945)
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)	(593,523)
136f	1/(1-T)			(Line 132b)	1.3796
136g	Other Income Tax Adjustment			(Line 136e * 136f)	(818,850)
137	Income Tax Component =	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$		(Line 132a * 127 * (1 - (123 / 126)))	39,090,402
138	Total Income Taxes			(Line 135 + 136g + 137)	38,234,012

ATTACHMENT H-9A

Potomac Electric Power Company Formula Rate -- Appendix A			Notes	FERC Form 1 Page # or Instruction	2025 Projected
REVENUE REQUIREMENT					
139	Net Property, Plant & Equipment		(Line 39)		2,243,023,426
140	Adjustment to Rate Base		(Line 58)		(293,289,613)
141	Rate Base		(Line 59)		1,949,733,813
142	O&M		(Line 85)		62,652,929
143	Depreciation & Amortization		(Line 97)		61,165,557
144	Taxes Other than Income		(Line 99)		18,546,092
145	Investment Return		(Line 127)		150,320,930
146	Income Taxes		(Line 138)		38,234,012
147	Gross Revenue Requirement		(Sum Lines 142 to 146)		330,919,520
148	Transmission Plant In Service		(Line 19)		2,892,222,708
149	Excluded Transmission Facilities	(Note M)	Attachment 5		0
150	Included Transmission Facilities		(Line 148 - 149)		2,892,222,708
151	Inclusion Ratio		(Line 150 / 148)		100.00%
152	Gross Revenue Requirement		(Line 147)		330,919,520
153	Adjusted Gross Revenue Requirement		(Line 151 * 152)		330,919,520
154	Revenue Credits		Attachment 3		8,251,211
155	Interest on Network Credits	(Note N)	PJM Data		-
156	Net Revenue Requirement		(Line 153 - 154 + 155)		322,668,310
157	Net Revenue Requirement		(Line 156)		322,668,310
158	Net Transmission Plant		(Line 19 - 30)		2,194,515,497
159	Net Plant Carrying Charge		(Line 157 / 158)		14.70%
160	Net Plant Carrying Charge without Depreciation		(Line 157 - 86) / 158		12.15%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 157 - 86 - 127 - 138) / 158		3.56%
162	Net Revenue Requirement Less Return and Taxes		(Line 156 - 145 - 146)		134,113,367
163	Increased Return and Taxes		Attachment 4		202,084,135
164	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 162 + 163)		336,197,502
165	Net Transmission Plant		(Line 19 - 30)		2,194,515,497
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 164 / 165)		15.3199%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 163 - 86) / 165		12.7699%
168	Net Revenue Requirement		(Line 156)		322,668,310
169	True-up amount		Attachment 6A, line 4, column j		32,246,856
171	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects		Attachment 6, line 18, column 12		885,227
171a	MAPP Abandonment recovery pursuant to ER13-607		Attachment 5		-
172	Net Zonal Revenue Requirement		(Line 168 + 169 + 170 + 171 + 171a)		355,800,393
173	1 CP Peak	(Note L)	PJM Data		6161.7
174	Rate (\$/MW-Year)		(Line 172 / 173)		57,744
175	Network Service Rate (\$/MW/Year)	(Note ZZ)	(Line 174)		57,744

ATTACHMENT H-9A

Potomac Electric Power 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 Pepco capital structure is derived from gross debt.
- 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 Potomac Electric Power 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(f)-1(h)(6) and averaged in accordance with IRC Section 168(i)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. For the Annual Update (Projected) filing, see Attachment 1A - ADIT Summary, Column H for inputs. For the Annual Update (True-Up) filing, See Attachment 1A - ADIT Summary, Column M for inputs.
- 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 Pepco'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 Pepco'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 Pepco'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 is derived by applying the wages 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

Potomac Electric Power 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)

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

Projection - Proration of 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)

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)

Line

1	ADIT Subject to Proration					12/31/2024 (Actuals)		320,060					-
2	January	31	-	214	50.00%	(26,672)	(13,336)	306,724	-	-	-	-	-
3	February	28	-	214	50.00%	(26,672)	(13,336)	293,389	-	-	-	-	-
4	March	31	-	214	50.00%	(26,672)	(13,336)	280,053	-	-	-	-	-
5	April	30	-	214	50.00%	(26,672)	(13,336)	266,717	-	-	-	-	-
6	May	31	-	214	50.00%	(26,672)	(13,336)	253,381	-	-	-	-	-
7	June	30	185	214	86.45%	(26,672)	(23,057)	230,324	-	-	-	-	-
8	July	31	154	214	71.96%	(26,672)	(19,194)	211,130	-	-	-	-	-
9	August	31	123	214	57.48%	(26,672)	(15,330)	195,800	-	-	-	-	-
10	September	30	93	214	43.46%	(26,672)	(11,591)	184,209	-	-	-	-	-
11	October	31	62	214	28.97%	(26,672)	(7,727)	176,482	-	-	-	-	-
12	November	30	32	214	14.95%	(26,672)	(3,988)	172,494	-	-	-	-	-
13	December	31	1	214	0.47%	(26,672)	(125)	172,369	-	-	-	-	-
14	Total (Sum of Lines 2 - 13)	365				(320,060)	(147,691)		-	-	-	-	-
15	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)		2,136,649	-				-
16	Beginning Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
17	Beginning Balance - DTA / (DTL)					(Col. (H), Line 15 + Line 16)		2,136,649	(Col. (M), Line 15 + Line 16)				-
18	Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)		2,142,062	(Note F)				-
19	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Col. (M), Line 18 + Line 19)				-
20	Ending Balance - DTA / (DTL)					(Col. (H), Line 18 + Line 19)		2,142,062	(Col. (M), Line 18 + Line 19)				-
21	Average Balance as adjusted (non-prorated)					([Col. (H), Line 17 + Line 20] / 2)		2,139,356	([Col. (M), Line 17 + Line 20] / 2)				-
22	Prorated ADIT					(Col. (H), Line 13)		172,369	(Col. (M), Line 13)				-
23	Amount for Attachment H-9A, Line 40a					(Col. (H), Line 21 + Line 22)		2,311,725	(Col. (M), Line 21 + Line 22)				-

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

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)

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)

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)

Line

24	ADIT Subject to Proration					12/31/2024 (Actuals)		-	-				-
25	January	31	-	214	50.00%		-	-	-	-	-	-	-
26	February	28	-	214	50.00%		-	-	-	-	-	-	-
27	March	31	-	214	50.00%		-	-	-	-	-	-	-
28	April	30	-	214	50.00%		-	-	-	-	-	-	-
29	May	31	-	214	50.00%		-	-	-	-	-	-	-
30	June	30	185	214	86.45%		-	-	-	-	-	-	-
31	July	31	154	214	71.96%		-	-	-	-	-	-	-
32	August	31	123	214	57.48%		-	-	-	-	-	-	-
33	September	30	93	214	43.46%		-	-	-	-	-	-	-
34	October	31	62	214	28.97%		-	-	-	-	-	-	-
35	November	30	32	214	14.95%		-	-	-	-	-	-	-
36	December	31	1	214	0.47%		-	-	-	-	-	-	-
37	Total (Sum of Lines 25 - 36)	365					-	-	-	-	-	-	-
38	Beginning Balance - ADIT Not Subject to Proration					12/31/2024 (Actuals)		-	-				-
39	Beginning Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
40	Beginning Balance - DTA / (DTL)					(Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line 39)				-
41	Estimated Ending Balance - ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-
42	Ending Balance - ADIT Depreciation Adjustment					(Note F)		-	(Note F)				-
43	Ending Balance - DTA / (DTL)					(Col. (H), Line 41 + Line 42)		-	(Col. (M), Line 41 + Line 42)				-
44	Average Balance as adjusted (non-prorated)					([Col. (H), Line 40 + Line 43] / 2)		-	([Col. (M), Line 40 + Line 43] / 2)				-
45	Prorated ADIT					(Col. (H), Line 36)		-	(Col. (M), Line 36)				-
46	Amount for Attachment H-9A, Line 40b					(Col. (H), Line 44 + Line 45)		-	(Col. (M), Line 44 + Line 45)				-

Potomac Electric Power 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				
(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)

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)

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)

47	ADIT Subject to Proration				12/31/2024 (Actuals)	(109,227,840)	-	-
48	January	31	-	214	(803,743)	(401,872)	(109,629,712)	-
49	February	28	-	214	(805,728)	(402,864)	(110,032,575)	-
50	March	31	-	214	(792,019)	(396,010)	(110,428,585)	-
51	April	30	-	214	(780,670)	(390,335)	(110,818,920)	-
52	May	31	-	214	(774,674)	(387,337)	(111,206,257)	-
53	June	30	185	214	(768,581)	(664,427)	(111,870,684)	-
54	July	31	154	214	(752,504)	(541,522)	(112,412,206)	-
55	August	31	123	214	(746,966)	(429,331)	(112,941,537)	-
56	September	30	93	214	(746,610)	(324,461)	(113,165,998)	-
57	October	31	62	214	(736,797)	(213,464)	(113,379,462)	-
58	November	30	32	214	(727,182)	(108,738)	(113,488,200)	-
59	December	31	1	214	(711,530)	(3,325)	(113,491,525)	-
60	Total (Sum of Lines 48 - 59)	365			(9,147,003)	(4,263,685)	-	-
61	Beginning Balance - ADIT Not Subject to Proration				12/31/2024 (Actuals)	(202,391,170)	-	-
62	Beginning Balance - ADIT Depreciation Adjustment				(Note F)	-	(Note F)	-
63	Beginning Balance - DTA / (DTL)				(Col. (H), Line 61 + Line 62)	(202,391,170)	(Col. (M), Line 61 + Line 62)	-
64	Estimated Ending Balance - ADIT Not Subject to Proration				12/31/2025 (Projected)	(222,133,949)	(Note F)	-
65	Ending Balance - ADIT Depreciation Adjustment				(Note F)	-	(Col. (M), Line 64 + Line 65)	-
66	Ending Balance - DTA / (DTL)				(Col. (H), Line 64 + Line 65)	(222,133,949)	(Col. (M), Line 64 + Line 65)	-
67	Average Balance as adjusted (non-prorated)				([Col. (H), Line 63 + Line 66] /2)	(212,262,560)	([Col. (M), Line 63 + Line 66] /2)	-
68	Prorated ADIT				(Col. (H), Line 59)	(113,491,525)	(Col. (M), Line 59)	-
69	Amount for Attachment H-9A, Line 40c				(Col. (H), Line 67 + Line 68)	(325,754,085)	(Col. (M), Line 67 + Line 68)	-

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)

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)

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)

70	ADIT Subject to Proration				12/31/2024 (Actuals)	-	-	-
71	January	31	-	214	-	-	-	-
72	February	28	-	214	-	-	-	-
73	March	31	-	214	-	-	-	-
74	April	30	-	214	-	-	-	-
75	May	31	-	214	-	-	-	-
76	June	30	185	214	-	-	-	-
77	July	31	154	214	-	-	-	-
78	August	31	123	214	-	-	-	-
79	September	30	93	214	-	-	-	-
80	October	31	62	214	-	-	-	-
81	November	30	32	214	-	-	-	-
82	December	31	1	214	-	-	-	-
83	Total (Sum of Lines 71 - 82)	365			-	-	-	-
84	Beginning Balance - ADIT Not Subject to Proration				12/31/2024 (Actuals)	(12,836,899)	-	-
85	Beginning Balance - ADIT Depreciation Adjustment				(Note F)	-	(Note F)	-
86	Beginning Balance - DTA / (DTL)				(Col. (H), Line 84 + Line 85)	(12,836,899)	(Col. (M), Line 84 + Line 85)	-
87	Estimated Ending Balance - ADIT Not Subject to Proration				12/31/2025 (Projected)	(11,759,804)	(Note F)	-
88	Ending Balance - ADIT Depreciation Adjustment				(Note F)	-	(Col. (M), Line 87 + Line 88)	-
89	Ending Balance - DTA / (DTL)				(Col. (H), Line 87 + Line 88)	(11,759,804)	(Col. (M), Line 87 + Line 88)	-
90	Average Balance as adjusted (non-prorated)				([Col. (H), Line 86 + Line 89] /2)	(12,298,351)	([Col. (M), Line 86 + Line 89] /2)	-
91	Prorated ADIT				(Col. (H), Line 82)	-	(Col. (M), Line 82)	-
92	Amount for Attachment H-9A, Line 40d				(Col. (H), Line 90 + Line 91)	(12,298,351)	(Col. (M), Line 90 + Line 91)	-

Potomac Electric Power 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)
93	DITC Subject to Proration					12/31/2024 (Actuals)			-	-	-	-	-
94	January	31	-	214	50.00%	-	-	-	-	-	-	-	-
95	February	28	-	214	50.00%	-	-	-	-	-	-	-	-
96	March	31	-	214	50.00%	-	-	-	-	-	-	-	-
97	April	30	-	214	50.00%	-	-	-	-	-	-	-	-
98	May	31	-	214	50.00%	-	-	-	-	-	-	-	-
99	June	30	185	214	86.45%	-	-	-	-	-	-	-	-
100	July	31	154	214	71.96%	-	-	-	-	-	-	-	-
101	August	31	123	214	57.48%	-	-	-	-	-	-	-	-
102	September	30	93	214	43.46%	-	-	-	-	-	-	-	-
103	October	31	62	214	28.97%	-	-	-	-	-	-	-	-
104	November	30	32	214	14.95%	-	-	-	-	-	-	-	-
105	December	31	1	214	0.47%	-	-	-	-	-	-	-	-
106	Total (Sum of Lines 94 - 105)					-	-	-	-	-	-	-	-
107	Beginning Balance - DITC Not Subject to Proration					12/31/2024 (Actuals)			-	-	-	-	-
108	Beginning Balance - DITC Adjustment					(Note F)			-	-	-	-	-
109	Beginning Balance - DITC					(Col. (H), Line 107 + Line 108)			-	(Col. (M), Line 107 + Line 108)	-	-	-
110	Estimated Ending Balance - DITC Not Subject to Proration					12/31/2025 (Projected)			-	-	-	-	-
111	Ending Balance - DITC Adjustment					(Note F)			-	-	-	-	-
112	Ending Balance - DITC					(Col. (H), Line 110 + Line 111)			-	(Col. (M), Line 110 + Line 111)	-	-	-
113	Average Balance as adjusted (non-prorated)					(Col. (H), Line 109 + Line 112) /2			-	(Col. (M), Line 109 + Line 112) /2	-	-	-
114	Prorated DITC					(Col. (H), Line 105)			-	(Col. (M), Line 105)	-	-	-
115	Amount for Attachment H-9A, Line 40e					(Col. (H), Line 113 + Line 114)			-	(Col. (M), Line 113 + Line 114)	-	-	-

Instructions

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

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

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

Notes

- A** The computations on this workpaper apply the proration rules of Reg. Sec. 1.167(f)-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(f)-1(h)(6) and averaged in accordance with IRC Section 168(f)(9)(B) in the calculations of rate base in the projected revenue requirement and in the true-up adjustment. Differences attributable to over-projection of ADIT in the projected revenue requirement will result in a proportionate reversal of the projected prorated ADIT activity in the true-up adjustment to the extent of the over-projection. Differences attributable to under-projection of ADIT in the projected revenue requirement will result in an adjustment to the projected prorated ADIT activity by 50 percent of the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, 50 percent of the actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, 50 percent of actual monthly ADIT activity will be used. This section is used to calculate ADIT activity in the true-up adjustment only.
- C** Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- D** Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.
- E** Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- F** **IRS normalization adjustment for timing when accelerated tax depreciation should affect rate base.**

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

December 31, 2025 (Projected)						
Line	ADIT (Not Subject to Proration)	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related
1	ADIT-190	2,142,062	-	-	164,411	1,977,650
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(222,133,949)	-	-	(222,133,949)	-
4	ADIT-283	(11,759,804)	-	-	(3,177,709)	(8,582,095)
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	(231,751,692)	-	-	(225,147,247)	(6,604,445)

Line	Description	Total
7	ADIT (Reacquired Debt)	(1,440,474)

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-9A, 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-9A, Line 111.

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.

Potomac Electric Power 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	2,182,064	-	-	-	2,182,064	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	849,978	-	-	758,730	91,248	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	4,967,927	-	-	-	4,967,927	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	17,865,331	17,865,331	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	180,498	180,498	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	(2,543,924)	-	-	-	(2,543,924)	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	(661,252)	(661,252)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	368,022	-	-	-	368,022	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	78,103	-	-	-	78,103	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,278,049	1,278,049	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	4,790,053	-	-	-	4,790,053	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	23,840,531	23,840,531	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	13,504,222	13,504,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	119,863	119,863	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	27,800,562	27,800,562	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Long-term Incentive Plan	45,010	-	-	-	45,010	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	416,421	416,421	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	211,014	211,014	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Prepaid Taxes	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	14,955,593	14,955,593	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	223,263	223,263	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	1,058,328	1,058,328	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward	11,222	11,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	-	-	-	-	-	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.
Maryland Additional Subtraction Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Maryland 10-309 Carryforward	-	-	-	-	-	ADIT attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	251,886	-	-	251,886	-	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 Deferred Tax Assets	104,231	104,231	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	71,897,323	71,897,323	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	183,794,318	172,805,199	-	1,010,616	9,978,503	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(251,886)	-	-	(251,886)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(71,897,323)	(71,897,323)	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	2,543,924	-	-	-	2,543,924	
Total: ADIT-190 (Not Subject to Proration)	114,189,033	100,907,876	-	758,730	12,522,427	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				21.67%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	2,142,062	-	-	164,411	1,977,650	

Potomac Electric Power 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	-	-	-	-	-	Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	-	-	-	-	Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				21.67%		
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-190						
ADIT-190 (Not Subject to Proration)	183,794,318	172,805,199	-	1,010,616	9,978,503	
ADIT-190 (Subject to Proration)	-	-	-	-	-	
Total - FERC Form 1, Page 234	183,794,318	172,805,199	-	1,010,616	9,978,503	

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	(1,014,773,952)	10,335,019	-	(1,025,108,971)	-	ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	76,582,590	76,582,590	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(100,859,064)	(82,097,131)	(18,761,933)	-	-	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.
Maryland Section 10-309 Book / Tax Timing Difference	(37,142,861)	-	-	(37,142,861)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	37,142,861	-	-	37,142,861	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Modification (Section 10-309)	43,162,654	43,162,654	-	-	-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(53,461,354)	(53,461,354)	-	-	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(1,049,349,126)	(5,478,222)	(18,761,933)	(1,025,108,971)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	(43,162,654)	(43,162,654)	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	100,859,064	82,097,131	18,761,933	-	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	53,461,354	53,461,354	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-282 (Not Subject to Proration)	(938,191,362)	86,917,609	-	(1,025,108,971)	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				21.67%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(222,133,949)	-	-	(222,133,949)	-	

Potomac Electric Power 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	(546,279,009)	-	-	(546,279,009)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(546,279,009)	-	-	(546,279,009)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(546,279,009)	-	-	(546,279,009)	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				21.67%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(118,374,843)	-	-	(118,374,843)	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification
ADIT-282						
ADIT-282 (Not Subject to Proration)	(1,049,349,126)	(5,478,222)	(18,761,933)	(1,025,108,971)	-	
ADIT-282 (Subject to Proration)	(546,279,009)	-	-	(546,279,009)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,595,628,135)	(5,478,222)	(18,761,933)	(1,571,387,980)	-	

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)						
Accrued Property Taxes	(10,646,403)	-	-	(10,646,403)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(2,084,065)	(2,084,065)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(4,018,163)	-	-	(4,018,163)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(53,891,191)	-	-	-	(53,891,191)	Included because the pension asset is included in rate base. Related to accrual recognition of expense for book purposes & deductibility of cash fundings for tax purposes.
Prepayments	(450,394)	-	-	-	(450,394)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset	(107,283,576)	(107,283,576)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(1,135,962)	(1,135,962)	-	-	-	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)	(179,509,754)	(110,503,603)	-	(14,664,566)	(54,341,585)	
Less: ASC 740 ADIT Adjustments excluded from rate base	-					
Less: ASC 740 ADIT Adjustments related to unamortized ITC	-					
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	-					
Less: OPEB related ADIT, Above if not separately removed	-					
Total: ADIT-283 (Not Subject to Proration)	(179,509,754)	(110,503,603)	-	(14,664,566)	(54,341,585)	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				21.67%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(11,759,804)	-	-	(3,177,709)	(8,582,095)	

Potomac Electric Power 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 unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				21.67%		
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)	(179,509,754)	(110,503,603)	-	(14,664,566)	(54,341,585)	
ADIT-283 (Subject to Proration)						
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(179,509,754)	(110,503,603)	-	(14,664,566)	(54,341,585)	

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)	(914,055)	-	-	(914,055)	-	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)	(914,055)	-	-	(914,055)	-	
Less: Adjustment to rate base				914,055		
Total: ADIT-255	(914,055)	-	-	-	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				21.67%		
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
Investment Tax Credit Amortization						
Investment Tax Credit Amortization	125,567	-	-	125,567	-	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)	125,567	-	-	125,567	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				21.67%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	27,209	-	-	27,209	-	

END

Potomac Electric Power 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	2,136,649	-	-	158,999	1,977,650
2	ADIT-281	-	-	-	-	-
3	ADIT-282	(202,391,170)	-	-	(202,391,170)	-
4	ADIT-283	(12,836,899)	-	-	(3,073,096)	(9,763,803)
5	ADITC-255	-	-	-	-	-
6	Subtotal - Transmission ADIT	(213,091,419)	-	-	(205,305,267)	(7,786,152)

Line	Description	Total
7	ADIT (Reacquired Debt)	(1,697,154)

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-9A, 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-9A, Line 111.

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.

Potomac Electric Power 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	2,182,064	-	-	-	2,182,064	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bodily Injuries	849,978	-	-	758,730	91,248	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Bonuses & Incentives	4,967,927	-	-	-	4,967,927	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Environmental Liability	17,865,331	17,865,331	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - Legal	180,498	180,498	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Liability - DC Distribution Underground	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued OPEB	(2,713,503)	-	-	-	(2,713,503)	FAS No. 106 requires accrual basis instead of cash basis accounting for post retirement health care and life insurance benefits for book purposes. These amounts are removed from rate base below.
Accrued Other Expenses	783,660	783,660	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Accrued Payroll Taxes - AIP	368,022	-	-	-	368,022	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Retention	-	-	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Severance	78,103	-	-	-	78,103	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Vacation	1,278,049	1,278,049	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Accrued Worker's Compensation	4,790,053	-	-	-	4,790,053	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Allowance for Doubtful Accounts	23,840,531	23,840,531	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Asset Retirement Obligation	13,504,222	13,504,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Compensation	119,863	119,863	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Deferred Revenue	27,800,562	27,800,562	-	-	-	ADIT relates to all functions and attributable to underlying operating and maintenance expenses that are recoverable in the transmission formula.
Long-term Incentive Plan	45,010	-	-	-	45,010	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Merger Commitments	416,421	416,421	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Credits	211,014	211,014	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Prepaid Taxes	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability	14,955,593	14,955,593	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Liability - FERC Transmission True-up	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Sales & Use Tax Reserve	223,263	223,263	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Income Taxes	1,054,020	1,054,020	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Capital Loss Carryforward	11,222	11,222	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
State Net Operating Loss Carryforward	-	-	-	-	-	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.
Maryland Additional Subtraction Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Maryland 10-309 Carryforward	-	-	-	-	-	ADIT attributable to plant in service that is included in rate base.
Unamortized Investment Tax Credit	286,489	-	-	286,489	-	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 Deferred Tax Assets	104,227	104,227	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Income Tax Regulatory Liability	74,906,021	74,906,021	-	-	-	Accumulated Deferred Income Taxes attributable to income tax related regulatory assets and liabilities. This balance is excluded from rate base and removed below.
Charitable Contribution Carryforward	-	-	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Subtotal: ADIT-190 (Not Subject to Proration)	188,108,640	177,254,497	-	1,045,219	9,808,924	
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments related to unamortized ITC	(286,489)	-	-	(286,489)	-	
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)	(74,906,021)	(74,906,021)	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	2,713,503	-	-	-	2,713,503	
Total: ADIT-190 (Not Subject to Proration)	115,629,633	102,348,476	-	758,730	12,522,427	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	2,136,649	-	-	158,999	1,977,650	

Potomac Electric Power 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	1,527,302	-	-	1,527,302	-	Electric portion included in rate base.
Federal Net Operating Loss Carry-Forward	-	-	-	-	-	Electric portion included in rate base.
Subtotal: ADIT-190 (Subject to Proration)	1,527,302	-	-	1,527,302	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-190 (Subject to Proration)	1,527,302	-	-	1,527,302	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	320,060	-	-	320,060	-	

(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)	188,108,640	177,254,497	-	1,045,219	9,808,924	
ADIT-190 (Subject to Proration)	1,527,302	-	-	1,527,302	-	
Total - FERC Form 1, Page 234	189,635,942	177,254,497	-	2,572,521	9,808,924	

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	(956,368,415)	9,425,922	-	(965,794,337)	-	ADIT attributable to plant in service that is included in rate base.
Contribution in Aid of Construction	69,701,422	69,701,422	-	-	-	ADIT attributable to contributions-in-aid of construction excluded from rate base.
AFUDC Equity	(90,665,654)	(73,743,612)	(16,922,042)	-	-	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.
Maryland Section 10-309 Book / Tax Timing Difference	(37,546,005)	-	-	(37,546,005)	-	Cumulative book / tax timing difference from the Maryland Section 10-309 at the recognition of Plant basis difference at the date of the enactment of the Maryland income tax for regulated utilities.
Maryland Subtraction Modification (Section 10-309)	37,546,005	-	-	37,546,005	-	The Maryland Subtraction Modification is included to the extent attributable to plant in service that is included in rate base.
Maryland Additional Subtraction Modification (Section 10-309)	43,220,662	43,220,662	-	-	-	Plant related basis difference not currently includible in rate base.
Plant Deferred Taxes - Flow-through	(56,896,641)	(56,896,641)	-	-	-	Pursuant to the requirements of ASC 740, ADIT must encompass all timing differences regardless of whether the difference is normalized or flowed-through. These items are removed below.
Subtotal: ADIT-282 (Not Subject to Proration)	(991,008,627)	(8,292,248)	(16,922,042)	(965,794,337)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base	13,675,979	13,675,979	-	-	-	
Less: ASC 740 ADIT Adjustments related to AFUDC Equity	90,665,654	73,743,612	16,922,042	-	-	
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)	(886,666,993)	79,127,344	-	(965,794,337)	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(202,391,170)	-	-	(202,391,170)	-	

Potomac Electric Power 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	(521,226,441)	-	-	(521,226,441)	-	ADIT attributable to plant in service that is included in rate base.
Subtotal: ADIT-282 (Subject to Proration)	(521,226,441)	-	-	(521,226,441)	-	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT. Above if not separately removed						
Total: ADIT-282 (Not Subject to Proration)	(521,226,441)	-	-	(521,226,441)	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(109,227,840)	-	-	(109,227,840)	-	

(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)	(991,008,627)	(8,292,248)	(16,922,042)	(965,794,337)	-	
ADIT-282 (Subject to Proration)	(521,226,441)	-	-	(521,226,441)	-	
Total - Pg. 275 (Form 1-F filer: see note 7, below)	(1,512,235,068)	(8,292,248)	(16,922,042)	(1,487,020,778)	-	

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)						
Accrued Property Taxes	(10,646,403)	-	-	(10,646,403)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Asset Retirement Obligation	(2,084,065)	(2,084,065)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Other Deferred Debits	(4,018,163)	-	-	(4,018,163)	-	ADIT relates to all functions and attributable to underlying accounts that are recoverable in the transmission formula.
Pension Asset	(61,373,729)	-	-	-	(61,373,729)	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.
Prepayments	(450,394)	-	-	-	(450,394)	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Regulatory Asset	(105,219,642)	(105,219,642)	-	-	-	ADIT excluded because the underlying account(s) are not recoverable in the transmission formula.
Unamortized Loss on Reacquired Debt	(1,332,521)	(1,332,521)	-	-	-	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)	(185,124,917)	(108,636,228)	-	(14,664,566)	(61,824,123)	
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT. Above if not separately removed						
Total: ADIT-283 (Not Subject to Proration)	(185,124,917)	(108,636,228)	-	(14,664,566)	(61,824,123)	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	(12,836,899)	-	-	(3,073,096)	(9,763,803)	

Potomac Electric Power Company
Accumulated Deferred Income Taxes (ADIT)
Attachment 1C - ADIT Worksheet - Beginning 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 unamortized ITC						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-283 (Subject to Proration)	-	-	-	-	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
ADIT - Transmission	-	-	-	-	-	

(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
ADIT-283 (Not Subject to Proration)	(185,124,917)	(108,636,228)	-	(14,664,566)	(61,824,123)	
ADIT-283 (Subject to Proration)	-	-	-	-	-	
Total - Pg. 277 (Form 1-F filer: see note 7, below)	(185,124,917)	(108,636,228)	-	(14,664,566)	(61,824,123)	

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)
		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)	(1,039,622)	-	-	(1,039,622)	-	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)	(1,039,622)	-	-	(1,039,622)	-	
Less: Adjustment to rate base				1,039,622		
Total: ADIT-255	(1,039,622)	-	-	-	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Unamortized Investment Tax Credit - Transmission	-	-	-	-	-	

(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	
Investment Tax Credit Amortization	Total					Justification
Investment Tax Credit Amortization	125,567	-	-	125,567	-	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)	125,567	-	-	125,567	-	
Wages & Salary Allocator					15.79%	
Gross Plant Allocator				20.96%		
Transmission Allocator			100.00%			
Other Allocator		0.00%				
Investment Tax Credit Amortization - Transmission	26,314	-	-	26,314	-	

END

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

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

Federal Deficient / (Excess) Deferred Income Taxes

Deficient / (Excess) Accumulated Deferred Income Taxes (Account No. 190)						Projection - Proration of Deficient / (Excess) ADIT Activity (Note A)			Actual - Proration of Deficient / (Excess) ADIT Activity (Note B)				
Line	Days in Period					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
	(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)	Projected Monthly Activity	Prorated Projected Monthly Activity (Column E x Column F)	Prorated Projected Balance (Col. G Plus Col. H, Preceding Balance)	Actual Monthly Activity	Difference Projected vs. Actual (Note C)	Preserve Proration (Actual vs Projected) (Note D)	Preserve Proration (Actual vs Projected) (Note E)	Preserved Prorated Actual Balance (Col. K + Col. L + Col. M, Preceding Balance)
1	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actual)		20,229,933					-
2	January	31	-	214	50.00%	(55,256)	(27,628)	20,202,305	-	-	-	-	-
3	February	28	-	214	50.00%	(55,256)	(27,628)	20,174,677	-	-	-	-	-
4	March	31	-	214	50.00%	(55,256)	(27,628)	20,147,049	-	-	-	-	-
5	April	30	-	214	50.00%	(55,256)	(27,628)	20,119,421	-	-	-	-	-
6	May	31	-	214	50.00%	(55,256)	(27,628)	20,091,793	-	-	-	-	-
7	June	30	185	214	86.45%	(55,256)	(47,768)	20,044,025	-	-	-	-	-
8	July	31	154	214	71.96%	(55,256)	(39,764)	20,004,262	-	-	-	-	-
9	August	31	123	214	57.48%	(55,256)	(31,759)	19,972,502	-	-	-	-	-
10	September	30	93	214	43.46%	(55,256)	(24,013)	19,948,489	-	-	-	-	-
11	October	31	62	214	28.97%	(55,256)	(16,009)	19,932,481	-	-	-	-	-
12	November	30	32	214	14.95%	(55,256)	(8,263)	19,924,218	-	-	-	-	-
13	December	31	1	214	0.47%	(55,256)	(258)	19,923,960	-	-	-	-	-
14	Total (Sum of Lines 2 - 13)						(663,071)	(305,973)		-	-	-	-
15	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actual)		-	-				-
16	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
17	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 15 + Line 16)		-	(Col. (M), Line 15 + Line 16)				-
18	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-
19	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
20	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 18 + Line 19)		-	(Col. (M), Line 18 + Line 19)				-
21	Average Balance as adjusted (non-prorated)					([Col. (H), Line 17 + Line 20] /2)			([Col. (M), Line 17 + Line 20] /2)				-
22	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 13)			(Col. (M), Line 13)				-
23	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 21 + Line 22)			(Col. (M), Line 21 + Line 22)				-
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) Month	(B) Days Per Month	(C) Prorated Days Per Month	(D) Total Days Per Future Test Period	(E) 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)
24	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actual)		(45,941,442)	-				-
25	January	31	-	214	50.00%	135,418	67,709	(45,873,733)	-	-	-	-	-
26	February	28	-	214	50.00%	135,418	67,709	(45,806,024)	-	-	-	-	-
27	March	31	-	214	50.00%	135,418	67,709	(45,738,315)	-	-	-	-	-
28	April	30	-	214	50.00%	135,418	67,709	(45,670,606)	-	-	-	-	-
29	May	31	-	214	50.00%	135,418	67,709	(45,602,897)	-	-	-	-	-
30	June	30	185	214	86.45%	135,418	117,067	(45,485,830)	-	-	-	-	-
31	July	31	154	214	71.96%	135,418	97,450	(45,388,380)	-	-	-	-	-
32	August	31	123	214	57.48%	135,418	77,834	(45,310,546)	-	-	-	-	-
33	September	30	93	214	43.46%	135,418	58,850	(45,251,696)	-	-	-	-	-
34	October	31	62	214	28.97%	135,418	39,233	(45,212,463)	-	-	-	-	-
35	November	30	32	214	14.95%	135,418	20,249	(45,192,214)	-	-	-	-	-
36	December	31	1	214	0.47%	135,418	633	(45,191,581)	-	-	-	-	-
37	Total (Sum of Lines 25 - 36)						1,625,016	749,861		-	-	-	-
38	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actual)		-	-				-
39	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
40	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 38 + Line 39)		-	(Col. (M), Line 38 + Line 39)				-
41	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)		-	-				-
42	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)		-	(Note F)				-
43	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 41 + Line 42)		-	(Col. (M), Line 41 + Line 42)				-
44	Average Balance as adjusted (non-prorated)					([Col. (H), Line 40 + Line 43] /2)			([Col. (M), Line 40 + Line 43] /2)				-
45	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 36)			(Col. (M), Line 36)				-
46	Deficient / (Excess) ADIT - Account 282					(Col. (H), Line 44 + Line 45)			(Col. (M), Line 44 + Line 45)				-

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

Line	Unamortized Deficient / (Excess) ADIT - Federal (Projected)			Unamortized Deficient / (Excess) ADIT - Federal (Actual)		
	(A)	(B)	(C)	(D)	(E)	(F)
	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance	Deficient / (Excess) Deferred Income Taxes	Reference	Projected EOY Balance
70	ADIT - 190	(Col. (H), Line 23)	\$ 19,923,960	ADIT - 190	(Col. (M), Line 23)	\$ -
71	ADIT - 282	(Col. (H), Line 46)	(45,191,581)	ADIT - 282	(Col. (M), Line 46)	-
72	ADIT - 283	(Col. (H), Line 69)	-	ADIT - 283	(Col. (M), Line 69)	-
73	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-9A, Line 41a)	\$ (25,267,621)	Unamortized Deficient / (Excess) ADIT - Federal	(Entered in ATT H-9A, Line 41a)	\$ -

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

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) - Proration of Deficient / (Excess) ADIT Activity (Note B)				(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)					(J) Difference Projected vs. Actual (Note C)	(K) Preserve Proration (Actual vs Projected) (Note D)	(L) Preserve Proration (Actual vs Projected) (Note E)		
74	Deficient / (Excess) ADIT Subject to Proration					12/31/2024 (Actual)			-					-
75	January	31	-	214	50.00%	-	-	-	-	-	-	-	-	
76	February	28	-	214	50.00%	-	-	-	-	-	-	-	-	
77	March	31	-	214	50.00%	-	-	-	-	-	-	-	-	
78	April	30	-	214	50.00%	-	-	-	-	-	-	-	-	
79	May	31	-	214	50.00%	-	-	-	-	-	-	-	-	
80	June	30	185	214	86.45%	-	-	-	-	-	-	-	-	
81	July	31	154	214	71.96%	-	-	-	-	-	-	-	-	
82	August	31	123	214	57.48%	-	-	-	-	-	-	-	-	
83	September	30	93	214	43.46%	-	-	-	-	-	-	-	-	
84	October	31	62	214	28.97%	-	-	-	-	-	-	-	-	
85	November	30	32	214	14.95%	-	-	-	-	-	-	-	-	
86	December	31	1	214	0.47%	-	-	-	-	-	-	-	-	
87	Total (Sum of Lines 75 - 86)					365	-	-	-	-	-	-	-	
88	Beginning Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2024 (Actual)			-					-
89	Beginning Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-					-
90	Beginning Balance - Deficient / (Excess) ADIT					(Col. (H), Line 88 + Line 89)			-	(Note F)				-
91	Ending Balance - Deficient / (Excess) ADIT Not Subject to Proration					12/31/2025 (Projected)			-					-
92	Ending Balance - Deficient / (Excess) ADIT Adjustment					(Note F)			-					-
93	Ending Balance - Deficient / (Excess) ADIT					(Col. (H), Line 91 + Line 92)			-	(Note F)				-
94	Average Balance as adjusted (non-prorated)					[(Col. (H), Line 90 + Line 93) / 2]			-	[(Col. (M), Line 90 + Line 93) / 2]				-
95	Prorated Deficient / (Excess) ADIT					(Col. (H), Line 86)			-	(Col. (M), Line 86)				-
96	Deficient / (Excess) ADIT - Account 190					(Col. (H), Line 94 + Line 95)			-	(Col. (M), Line 94 + Line 95)				-

Attachment 1D - ADIT Rate Base Adjustment

	(F)
	Projected EOY Balance
\$	-
	-
	-
\$	-

Potomac Electric Power 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**

Instructions

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

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

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

Notes

- A This section is used to calculate the projected deficient / (excess) ADIT balances. The computations in columns A-H of this workpaper apply the proration rules of Reg. Sec. 1.167(f)-1(h)(6) to the projected annual activity of deficient / (excess) accumulated deferred income taxes subject to the normalization requirements. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated. For deficient / (excess) accumulated deferred income taxes subject to the normalization requirements, projected activity for months prior to the future portion of the test period is averaged rather than prorated.
- B This section is used to calculate the actual deficient / (excess) ADIT balances. The computations in columns A-M of this workpaper apply the proration rules of Reg. Sec. 1.167(f)-1(h)(6) and averaging in accordance with IRC Section 168(j)(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 IRS normalization adjustment.

Potomac Electric Power 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)	410.1	4 Years	\$ 1,291,072	\$ -	\$ -	\$ -
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	(5,706,710)	-	-	-
6	Subtotal - Deficient / (Excess) ADIT				\$ (4,415,637)	\$ -	\$ -	\$ -
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	(46,126,851)	-	-	-
11	ADIT - 283	(Note A)	411.1	5 Years	-	-	-	-
12	Subtotal - Deficient / (Excess) ADIT				\$ (46,126,851)	\$ -	\$ -	\$ -
13	Protected Property							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ 20,893,004	\$ 20,229,933	\$ (663,071)	\$ 19,566,862
15	ADIT - 281	(Note A)	411.1	ARAM	-	-	-	-
16	ADIT - 282	(Note A)	411.1	ARAM	(56,057,633)	(45,941,442)	1,625,016	(44,316,426)
17	ADIT - 283	(Note A)	411.1	ARAM	-	-	-	-
18	Subtotal - Deficient / (Excess) ADIT				\$ (35,164,629)	\$ (25,711,509)	\$ 961,945	\$ (24,749,564)
19	Total - Deficient / (Excess) ADIT				\$ (85,707,117)	\$ (25,711,509)	\$ 961,945	\$ (24,749,564)
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	(958,862)	-	-	-
24	ADIT - 283	(Note B)	411.1	ARAM	-	-	-	-
25	Subtotal - Deficient / (Excess) ADIT				\$ (958,862)	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT				\$ (958,862)	\$ -	\$ -	\$ -

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

Total Federal 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	December 31, 2025 EOY Balance
27	Unprotected Non-Property						
28	ADIT - 190		410.1		\$ 1,291,072	\$ -	\$ -
29	ADIT - 281		411.1		-	-	-
30	ADIT - 282		411.1		-	-	-
31	ADIT - 283		411.1		(5,706,710)	-	-
32	Subtotal - Deficient / (Excess) ADIT				\$ (4,415,637)	\$ -	\$ -
33	Unprotected Property						
34	ADIT - 190		411.1		\$ -	\$ -	\$ -
35	ADIT - 281		411.1		-	-	-
36	ADIT - 282		411.1		(46,126,851)	-	-
37	ADIT - 283		411.1		-	-	-
38	Subtotal - Deficient / (Excess) ADIT				\$ (46,126,851)	\$ -	\$ -
39	Protected Property						
40	ADIT - 190		410.1		\$ 20,893,004	\$ 20,229,933	\$ (663,071)
41	ADIT - 281		411.1		-	-	-
42	ADIT - 282		411.1		(57,016,495)	(45,941,442)	1,625,016
43	ADIT - 283		411.1		-	-	-
44	Subtotal - Deficient / (Excess) ADIT				\$ (36,123,491)	\$ (25,711,509)	\$ 961,945
45	Total - Deficient / (Excess) ADIT				\$ (86,665,979)	\$ (25,711,509)	\$ 961,945

Total Federal 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, 2024 ADIT Deficient / (Excess)	December 31, 2024 BOY Balance	December 31, 2025 EOY Balance
46	ADIT - 190		410.1		\$ 22,184,077	\$ 20,229,933	\$ (663,071)
47	ADIT - 281		411.1		-	-	-
48	ADIT - 282		411.1		(103,143,346)	(45,941,442)	1,625,016
49	ADIT - 283		411.1		(5,706,710)	-	-
50	Total - Deficient / (Excess) ADIT				\$ (86,665,979)	\$ (25,711,509)	\$ 961,945
51	Tax Gross-Up Factor	ATT H-9A, Line 132b			1.38	1.38	1.38
52	Regulatory Asset / (Liability)				\$ (119,568,142)	\$ (35,472,713)	\$ 1,327,141

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)			(119,568,142)	(35,472,713)	1,327,141	(34,145,572)
55	Total - Transmission Regulatory Asset / (Liability)			\$ (119,568,142)	\$ (35,472,713)	\$ 1,327,141	\$ (34,145,572)

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

State Deficient / (Excess) Deferred Income Taxes								
Maryland (2018 Apportionment Weighting 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	Unprotected Non-Property							
57	ADIT - 190	(Note C)	410.1	4 Years	\$ 132,587	\$ -	\$ -	\$ -
58	ADIT - 281	(Note C)	411.1	4 Years	-	-	-	-
59	ADIT - 282	(Note C)	411.1	4 Years	-	-	-	-
60	ADIT - 283	(Note C)	411.1	4 Years	-	-	-	-
61	Subtotal - Deficient / (Excess) ADIT				\$ 132,587	\$ -	\$ -	\$ -
62	Unprotected Property							
63	ADIT - 190	(Note C)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
64	ADIT - 281	(Note C)	411.1	5 Years	-	-	-	-
65	ADIT - 282	(Note C)	410.1	5 Years	1,905,435	-	-	-
66	ADIT - 283	(Note C)	411.1	5 Years	-	-	-	-
67	Subtotal - Deficient / (Excess) ADIT				\$ 1,905,435	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190	(Note C)	410.1	NA	\$ -	\$ -	\$ -	\$ -
70	ADIT - 281	(Note C)	411.1	NA	-	-	-	-
71	ADIT - 282	(Note C)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note C)	411.1	NA	-	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$ 2,038,022	\$ -	\$ -	\$ -
Washington, D.C. (2018 Apportionment Weighting 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
75	Unprotected Non-Property							
76	ADIT - 190	(Note D)	410.1	4 Years	\$ 22,098	\$ -	\$ -	\$ -
77	ADIT - 281	(Note D)	411.1	4 Years	-	-	-	-
78	ADIT - 282	(Note D)	411.1	4 Years	-	-	-	-
79	ADIT - 283	(Note D)	411.1	4 Years	-	-	-	-
80	Subtotal - Deficient / (Excess) ADIT				\$ 22,098	\$ -	\$ -	\$ -
81	Unprotected Property							
82	ADIT - 190	(Note D)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
83	ADIT - 281	(Note D)	411.1	5 Years	-	-	-	-
84	ADIT - 282	(Note D)	410.1	5 Years	497,120	-	-	-
85	ADIT - 283	(Note D)	411.1	5 Years	-	-	-	-
86	Subtotal - Deficient / (Excess) ADIT				\$ 497,120	\$ -	\$ -	\$ -
87	Protected Property							
88	ADIT - 190	(Note D)	410.1	NA	\$ -	\$ -	\$ -	\$ -
89	ADIT - 281	(Note D)	411.1	NA	-	-	-	-
90	ADIT - 282	(Note D)	411.1	NA	-	-	-	-
91	ADIT - 283	(Note D)	411.1	NA	-	-	-	-
92	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
93	Total - Deficient / (Excess) ADIT				\$ 519,218	\$ -	\$ -	\$ -

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

Washington, D.C. (2017 Corporate 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
94	Unprotected Non-Property							
95	ADIT - 190	(Note E)	410.1	4 Years	\$ -	\$ -	\$ -	\$ -
96	ADIT - 281	(Note E)	411.1	4 Years	-	-	-	-
97	ADIT - 282	(Note E)	411.1	4 Years	-	-	-	-
98	ADIT - 283	(Note E)	411.1	4 Years	-	-	-	-
99	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
100	Unprotected Property							
101	ADIT - 190	(Note E)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
102	ADIT - 281	(Note E)	411.1	5 Years	-	-	-	-
103	ADIT - 282	(Note E)	411.1	5 Years	(945,116)	-	-	-
104	ADIT - 283	(Note E)	411.1	5 Years	-	-	-	-
105	Subtotal - Deficient / (Excess) ADIT				\$ (945,116)	\$ -	\$ -	\$ -
106	Protected Property							
107	ADIT - 190	(Note E)	410.1	NA	\$ -	\$ -	\$ -	\$ -
108	ADIT - 281	(Note E)	411.1	NA	-	-	-	-
109	ADIT - 282	(Note E)	411.1	NA	-	-	-	-
110	ADIT - 283	(Note E)	411.1	NA	-	-	-	-
111	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
112	Total - Deficient / (Excess) ADIT				\$ (945,116)	\$ -	\$ -	\$ -
Washington, D.C. (2016 Corporate 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
113	Unprotected Non-Property							
114	ADIT - 190	(Note F)	410.1	4 Years	\$ 56,380	\$ -	\$ -	\$ -
115	ADIT - 281	(Note F)	411.1	4 Years	-	-	-	-
116	ADIT - 282	(Note F)	411.1	4 Years	-	-	-	-
117	ADIT - 283	(Note F)	411.1	4 Years	-	-	-	-
118	Subtotal - Deficient / (Excess) ADIT				\$ 56,380	\$ -	\$ -	\$ -
119	Unprotected Property							
120	ADIT - 190	(Note F)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
121	ADIT - 281	(Note F)	411.1	5 Years	-	-	-	-
122	ADIT - 282	(Note F)	411.1	5 Years	(630,682)	-	-	-
123	ADIT - 283	(Note F)	411.1	5 Years	-	-	-	-
124	Subtotal - Deficient / (Excess) ADIT				\$ (630,682)	\$ -	\$ -	\$ -
125	Protected Property							
126	ADIT - 190	(Note F)	410.1	NA	\$ -	-	-	-
127	ADIT - 281	(Note F)	411.1	NA	-	-	-	-
128	ADIT - 282	(Note F)	411.1	NA	-	-	-	-
129	ADIT - 283	(Note F)	411.1	NA	-	-	-	-
130	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
131	Total - Deficient / (Excess) ADIT				\$ (574,302)	\$ -	\$ -	\$ -

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

Washington, D.C. (2015 Corporate Rate Change)								
	(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
132	Unprotected Non-Property							
133	ADIT - 190	(Note G)	411.1	4 Years	\$ (685,034)	\$ -	\$ -	\$ -
134	ADIT - 281	(Note G)	411.1	4 Years	-	-	-	-
135	ADIT - 282	(Note G)	411.1	4 Years	-	-	-	-
136	ADIT - 283	(Note G)	411.1	4 Years	-	-	-	-
137	Subtotal - Deficient / (Excess) ADIT				\$ (685,034)	\$ -	\$ -	\$ -
138	Unprotected Property							
139	ADIT - 190	(Note G)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
140	ADIT - 281	(Note G)	411.1	5 Years	-	-	-	-
141	ADIT - 282	(Note G)	411.1	5 Years	(2,817,585)	-	-	-
142	ADIT - 283	(Note G)	411.1	5 Years	-	-	-	-
143	Subtotal - Deficient / (Excess) ADIT				\$ (2,817,585)	\$ -	\$ -	\$ -
144	Protected Property							
145	ADIT - 190	(Note G)	410.1	NA	\$ -	\$ -	\$ -	\$ -
146	ADIT - 281	(Note G)	411.1	NA	-	-	-	-
147	ADIT - 282	(Note G)	411.1	NA	-	-	-	-
148	ADIT - 283	(Note G)	411.1	NA	-	-	-	-
149	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
150	Total - Deficient / (Excess) ADIT				\$ (3,502,619)	\$ -	\$ -	\$ -
Maryland (2007 Corporate Rate Change)								
	(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
151	Unprotected Non-Property							
152	ADIT - 190	(Note H)	411.1	4 Years	\$ -	\$ -	\$ -	\$ -
153	ADIT - 281	(Note H)	411.1	4 Years	-	-	-	-
154	ADIT - 282	(Note H)	411.1	4 Years	-	-	-	-
155	ADIT - 283	(Note H)	411.1	4 Years	-	-	-	-
156	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
157	Unprotected Property							
158	ADIT - 190	(Note H)	411.1	5 Years	\$ -	\$ -	\$ -	\$ -
159	ADIT - 281	(Note H)	411.1	5 Years	-	-	-	-
160	ADIT - 282	(Note H)	410.1	5 Years	58,414	-	-	-
161	ADIT - 283	(Note H)	411.1	5 Years	-	-	-	-
162	Subtotal - Deficient / (Excess) ADIT				\$ 58,414	\$ -	\$ -	\$ -
163	Protected Property							
164	ADIT - 190	(Note H)	410.1	NA	\$ -	\$ -	\$ -	\$ -
165	ADIT - 281	(Note H)	411.1	NA	-	-	-	-
166	ADIT - 282	(Note H)	411.1	NA	-	-	-	-
167	ADIT - 283	(Note H)	411.1	NA	-	-	-	-
168	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
169	Total - Deficient / (Excess) ADIT				\$ 58,414	\$ -	\$ -	\$ -

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

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
170	<u>Unprotected Non-Property</u>							
171	ADIT - 190		411.1		\$ (473,969)	\$ -	\$ -	\$ -
172	ADIT - 281		411.1		-	-	-	-
173	ADIT - 282		411.1		-	-	-	-
174	ADIT - 283		411.1		-	-	-	-
175	Subtotal - Deficient / (Excess) ADIT				\$ (473,969)	\$ -	\$ -	\$ -
176	<u>Unprotected Property</u>							
177	ADIT - 190		411.1		\$ -	\$ -	\$ -	\$ -
178	ADIT - 281		411.1		-	-	-	-
179	ADIT - 282		411.1		(1,932,414)	-	-	-
180	ADIT - 283		411.1		-	-	-	-
181	Subtotal - Deficient / (Excess) ADIT				\$ (1,932,414)	\$ -	\$ -	\$ -
182	<u>Protected Property</u>							
183	ADIT - 190		410.1		\$ -	\$ -	\$ -	\$ -
184	ADIT - 281		411.1		-	-	-	-
185	ADIT - 282		411.1		-	-	-	-
186	ADIT - 283		411.1		-	-	-	-
187	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
188	Total - Deficient / (Excess) ADIT				\$ (2,406,383)	\$ -	\$ -	\$ -

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
189	ADIT - 190		410.1		\$ (473,969)	\$ -	\$ -	\$ -
190	ADIT - 281		411.1		-	-	-	-
191	ADIT - 282		411.1		(1,932,414)	-	-	-
192	ADIT - 283		411.1		-	-	-	-
193	Total - Deficient / (Excess) ADIT				\$ (2,406,383)	\$ -	\$ -	\$ -
194	Tax Gross-Up Factor	ATT H-9A, Line 132b			1.38	1.38	1.38	1.38
195	Regulatory Asset / (Liability)				\$ (3,319,950)	\$ -	\$ -	\$ -

State Income Tax Regulatory Asset / (Liability)								
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes				December 31, 2024		December 31, 2025
					ADIT Deficient / (Excess)	BOY Balance		EOY Balance
196	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
197	Account 254 (Other Regulatory Liabilities)				(3,319,950)	-	-	-
198	Total - Transmission Regulatory Asset / (Liability)				\$ (3,319,950)	\$ -	\$ -	\$ -

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				December 31, 2024		December 31, 2025
					ADIT Deficient / (Excess)	BOY Balance		EOY Balance
199	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
200	Account 254 (Other Regulatory Liabilities)				(122,888,092)	(35,472,713)	1,327,141	(34,145,572)
201	Total - Transmission Regulatory Asset / (Liability)				\$ (122,888,092)	\$ (35,472,713)	\$ 1,327,141	\$ (34,145,572)

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

Instructions

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.

Notes

- A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments, tax return amendments, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The 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 Pepco 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.
- C The remaining unamortized deficient and (excess) ADIT related to the Maryland 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- D The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2018 "Apportionment Weighting Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- E The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2017 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- F The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2016 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- G The remaining unamortized deficient and (excess) ADIT related to the Washington, D.C. 2015 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- H The remaining unamortized deficient and (excess) ADIT related to the Maryland 2007 "Corporate Rate Change" as of September 30, 2018 will be amortized beginning October 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 or tax return amendments. The unprotected property related deficient and (excess) ADIT will be fully amortized by September 30, 2023. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column F will change based on where Pepco resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

END

Potomac Electric Power 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)	
FERC Account 190 - Non-Current (Note A)														
1	Accrued Payroll Taxes - Manual	Accrued Liabilities	Unprotected Non-Property	\$ 528,972	\$ 185,140	\$ 40,202	\$ (14,071)	\$ 211,272	\$ 528,972	\$ 111,084	\$ 40,202	\$ (8,442)	\$ 142,844	
2	Other Current Liabilities - General	Unprotected Non-Property	Unprotected Non-Property	27,544,340	9,640,519	2,093,370	(732,679)	11,001,210	27,544,340	5,784,311	2,093,370	(439,608)	7,438,074	
3	Accrued Liab-Required Health Claims Reserve	Accrued Liabilities	Unprotected Non-Property	1,324,005	463,402	100,624	(35,219)	528,808	1,324,005	278,041	100,624	(21,131)	357,534	
4	Accrued Liab-General Liability	Accrued Liabilities	Unprotected Non-Property	1,904,937	666,728	144,775	(50,671)	760,832	1,904,937	400,037	144,775	(30,403)	514,409	
5	Accrued Liab-Auto Liability	Accrued Liabilities	Unprotected Non-Property	301,988	105,696	22,951	(8,033)	120,614	301,988	63,417	22,951	(4,820)	81,549	
6	Accrued Liabilities - Workers Comp - Long-term	Accrued Liabilities	Unprotected Non-Property	54,355,782	19,024,524	4,131,039	(1,445,864)	21,709,699	54,355,782	11,414,714	4,131,039	(867,518)	14,678,235	
7	Accrued Liabilities - Disability - Long-term	Accrued Liabilities	Unprotected Non-Property	4,248,709	1,487,048	322,902	(113,016)	1,696,934	4,248,709	892,229	322,902	(67,809)	1,147,321	
8	Accrued Liab-LTIP	Accrued Liabilities	Unprotected Non-Property	473,540	165,739	35,989	(12,586)	189,132	473,540	99,443	35,989	(7,558)	127,875	
9	Accrued Liability - PHI Incentive Plan	Accrued Liabilities	Unprotected Non-Property	7,429,389	2,600,286	564,634	(197,622)	2,967,298	7,429,389	1,560,172	564,634	(118,573)	2,006,232	
10	Accrued Liab-Retentions	Accrued Liabilities	Unprotected Non-Property	20,000	7,000	1,520	(532)	7,988	20,000	4,200	1,520	(319)	5,401	
11	Accrued Severance	Accrued Liabilities	Unprotected Non-Property	173,807	60,832	13,209	(4,623)	69,419	173,807	36,499	13,209	(2,774)	46,935	
12	Accrued Liab-SERP	Accrued Liabilities	Unprotected Non-Property	3,934,817	1,377,186	299,046	(104,666)	1,571,566	3,934,817	825,312	299,046	(62,800)	1,062,558	
13	Accrued Liab-Sick Pay Carryover	Accrued Liabilities	Unprotected Non-Property	7,680,551	2,686,193	583,722	(204,303)	3,067,612	7,680,551	1,612,916	583,722	(122,582)	2,074,056	
14	Accrued Liab-Vacation	Accrued Liabilities	Unprotected Non-Property	7,227,360	2,529,576	549,279	(192,248)	2,886,608	7,227,360	1,517,746	549,279	(115,349)	1,951,676	
15	Deferred Credits-General	Accrued Liabilities	Unprotected Non-Property	355,346	124,371	27,006	(9,452)	141,925	355,346	74,623	27,006	(5,671)	95,958	
16	Deferred Credits-General (Merger Commitments)	Accrued Liabilities	Unprotected Non-Property	13,909,345	4,868,271	1,057,110	(369,989)	5,555,392	13,909,345	2,920,962	1,057,110	(221,993)	3,756,080	
17	Deferred Credits-General (DC PLUG)	Accrued Liabilities	Unprotected Non-Property	160,000,000	56,000,000	12,160,000	(4,256,000)	63,904,000	160,000,000	33,600,000	12,160,000	(2,553,600)	43,206,400	
18	Accrued Liability - LTIP - Non-Current	Accrued Liabilities	Unprotected Non-Property	76,247	26,687	5,795	(2,028)	30,453	76,247	16,012	5,795	(1,217)	20,590	
19	Payroll Taxes 401(a)	Accrued Liabilities	Unprotected Non-Property	(285,855)	(100,049)	(21,725)	7,604	(114,170)	(285,855)	(60,030)	(21,725)	4,562	(77,192)	
20	Provision for Uncollectible Accounts-Spec Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	885,155	309,804	67,272	(23,545)	353,531	885,155	188,883	67,272	(14,127)	239,027	
21	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	8,806,290	3,082,201	669,278	(234,247)	3,517,232	8,806,290	1,849,321	669,278	(140,548)	2,378,050	
22	Provision for Uncollectible Accounts - DC Retail	Allowance for Doubtful Accounts	Unprotected Non-Property	7,074,536	2,476,088	537,665	(188,183)	2,825,570	7,074,536	1,485,653	537,665	(112,910)	1,910,408	
23	Provision for Uncollectible POR - Pepco DC	Allowance for Doubtful Accounts	Unprotected Non-Property	2,516,575	880,801	191,260	(66,941)	1,005,120	2,516,575	528,481	191,260	(40,165)	679,576	
24	Provision for Uncollectible POR - Pepco MD	Allowance for Doubtful Accounts	Unprotected Non-Property	2,209,792	773,427	167,944	(58,780)	880,589	2,209,792	464,056	167,944	(35,268)	567,732	
25	Maryland Capital Loss Carryforward	Capital Loss Limitation	Unprotected Non-Property	-	-	12,533	(4,387)	8,147	-	-	-	(2,632)	9,901	
26	DC Capital Loss Carryforward	Capital Loss Limitation	Unprotected Non-Property	-	-	8,634	(3,022)	5,612	-	-	-	8,634	(1,813)	
27	Federal Charitable Contribution Carryforward	Charitable Contribution Carryforward	Unprotected Non-Property	12,748,541	4,461,989	-	-	4,461,989	12,748,541	2,677,194	-	-	2,677,194	
28	Maryland Charitable Contribution Carryforward	Charitable Contribution Carryforward	Unprotected Non-Property	-	-	626,545	(219,291)	407,254	-	-	-	626,545	(131,574)	
29	DC Charitable Contribution Carryforward	Charitable Contribution Carryforward	Unprotected Non-Property	-	-	438,135	(153,347)	284,788	-	-	-	438,135	(92,008)	
30	Acc Liab - Deferred Comp LT - Old Plans	Deferred Compensation	Unprotected Non-Property	3,175,708	1,111,498	241,354	(84,474)	1,268,378	3,175,708	666,899	241,354	(50,884)	857,568	
31	Acc Liab - Deferred Comp LT - Active Plans	Deferred Compensation	Unprotected Non-Property	771,974	270,191	58,670	(20,535)	308,326	771,974	162,115	58,670	(12,321)	208,464	
32	Other Special Funds-Deferred Comp	Deferred Compensation	Unprotected Non-Property	(22,102)	(7,736)	(1,680)	588	(8,828)	(22,102)	(6,441)	(1,680)	353	(5,968)	
33	Accrued Liab-Environmental Site Exp - Long-Term	Environmental Expense	Unprotected Non-Property	26,684,952	9,339,733	2,028,056	(709,820)	10,657,970	26,684,952	5,603,840	2,028,056	(425,892)	7,206,004	
34	Accrued Liab-OPEB	FAS 106 OPEB Adjustment	Unprotected Non-Property	36,501,922	12,775,673	2,774,146	(970,951)	14,578,868	36,501,922	7,665,404	2,774,146	(582,571)	9,856,979	
35	FIR 48 Interest Payable-MD-NonCurrent	Interest on Contingent Taxes	Unprotected Non-Property	305,637	106,973	23,228	(8,130)	122,071	305,637	64,184	23,228	(4,878)	62,534	
36	Accrued Charitable Contributions-MD-Current	Merger Commitment Deferrals	Unprotected Non-Property	789,383	276,284	59,993	(20,998)	315,280	789,383	165,770	59,993	(12,599)	213,165	
37	Accrued Charitable Contributions-DC-Current	Merger Commitment Deferrals	Unprotected Non-Property	2,068,546	723,991	157,209	(55,023)	826,177	2,068,546	434,395	157,209	(33,014)	558,590	
38	Merger Commitments	Merger Commitment Deferrals	Unprotected Non-Property	9,120,596	3,192,208	693,165	(242,608)	3,642,766	9,120,596	1,915,325	693,165	(145,565)	2,462,926	
39	Accrued Charitable Contributions-MD-Non-Current	Merger Commitment Deferrals	Unprotected Non-Property	5,554,249	1,943,987	422,123	(147,743)	2,218,367	5,554,249	1,166,392	422,123	(88,646)	1,499,869	
40	Accrued Charitable Contributions-DC-Non-Current	Merger Commitment Deferrals	Unprotected Non-Property	14,115,127	4,940,295	1,072,750	(375,462)	5,637,582	14,115,127	2,964,177	1,072,750	(225,277)	3,811,549	
41	Use Tax Payable-DC	Other 190 Deferred Taxes	Unprotected Non-Property	701,192	245,417	53,291	(18,652)	280,056	701,192	147,250	53,291	(11,191)	189,350	
42	Other Long-Term Liabilities	Other 190 Deferred Taxes	Unprotected Non-Property	2,500,000	875,000	190,000	(66,500)	998,500	2,500,000	525,000	190,000	(39,900)	675,100	
43	Federal State Income Taxes Deductible	Other 190 Deferred Taxes	Unprotected Non-Property	2,959,146	1,035,701	-	-	1,035,701	2,959,146	621,421	-	-	621,421	
44	Maryland 1/1/2000 Basis Carryforward	Other 190 Deferred Taxes	Unprotected Non-Property	-	-	3,630,153	(1,270,554)	2,359,600	-	-	-	3,630,153	(762,332)	
45	Asset Retirement Obligation-Electric Utility Plant	Regulatory Liabilities	Unprotected Non-Property	3,485,135	1,219,797	264,870	(92,705)	1,391,963	3,485,135	731,878	264,870	(55,623)	941,126	
46	Other Regulatory Liability - General	Regulatory Liabilities	Unprotected Non-Property	(3,357,069)	(1,174,974)	(255,137)	89,298	(3,357,069)	(3,357,069)	(704,984)	(255,137)	53,579	(906,543)	
47	Oil Reg Liab-Asset Retirement Obligation-Electric	Regulatory Liabilities	Unprotected Non-Property	3,485,135	1,219,797	264,870	(92,705)	1,391,963	3,485,135	731,878	264,870	(55,623)	941,126	
48	Reg Liab-Asset Retirement Oblig-Electric-Contra	Regulatory Liabilities	Unprotected Non-Property	(3,485,135)	(1,219,797)	(264,870)	92,705	(1,391,963)	(3,485,135)	(731,878)	(264,870)	55,623	(941,126)	
49	Regulatory Liability-MD Grid Resiliency Charge	Regulatory Liabilities	Unprotected Non-Property	975,399	341,390	74,130	(25,946)	389,574	975,399	204,834	74,130	(15,567)	263,397	
50	Reg Liab-MD Dynamic Pricing/Critical Pk Rebate Cr	Regulatory Liabilities	Unprotected Non-Property	2,536,480	887,768	192,773	(67,470)	1,013,070	2,536,480	532,661	192,773	(40,482)	684,951	
51	Regulatory Liability - MD - Base	Regulatory Liabilities	Unprotected Non-Property	692,633	242,421	52,640	(18,424)	276,638	692,633	145,453	52,640	(11,054)	187,039	
52	Reg Liab-Third Party Supplier-DC Distribution	Regulatory Liabilities	Unprotected Non-Property	1,375,838	481,543	104,564	(36,597)	549,510	1,375,838	288,926	104,564	(21,958)	371,531	
53	Maryland Net Operating Loss Carryforward	State NOL	Unprotected Non-Property	-	-	5,307,670	(1,857,684)	3,449,985	-	-	5,307,670	(1,114,611)	4,193,059	
54	DC Net Operating Loss Carryforward	State NOL	Unprotected Non-Property	-	-	9,626,335	(3,369,217)	6,257,118	-	-	9,626,335	(2,021,530)	7,604,805	
55	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	859,850,582	300,947,704	-	-	300,947,704	859,850,582	180,568,622	-	-	180,568,622	
56	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(820,362,149)	(287,126,752)	-	-	(287,126,752)	(820,362,149)	(172,276,051)	-	-	(172,276,051)	
57	Unamortized Investment Tax Credits	FAS 109 - Deferred Taxes on ITC	Protected Property	1,934,714	677,150	147,038	(51,463)	772,725	1,934,714	405,290	147,038	(30,878)	522,450	
58	Other Reg Assets - Income Tax Recov thru Rates	FAS109 Non-TCJA	N/A	(18,162,734)	(6,356,957)	(1,380,368)	483,129	(7,254,196)	(18,162,734)	(3,814,174)	(1,380,368)	289,877	(4,904,665)	
59	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(156,526,748)	(54,784,362)	(11,896,033)	4,163,611	(62,516,783)	(156,526,748)	(32,870,617)	(11,896,033)	2,498,167	(42,268,483)	
60	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	1,286,587	450,305	97,781	(34,223)	513,863	1,286,587	270,183	97,781	(20,534)	347,430	
61	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A	-	-	-	-	-	973,762,350	204,490,093	74,005,939	(15,541,247)	262,954,785	
62	Total FERC Account 190			\$ 304,399,168	\$ 106,539,709	\$ 38,589,438	\$ (13,506,303)	\$ 131,622,844	\$ 1,278,161,518	\$ 268,413,919	\$ 112,595,376	\$ (23,645,029)	\$ 357,364,266	

Potomac Electric Power 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)		
FERC Account 282 - Property (Note A)														
63	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (2,311,845,643)	\$ (809,145,975)	\$ -	\$ -	\$ (809,145,975)	\$ (2,311,845,643)	\$ (485,487,585)	\$ -	\$ -	\$ (485,487,585)	
64	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(2,111,838,818)	(739,143,586)	-	-	(739,143,586)	(2,111,838,818)	(443,486,152)	-	-	(443,486,152)	
65	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	149,683,320	52,389,162	-	-	52,389,162	149,683,320	31,433,497	-	-	31,433,497	
66	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(281,503,159)	(98,526,106)	-	-	(98,526,106)	(281,503,159)	(59,115,663)	-	-	(59,115,663)	
67	Maryland Fixed Asset Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(112,640,145)	39,424,051	(73,216,095)	-	-	(112,640,145)	23,654,431	(88,985,715)	
68	Maryland Fixed Asset Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	-	-	8,226,018	(2,879,106)	5,346,912	-	-	8,226,018	(1,727,464)	6,498,554	
69	Maryland Fixed Asset Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(12,662,589)	4,431,906	(8,230,683)	-	-	(12,662,589)	2,659,144	(10,003,445)	
70	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	(740,953)	259,333	(481,619)	-	-	(740,953)	155,600	(585,353)	
71	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	875,565	(306,448)	569,117	-	-	875,565	(183,869)	691,696	
72	DC Fixed Asset Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(112,117,870)	39,241,254	(72,876,615)	-	-	(112,117,870)	23,544,753	(88,573,117)	
73	DC Fixed Asset Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	-	-	5,666,813	(1,983,384)	3,683,428	-	-	5,666,813	(1,190,031)	4,476,782	
74	DC Fixed Asset Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	-	-	(4,498,321)	1,574,762	(2,923,559)	-	-	(4,498,321)	944,857	(3,554,464)	
75	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	(510,434)	178,652	(331,782)	-	-	(510,434)	107,191	(403,243)	
76	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	-	-	603,167	(211,108)	392,058	-	-	603,167	(126,665)	476,502	
77	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(16,465,645)	(5,762,976)	-	-	(5,762,976)	(16,465,645)	(3,457,785)	-	-	(3,457,785)	
78	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	19,456,991	6,809,947	-	-	6,809,947	19,456,991	4,085,968	-	-	4,085,968	
79	Total FERC Account 282			\$ (4,552,512,954)	\$ (1,593,379,534)	\$ (227,799,750)	\$ 79,729,912	\$ (1,741,449,371)	\$ (4,552,512,954)	\$ (956,027,720)	\$ (227,799,750)	\$ 47,837,947	\$ (1,135,989,523)	
FERC Account 283 - Non-Current (Note A)														
80	Unamortized Loss on Reacquired Debt - General	Reacquired Debt	Unprotected Non-Property	\$ (3,209,084)	\$ (1,123,180)	\$ (243,890)	\$ 85,362	\$ (1,281,708)	\$ (3,209,084)	\$ (673,908)	\$ (243,890)	\$ 51,217	\$ (866,581)	
81	Unamortized Loss - Pollution Bonds	Reacquired Debt	Unprotected Non-Property	(114,313)	(40,009)	(8,688)	3,041	(114,313)	(24,006)	(8,688)		1,824	(30,869)	
82	Unamortized Loss - First Mortgage Bonds	Reacquired Debt	Unprotected Non-Property	(11,903,056)	(4,166,070)	(904,632)	316,621	(4,754,081)	(11,903,056)	(2,499,642)	(904,632)	189,973	(3,214,301)	
83	Prepayments - Other Taxes	Maryland Property Taxes	Unprotected Non-Property	(25,368,491)	(8,875,972)	(1,928,005)	674,802	(10,132,175)	(25,368,491)	(5,327,383)	(1,928,005)	404,881	(6,850,507)	
84	Prepayments - General	Prepaid Interest	Unprotected Non-Property	(1,484,384)	(519,534)	(112,813)	39,485	(1,484,384)	(311,721)	(112,813)		23,691	(400,843)	
85	Prepayments - Workmen's Compensation	Prepayments	Unprotected Non-Property	(615,222)	(215,328)	(46,757)	16,365	(245,720)	(615,222)	(129,197)	(46,757)	9,819	(166,135)	
86	DSM - Energy Efficient Products - Community - MD	Regulatory Asset - DSM	Unprotected Non-Property	(184,067,950)	(64,423,783)	(13,989,164)	4,896,207	(73,516,739)	(184,067,950)	(38,654,270)	(13,989,164)	2,937,724	(49,705,709)	
87	Regulatory Assets - DSM - Direct Load Control - MD	Regulatory Asset - DSM	Unprotected Non-Property	(34,886,805)	(12,210,382)	(2,651,397)	927,989	(13,933,790)	(34,886,805)	(7,326,229)	(2,651,397)	556,793	(9,420,833)	
88	Reg Assets-FERC Formula Rate Adj-Transmission Svc	Regulatory Asset - FERC Formula Rate True-up	Unprotected Non-Property	(3,060,224)	(1,071,078)	(232,577)	81,402	(1,222,253)	(3,060,224)	(642,647)	(232,577)	48,841	(826,383)	
89	Regulatory Assets - Asset Retirement Obligation	Regulatory Assets	Unprotected Non-Property	(342,995)	(120,048)	(26,068)	9,124	(136,992)	(342,995)	(72,029)	(26,068)	5,474	(62,622)	
90	Regulatory Assets - DC Recovery - Base	Regulatory Assets	Unprotected Non-Property	(63,845,418)	(22,345,896)	(4,852,252)	1,698,288	(25,499,860)	(63,845,418)	(13,407,538)	(4,852,252)	1,018,973	(17,240,817)	
91	Regulatory Assets - MD Recovery - Base	Regulatory Assets	Unprotected Non-Property	(57,593,938)	(20,157,878)	(4,377,139)	1,531,999	(23,003,019)	(57,593,938)	(12,094,727)	(4,377,139)	919,199	(15,552,667)	
92	Regulatory Assets - DC	Regulatory Assets	Unprotected Non-Property	(10,512,194)	(3,679,268)	(798,927)	279,624	(4,198,570)	(10,512,194)	(2,207,561)	(798,927)	167,775	(2,838,713)	
93	Regulatory Assets - MD	Regulatory Assets	Unprotected Non-Property	(11,180,184)	(3,913,064)	(849,694)	297,393	(4,465,365)	(11,180,184)	(2,347,839)	(849,694)	178,436	(3,019,097)	
94	Regulatory Assets - DC Power Line Undergrounding	Regulatory Assets	Unprotected Non-Property	(190,253,767)	(66,588,818)	(14,459,286)	5,060,750	(75,987,354)	(190,253,767)	(39,953,291)	(14,459,286)	3,036,450	(51,376,127)	
95	Reg Assets-Third Party Supplier Recovery-MD Dist	Regulatory Assets	Unprotected Non-Property	(1,247,199)	(436,520)	(94,787)	33,175	(498,131)	(1,247,199)	(261,912)	(94,787)	19,905	(336,794)	
96	Regulatory Asset - Wks ComiLT Disability Accrual	Regulatory Assets	Unprotected Non-Property	(34,604,376)	(12,111,531)	(2,629,933)	920,476	(13,820,988)	(34,604,376)	(7,266,919)	(2,629,933)	552,286	(9,344,566)	
97	Regulatory Assets-DC Residential Aid	Regulatory Assets	Unprotected Non-Property	(2,434,560)	(852,096)	(185,027)	64,759	(972,363)	(2,434,560)	(511,258)	(185,027)	38,856	(657,429)	
98	Regulatory Asset- Maryland Meters	Regulatory Assets	Unprotected Non-Property	(69,912,829)	(24,469,490)	(5,313,375)	1,859,681	(27,923,184)	(69,912,829)	(14,681,694)	(5,313,375)	1,115,809	(18,879,260)	
99	AMI - Recoverable - DC	Regulatory Assets	Unprotected Non-Property	(440,137)	(154,048)	(33,450)	11,708	(175,791)	(440,137)	(92,429)	(33,450)	7,025	(118,855)	
100	Prepaid Pension Costs	Pension Plan Contribution	Unprotected Non-Property	(329,586,334)	(115,355,217)	(25,049,561)	8,766,996	(131,636,782)	(329,586,334)	(69,219,130)	(25,049,561)	5,260,198	(89,001,494)	
101	Total FERC Account 283			\$ (1,036,663,460)	\$ (362,832,211)	\$ (78,786,423)	\$ 27,575,248	\$ (414,043,396)	\$ (1,036,663,460)	\$ (217,696,327)	\$ (78,786,423)	\$ 16,545,149	\$ (279,940,601)	
102	Grand Total			\$ (5,284,777,246)	\$ (1,849,672,036)	\$ (267,996,735)	\$ 93,798,857	\$ (2,023,869,913)	\$ (4,311,014,896)	\$ (905,313,128)	\$ (193,990,796)	\$ 40,738,067	\$ (1,058,565,857)	

Instructions

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate.

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

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

Notes

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

END

Potomac Electric Power 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	Non-Recoverable	Income Tax	Total	Jurisdiction	Electric	Allocater	Transmission Allocated	FERC	
				Deferred Tax Impact		Asset / Liability	Deficient / (Excess)						
(A)	(B)	(C)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)		
FERC Account 190 - Non-Current (Note A)													
1	Accrued Payroll Taxes - Manual	Accrued Liabilities	Unprotected Non-Property	\$ 68,428	\$ -	\$ -	\$ 68,428	Labor	Yes	10.09%	\$ 6,904	190	
2	Other Current Liabilities - General	Accrued Liabilities	Unprotected Non-Property	3,563,136	-	-	3,563,136	100% DC	No	0.00%	-	190	
3	Accrued Liab-Required Health Claims Reserve	Accrued Liabilities	Unprotected Non-Property	171,273	-	-	171,273	Labor	Yes	10.09%	17,281	190	
4	Accrued Liab-General Liability	Accrued Liabilities	Unprotected Non-Property	246,423	-	-	246,423	Labor	Yes	10.09%	24,864	190	
5	Accrued Liab-Auto Liability	Accrued Liabilities	Unprotected Non-Property	39,065	-	-	39,065	Labor	Yes	10.09%	3,942	190	
6	Accrued Liabilities - Workers Comp - Long-term	Accrued Liabilities	Unprotected Non-Property	7,031,464	-	-	7,031,464	Labor	Yes	10.09%	709,475	190	
7	Accrued Liabilities - Disability - Long-term	Accrued Liabilities	Unprotected Non-Property	549,613	-	-	549,613	Labor	Yes	10.09%	55,456	190	
8	Accrued Liab-LTP	Accrued Liabilities	Unprotected Non-Property	61,257	-	-	61,257	Labor	Yes	10.09%	6,181	190	
9	Accrued Liability - PHI Incentive Plan	Accrued Liabilities	Unprotected Non-Property	961,066	-	-	961,066	Labor	Yes	10.09%	96,972	190	
10	Accrued Liab-Retentions	Accrued Liabilities	Unprotected Non-Property	2,587	-	-	2,587	Labor	Yes	10.09%	261	190	
11	Accrued Severance	Accrued Liabilities	Unprotected Non-Property	22,484	-	-	22,484	Labor	Yes	10.09%	2,269	190	
12	Accrued Liab-SERP	Accrued Liabilities	Unprotected Non-Property	509,008	-	-	51,359	100% Transmission	Yes	100.00%	51,359	190	
13	Accrued Liab-Sick Pay Carryover	Accrued Liabilities	Unprotected Non-Property	993,556	457,649	-	993,556	Labor	Yes	10.09%	100,250	190	
14	Accrued Liab-Vacation	Accrued Liabilities	Unprotected Non-Property	934,931	-	-	934,931	Labor	Yes	10.09%	94,335	190	
15	Deferred Credits-General	Accrued Liabilities	Unprotected Non-Property	45,968	-	-	45,968	Labor	Yes	10.09%	4,638	190	
16	Deferred Credits-General (Merger Commitments)	Accrued Liabilities	Unprotected Non-Property	1,799,313	1,799,313	-	(0)	Labor	No	0.00%	-	190	
17	Deferred Credits-General (DC PLUG)	Accrued Liabilities	Unprotected Non-Property	20,697,600	-	-	20,697,600	100% DC	No	0.00%	-	190	
18	Accrued Liability - LTP - Non-Current	Accrued Liabilities	Unprotected Non-Property	9,863	-	-	9,863	Labor	Yes	10.09%	995	190	
19	Payroll Taxes 401(a)	Accrued Liabilities	Unprotected Non-Property	(36,978)	-	-	(36,978)	Labor	Yes	10.09%	(3,731)	190	
20	Provision for Uncollectible Accounts-Spec Billing	Allowance for Doubtful Accounts	Unprotected Non-Property	114,504	114,504	-	-	Labor	No	0.00%	-	190	
21	Provision for Uncollectible Accounts - MD	Allowance for Doubtful Accounts	Unprotected Non-Property	1,139,182	-	-	1,139,182	100% MD	No	0.00%	-	190	
22	Provision for Uncollectible Accounts - DC Retail	Allowance for Doubtful Accounts	Unprotected Non-Property	915,162	-	-	915,162	100% DC	No	0.00%	-	190	
23	Provision for Uncollectible POR - Pepco DC	Allowance for Doubtful Accounts	Unprotected Non-Property	325,544	-	-	325,544	100% DC	No	0.00%	-	190	
24	Provision for Uncollectible POR - Pepco MD	Allowance for Doubtful Accounts	Unprotected Non-Property	285,859	-	-	285,859	100% MD	No	0.00%	-	190	
25	Maryland Capital Loss Carryforward	Capital Loss Limitation	Unprotected Non-Property	(1,755)	(1,755)	-	-	Labor	No	0.00%	-	190	
26	DC Capital Loss Carryforward	Capital Loss Limitation	Unprotected Non-Property	(1,209)	(1,209)	-	-	Labor	No	0.00%	-	190	
27	Federal Charitable Contribution Carryforward	Charitable Contribution Carryforward	Unprotected Non-Property	1,784,796	1,784,796	-	-	Labor	No	0.00%	-	190	
28	Maryland Charitable Contribution Carryforward	Charitable Contribution Carryforward	Unprotected Non-Property	(87,716)	(87,716)	-	-	Labor	No	0.00%	-	190	
29	DC Charitable Contribution Carryforward	Charitable Contribution Carryforward	Unprotected Non-Property	(61,339)	(61,339)	-	-	Labor	No	0.00%	-	190	
30	Acc Liab - Deferred Comp LT - Old Plans	Deferred Compensation	Unprotected Non-Property	410,810	-	-	410,810	Labor	Yes	10.09%	41,451	190	
31	Acc Liab - Deferred Comp LT - Active Plans	Deferred Compensation	Unprotected Non-Property	99,863	-	-	99,863	Labor	Yes	10.09%	10,076	190	
32	Other Special Funds-Deferred Comp	Deferred Compensation	Unprotected Non-Property	(2,859)	(2,859)	-	0	Labor	No	0.00%	-	190	
33	Accrued Liab-Environmental Site Exp - Long-Term	Environmental Expense	Unprotected Non-Property	3,451,965	-	-	3,451,965	Labor	No	0.00%	-	190	
34	Accrued Liab-OPEB	FAS 106 OPEB Adjustment	Unprotected Non-Property	4,721,889	-	-	4,721,889	Labor	Yes	10.09%	476,439	190	
35	FIN 48 Interest Payable-MD-Non-Current	Interest on Contingent Taxes	Unprotected Non-Property	39,537	39,537	-	-	Labor	No	0.00%	-	190	
36	Accrued Charitable Contributions-MD-Current	Merger Commitment Deferrals	Unprotected Non-Property	102,115	102,115	-	0	Labor	No	0.00%	-	190	
37	Accrued Charitable Contributions-DC-Current	Merger Commitment Deferrals	Unprotected Non-Property	267,587	267,587	-	-	Labor	No	0.00%	-	190	
38	Merger Commitments	Merger Commitment Deferrals	Unprotected Non-Property	1,179,840	1,179,840	-	-	Labor	No	0.00%	-	190	
39	Accrued Charitable Contributions-MD-Non-Current	Merger Commitment Deferrals	Unprotected Non-Property	718,498	718,498	-	-	Labor	No	0.00%	-	190	
40	Accrued Charitable Contributions-DC-Non-Current	Merger Commitment Deferrals	Unprotected Non-Property	1,825,933	1,825,933	-	(0)	Labor	No	0.00%	-	190	
41	Use Tax Payable-DC	Other 190 Deferred Taxes	Unprotected Non-Property	90,706	-	-	90,706	100% DC	No	0.00%	-	190	
42	Other Long-Term Liabilities	Other 190 Deferred Taxes	Unprotected Non-Property	323,400	323,400	-	-	Labor	No	0.00%	-	190	
43	Federal State Income Taxes Deductible	Other 190 Deferred Taxes	Unprotected Non-Property	414,280	-	-	414,280	Labor	Yes	10.09%	41,801	190	
44	Maryland 1/1/2000 Basis Carryforward	Other 190 Deferred Taxes	Unprotected Non-Property	(508,221)	-	-	(508,221)	Plant	Yes	17.32%	(88,024)	190	
45	Asset Retirement Obligation-Electric Utility Plant	Regulatory Liabilities	Unprotected Non-Property	450,837	-	-	450,837	Labor	No	0.00%	-	190	
46	Other Regulatory Liability - General	Regulatory Liabilities	Unprotected Non-Property	(434,270)	-	-	(434,270)	Labor	No	0.00%	-	190	
47	OTH Reg Liab-Asset Retirement Obligation-Electric	Regulatory Liabilities	Unprotected Non-Property	450,837	-	-	450,837	Labor	No	0.00%	-	190	
48	Reg Liab-Asset Retirement Oblig-Electric-Contra	Regulatory Liabilities	Unprotected Non-Property	(450,837)	-	-	(450,837)	Labor	No	0.00%	-	190	
49	Regulatory Liability-MD Grid Resiliency Charge	Regulatory Liabilities	Unprotected Non-Property	126,178	-	-	126,178	100% MD	No	0.00%	-	190	
50	Reg Liab-MD Dynamic Pricing/Critical Pk Rebate Cr	Regulatory Liabilities	Unprotected Non-Property	328,119	-	-	328,119	100% MD	No	0.00%	-	190	
51	Regulatory Liability - MD - Base	Regulatory Liabilities	Unprotected Non-Property	89,599	-	-	89,599	100% MD	No	0.00%	-	190	
52	Reg Liab-Third Party Supplier-DC Distribution	Regulatory Liabilities	Unprotected Non-Property	177,978	-	-	177,978	100% DC	No	0.00%	-	190	
53	Maryland Net Operating Loss Carryforward	State NOL	Unprotected Non-Property	(743,074)	-	-	(743,074)	Plant	Yes	17.32%	(128,700)	190	
54	DC Net Operating Loss Carryforward	State NOL	Unprotected Non-Property	(1,347,687)	-	-	(1,347,687)	Plant	Yes	17.32%	(233,419)	190	
55	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Utility)	Protected Property	120,379,081	-	-	120,379,081	Plant	Yes	17.32%	20,849,657	190	
56	Federal Net Operating Loss Carry-Forward	Federal Net Operating Loss Carry-Forward (Non-Utility)	Protected Property	(114,850,701)	(114,850,701)	-	-	Plant	No	0.00%	-	190	
57	Unamortized Investment Tax Credits	FAS 109 - Deferred Taxes on ITC	Protected Property	250,275	-	-	250,275	Plant	Yes	17.32%	43,348	190	
58	Other Reg Assets - Income Tax Recov thru Rates	FAS109 Non-TCJA	N/A	(2,349,531)	-	(2,349,531)	-	N/A	No	0.00%	-	190	
59	FAS 109 - Regulatory Asset Electric	FAS109 Non-TCJA	N/A	(20,248,300)	-	(20,248,300)	-	N/A	No	0.00%	-	190	
60	SFAS109-Regulatory Liability Electric	FAS109 Non-TCJA	N/A	166,433	-	166,433	-	N/A	No	0.00%	-	190	
61	SFAS109-Regulatory Liability Electric	FAS109 TCJA	N/A	(262,954,785)	-	(262,954,785)	-	N/A	No	0.00%	-	190	
62	Total FERC Account 190			\$ (225,741,423)	\$ (106,392,408)	\$ (285,386,183)	\$ 166,037,168				\$ 22,184,077		

Potomac Electric Power 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)	(N) = (H) - (M)	(O)	(P)	(O) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (O) * (T)	(V)
FERC Account 282 - Property (Note A)												
63	Fixed Asset Basis Differences (PowerTax) - Protected	Protected Property (PowerTax)	Protected Property	\$ (323,658,390)	\$ -	\$ -	\$ (323,658,390)	Plant	Yes	17.32%	\$ (56,057,633)	282
64	Fixed Asset Basis Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(295,657,435)	-	-	(295,657,435)	Plant	Yes	17.32%	(51,207,868)	282
65	Fixed Asset Basis Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	20,955,665	-	-	20,955,665	Plant	No	0.00%	-	282
66	Fixed Asset Basis Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	(39,410,442)	-	(39,410,442)	-	Plant	Yes	17.32%	-	282
67	Maryland Fixed Asset Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	15,769,620	-	-	15,769,620	Plant	Yes	17.32%	2,731,298	282
68	Maryland Fixed Asset Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(1,151,643)	-	-	(1,151,643)	Plant	No	0.00%	-	282
69	Maryland Fixed Asset Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	1,772,762	-	1,772,762	-	Plant	Yes	17.32%	-	282
70	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	103,733	-	-	103,733	Plant	Yes	17.32%	17,967	282
71	Maryland Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(122,579)	-	-	(122,579)	Plant	No	0.00%	-	282
72	DC Fixed Asset Differences (PowerTax) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	15,696,502	-	-	15,696,502	Plant	Yes	17.32%	2,718,634	282
73	DC Fixed Asset Differences (PowerTax) - Non-Protected CIAC	Non-Protected Property (PowerTax)	Unprotected Property	(793,354)	-	-	(793,354)	Plant	No	0.00%	-	282
74	DC Fixed Asset Differences (PowerTax FT) - Non-Protected	Non-Protected Property (PowerTax)	Unprotected Property	629,905	-	629,905	-	Plant	Yes	17.32%	-	282
75	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	71,461	-	-	71,461	Plant	Yes	17.32%	12,377	282
76	DC Fixed Asset Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	(84,443)	-	-	(84,443)	Plant	No	0.00%	-	282
77	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected	Non-Protected Property (Non-PowerTax)	Unprotected Property	(2,305,190)	-	-	(2,305,190)	Plant	Yes	17.32%	(399,259)	282
78	Fixed Asset Basis Differences (Non-PowerTax) - Non-Protected CIAC	Non-Protected Property (Non-PowerTax)	Unprotected Property	2,723,979	-	-	2,723,979	Plant	No	0.00%	-	282
79	Total FERC Account 282			\$ (605,459,849)	\$ -	\$ (37,007,775)	\$ (568,452,074)				\$ (102,184,484)	
FERC Account 283 - Non-Current (Note A)												
80	Unamortized Loss on Reacquired Debt - General	Reacquired Debt	Unprotected Non-Property	\$ (415,127)	\$ -	\$ -	\$ (415,127)	Labor	Yes	10.09%	\$ (41,886)	283
81	Unamortized Loss - Pollution Bonds	Reacquired Debt	Unprotected Non-Property	(14,787)	-	-	(14,787)	Labor	Yes	10.09%	(1,492)	283
82	Unamortized Loss - First Mortgage Bonds	Reacquired Debt	Unprotected Non-Property	(1,539,779)	-	-	(1,539,779)	Labor	Yes	10.09%	(155,364)	283
83	Prepayments - Other Taxes	Maryland Property Taxes	Unprotected Non-Property	(3,281,668)	-	-	(3,281,668)	Labor	Yes	10.09%	(331,120)	283
84	Prepayments - General	Prepaid Interest	Unprotected Non-Property	(192,020)	-	-	(192,020)	Labor	Yes	10.09%	(19,375)	283
85	Prepayments - Workmen's Compensation	Prepayments	Unprotected Non-Property	(79,585)	-	-	(79,585)	Labor	Yes	10.09%	(8,030)	283
86	DSM - Energy Efficient Products - Community - MD	Regulatory Asset - DSM	Unprotected Non-Property	(23,811,030)	-	-	(23,811,030)	100% MD	No	0.00%	-	283
87	Regulatory Assets - DSM - Direct Load Control - MD	Regulatory Asset - DSM	Unprotected Non-Property	(4,512,957)	-	-	(4,512,957)	100% MD	No	0.00%	-	283
88	Reg Assets-FERC Formula Rate Adj-Transmission Svc	Regulatory Asset - FERC Formula Rate True-up	Unprotected Non-Property	(395,871)	-	-	(395,871)	100% Transmission	Yes	100.00%	(395,871)	283
89	Regulatory Assets - Asset Retirement Obligation	Regulatory Assets	Unprotected Non-Property	(44,370)	-	-	(44,370)	Labor	No	0.00%	-	283
90	Regulatory Assets - DC Recovery - Base	Regulatory Assets	Unprotected Non-Property	(8,259,043)	-	-	(8,259,043)	100% DC	No	0.00%	-	283
91	Regulatory Assets - MD Recovery - Base	Regulatory Assets	Unprotected Non-Property	(7,450,352)	-	-	(7,450,352)	100% MD	No	0.00%	-	283
92	Regulatory Assets - DC	Regulatory Assets	Unprotected Non-Property	(1,359,857)	-	-	(1,359,857)	100% DC	No	0.00%	-	283
93	Regulatory Assets - MD	Regulatory Assets	Unprotected Non-Property	(1,446,269)	-	-	(1,446,269)	100% MD	No	0.00%	-	283
94	Regulatory Assets - DC Power Line Undergrounding	Regulatory Assets	Unprotected Non-Property	(24,611,227)	-	-	(24,611,227)	100% DC	No	0.00%	-	283
95	Reg Assets-Third Party Supplier Recovery-MD Dist	Regulatory Assets	Unprotected Non-Property	(161,338)	-	-	(161,338)	100% MD	No	0.00%	-	283
96	Regulatory Asset - Wks Comp/LT Disability Accrual	Regulatory Assets	Unprotected Non-Property	(4,476,422)	-	-	(4,476,422)	Labor	Yes	10.09%	(451,671)	283
97	Regulatory Assets-DC Residential Aid	Regulatory Assets	Unprotected Non-Property	(314,935)	-	-	(314,935)	100% DC	No	0.00%	-	283
98	Regulatory Asset- Maryland Meters	Regulatory Assets	Unprotected Non-Property	(9,043,924)	-	-	(9,043,924)	100% MD	No	0.00%	-	283
99	AMI - Recoverable - DC	Regulatory Assets	Unprotected Non-Property	(56,936)	-	-	(56,936)	100% DC	No	0.00%	-	283
100	Prepaid Pension Costs	Pension Plan Contribution	Unprotected Non-Property	(42,635,289)	-	-	(42,635,289)	Labor	Yes	10.09%	(4,301,901)	283
101	Total FERC Account 283			\$ (134,102,785)	\$ -	\$ -	\$ (134,102,785)				\$ (5,706,710)	
102	Grand Total			\$ (965,304,056)	\$ (106,392,408)	\$ (322,393,958)	\$ (536,517,690)				\$ (85,707,117)	
							Protected Property	\$ (203,029,034)			\$ (35,164,629)	
							Unprotected Property	(244,793,684)			(46,126,851)	
							Unprotected Non-Property	(88,694,973)			(4,415,637)	
							Total Unprotected	\$ (333,488,656)			\$ (50,542,488)	
							Total Deficient / (Excess) ADIT	\$ (536,517,690)			\$ (85,707,117)	

Instructions	
1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and (excess) deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes—Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the re-measurement amount delineated by category (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.	
Notes	
A	Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortized 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

Potomac Electric Power 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	Transmission Personal Property Tax (directly assigned to Transmission)	\$	17,625,506	100%	\$ 17,625,506
1a	Other Personal Property Tax (excluded)		56,030,393	0%	-
2	Capital Stock Tax			21.67%	-
3	Gross Premium (insurance) Tax			21.67%	-
4	PURTA			21.67%	-
5	Corp License			21.67%	-
Total Plant Related		\$	73,655,899		\$ 17,625,506
Labor Related		Wages & Salary Allocator			
6	Federal FICA & Unemployment & state unemployment	\$	5,815,879		
Total Labor Related		\$	5,815,879	15.79%	\$ 918,494
Other Included		Gross Plant Allocator			
7	Miscellaneous	\$	9,652		
Total Other Included		\$	9,652	21.67%	\$ 2,092
Total Included					\$ 18,546,092
Currently Excluded					
8	MD Franchise Tax	\$	28,370,389		
9	MD Environmental Surcharge		1,915,238		
10	MD Universal Surcharge		7,547,757		
11	MD Montgomery County Fuel		126,565,132		
12	MD PSC Assessment		3,895,266		
13	MD Sales & Use Tax		3,891		
14	MD Real Property Taxes		631,731		
15	MD Diesel Fuel		65,016		
16	DC PSC Assessment		14,599,870		
17	DC Delivery Tax		76,393,887		
18	DC Real Property Tax		8,553,425		
19	DC Business Improvement Tax		155,274		
20	DC Ballpark		16,500		
21	DC Right-of-Way		22,786,204		
22	DC RETF, SETF and EATF Funds		50,702,303		
23	VA Property Taxes		543,040		
24	Misc. Other-Sales and Use DC		133,332		
25	Exclude State Dist RA amort in line 6		-		
26	Total "Other" Taxes (included on p. 263)	\$	422,359,685		
27	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	\$	422,359,685		
28	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.

Allocation of Property Taxes to Transmission Function
Year Ended December 31, 2024

Assessable Plant

Transmission	\$ 1,518,095,066
Distribution	4,731,483,159
General	277,764,397
Total T, D & Genl	<u>\$ 6,527,342,622</u>

Plant ratios by Jurisdiction

Transmission Ratio	0.232575
Distribution ratio	0.724871
General Ratio	<u>0.042554</u>
	1.000000

Property Taxes \$ 73,655,899

Transmission Property Tax	\$ 17,130,502
Distribution Property tax	53,391,045
General Property Tax	3,134,352
Total check	<u>\$ 73,655,899</u>

General Property Tax	\$ 3,134,352
Trans Labor Ratio	15.79%
Trans General	\$ 495,004

Total Transmission Property Taxes

Transmission	\$ 17,130,502
General	495,004
Total Transmission Property Taxes	<u>\$ 17,625,506</u>

Potomac Electric Power Company
Attachment 3 - Revenue Credit Workpaper

		<i>Total Amount</i>	<i>Allocation Factor</i>	<i>Allocation %</i>	<i>Total Amount Included In Rates</i>
Account 454 - Rent from Electric Property					
1	Rent from Electric Property - Transmission Related (Note 3)	\$ 8,716,727	Transmission	100%	\$ 8,716,727
2	Total Rent Revenues (Sum Lines 1)				8,716,727
Account 456 - Other Electric Revenues (Note 1)					
3	Schedule 1A	\$ 561,187	Transmission	100%	561,187
4	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		Transmission	100%	-
5	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 4)	\$ 3,465,635	Transmission	100%	3,465,635
6	PJM Transitional Revenue Neutrality (Note 1)		Transmission	100%	-
7	PJM Transitional Market Expansion (Note 1)		Transmission	100%	-
8	Professional Services (Note 3)		Transmission	100%	-
9	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		Transmission	100%	-
10	Rent or Attachment Fees associated with Transmission Facilities (Note 3)		Transmission	100%	-
11	Affiliate Credits	\$ 5,192,423	Wages and Salaries	15.79%	820,033
11a	Miscellaneous Credits (Attachment 5)		Various		\$ 69,783
12	Gross Revenue Credits (Sum Lines 2-11)	\$ 17,935,971			13,633,364
13	Less line 18g	(5,382,153)	Transmission	100%	(5,382,153)
14	Total Revenue Credits				\$ 8,251,211
<u>Revenue Adjustment to determine Revenue Credit</u>					
15	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.				
16	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.				
17	Note 3: Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). Company will retain 50% of net revenues consistent with Pacific Gas and Electric Company, 90 FERC ¶ 61,314. Note: in order to use lines 18a - 18g, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).				
18a	Revenues included in lines 1-11 which are subject to 50/50 sharing.	8,716,727			
18b	Costs associated with revenues in line 18a	2,398,625	Attachment 5 - Cost Support		
18c	Net Revenues (18a - 18b)	6,318,101			
18d	50% Share of Net Revenues (18c / 2)	3,159,051			
18e	Costs associated with revenues in line 17a that are included in FERC accounts recovered through the formula times the allocator used to functionalize the amounts in the FERC account to the transmission service at issue.	\$ 175,523			
18f	Net Revenue Credit (18d + 18e)	3,334,574			
18g	Line 18f less line 18a	(5,382,153)			
19	Note 4: If the facilities associated with the revenues are not included in the formula, the revenue is shown here but not included in the total above and is explained in the Cost Support; for example revenues associated with distribution facilities. In addition, Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.				
		\$ 45,284,719			
20	Amount offset in line 4 above	\$ 275,102,875			
21	Total Account 454, 456 and 456.1	\$ 338,323,565			
22	Note 4: SECA revenues booked in Account 447.				

Potomac Electric Power 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)		202,084,135
B	100 Basis Point increase in ROE			1.00%
Return Calculation				
59	Rate Base	(Line 39 + 58)		1,949,733,813
	Long Term Interest			
100	Long Term Interest	p117.62c through 67c		211,717,858
101	Less LTD Interest on Securitization Br (Note P)	Attachment 8		0
102	Long Term Interest	*(Line 100 - Line 101)*		211,717,858
103	Preferred Dividends	enter positive	p118.29c	0
	Common Stock			
104	Proprietary Capital		p112.16c	4,389,759,151
105	Less Preferred Stock	enter negative	(Line 114)	0
106	Less Account 216.1	enter negative	p112.12c	-1,646,367
107	Common Stock		(Sum Lines 104 to 106)	4,388,112,784
	Capitalization			
108	Long Term Debt		p112.17c through 21c	4,336,538,462
109	Less Loss on Reacquired Debt	enter negative	p111.81c	-5,227,254
110	Plus Gain on Reacquired Debt	enter positive	p113.61c	0
111	Less ADIT associated with Gain or Loss	enter negative	Attachment 1B - ADIT EOY, Line 7	1,440,474
112	Less LTD on Securitization Bonds	enter negative	Attachment 8	0
113	Total Long Term Debt		(Sum Lines 108 to 112)	4,332,751,682
114	Preferred Stock		p112.3c	0
115	Common Stock		(Line 107)	4,388,112,784
116	Total Capitalization		(Sum Lines 113 to 115)	8,720,864,466
117	Debt %	Total Long Term Debt	(Line 108 / (108 + 114 + 115))	49.70%
118	Preferred %	Preferred Stock	(Line 114 / (108 + 114 + 115))	0.00%
119	Common %	Common Stock	(Line 115 / (108 + 114 + 115))	50.30%
120	Debt Cost	Total Long Term Debt	(Line 102 / 113)	0.0489
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)	0.0243
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * 122)	0.0578
126	Total Return (R)		(Sum Lines 123 to 125)	0.0821
127	Investment Return = Rate Base * Rate of Return		(Line 59 * 126)	160,127,227
Composite Income Taxes				
	Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I from ATT H-9A)		21.00%
129	SIT=State Income Tax Rate or Composite	(Note I from ATT H-9A)		8.25%
130	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		27.52%
132a	T/ (1-T)			37.96%
132b	Tax Gross-Up Factor	$1/(1-T)$		1.3796
	ITC Adjustment	(Note U from ATT H-9A)		
133	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	-27,209
134	Tax Gross-Up Factor		(Line 132b)	1.3796
136	ITC Adjustment Allocated to Transmission	(Note I from Appendix A)	(Line 133 * 134)	-37,539
	Other Income Tax Adjustment			
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note T from ATT H-9A)	Attachment 5, Line 136a	368,421
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136b	-961,945
136c	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136c	0
136d	Amortization of Other Flow-Through Items - Transmission Component	(Note T from ATT H-9A)	Attachment 5, Line 136d	0
136e	Other Income Tax Adjustments - Expense / (Benefit)		(Line 136a + 136b + 136c + 136d)	-593,523
136f	Tax Gross-Up Factor		(Line 132b)	1.3796
136g	Other Income Tax Adjustment		(Line 136e * 136f)	-818,850
137	Income Tax Component =	$CIT=(T/(1-T)) * Investment\ Return * (1-(WCLTD/R)) =$	(Line 132a * 127 * (1 - (123 / 126)))	42,813,298
138	Total Income Taxes		(Line 135 + 136g + 137)	41,956,908

Potomac Electric Power 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
Plant Allocation Factors							
10	Accumulated Intangible Amortization	(Note A)	p200.21c (See Attachment 9, column h)	\$ 7,370,656	7,370,656	-	Respondent is Electric Utility only.
11	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)	\$ -	-	-	
Plant In Service							
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, column d)	\$ -	-	-	
Accumulated Deferred Income Taxes							
41	Accumulated Investment Tax Credit Account No. 255	(Notes A & I)	p266.h (See Attachment 1B)	\$ 914,055.00	914,055	-	Respondent is Electric Utility only.
Materials and Supplies							
47	Undistributed Stores Exp	(Note A)	p227.6c & 16.c (See Attachment 9, column e)	\$ -	-	-	Respondent is Electric Utility only.
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) Directly Assigned A&G	(Note C)	p214 (See Attachment 9, column c)	\$ 2,072,633	\$ -	2,072,633	Specific identification based on plant records: The following plant investments are included: 1 2 3 4

CWIP & Expensed Lease Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP in Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors Electric Plant in Service	(Note B)	p207.104g (See Attachment 9A, column b)	\$14,451,178,972	0	0	
19	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g (See Attachment 9, column b)	\$ 2,971,842,995	0	0	See Form 1
24	Common Plant (Electric Only)	(Notes A & B)	p356 (See Attachment 9, line 16, column d)	0	0	0	
Accumulated Depreciation							
30	Transmission Accumulated Depreciation	(Note B)	p219.25.c (See Attachment 9, column e)	\$ 723,159,164	0	0	See Form 1

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses						
73	Less EPRI Dues	(Note D)	p352-353	\$ 446,662	\$ 156,332	EPRI Membership dues in FERC Transmission O&M Account 566.

Regulatory Expense Related to Transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	transmission Related	Details
70	Allocated General & Common Expenses Less Regulatory Commission Exp Account 928	(Note E)	p323.189b	\$ 4,109,809	318,821	3,790,988	FERC Form 1 page 351.1 line 30 (h) - 32 (h), transmission related only.
77	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	p323.189b	\$ 4,109,809	318,821	3,790,988	FERC Form 1 page 351.1 line 30 (h) - 32 (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 General Advertising Exp Account 930.1	(Note F)	p323.191b	\$ 2,396,656	-	2,396,656	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 Rates									
129	SIT=State Income Tax Rate or Composite	(Note I)	8.25%	Maryland 8.25%	DC 8.25%	Enter State Enter %	Enter State Enter %	Enter State Enter %	Apportioned: MD 4.75%, DC 3.5%

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 General Advertising Exp Account 930.1	(Note K)	p323.191b	\$ 2,396,656	-	2,396,656	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 Excluded Transmission Facilities	(Note M)	Attachment 5	0	General Description of the Facilities
Instructions:				Enter \$	None
1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process					
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:				Or	
Example				Enter \$	
A Total investment in substation					
B Identifiable investment in Transmission (provide workpapers)					
C Identifiable investment in Distribution (provide workpapers)					
D Amount to be excluded (A x (C / (B + C)))					

Add more lines if necessary

Potomac Electric Power 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	Allocator	Allocation Factor	
	Pension Liabilities, if any	5,702,081	-	-	5,705,175	-	-	5,711,954	-	-	5,716,144	-	-	5,728,215	15.79%	Labor	
	Prepayments - DC ROW	36,601,889	41,462	82,495	18,787,624	41,462	72,837	31,375	19,379	50,754	638,214	31,375	62,750	38,669,463	23.93%	See Description	
	Other Prepayments	1,958,035	2,316,796	2,226,304	2,226,322	2,613,331	2,522,840	2,635,193	2,573,194	2,033,695	1,771,856	1,709,857	1,663,195	726,391	15.79%	Labor	
	Montgomery Court Permit Fees	686,574	680,599	673,244	673,244	663,592	656,697	653,940	649,343	649,343	638,771	631,417	626,821	623,144	0.00%	Excluded	
	Prepaid Taxes	(0)	550,389	275,194	(0)	550,389	275,194	(0)	748,032	374,016	(0)	748,032	374,016	(0)	15.79%	Labor	
	Prepaid Rent	313,378	256,963	200,547	144,132	87,716	30,142	(15,932)	(73,506)	373,896	316,322	345,891	377,854	320,073	15.79%	Labor	
	Postage	49,644	49,644	49,644	85,053	85,053	85,053	156,397	156,397	156,397	210,929	210,929	210,929	234,002	15.79%	Labor	
	Prepaid Software	(33,956)	(33,956)	(33,956)	(33,956)	(33,956)	(33,956)	(33,956)	(30,415)	(30,415)	(30,415)	(30,415)	(21,065)	(17,941)	15.79%	Labor	
	Prepaid Retention	44,667	-	-	36,333	-	-	28,000	-	-	20,000	-	-	44,333	15.79%	Labor	
	Cost in Excess of Billings	-	-	-	-	-	-	-	-	-	-	-	-	-	15.79%	Labor	
	Working Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	Excluded	
	COLI Related Prepayment	1,794,520	1,794,520	1,794,520	1,274,362	1,274,362	1,274,362	267,204	247,641	247,641	768,127	768,127	768,127	302,817	0.00%	Excluded	
	Leased Asset ROU-Op -Building	17,612	-	-	15,897	-	-	14,183	-	-	12,716	-	-	12,716	0.00%	Excluded	
	Prepaid Gross Receipts Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	Excluded	
	Prepaid Environmental Credits	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	Excluded	
	Prepayments Monthly Balance	p.111, 157	47,134,443	5,656,416	5,267,994	28,914,188	5,281,950	4,883,170	9,448,356	4,290,066	3,855,328	10,062,665	4,415,213	4,062,626	211,915,184		
	Prepaid Pensions if not included in Prepayments		245,694,537	243,671,778	242,056,194	240,034,213	237,944,195	235,854,177	233,764,159	231,943,961	229,907,206	227,870,451	225,832,227	223,746,982	221,661,737	15.79%	Labor
	Prepaid OPEB if not included in Prepayments		9,575,420	11,166,427	11,170,180	11,418,740	11,526,964	11,471,537	11,437,480	11,384,115	11,336,698	11,162,738	11,116,254	11,130,371	11,092,106	15.79%	Labor
	Total Monthly Balance Included in Rates		47,476,541	40,752,055	40,440,658	44,595,594	39,930,139	39,531,975	39,169,296	38,965,925	38,570,670	38,264,369	37,899,776	37,520,281	46,218,318		

Transmission Related Account Reserves

Attachment A Line #s, Descriptions, Notes															
44	Transmission Related Account Reserves														
	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 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 Averages	
	Bodily Injuries - Plant Related	(2,422,235)	(2,589,882)	(2,634,345)	(3,493,879)	(3,587,879)	(3,647,879)	(2,706,639)	(2,630,950)	(2,740,186)	(2,636,626)	(2,755,620)	(2,755,620)	(2,753,311)	(2,874,157)
	Bodily Injuries - Labor Related	(245,790)	(278,144)	(233,680)	(233,680)	(279,680)	(279,680)	(232,880)	(232,880)	(331,125)	(331,125)	(331,125)	(331,125)	(331,125)	(282,465)
	Current A/R-Workers Comp	713,923	653,713	647,117	641,623	637,439	632,967	636,687	633,545	630,181	627,291	623,448	620,472	617,355	639,674
	Other A/R-Workers Comp	3,232,132	3,277,379	3,248,143	3,223,791	3,205,245	3,185,425	3,201,912	3,187,987	3,007,369	2,994,560	2,977,525	2,964,332	2,950,516	3,127,409
	Workers Comp - Long Term	(21,219,445)	(20,985,907)	(21,093,325)	(21,079,991)	(21,014,366)	(20,836,991)	(20,748,354)	(20,765,608)	(19,745,513)	(19,549,892)	(19,438,269)	(19,321,768)	(19,313,058)	(20,393,268)
	Workers Comp - Short Term	(1,949,137)	(1,788,502)	(1,822,737)	(1,819,726)	(1,804,923)	(1,786,116)	(1,744,908)	(1,746,801)	(1,738,524)	(1,692,391)	(1,667,207)	(1,643,068)	(1,637,156)	(1,757,785)
	FASB 112 Liability	(1,457,366)	(1,457,366)	(1,457,366)	(1,457,366)	(1,457,366)	(1,457,366)	(1,457,366)	(1,457,366)	(1,457,366)	(854,400)	(854,400)	(854,400)	(854,400)	(1,271,838)
	Other Payroll Taxes	(771,375)	(810,044)	(836,444)	(868,542)	(876,857)	(877,854)	(886,939)	(886,683)	(859,418)	(859,418)	(862,512)	(856,929)	(846,102)	(756,929)
	Accrued Bonuses & Incentives	(10,012,567)	(13,554,031)	(1,985,147)	(3,013,744)	(4,086,158)	(5,177,753)	(7,414,723)	(8,571,506)	(9,806,726)	(10,309,094)	(12,075,186)	(13,359,649)	(17,526,297)	(8,991,737)
	Accrued Benefits - Medical, Dental, Vision Benefits, etc.	(5,648,658)	(6,752,094)	(6,822,597)	(5,764,941)	(5,906,750)	(6,139,181)	(6,645,199)	(6,637,284)	(6,392,789)	(6,866,538)	(7,093,191)	(8,061,852)	(6,587,755)	(6,587,755)
	Accrued Vacation	(5,563,989)	(6,017,358)	(6,467,433)	(6,736,369)	(6,848,459)	(6,848,015)	(6,934,481)	(6,660,144)	(6,515,922)	(6,729,874)	(6,792,966)	(6,766,065)	(5,406,852)	(6,483,833)
ASC 712 OPEB Obligation - Current & Long-Term	(413,092)	(413,092)	(413,092)	(413,092)	(413,092)	(413,092)	(413,092)	(413,092)	(413,092)	(390,831)	(390,831)	(390,831)	(390,831)	(406,242)	
Non-Pension Postretiree Benefit Obligation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Current & Long-Term Incentive Plans	(117,327)	(84,334)	(91,813)	(99,058)	(104,089)	(111,395)	(118,465)	(131,357)	(138,814)	(146,030)	(149,076)	(156,088)	(163,334)	(123,937)	
Severance Liability	(609,959)	(582,771)	(547,723)	(525,778)	(501,366)	(476,599)	(451,862)	(432,828)	(398,346)	(347,033)	(357,859)	(339,894)	(322,079)	(438,007)	
Other Accrued Incentive Plans including but not limited to Savings and 401-k matching	(429,831)	(482,041)	(162,959)	(212,372)	(261,717)	(312,417)	(361,481)	(391,949)	(435,561)	(468,423)	(497,201)	(490,812)	(501,525)	(385,330)	
Accrued Retention	(13,334)	53,555	62,444	(0)	53,556	49,111	(0)	40,222	35,778	(333)	59,889	55,444	(0)	30,487	
Accrued Environmental Expenses	(248,232)	(248,232)	(248,232)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(72,669)	
Transmission Related Account Reserves Monthly Balance															
	(47,176,281)	(52,069,150)	(40,859,189)	(41,873,127)	(43,276,455)	(44,516,828)	(46,297,800)	(47,373,154)	(47,363,545)	(47,105,402)	(49,399,629)	(50,746,775)	(54,470,880)	(47,117,556)	
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			Allocator	Allocation Factor	Description
Miscellaneous Revenue Credits	456	140,236	15.79%	Wages & Salary	Arasuite Agreement Acct Mgmt Fee
	456 + 456.1	47,636	100%	100% Transmission	Engineering support services
	456	-	21.67%	Gross Plant	
		187,871			
		\$ 69,783	Attachment 3 - Revenue Credit line 11a		

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 \$	General Description of the Credits
56	Outstanding Network Credits	(Note N)	From PJM	-	None
	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
61	Less extraordinary property loss	Attachment 5		\$ -			
62	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
155	Revenue Credits & Interest on Network Credits			Enter \$	None
	Interest on Network Credits	(Note N)	PJM Data	0	
					Add more lines if necessary

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 ER05-515			-	

Potomac Electric Power Company
Attachment 5 - Cost Support

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	6,161.7	PJM

Statements BG/BH (Present and Proposed Revenues)

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

Abandoned Transmission Plant

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
A	Beginning Balance of Unamortized Transmission Plant	Per FERC Order	616,472
B	Months Remaining in Amortization Period	Per FERC Order	60
C	Monthly Amortization	A/B	10,275
D	Months in Year to be Amortized		0
E	Amortization in Rate Year	C*D	- Line 96a
F	Deductions		616,472
G	End of Year Balance in Unamortized Transmission Plant	A-E-F	0

MAPP Abandonment recovery pursuant to ER13-607

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					
171a	2013-14 rate period	\$	DPL	Pepco	Total
		\$	9,750,649	\$ 12,725,412	\$ 22,476,061
171a	2014-15 rate period	\$			
		\$	14,666,395	16,524,210	\$ 31,190,605
171a	2015-16 rate period	\$			
		\$	12,208,522	14,624,812	\$ 26,833,334
	Total	\$	36,625,566	43,874,434	\$ 80,500,000

Brandywine Fly Ash Landfill Environmental Expenses

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			
Step 9 Attachment 6 - Estimate and Reconciliation Worksheet - Footnote 1	\$	(2,617,572)	Pepco shall make a negative adjustment to its transmission revenue requirement in its 2015 Annual Update in the amount of \$2,617,572, to offset the \$2,617,572 of Brandywine fly ash landfill environmental expenses included in Pepco's 2014 Annual Update ("2013 Brandywine Fly Ash Expenses"). Pepco shall not include the 2013 Brandywine Fly Ash Expenses in a future Annual Update while recovery of such expenses is being pursued from a party outside of the PJM Tariff, but once Pepco is no longer pursuing recovery of such expenses outside of the PJM Tariff, Pepco may include such costs in a future Annual Update to the extent such expenses have not been recovered outside of the PJM Tariff, subject to SMECO's right to challenge such inclusion at that time on any grounds permitted pursuant to Attachment H-9, including the Formula Rate Implementation Protocols, as though the costs had been included in the 2014 Annual Update. Any payments to Pepco for its 2013 Brandywine Fly Ash Expenses shall not be included in any Pepco Annual Update.

Plant Related Exclusions - Cost Support

Form 1 Amounts				Capital Leases	Includable Plant
6	Electric Plant in Service	p207.104g	13,614,962.825	198,816,001	13,416,146.824 Transmission Capital Lease \$76,000,000, Distribution Capital Lease \$76,000,000, and General capital lease \$46,816,001
9	Accumulated Depreciation (Total Electric Plant)	p219.29c	4,075,767.301		4,075,767.301
10	Accumulated Intangible Amortization	p200.21c	346,503,732	173,045,462	173,458,270 Transmission Capital Lease amortization \$76,000,000, Distribution Capital Lease amortization \$76,000,000, and General capital lease amortization \$21,045,462
19	Transmission Plant in Service	p207.58.g	2,874,259,876	76,000,000	2,798,259,876 Transmission Capital Lease included Acct 352- \$76,000,000
23	General & Intangible	p205.5.g & p207.99.g	801,142,416	46,816,001	754,326,415 General Capital Lease \$468,6001
31	Accumulated General Depreciation	p219.28c	170,595,834		170,595,834

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	Approved Distribution Reg Asset Amortization	Membership Dues in 923 current rate year	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	
68	Total A&G	Total: p.323.197.b		196,231,986	-	63,150	1,016,793	8,016				-	-	-	-	195,144,028
60	Transmission O&M	p321.112.b		32,568,096											156,332	32,411,764

Depreciation & Amortization - Cost Support

Attachment A Line #s, Descriptions and Notes				Form 1 Amount	Merger Costs	Not Merger Related
86	Transmission Depreciation Expense	p336.7b&c		55,960,915	-	55,960,915
87	General Depreciation	p336.10b&c		27,904,068	-	27,904,068
88	Intangible Amortization	p336.1d&e		5,051,576	-	5,051,576
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	Total: p.323.197.b Account 926: p.323.187.b and c		196,231,986	21,749,933	2,648,558	2,606,854	The actuarially determined amount of OPEB expense in FERC 926 increased from the prior year. The increase in postretirement welfare costs is primarily due to the expiration of some prior service cost credits. The increase was partially offset by an increase in expected return on plan assets due to favorable asset returns in 2023, and a decrease in interest cost resulting from lower discount rates.

Attachment 3 - Revenue Credit Workpaper

17b	Costs associated with revenues in line 17a	\$	2,398,625
	Revenue Subject to 50/50 sharing (Attachment 3 - line 17a)	\$	8,716,727
	Federal Income Tax Rate		21.00%
	Federal Tax on Revenue subject to 50/50 sharing		1,830,513
	Net Revenue subject to 50/50 sharing		6,886,214
	Composite State Income Tax Rate		8.25%
	State Tax on Revenue subject to 50/50 sharing		568,113
	Total Tax on Revenue subject to 50/50 sharing		2,398,625

Attachment H-9A

167 Reference for Excel Cell F325 should be (Line 164 - 86) / 165

Attachment 6B - True-Up Interest

22 The Total line in Excel cell A70 should have a line number 22

Attachment 9 - Rate Base

Excel D10 Reference should be "207.99.g minus 207.98.g plus 205.5.g for end of year, records for other months"

Potomac Electric Power Company
Attachment 5 - Cost Support

Other Income Tax Adjustments						
Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount		Tax Rate from Attachment H-9A, Line 131	Amount to Line 136f
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	Instr. 1, 2, 3 below	\$ 1,338,862	X	27.52%	= \$ 368,421
136b	Amortization of Excess/Deficient Deferred Taxes - Transmission Component					
136c	Amortization Excess / Deficient Deferred Taxes (Federal) - Transmission Component	Instr. 4 below				(961,945)
136d	Amortization Excess / Deficient Deferred Taxes (State) - Transmission Component	Instr. 4 below				-
136e	Amortization of Other Flow-Through Items - Transmission Component	Instr. 5 below				-
136f	Total Other Income Tax Adjustments - Expense / (Benefit)	Instr. 6 below				\$ (593,523)
<u>Instr. #s</u>	Instructions					
Inst. 1	Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2).					
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.					
Inst. 3	"AFUDC-Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC).					
Inst. 4	Upon enactment of changes in tax law, accumulated deferred income taxes are re-measured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1E - ADIT Amortization, Column G, Line 50 and Line 193 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.					

Potomac Electric Power Company
Attachment 5 - Cost Support

FERC Form 1 XBRL Mapping Change

Item	Description	Tab/Attachment	Cell Reference	Existing FERC Reference	Updated FERC Form 1 Reference
1	Transmission Wages Expense	ATT H-9A	F10	p354.21b	p354-355.21.b
2	Exelon Business Services Company Transmission Wages Expense	ATT H-9A	F11	P354 footnote	p354-355 footnote
3	Pepco Holdings Service Company Wages Expense	ATT H-9A	F12	P354 footnote	p354-355 footnote
4	Direct Total Wages Expense	ATT H-9A	F14	p354.28b	p354-355.28.b
5	Exelon Business Services Company Total Wages Expense	ATT H-9A	F15	P354 footnote	p354-355 footnote
6	Pepco Holdings Service Company Total Wages Expense	ATT H-9A	F16	P354 footnote	p354-355 footnote
7	Less A&G Wages Expense	ATT H-9A	F18	p354.27b	p354-355.27.b
8	Less Exelon Business Services Company A&G Wages Expense	ATT H-9A	F19	P354 footnote	p354-355 footnote
9	Less Pepco Holdings Service Company A&G Wages Expense	ATT H-9A	F20	P354 footnote	p354-355 footnote
10	Electric Plant In Service	ATT H-9A	F27	i)	p204-207.104.g (See Attachment 9A, line 14, column j)
11	Accumulated Intangible Amortization	ATT H-9A	F34	p200.21c (See Attachment 9, line 14, column h)	p200-201.21.c (See Attachment 9, line 14, column h)
12	Transmission Plant In Service	ATT H-9A	F54	p207.58.g (See Attachment 9, line 14, column b) p205.5.g & p207.99.g (See Attachment 9, line 14, column c)	p204-207.58.g (See Attachment 9, line 14, column b) p204-207.5.g & p204-207.99.g (See Attachment 9, line 14, column c)
13	General & Intangible	ATT H-9A	F60		
14	Less Account 565	ATT H-9A	F147	p321.96.b	p320-321.96.b
15	Plus Transmission Lease Payments	ATT H-9A	F150	p200.3.c	p200-201.3.c
16	Less Property Insurance Account 924	ATT H-9A	F159	p323.189b	p320-323.189.b
17	Less Regulatory Commission Exp Account 928	ATT H-9A	F160	p323.189b	p320-323.189b
18	Less General Advertising Exp Account 930.1	ATT H-9A	F161	p323.191b	p320-323.191.b
19	Regulatory Commission Exp Account 928	ATT H-9A	F169	p323.189b	p320-323.189.b
20	General Advertising Exp Account 930.1	ATT H-9A	F170	p323.191b	p320-323.191.b
21	Property Insurance Account 924	ATT H-9A	F173	p323.189b	p320-323.189.b
22	General Advertising Exp Account 930.1	ATT H-9A	F174	p323.191b	p320-323.191.b
23	Transmission Depreciation Expense	ATT H-9A	F185	P336.7b&c (See Attachment 5)	P336-337.7.b&c (See Attachment 5)
24	General Depreciation	ATT H-9A	F189	p336.10b&c (See Attachment 5)	p336-337.10.b&c (See Attachment 5)
25	Intangible Amortization	ATT H-9A	F191	p336.11f (See Attachment 5)	p336-337.1.0&e (See Attachment 5)
26	Common Depreciation - Electric Only	ATT H-9A	F197	p336.11f (See Attachment 5)	p336-337.11.f (See Attachment 5)
27	Common Amortization - Electric Only	ATT H-9A	F198	p356 or p336.11d (See Attachment 5)	p356 or p336-337.11.d (See Attachment 5)
28	Long Term Interest	ATT H-9A	F215	p117.62c through 67c	p114-117.62.c through 67.c
29	Proprietary Capital	ATT H-9A	F222	p112.16c	p112-113.16.c
30	Less Account 216.1	ATT H-9A	F224	p112.12c	p112-113.12.c
31	Less Account 219	ATT H-9A	F225	p112.15c	p112-113.15.c
32	Long Term Debt	ATT H-9A	F229	p112.17c through 21c	p112-113.17.c through 21.c
33	Less Loss on Reacquired Debt	ATT H-9A	F230	p111.81c	p110-111.81.c
34	Plus Gain on Reacquired Debt	ATT H-9A	F231	p113.61c	p112-113.61.c
35	Preferred Stock	ATT H-9A	F235	p112.3c	p112-113.3.c
36	Footnote X	ATT H-9A	C385	112 lines 18.c & d to 21.c & d	112-113 lines 18.c&d to 21.c&d
37	Footnote Y	ATT H-9A	C386	112 line 3.c & d	112-113 line 3.c&d
38	Footnote Z	ATT H-9A	C387	112 lines 16.c & d	112-113 lines 16.c&d
39	ADIT-282	1B - ADIT EOY	B188	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 - Pg. 274-275 (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
40	Instructions for Account 282:	1B - ADIT EOY	B198		
41	ADIT-283 (Subject to Proration)	1B - ADIT EOY	B258	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 - Pg. 276-277 (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
42	Instructions for Account 283:	1B - ADIT EOY	B268		
43	ADIT-282	1C - ADIT BOY	B188	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 - Pg. 274-275 (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
44	Instructions for Account 282:	1C - ADIT BOY	B198		
45	ADIT-283 (Subject to Proration)	1C - ADIT BOY	B258	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 - Pg. 276-277 (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
46	Instructions for Account 283:	1C - ADIT BOY	B268		
47	Attachment 2 - Taxes Other Than Income Worksheet	2 - Other Tax	C69	Total "Taxes Other Than Income Taxes" - acct 408.10 (p. 114.14)	Total "Taxes Other Than Income Taxes" - acct 408.10 (p.114-117.14)
48	Accumulated Intangible Amortization	5 - Cost Support 1	F7	p200.21c (See Attachment 9, column h)	p200-201.21.c (See Attachment 9, column h)
49	Plus Transmission Lease Payments	5 - Cost Support 1	F17	p200.3.c	p200-201.3.c
50	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F33	p207.104g (See Attachment 9A, column b)	p204-207.104.g (See Attachment 9A, column b)
51	CWIP & Expensed Lease Worksheet	5 - Cost Support 1	F35	p207.58.g (See Attachment 9, column b)	p204-207.58.g (See Attachment 9, column b)
52	Less Regulatory Commission Exp Account 928	5 - Cost Support 1	F50	p323.189b	p320-323.189.b
53	Regulatory Commission Exp Account 928	5 - Cost Support 1	F52	p323.189b	p320-323.189.b
54	General Advertising Exp Account 930.1	5 - Cost Support 1	F58	p323.191b	p320-323.191.b
55	General Advertising Exp Account 930.1	5 - Cost Support 1	F71	p323.191b	p320-323.191.b
56	Prepayments	5 - Cost Support 1	F111	p111.157	p110-111.157
57	Electric Plant In Service	5 - Cost Support 1	F230	p207.104g	p204-207.104.g
58	Accumulated Intangible Amortization	5 - Cost Support 1	F232	p200.21c	p200-201.21.c
59	Transmission Plant In Service	5 - Cost Support 1	F233	p207.58.g	p204-207.58.g
60	General & Intangible	5 - Cost Support 1	F234	p205.5.g & p207.99.g	p204-207.5.g & p204-207.99.g
61	Total A&G	5 - Cost Support 1	F240	Total: p.323.197.b	Total: p320-323.197.b
62	Transmission O&M	5 - Cost Support 1	F241	p321.112.b Total: p.323.197.b	p320-321.112.b Total: p320-323.197.b
63	Total A&G	5 - Cost Support 1	F255	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)	Account 926: 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)
64	Transmission(Gross Plant In Service)	9 - Rate Base	C10	207.98.g minus 207.98.g for end of year, records for other months	204-207.98.g minus 204-207.98.g for end of year, records for other months
65	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
66	Intangible (Accumulated Amortization)	9 - Rate Base	I10	the amounts expected to be included in 207.58.g for end of year and records for other months	p204-207.104.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
67	Total Plant in Service(Gross Plant In Service)	9A - Gross Plant & ARO	C10	the amounts expected to be included in 207.58.g for end of year and records for other months (Note I)	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)
68	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
69	General & Intangible(Gross Plant In Service)	9A - Gross Plant & ARO	E10		
70	Total Plant in Service(Asset Retirement Obligations)	9A - Gross Plant & ARO	G10	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
71	Transmission(Asset Retirement Obligations)	9A - Gross Plant & ARO	H10	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
72	General & Intangible (Asset Retirement Obligations)	ARO	I10	months	204-207.98.g. for end of year, records for other months
73	Intangible Amort. (Accumulated Depreciation & Amortization)	ARO	F30	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
74	Intangible Amort. (Asset Retirement Obligations)	ARO	A30	200.21c for end of year, records for other months	200-201.21.c for end of year, records for other months
75	Attachment 11A - O&M Workpaper	11A - O&M	E7	321.83.b to 321.112.b	320-323.83.b to 320-323.112.b
76	Attachment 11B - A&G Workpaper	11B - A&G	E7	323.181.b to 323.196.b	320-323.181.b to 320-323.196.b

Description of the Prepayments

Prepayments related to DC ROW

Prepayments related to Transmission Personal Property Tax. See "Prop taxes to function" worksheet for total Transmission assessable plant factor (total transmission property taxes/total property taxes).

Other Prepayments

Federal highway use tax

The December beginning year and end of year balances shall tie to Pepco's FERC Form 1, Page 111, Line 57 – Prepayments. For the months of January through November, the prepayment balances shall represent actual balances on Pepco's books and records.

Prepaid Pension is recorded in FERC account 186 (see FERC Form 1 page 233).

Prepaid OPEB is recorded in FERC account 186 (see FERC Form 1 page 233).

Attachment 9, line 17-29, column f

Plant-Related Reserves Amount	Allocation (Plant Allocator)	Labor-Related Reserves Amount	Allocation (Labor Allocator)	Amount Allocated	100% Transmission	Total Reserves
(2,874,157)	21.67%	(622,810)	15.79%			(622,810)
	21.67%	-	(282,465)	15.79%	(44,609)	(44,609)
	21.67%	-	639,674	15.79%	101,023	101,023
	21.67%	-	3,127,409	15.79%	493,908	493,908
	21.67%	(20,393,268)	15.79%	(3,220,682)		(3,220,682)
	21.67%	(1,757,785)	15.79%	(277,805)		(277,805)
	21.67%	-	(1,271,838)	15.79%	(200,860)	(200,860)
	21.67%	-	(846,102)	15.79%	(133,624)	(133,624)
	21.67%	-	(8,991,737)	15.79%	(1,420,053)	(1,420,053)
	21.67%	-	(6,587,755)	15.79%	(1,040,396)	(1,040,396)
	21.67%	-	(8,483,833)	15.79%	(1,023,983)	(1,023,983)
	21.67%	-	(406,242)	15.79%	(64,157)	(64,157)
	21.67%	-	-	15.79%	-	-
	21.67%	-	(123,937)	15.79%	(19,573)	(19,573)
	21.67%	-	(438,007)	15.79%	(69,174)	(69,174)
	21.67%	-	(385,330)	15.79%	(60,855)	(60,855)
	21.67%	-	30,487	15.79%	4,815	4,815
					(72,669)	(72,669)
(2,874,157)		(622,810)	(44,170,729)	(6,975,825)	(72,669)	(7,671,304)

Attachment H-9A, Line 44

Potomac Electric Power 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) ☒ An Original (2) ☐ 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	Connectiv LLC	7,294			7,294
10					0
40	Total	139,126,076	294,561,931	4,538,226	438,226,233

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	Misc 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	680,984	899,643	1,498,007	36,260	-	-	-	3,114,894	100% included
567	Rents	-	-	93	-	-	-	-	93	100% included
569	Maint of structures	8,256	4,513	1,208	-	-	-	-	13,977	100% included
570	Maintenance of station equipment	109,258	138,649	100,285	-	-	-	-	348,192	100% included
571	Maintenance of overhead lines	256,018	290,980	335,846	-	-	-	-	882,844	100% included
572	Maintenance of underground lines	-	-	657	-	-	-	-	657	100% included
573	Maintenance of miscellaneous transmission plant	3,508	942	2,913	-	-	-	-	7,363	100% included
580	Operation Supervision & Engineering	496,425	537,070	878,998	-	-	-	-	1,912,493	Not included
581	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	499,186	-	-	-	-	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
813	Other gas supply expenses	97,659	-	-	-	-	-	-	97,659	Not included
843.9	Maintenance of other equipment	(13)	-	-	(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.

Potomac Electric Power 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

Attachment 6
True-Up Revenue Requirement Worksheet
Potomac Electric Power Company

To be completed in conjunction with Attachment H-9A.

(1)		(2)		(3)		(4)	
Line No.		Attachment H-9A Page, Line, Col.		Transmission		Allocator	
1	Gross Transmission Plant - Total	Attach 9, line 16, column b		2,892,222,708			
2	Net Transmission Plant - Total	Attach 9, line 16, column i		2,194,515,497			
O&M EXPENSE							
3	Total O&M Allocated to Transmission	Attach H-9A, line 85		62,652,929			
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)		0.02		0.02	
GENERAL, INTANGIBLE AND COMMON (G&C) DEPRECIATION EXPENSE							
5	Total G, I & C Depreciation Expense	Attach H-9A, line 86a plus line 91 plus line 96		5,204,642			
6	Annual Allocation Factor for G, I & C Depreciation Expense	(line 5 divided by line 1 col 3)		0.00		0.00	
TAXES OTHER THAN INCOME TAXES							
7	Total Other Taxes	Attach H-9A, line 99		18,546,092			
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)		0.01		0.01	
9	Less Revenue Credits (Enter As Negative)	Attach H-9A, line 154		(8,251,211)			
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, 6, 8, and 10				0.03	
INCOME TAXES							
12	Total Income Taxes	Attach H-9A, line 138		38,234,012			
13	Annual Allocation Factor for Income Taxes	(line 12 divided by line 2 col 3)		0.02		0.02	
RETURN							
14	Return on Rate Base	Attach H-9A, line 145		150,320,930			
15	Annual Allocation Factor for Return on Rate Base	(line 14 divided by line 2 col 3)		0.07		0.07	
16	Annual Allocation Factor for Return	Sum of line 13 and 15		0.09		0.09	

(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
Line No.	All True-Up Items	PJM Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant or CWIP Balance	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation/Amortization Expense	Annual Revenue Requirement	Incentive Return in basis Points	Incentive Return	Total Annual Revenue Requirement	True-Up Adjustment	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	\$ 2,548,038,804	0.03	68,852,056	\$ 1,925,962,187	0.09	165,480,576	46,127,089	280,459,722	-	-	280,459,722		280,459,722														
17b	Brighton Sub	B0288	33,558,380	0.03	906,801	23,051,411	0.09	1,980,600	958,811	3,846,212	150	173,098	4,019,309		4,019,309														
17c	Burches Hill 500/230kV transformer - second 1000 MVA	B0319	36,700,000	0.03	991,692	27,437,619	0.09	2,357,467	1,048,571	4,397,731	150	209,908	4,607,639		4,607,639														
17d	Reconductor Dickerson-Quince Orchard 230kV	B0367.1/B0367.2	20,000,000	0.03	540,432	14,952,381	0.09	1,284,723	571,429	2,396,584	150	114,391	2,510,975		2,510,975														
17e	Chalk Point 230kV Breaker 1A	B0512.7	2,000,000	0.03	54,043	1,495,238	0.09	128,472	57,143	239,658	-	-	239,658		239,658														
17f	Chalk Point 230kV Breaker 1B	B0512.8	2,000,000	0.03	54,043	1,495,238	0.09	128,472	57,143	239,658	-	-	239,658		239,658														
17g	Chalk Point 230kV Breaker 2A	B0512.9	2,000,000	0.03	54,043	1,495,238	0.09	128,472	57,143	239,658	-	-	239,658		239,658														
17h	Chalk Point 230kV Breaker 3A	B0512.12	2,000,000	0.03	54,043	1,514,286	0.09	130,109	57,143	241,295	-	-	241,295		241,295														
17i	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	15,875,382	0.03	428,978	12,246,723	0.09	1,052,251	453,582	1,934,811	150	94,296	2,029,107		2,029,107														
17j	Burches Hill Sub: Add 3rd 500/230kV	B0499	29,544,357	0.03	798,335	22,791,361	0.09	1,958,256	844,124	3,600,716	150	175,486	3,776,202		3,776,202														
17k	Ritchie-Benning: Install (2) 230kV Lines	B0526	58,581,170	0.03	1,582,956	45,191,188	0.09	3,882,872	1,673,748	7,139,576	-	-	7,139,576		7,139,576														
17l	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	5,226,954	0.03	141,241	4,032,222	0.09	346,452	149,342	637,035	-	-	637,035		637,035														
17m	Brighton Sub: Upgrade T1 500/230kV Transformer	B0496	19,021,804	0.03	513,999	15,221,584	0.09	1,307,854	543,480	2,365,333	150	118,049	2,483,382		2,483,382														
17n	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	51,852,352	0.03	1,401,133	43,422,927	0.09	3,730,941	1,481,496	6,613,570	-	-	6,613,570		6,613,570														
17o	Reconductor feeder Dickerson to Quince Orchard	b2008	8,623,505	0.03	233,021	7,320,180	0.09	628,957	246,386	1,108,364	-	-	1,108,364		1,108,364														
17p	Reconductor the Dickerson - Pleasant View 230kV circuit	b0467.1	9,000,000	0.03	243,194	6,685,714	0.09	574,443	257,143	1,074,780	-	-	1,074,780		1,074,780														
17q	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	39,000,000	0.03	1,053,842	32,314,286	0.09	2,776,475	1,114,286	4,944,603	-	-	4,944,603		4,944,603														
17r	Reconductor the Dickerson station "H" - Quince Orchard 230kV	b1596	9,200,000	0.03	248,599	7,885,714	0.09	677,548	262,857	1,189,004	-	-	1,189,004		1,189,004														
17s																													
17t																													
17u																													
17v																													
18	Annual Totals		2,892,222,708		78,152,452	2,194,515,497		188,554,943	55,960,915	322,668,310		\$ 885,227	323,553,537	-	\$ 323,553,537														

- Note Letter
- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment H.
- 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-9A 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.

**Attachment 6A
True-Up
Potomac Electric Power Company**

1	Rate Year being Trued-Up		Revenue Requirement Projected For Rate Year		Revenue Received ³	Actual Revenue Requirement	Annual True-Up Calculation			
2					265,289,563					
	A	B	C	D	E	F	G	H	I	J
	All True-Up Items	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)
3	Zonal	Zonal	249,604,867	0.85	224,867,751	249,604,867	24,737,116	-	2,909,085	27,646,201
3a	Brighton Sub	B0288	4,194,845	0.01	3,779,114	4,194,845	415,731	-	48,890	464,620
3b	Burches Hill 500/230kV transformer - second 1000 MVA	B0319	4,800,691	0.02	4,324,918	4,800,691	475,773	-	55,951	531,724
3c	Reconductor Dickerson-Quince Orchard 230kV	B0367.1/B0367.2	2,616,181	0.01	2,356,904	2,616,181	259,277	-	30,491	289,768
3d	Chalk Point 230kV Breaker 1A	B0512.7	249,750	0.00	224,999	249,750	24,752	-	2,911	27,662
3e	Chalk Point 230kV Breaker 1B	B0512.8	249,750	0.00	224,999	249,750	24,752	-	2,911	27,662
3f	Chalk Point 230kV Breaker 2A	B0512.9	249,750	0.00	224,999	249,750	24,752	-	2,911	27,662
3g	Chalk Point 230kV Breaker 3A	B0512.12	251,395	0.00	226,480	251,395	24,915	-	2,930	27,844
3h	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	2,112,799	0.01	1,903,410	2,112,799	209,389	-	24,624	234,013
3i	Burches Hill Sub: Add 3rd 500/230kV	B0499	3,931,956	0.01	3,542,279	3,931,956	389,677	-	45,826	435,503
3j	Ritchie-Benning: Install (2) 230kV Lines	B0526	7,435,766	0.03	6,698,844	7,435,766	736,922	-	86,662	823,584
3k	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	663,462	0.00	597,710	663,462	65,753	-	7,732	73,485
3l	Brighton Sub: Upgrade T1 500/230kV Transformer	B0496	2,583,928	0.01	2,327,848	2,583,928	256,080	-	30,115	286,196
3m	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	6,877,207	0.02	6,195,640	6,877,207	681,566	-	80,152	761,718
3n	Reconductor feeder Dickerson to Quince Orchard	b2008	1,152,251	0.00	1,038,057	1,152,251	114,194	-	13,429	127,623
3o	Reconductor the Dickerson - Pleasant View 230kV circuit	b0467.1	1,120,175	0.00	1,009,160	1,120,175	111,015	-	13,055	124,070
3p	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	5,142,746	0.02	4,633,073	5,142,746	509,672	-	59,937	569,610
3q	Reconductor the Dickerson station "H" – Quince Orchard 230kV	b1596	1,235,858	0.00	1,113,378	1,235,858	122,480	-	14,404	136,883
3r	2024 Annual Update Credit							(310,376)	(36,500)	(346,876)
3s	Asset separation costs							(19,773)	(2,325)	(22,099)
3t										
3u										
3v										
3w										
3x										
4	Total Annual Revenue Requirements (Note A)		294,473,377	1.00	265,289,563	294,473,377	29,183,814	(330,149)	3,393,191	32,246,851

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)
Prior Period Adjustments listed in row 3r to 3s	(330,149)	(38,826)	(368,975)

6	TO calculates NITS revenues, net of true-ups, received in calendar Year 1 (e.g., 2018)			
7		(A)	(B)	(C)
8		PJM Billed Revenue Received	True-up	Annual (net of true-ups)
9	Jan-May (Year 1)	96,879,961	347,264	96,532,696
10	June-Dec (Year 1)	178,222,915	9,466,048	168,756,867
11				265,289,563
12	TO calculates Reconciliation Revenues for Year 1 (e.g. 2018) by populating template with Year 1 actuals.			
13	Jan-Dec (Year 1)	294,473,377		294,473,377

Notes:	A	For each project or Attachment H-9A, 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-9A will then be entered in Col. (F) above. Column (E) above contains the actual revenues received associated with Attachment H-9A 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.

Attachment 6B
True-Up Interest Rate
Potomac Electric Power Company

	Month (Note A)	[A] FERC Monthly Interest Rate	
1	January	0.0072	2024
2	February	0.0068	2024
3	March	0.0072	2024
4	April	0.0070	2024
5	May	0.0072	2024
6	June	0.0070	2024
7	July	0.0072	2024
8	August	0.0072	2024
9	September	0.0070	2024
10	October	0.0072	2024
11	November	0.0070	2024
12	December	0.0072	2024
13	January	0.0068	2025
14	February	0.0062	2025
15	March	0.0068	2025
16	April	0.0062	2025
17	May	0.0064	2025
18	Average of lines 1-17 above		0.0069

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	F
	Project Name	RTO Project Number or Zonal	Amount	17 Months	Monthly Interest Rate	Interest
			Attachment 6A, Col G + Col H		Line 18 above	Col C x Col D x Col E
21	Total	Zonal	24,737,116	17	0.0069	2,909,085
21a	Brighton Sub	B0288	415,731	17	0.0069	48,890
21b	Burches Hill 500/230kV transformer - second 1000 MVA	B0319	475,773	17	0.0069	55,951
21c	Reconductor Dickerson-Quince Orchard 230kV	B0367.1/B0367.2	259,277	17	0.0069	30,491
21d	Chalk Point 230kV Breaker 1A	B0512.7	24,752	17	0.0069	2,911
21e	Chalk Point 230kV Breaker 1B	B0512.8	24,752	17	0.0069	2,911
21f	Chalk Point 230kV Breaker 2A	B0512.9	24,752	17	0.0069	2,911
21g	Chalk Point 230kV Breaker 3A	B0512.12	24,915	17	0.0069	2,930
21h	Burches Hill-Palmer Cr Upgrade 23090, 91, 92, 93	B0478	209,389	17	0.0069	24,624
21i	Burches Hill Sub: Add 3rd 500/230kV	B0499	389,677	17	0.0069	45,826
21j	Ritchie-Benning: Install (2) 230kV Lines	B0526	736,922	17	0.0069	86,662
21k	Benning Sub: Add 3rd 230/69kV, 250MVA	B0701.1	65,753	17	0.0069	7,732
21l	Brighton Sub: Upgrade T1 500/230kV Transformer	B0496	256,080	17	0.0069	30,115
21m	Convert Buzzard to Ritchie Line - 138kV to 230kV	B1125	681,566	17	0.0069	80,152
21n	Reconductor feeder Dickerson to Quince Orchard	b2008	114,194	17	0.0069	13,429
21o	Reconductor the Dickerson - Pleasant View 230kV circuit	b0467.1	111,015	17	0.0069	13,055
21p	Upgrade the 230kV line from Buzzard 016 - Ritchie 059	b1126	509,672	17	0.0069	59,937
21q	Reconductor the Dickerson station "H" - Quince Orchard 230kV	b1596	122,480	17	0.0069	14,404
21r	2024 Annual Update Credit		(310,376)	17	0.0069	(36,500)
21s	Asset separation costs		(19,773)	17	0.0069	(2,325)
21t						
	Total		28,853,665			3,393,191

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	12.15%
5	B	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciat	12.77%
6	C		Line B less Line A	0.62%
7	FCR if a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Tax	3.56%

[illegible]

	New Plant Carrying Charge		
2	Fixed Charge Rate (FCR) if not a CIAC		
3		Formula Line	
4	A	160	Net Plant Carryin
5	B	167	Net Plant Carryin
6	C		Line B less Line A
7	FCR if a CIAC		
8	D	161	Net Plant Carryin
9	The FCR resulting from Formula in a given year is 10.5%		
10	Therefore actual revenues collected in a year do not cover the FCR		
11	The ROE is 10.5% which includes a base ROE of 10.5% (10.5% point adder and, thus, their ROE is 12.0%.		

[illegible]

1	New Plant Carrying Charge		
2			
3	Fixed Charge Rate (FCR) if not a CIAC		
4	Formula Line		
5	A	160	Net Plant Carrying Charge
6	B	167	Net Plant Carrying Charge
7	C		Line B less Line A
8	FCR if a CIAC		
9			
10	D	161	Net Plant Carrying Charge
11	The FCR resulting from Formula in a given year is 10.5%.		
	Therefore actual revenues collected in a year do not cover the cost of the investment.		
	The ROE is 10.5% which includes a base ROE of 10%.		

			Details		B0288 Brighton		B0499 Burches Hill Sub: Add 3rd 500/230kV		B0526 Ritchie-Benning: Install (2) 230kV Lines				B0701.1 Benning Sub: Add 3rd 230/69kV, 250MVA				B0496 Brighton Sub: Upgrade T1 500/230kV Transformer			
	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"																			
12	Schedule 12 Life	(Yes or No)	Yes	Yes			Yes						Yes				Yes			
13	Useful life of project "Yes" if the customer has paid a lump sum payment in the amount of the investment on line 18, Otherwise "No"		52	52			52						52				52			
14	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	150			0						0				150			
16	Line 6 times line 15 divided by 100 basis points	Base FCR	12.15%	12.15%			12.15%						12.15%				12.15%			
17	Columns A, B or C from Attachment 6	FCR for This Project	13.08%	13.08%			12.15%						12.15%				13.08%			
18	Line 18 divided by line 13	Investment	33,558,380	29,544,357			58,581,170						5,226,954				19,021,804			
19	From Columns H, I or J from Attachment 6	Annual Depreciation/ Amortization Exp	645,353	568,161			1,126,561						100,518				365,804			
20	Month In Service or Month for CWIP		6.5	6.0			6.0						6.0				2.0			
55	Base FCR	Invest Yr	Beginning	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	
56	W Increased ROE	2025	19,363,677	19,544,728	568,161	18,976,568	2,874,452	38,753,697	1,126,561	37,627,136	5,699,523	3,457,831	100,518	3,357,313	508,545	13,131,276	365,804	12,765,472	1,917,238	
57	Base FCR	2026	18,718,323	18,976,568	568,161	18,408,407	2,805,401	37,627,136	1,126,561	36,500,575	5,562,608	3,357,313	100,518	3,256,794	496,328	12,765,472	365,804	12,399,668	1,872,780	
58	W Increased ROE	2026	18,718,323	18,976,568	568,161	18,408,407	2,975,633	37,627,136	1,126,561	36,500,575	5,562,608	3,357,313	100,518	3,256,794	496,328	12,765,472	365,804	12,399,668	1,987,446	
59	Base FCR	2027	18,072,970	18,408,407	568,161	17,840,246	2,736,350	36,500,575	1,126,561	35,374,014	5,425,693	3,256,794	100,518	3,156,276	484,112	12,399,668	365,804	12,033,864	1,828,323	
60	W Increased ROE	2027	18,072,970	18,408,407	568,161	17,840,246	2,901,328	36,500,575	1,126,561	35,374,014	5,425,693	3,256,794	100,518	3,156,276	484,112	12,399,668	365,804	12,033,864	1,939,606	
61																				
62																				
63																				

1	New Plant Carrying Charge		
2			
3	Fixed Charge Rate (FCR) if not a CIAC		
4		Formula Line	
5	A	160	Net Plant Carrying Charge
6	B	167	Net Plant Carrying Charge
	C		Line B less Line A
7	FCR if a CIAC		
8	D	161	Net Plant Carrying Charge
9	The FCR resulting from Formula in a given year is 10.5%.		
10	Therefore actual revenues collected in a year do not cover the cost of the investment.		
11	The ROE is 10.5% which includes a base ROE of 10.5%.		

[illegible]

Potomac Electric Power Company
Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carryin Charge		
2	Fixed Charge Rate (FCR) if not a CIAC		
3	Formula Line		
4	A	160	Net Plant Carryin
5	B	167	Net Plant Carryin
6	C		Line B less Line A
7	FCR if a CIAC		
8	D	161	Net Plant Carryin
9	The FCR resulting from Formula in a given year is 10.5%		
10	Therefore actual revenues collected in a year do not equal the FCR		
11	The ROE is 10.5% which includes a base ROE of 10.0%		

	Details		B0288 Brighton	b1596 Reconnector the Dickerson station "H" – Quince Orchard 230kV '23032' circuit and upgrade terminal equipment at Dickerson station "H" and Quince Orchard 230kV substations							
12	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)		Yes	Yes						
13	Useful life of project	Life		52	52						
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						
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						
16	Line 6 times line 15 divided by 100 basis points	Base FCR		12.15%	12.15%						
17	Columns A, B or C from Attachment 6	FCR for This Project		13.08%	12.15%						
18	Line 18 divided by line 13	Investment		33,558,380	9,200,000						
19	From Columns H, I or J from Attachment 6	Annual Depreciation/ Amortization Exp		645,353	176,923						
20		Month In Service or Month for CWIP		6.5	6.0						
55	Base FCR	Invest Yr	Beginning	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit	\$ 885,227
56	W Increased ROE	2025	19,363,677	6,874,725	176,923	6,697,802	990,931	\$ 33,856,060	\$	33,856,060	
57	Base FCR	2026	19,363,677	6,874,725	176,923	6,697,802	990,931	\$ 34,741,287	\$	34,741,287	
58	W Increased ROE	2026	18,718,323	6,697,802	176,923	6,520,879	969,429	\$ 33,051,638	\$	33,051,638	
59	Base FCR	2027	18,718,323	6,697,802	176,923	6,520,879	969,429	\$ 33,909,354	\$	33,909,354	
60	W Increased ROE	2027	18,072,970	6,520,879	176,923	6,343,956	947,927	\$ 32,247,217	\$	32,247,217	
61											
62											
63											
								\$ 734,794,005	\$ 716,329,284		

Potomac Electric Power Company
Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	Long Term Interest		
101	0	Less LTD Interest on Securitization Bonds	0
112		Capitalization	
		Less LTD on Securitization Bonds	0

Calculation of the above Securitization Adjustments

**Attachment 9
Rate Base Worksheet
Pepco**

Line No	(Note K) 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) 10	General & Intangible (k) 11	Common (l) 12
	Attachment H-9A, 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 I)	207.99.g minus 207.98.g for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Projected monthly balances that are expected to be included in 219.25.c for end of year and records for other months (Note I)	219.28.c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	200.21c for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, records for other months	Col. (b) - Col. (e)	Col. (c) - Col. (f) - Col. (h)	Col. (d) - Col. (g) - Col. (i)
1	December Prior Year	2,798,259,876	752,939,385	-	673,671,637	169,831,942	-	173,458,270	-	2,124,588,239	409,649,173	-
2	January	2,803,434,909	757,243,708	-	676,977,624	171,205,508	-	176,161,283	-	2,126,457,285	409,876,917	-
3	February	2,825,407,562	600,364,925	-	680,653,844	344,668,815	-	5,024,815	-	2,144,753,718	250,671,295	-
4	March	2,850,546,770	601,920,069	-	685,196,671	347,027,640	-	5,024,815	-	2,165,350,099	249,867,614	-
5	April	2,857,047,152	612,494,424	-	689,825,084	349,400,791	-	5,045,809	-	2,167,222,069	258,048,024	-
6	May	2,865,404,514	622,599,388	-	694,067,749	351,801,524	-	5,096,891	-	2,171,336,765	265,700,973	-
7	June	2,916,858,504	649,582,519	-	696,119,096	354,033,664	-	5,235,309	-	2,220,739,408	290,313,546	-
8	July	2,918,264,461	656,453,514	-	700,837,812	356,541,238	-	5,464,626	-	2,217,426,650	294,447,651	-
9	August	2,941,410,993	658,797,996	-	705,546,948	359,054,549	-	5,710,724	-	2,235,864,044	294,032,722	-
10	September	2,946,722,095	666,834,107	-	710,030,474	361,415,768	-	5,981,327	-	2,236,691,621	299,437,012	-
11	October	2,949,061,099	669,655,924	-	714,728,135	363,780,664	-	6,275,394	-	2,234,332,964	299,599,866	-
12	November	2,954,634,275	696,034,540	-	719,379,505	366,060,349	-	6,717,781	-	2,235,254,771	323,256,410	-
13	December	2,971,842,995	723,345,744	-	723,159,164	367,915,374	-	7,370,656	-	2,248,683,831	348,059,714	-
14	Average of the 13 Monthly Balances (Attachment 9A)	2,892,222,708	666,789,711	-	697,707,211	327,902,910	-	31,735,961	-	2,194,515,497	307,150,840	-
15	Less Merger Cost to Achieve (Attachment 10)	-	-	-	-	-	-	-	-	-	-	-
16	Average of the 13 Monthly Balances Less Merger Cost to Achieve	2,892,222,708	666,789,711	-	697,707,211	327,902,910	-	31,735,961	-	2,194,515,497	307,150,840	-

Adjustments to Rate Base

Line No	Month	CWIP	PHFU	Undistributed		Unamortized Regulatory Asset	Unamortized Abandoned Plant	Account No. 282 Accumulated Deferred Income Taxes (Note D)	Account No. 283 Accumulated Deferred Income Taxes (Note D)	Account No. 190 Accumulated Deferred Income Taxes (Note D)	Account No. 255 Accumulated Deferred Investment Credit	
	(a)	CWIP in Rate Base (b) 43a	Held for Future Use (c) 28	Materials & Supplies (d) 50	Stores Expense (e) 47	Prepayments (f) 45	(g)	(h) 43b	(i)	(j)	(k)	(l)
	Attachment H-9A, Line No:			227. 8. c + 227.5.c (see Att H-9A Note AA) for end of year, records for other months	(227.16.c * Labor Ratio) for end of year, records for other months							
		(Note C)	214 for end of year, records for other months			Notes J		Notes B & F	Attachment 1	Attachment 1	Attachment 1	Attachment 1
17	December Prior Year	-	-	23,960,556	-	47,476,541	-	104,115				
18	January	-	-	26,817,767	-	40,752,055	-	93,841				
19	February	-	-	27,415,907	-	40,440,658	-	83,566				
20	March	-	-	26,903,686	-	44,595,594	-	73,292				
21	April	-	-	27,091,290	-	39,930,139	-	63,017				
22	May	-	-	27,520,841	-	39,531,975	-	52,743				
23	June	-	-	27,384,113	-	39,169,296	-	42,468				
24	July	-	-	26,961,108	-	38,965,925	-	32,194				
25	August	-	-	27,077,703	-	38,570,670	-	21,919				
26	September	-	-	26,943,963	-	38,264,369	-	11,644				
27	October	-	-	26,602,551	-	37,899,776	-	1,370				
28	November	-	-	26,936,930	-	37,520,281	-	0				
29	December	-	-	26,727,118	-	46,218,318	-	-				
30	Average of the 13 Monthly Balances (except ADIT - see Attachment 1)	-	-	26,795,656	-	40,718,123	-	44,628				

Notes:

- A Recovery of regulatory asset or any associated amortization expenses is limited to any regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.
- C 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; and (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.
- D ADIT and Accumulated Deferred Income Tax Credits are computed using the average of the end of the year and the projection of the year balances.
- E Recovery of a Regulatory Asset is permitted only for pre-commercial and formation expenses, and is subject to FERC approval before the amortization of the Regulatory Asset can be included in rates. Recovery of any other regulatory assets requires authorization from the Commission. A carrying charge equal to the weighted cost of capital will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- F Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- G 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 30 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.
- H Calculate using 13 month average balance, except ADIT.
- I Projected balances are for the calendar year the revenue under this formula begins to be charged.
- J From Attachment 5, line 45 column F for the end of year balance and records for other months.
- K In the true-up calculation, actual monthly balance records are used.

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

(Note A)		Gross Plant In Service				Asset Retirement Obligations				Gross Plant in Service Less Projected Asset Retirement Obligations			
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) 6	Transmission (k)	General & Intangible (l)	Common (m)
Attachment H-9A, Line No:		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	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 I)	207.99.g. plus 205.5.g. for end of year, records for other months	Electric Only, Form No 1, page 356 for end of year, 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. + 207.74.g. + 207.83.g. + 207.98.g. for end of year and records for other months	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		Electric Only, Form No 1, page 356 for end 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	13,416,146,824	2,798,259,876	754,326,415	-	10,991,567	1,387,030		-	13,405,155,257	2,798,259,876	752,939,385	-
2	January	13,456,382,326	2,803,434,909	758,630,738	-	10,988,322	1,387,030		-	13,445,394,004	2,803,434,909	757,243,708	-
3	February	13,487,690,963	2,825,407,562	601,133,953	-	10,402,541	769,028		-	13,477,288,423	2,825,407,562	600,364,925	-
4	March	13,522,900,327	2,850,546,770	603,307,099	-	10,988,322	1,387,030		-	13,511,912,005	2,850,546,770	601,920,069	-
5	April	13,634,488,255	2,857,047,152	613,881,454	-	10,988,322	1,387,030		-	13,623,499,933	2,857,047,152	612,494,424	-
6	May	13,717,858,318	2,865,404,514	623,986,418	-	10,988,322	1,387,030		-	13,706,869,996	2,865,404,514	622,599,388	-
7	June	13,897,407,744	2,916,858,504	650,969,549	-	10,988,322	1,387,030		-	13,886,419,422	2,916,858,504	649,582,519	-
8	July	13,958,838,644	2,918,264,461	657,840,544	-	10,988,322	1,387,030		-	13,947,850,322	2,918,264,461	656,453,514	-
9	August	14,022,602,698	2,941,410,993	660,185,026	-	10,988,322	1,387,030		-	14,011,614,376	2,941,410,993	658,797,996	-
10	September	14,074,910,694	2,946,722,095	668,221,137	-	10,988,322	1,387,030		-	14,063,922,372	2,946,722,095	666,834,107	-
11	October	14,118,011,602	2,949,061,099	671,042,954	-	10,988,322	1,387,030		-	14,107,023,280	2,949,061,099	669,655,924	-
12	November	14,213,658,873	2,954,634,275	697,421,570	-	10,988,322	1,387,030		-	14,202,670,551	2,954,634,275	696,034,540	-
13	December	14,451,178,972	2,971,842,995	724,732,774	-	10,988,322	1,387,030		-	14,440,190,650	2,971,842,995	723,345,744	-
14	Average of the 13 Monthly Balances	13,844,005,865	2,892,222,708	668,129,202	-	10,943,511	-	1,339,491	-	13,833,062,353	2,892,222,708	666,789,711	-

		Accumulated Depreciation & Amortization						Asset Retirement Obligations					
Line No	Month (a)	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-9A, Line No:		monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c 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	monthly balances that are the amounts expected to be included in 219.29.c for end of year and records for other months	monthly balances that are the amounts expected to be included in 219.25.c for end of year and records for other months	219.28c for end of year, records for other months	200.21c 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	4,075,767,301	673,671,637	170,595,834	173,458,270	-	-	4,058,160		763,892		-	-
16	January	4,098,722,175	676,977,624	171,979,004	176,161,283	-	-	4,088,676		773,496		-	-
17	February	4,296,765,499	680,653,844	345,451,915	5,024,815	-	-	4,122,437		783,099		-	-
18	March	4,304,545,562	685,196,671	347,820,343	5,024,815	-	-	4,156,199		792,703		-	-
19	April	4,334,052,865	689,825,084	350,193,494	5,045,609	-	-	4,156,199		792,703		-	-
20	May	4,360,146,353	694,067,749	352,594,227	5,096,891	-	-	4,156,199		792,703		-	-
21	June	4,383,808,600	696,119,096	354,826,367	5,235,309	-	-	4,156,199		792,703		-	-
22	July	4,412,352,839	700,837,812	357,333,941	5,464,626	-	-	4,156,199		792,703		-	-
23	August	4,441,668,860	705,546,948	359,847,252	5,710,724	-	-	4,156,199		792,703		-	-
24	September	4,470,211,383	710,030,474	362,208,471	5,981,327	-	-	4,156,199		792,703		-	-
25	October	4,499,238,201	714,728,135	364,573,367	6,275,394	-	-	4,156,199		792,703		-	-
26	November	4,528,458,241	719,379,505	366,853,052	6,717,781	-	-	4,156,199		792,703		-	-
27	December	4,551,327,267	723,159,164	368,708,077	7,370,656	-	-	4,156,199		792,703		-	-
28	Average of the 13 Monthly Balances	4,365,928,088	697,707,211	328,691,180	31,735,961	-	-	4,140,866	-	788,271	-	-	-

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)
Attachment H-9A, Line No:		9	30	31	32	11
		Col. (b) - Col. (h)	Col. (c) - Col. (i)	Col. (d) - Col. (j)	Col. (e) - Col. (k)	Col. (f) - Col. (l)
29	December Prior Year	4,071,709,141	673,671,637	169,831,942	173,458,270	-
30	January	4,094,633,499	676,977,624	171,205,508	176,161,283	-
31	February	4,292,643,061	680,653,844	344,668,815	5,024,815	-
32	March	4,300,389,363	685,196,671	347,027,640	5,024,815	-
33	April	4,329,896,666	689,825,084	349,400,791	5,045,609	-
34	May	4,355,990,154	694,067,749	351,801,524	5,096,891	-
35	June	4,379,652,402	696,119,096	354,033,664	5,235,309	-
36	July	4,408,196,640	700,837,812	356,541,238	5,464,626	-
37	August	4,437,512,661	705,546,948	359,054,549	5,710,724	-
38	September	4,466,055,185	710,030,474	361,415,768	5,981,327	-
39	October	4,495,082,003	714,728,135	363,780,664	6,275,394	-
40	November	4,524,302,042	719,379,505	366,060,349	6,717,781	-
41	December	4,547,171,069	723,159,164	367,915,374	7,370,656	-
42	Average of the 13 Monthly Balances	4,361,787,222	697,707,211	327,902,910	31,735,961	-

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

Potomac Electric Power 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		-	15.79%			\$ -
3						\$ -
4 Total		\$ -				\$ -
5						
Depreciation & Amortization Expense Cost To Achieve						
FERC Account		Total	Allocation to Trans.			Total
8 General Plant		-	15.79%			\$ -
9 Intangible Plant		-	15.79%			\$ -
10						\$ -
11 Total		\$ -				\$ -
Capital Cost To Achieve included in the General and Intangible Plant						
		General	Intangible			Total
Gross Plant						
12 December Prior Year		-	-			\$ -
13 January		-	-			\$ -
14 February		-	-			\$ -
15 March		-	-			\$ -
16 April		-	-			\$ -
17 May		-	-			\$ -
18 June		-	-			\$ -
19 July		-	-			\$ -
20 August		-	-			\$ -
21 September		-	-			\$ -
22 October		-	-			\$ -
23 November		-	-			\$ -
24 December		-	-			\$ -
25 Average		-	-			\$ -
Accumulated Depreciation						
		General	Intangible			Total
26 December Prior Year		-	-			\$ -
27 January		-	-			\$ -
28 February		-	-			\$ -
29 March		-	-			\$ -
30 April		-	-			\$ -
31 May		-	-			\$ -
32 June		-	-			\$ -
33 July		-	-			\$ -
34 August		-	-			\$ -
35 September		-	-			\$ -
36 October		-	-			\$ -
37 November		-	-			\$ -
38 December		-	-			\$ -
39 Average		-	-			\$ -

Potomac Electric Power Company
Attachment 10 - Merger Costs

	(a)	(b)	(c)	(d)	(...)	(x)
	Net Plant = Gross Plant Minus Accumulated Depreciation from above	General	Intangible			Total
40	December Prior Year	-	-	-	-	\$ -
41	January	-	-	-	-	\$ -
42	February	-	-	-	-	\$ -
43	March	-	-	-	-	\$ -
44	April	-	-	-	-	\$ -
45	May	-	-	-	-	\$ -
46	June	-	-	-	-	\$ -
47	July	-	-	-	-	\$ -
48	August	-	-	-	-	\$ -
49	September	-	-	-	-	\$ -
50	October	-	-	-	-	\$ -
51	November	-	-	-	-	\$ -
52	December	-	-	-	-	\$ -
53	Average	-	-	-	-	\$ -
	Depreciation (Monthly Change of Accumulated Depreciation from above)	General	Intangible			Total
54	January	-	-		\$	-
55	February	-	-		\$	-
56	March	-	-		\$	-
57	April	-	-		\$	-
58	May	-	-		\$	-
59	June	-	-		\$	-
60	July	-	-		\$	-
61	August	-	-		\$	-
62	September	-	-		\$	-
63	October	-	-		\$	-
64	November	-	-		\$	-
65	December	-	-		\$	-
66	Total	-	-		\$	-
	Capital Cost To Achieve included in Total Electric Plant in Service					
67	December Prior Year	-				
68	January	-				
69	February	-				
70	March	-				
71	April	-				
72	May	-				
73	June	-				
74	July	-				
75	August	-				
76	September	-				
77	October	-				
78	November	-				
79	December	-				
80	Average	-				

Potomac Electric Power 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	\$ 10,717,661	\$ 10,717,661
2	Load Dispatch-Reliability	561.1		-
3	Load Dispatch-Monitor & Oper Tran Sys	561.2	167,316	167,316
4	Load Dispatch-Trans Svc & Scheduling	561.3		-
5	Scheduling, Sys Control & Dispatch Svc	561.4	58,739	58,739
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	14,836	14,836
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	7,121,291	6,964,959
15	Rents	567.0	43,129	43,129
16	Maintenance, Supervision & Engineering	568.0		-
17	Maintenance of Structures	569.0	626,812	626,812
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	8,436,599	8,436,599
23	Maintenance of Overhead Lines	571.0	3,734,044	3,734,044
24	Maintenance of Underground Lines	572.0	378,394	378,394
25	Maintenance of Misc Transmission Plant	573.0	1,269,275	1,269,275
26	Transmission Expenses - Total (Sum of lines 1-25)		\$ 32,568,096	\$ 156,332
27	Transmission O&M		Total	\$ 32,411,764

Potomac Electric Power Company
Attachment 11B - A&G Workpaper

			(a)	(b)	(c)	(d)	(e)
			323.181.b to 323.196.3b				
			Total	S&W Allocation	Net Plant Allocation	Non-Recoverable	Directly Assigned
1	Administrative and General Salaries	920.0	\$ 7,747,520	7,747,520			\$ -
2	Office Supplies and Expenses	921.0	8,494,855	8,494,855			-
3	Administrative Expenses Transferred-Credit	922.0	-	-			-
4	Outside Service Employed	923.0	145,923,671	144,835,712		1,087,958	-
5	Property Insurance	924.0	1,644,610	-	1,644,610	-	-
6	Injuries and Damages	925.0	3,076,144	3,076,144			-
7	Employee Pensions and Benefits	926.0	21,749,933	21,749,933			-
8	Franchise Requirements	927.0	-	-			-
9	Regulatory Commission Expenses	928.0	4,109,809	-		3,790,988	318,821
10	Duplicate Charges-Credit	929.0	-	-			-
11	General Advertising Expenses	930.1	2,396,656	-		2,396,656	-
12	Miscellaneous General Expenses	930.2	963,527	963,527		-	-
13	Rents	931.0	-	-			-
14	Maintenance of General Plant	935.0	125,261	\$ 125,261			-
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)		\$ 196,231,986	\$ 186,992,953	\$ 1,644,610	\$ 7,275,603	\$ 318,821
16	Allocation Factor			15.79%	23.76%	0.00%	100.00%
17	Transmission A&G ¹			29,531,552	390,792	-	318,821
18						Total ² \$	30,241,164

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).

Potomac Electric Power Company
Attachment 12 - Depreciation Rates

(A)	(B)	(C)
Number	Plant Type	Applied Depreciation Rate
Electric Transmission		
350.2	Land and Land Rights	1.55%
352	Structures and Improvements	1.36%
353	Station Equipment	1.84%
354	Towers and Fixtures	2.22%
355	Poles and Fixtures	2.42%
356	Overhead Conductors and Devices	2.73%
357	Underground Conduit	1.48%
358	Underground Conductors and Devices	2.08%
359	Roads and Trails	1.01%
Electric General		
390 - ALLOCABLE Other	Structures and Improvements	1.60%
390 - ALLOCABLE Major	Structures and Improvements	1.94%
390 - DC	Structures and Improvements	2.66%
390 - MD	Structures and Improvements	13.97%
390 - SMECO	Structures and Improvements	4.40%
391.1 - ALLOCABLE	Office Furniture and Equipment	6.67%
391.1 - DC	Office Furniture and Equipment	6.67%
391.1 - MD	Office Furniture and Equipment	6.66%
391.3 - ALLOCABLE	Office Furniture and Equipment	10.73%
391.3 - DC	Office Furniture and Equipment	10.00%
391.3 - MD	Office Furniture and Equipment	19.56%
393 - DC	Stores Equipment	4.00%
393 - MD	Stores Equipment	4.67%
394 - DC	Tools, Shop, Garage Equipment	4.00%
394 - MD	Tools, Shop, Garage Equipment	6.45%
395 - DC	Laboratory Equipment	6.67%
395 - MD	Laboratory Equipment	5.70%
396 - ALLOCABLE	Power Operated Equipment	2.24%
397 - ALLOCABLE	Communication Equipment	1.29%
397.1 - DC	Communication Equipment	6.63%
397 - MD	Communication Equipment	14.51%
397 - SMECO	Communication Equipment	4.40%
397.1 - ALLOCABLE	Communication Equipment	5.49%
397.2 - MD	Communication Equipment	6.59%
397.3 - DC	Communication Equipment	6.67%
397.3 - MD	Communication Equipment	6.59%
398 - DC	Miscellaneous Equipment	5.00%
398 - MD	Miscellaneous Equipment	6.65%
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 1: Depreciation and amortization rates reflected in FERC Docket No. ER21-83 (transmission), Maryland Case No. 9385 (general and intangible), District of Columbia Formal Case Nos. 1150 and 1151 (general and intangible) and in the 2021 Annual Update (SMECO labeled subaccounts). Allocable subaccount depreciation and amortization rates are calculated and updated based on the approved Maryland and District of Columbia depreciation and amortization rates and weighted by jurisdictional plant balances.

Note 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, Pepco will file an FPA Section 205 rate proceeding, with a new depreciation study, to revise its transmission depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing, with a new depreciation study, that addresses its depreciation rates in the prior five years).

Note 3: The rates on this schedule cannot be changed absent a section 205 or 206 filing.

Attachment 6F – Duquesne Formula Rate Update Filing



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May 15, 2025

VIA ELECTRONIC FILING

Honorable Debbie-Anne Reese, Secretary
Federal Energy Regulatory Commission 888
First Street, NE Washington, DC 20426

Re: Duquesne Light Company – Formula Rate Informational Filing
Docket Nos. ER06-1549-002 and ER09-1167

Dear Secretary Debbie-Anne Reese:

Pursuant to the formula rate implementation protocols in Attachment H-17B of the Open Access Transmission, Energy and Operating Reserve Markets Tariff (“OATT”) of PJM Interconnection, L.L.C. (“PJM”), Duquesne Light Company (“Duquesne” or the “Company”) hereby submits for informational purposes this letter and supporting materials detailing the calculation of Duquesne’s Annual Transmission Revenue Requirement (“ATRR”) for the upcoming rate year (“Annual Update”).

SUMMARY AND INFORMATION PROVIDED

Attachment H-17B requires that Duquesne, on or before May 15 of each year, recalculate its ATRR to provide the annual update for the upcoming rate year, which runs from June 1 through May 31 of the following year. This Annual Update consists of the following documents included with this filing:

- A completed formula rate template providing the true-up calculation to reflect actual plant placed in service for 2024 (Appendix 1).
- A completed formula rate template providing the rate to become effective on June 1, 2024, that includes both the true-up in Appendix 1 and the estimated capital expenditures through December 31, 2025 (Appendix 2).
- A summary and detail of accounting transfers between Construction Work in Progress (“CWIP”) and Plant in Service for transmission projects receiving transmission rate incentives listed in Attachments 6 and 7 to the formula rate (Appendix 3).



- Duquesne's April 2025 form FERC-730, Report of Transmission Investment Activity ("FERC-730") filing providing information on actual and projected capital investments in transmission projects that exceed \$20 million (Appendix 4).
- A summary of changes to the formula references to the FERC Form 1 resulting from a calendar year 2022 FERC revision to its electronic filing format requirements which changed several page references (Appendix 5).

INFORMATIONAL FILING

Annual Update

The Commission order accepting Duquesne's formula rate for filing directs "Duquesne to make an informational filing with the Commission when it recalculates its ATRR. This filing must include the information Duquesne is required to post on its website regarding updates to its formula rate."¹ Accordingly, Duquesne is submitting for informational purposes the same Annual Update that it is transmitting to PJM for posting on its website as required by the Company's formula rate implementation protocols, and that will be posted on the Company's website. The Annual Update consists of the calculations in the Appendices attached hereto. The formula rate implementation protocols provide procedures for notice of this filing, requests for information supporting the filing, and potential challenges to the filing. Duquesne has made no material accounting changes from those in effect during the previous rate year and upon which the current formula rate relies. Duquesne also has made no changes in its Post-retirement Benefits Other Than Pension charges that exceed the threshold set forth in its formula rate tariff.²

Informational Report on CWIP Balances

The Commission's DLC Formula Rate Order requires Duquesne to provide a detailed accounting of transfers of balances between its CWIP and Plant in Service accounts for its projects receiving transmission incentives."³ Duquesne presently has one transmission project that is subject to CWIP incentive rate treatment. As required by Commission orders, Duquesne

¹ Duquesne Light Co., 118 FERC ¶ 61,087 (2007) ("DLC Formula Rate Order").

² FERC Electric Tariff, Sixth Revised Volume No. 1, Original Sheet No. 314H.20, Attachment H17B, Section 1(g)(effective Dec. 1, 2006).

³ DLC Formula Rate Order at P 74.



Page 3
May 15, 2025

has protocols to add accounting procedures for tracking CWIP for each transmission project receiving this incentive (which are totaled by year in Attachment 6 to the formula rate). Appendix 3 hereto contains a detailed accounting from Duquesne's records with references to source accounts from the Company's 2024 FERC Form No. 1 filing. As provided in the formula rate implementation protocols, each transmission project is assigned a funding project number ("FPN"). The information provided in Appendix 3 provides a summary by month of CWIP and Plant in Service for each FPN and reconciles these amounts to the summary pages and the plant balances in Attachment 6 to the formula rate. True-ups of estimated costs and actual costs are itemized as shown on Attachment 6 to the annual updates included in Appendices 1 and 2. Attached as Appendix 4 is form FERC-730 providing further detail on Duquesne's transmission projects with investment costs greater than \$20 million.

Changes to FERC Form No. 1 References Within the Formula

The information provided in Appendix 5 reflects known changes to the formula references to the FERC Form 1 resulting from a calendar year 2022 FERC revision to its electronic filing format requirements which changed several page references.

Should you have any questions, please do not hesitate to contact David Ogden, Senior Manager, Rates & Tariff Services, at (412) 393-6343 or dogden@duqlight.com.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Michael Brechlin", is placed over a light gray rectangular background.

Michael Brechlin,
Assistant General Counsel,
Regulatory

Enclosures

APPENDIX 1

Formula Rate - Appendix A True-Up

Notes

FERC Form 1 Page # or Instruction

2024

Shaded cells are input cells

Allocators

1	Transmission Wages Expense		p354.21.b	10,546,179
2	Total Wages Expense		p354.28.b	103,171,394
3	Less A&G Wages Expense		p354.27.b	47,868,541
4	Total		(Line 2 - 3)	55,302,853
5			(Line 1 / Line 4)	19.0699%
Plant Allocation Factors				
6	Total Plant In Service	(Note B)	Attachment 5	5,795,536,308
7	Total Accumulated Depreciation	(Note A)	Attachment 5	1,889,552,862
8	Net Plant		(Line 6 - Line 7)	3,905,983,445
9	Transmission Gross Plant		(Line 21)	1,354,490,470
10	Gross Plant Allocator		(Line 9 / Line 6)	23.3713%
11	Transmission Net Plant		(Line 33)	914,955,315
12	Net Plant Allocator		(Line 11 / Line 8)	23.4245%

Plant Calculations

Plant In Service				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,197,710,204
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	-
15	Total Transmission Plant In Service		(Line 13 + Line 14)	1,197,710,204
16	General & Intangible		Attachment 5	822,136,244
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
18	Total General & Common		(Line 16 + Line 17)	822,136,244
19	Wage & Salary Allocation Factor		(Line 5)	19.0699%
20	General & Common Plant Allocated to Transmission		(Line 18 * Line 19)	156,780,266
21	TOTAL Transmission-Related Plant In Service		(Line 15 + Line 20)	1,354,490,470
Accumulated Depreciation				
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	357,325,064
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6	-
24	Total Transmission Accumulated Depreciation		(Line 22 + Line 23)	357,325,064
25	Accumulated General Depreciation		Attachment 5	184,702,315
26	Accumulated Intangible Depreciation		Attachment 5	246,397,191
27	Accumulated Common Amortization - Electric		Attachment 5	-
28	Common Plant Accumulated Depreciation (Electric Only)		Attachment 5	-
29	Total Accumulated General, Intangible and Common Depreciation		(Sum Lines 25 to 28)	431,099,505
30	Wage & Salary Allocation Factor		(Line 5)	19.0699%
31	General & Common Allocated to Transmission		(Line 29 * Line 30)	82,210,090
32	TOTAL Transmission-Related Accumulated Depreciation		(Line 24 + Line 31)	439,535,155
33	TOTAL Transmission-Related Net Property, Plant & Equipment		(Line 21 - Line 32)	914,955,315

Adjustment To Rate Base

34	Accumulated Deferred Income Taxes	(Note R)		
	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1, Col B, Line 9	(178,075,606)
35	Accumulated Deferred Income Taxes Allocated To Transmission		Line 34	(178,075,606)
	CWIP for Incentive Transmission Projects			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6	2,860,981
37	Total CWIP for Incentive Transmission Projects			2,860,981
38	Plant Held for Future Use	(Note C)	Attachment 5	-
	Transmission O&M Reserves			
39	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	(5,211,500)
	Prepayments			
40	Prepayments	(Note A)	Attachment 5	4,208,525
41	Total Prepayments Allocated to Transmission		(Line 40)	4,208,525
	Materials and Supplies			
42	Undistributed Stores Exp	(Note A)	Attachment 5	991,022
43	Wage & Salary Allocation Factor		(Line 5)	19.0699%
44	Total Transmission Allocated		(Line 42 * Line43)	188,987
45	Transmission Materials & Supplies		Attachment 5	5,306,072
46	Total Materials & Supplies Allocated to Transmission		(Line 44 + Line45)	5,495,059
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	39,563,350
48	1/8th Rule		x 1/8	12.5000%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	4,945,419
50	TOTAL Adjustment to Rate Base		(Lines 35 + 37 + 39 + 41 + 46 + 49)	(165,777,124)
51	Rate Base		(Line 33 + Line 50)	749,178,192

O&M

Transmission O&M			
52	Transmission O&M	p321.112.b	12,774,963
53	Less Account 565	p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N) PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	-
56	Transmission O&M	(Lines 52 - 53 + 54 + 55)	12,774,963
Allocated General & Common Expenses			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p323.197.b	140,013,469
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p323.185.b	7,791,938
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	742,183
62	Less General Advertising Expense Account 930.1	p323.191.b	369,758
63	Less EPRI Dues	(Note D) p352-353	205,839
64	General & Common Expenses	(Lines 57 thru 58) - Sum (Lines 59 to 63)	130,903,751
65	Wage & Salary Allocation Factor	(Line 5)	19.0699%
66	General & Common Expenses Allocated to Transmission	(Line 64 * Line 65)	24,963,168
Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note G) Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K) Attachment 5	-
69	Subtotal - Transmission Related	(Line 67 + Line 68)	-
70	Property Insurance Account 924	Line 60	7,791,938
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	7,791,938
73	Net Plant Allocation Factor	(Line 12)	23.4245%
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)	1,825,219
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	39,563,350

Depreciation & Amortization Expense

Depreciation & Amortization Expense			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	31,930,449
76a	Amortization of Abandoned Plant Projects	(Note T) Attachment 5	-
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6	-
78	Total Transmission Depreciation and Amortization Expense	(Line 76 + Line 76a + Line 77)	31,930,449
79	General Depreciation	Attachment 8, Col. (D)	30,169,617
80	Intangible Amortization	(Note A) p336.1.f	60,789,225
81	Total	(Line 79 + Line 80)	90,958,842
82	Wage & Salary Allocation Factor	(Line 5)	19.0699%
83	General Depreciation Allocated to Transmission	(Line 81 * Line 82)	17,345,728
84	Common Depreciation - Electric Only	(Note A) p336.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336.11d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	19.0699%
88	Common Depreciation - Electric Only Allocated to Transmission	(Line 86 * Line 87)	-
89	Total Transmission Depreciation & Amortization	(Lines 78 + 83 + 88)	49,276,177

Taxes Other than Income

90	Taxes Other than Income	Attachment 2	1,944,450
91	Total Taxes Other than Income	(Line 90)	1,944,450

Return / Capitalization Calculations

Long Term Interest			
92	Long Term Interest	(Note Q)	Attachment 5
93	Amortization of Debt Discount and Expense		p117.63.c
94	Amortization of Loss on Reacquired Debt		p117.64.c
95	Less Amort of Gain on Reacquired on Debt-Credit		p117.65.c
96	Less Amort of Premium on Debt-Credit		p117.66.c
97	Interest on Debt to Associated Companies		p117.67.c
98	Total Long Term Debt Costs		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97
99	Preferred Dividends	Enter Positive	p118.29.c
Common Stock			
100	Proprietary Capital		p112.16.c
101	Less Accumulated Other Comprehensive Income Account 219		p112.15.c
102	Less Preferred Stock		(Line 110)
103	Less Account 216.1		p112.12.c
104	Common Stock		(Line 100 - (Sum Lines 101 to 103))
Capitalization			
105	Long Term Debt		
106	Bonds		Attachment 5
107	Less Loss on Reacquired Debt	Enter Negative	p111.81.c
108	Plus Gain on Reacquired Debt		p113.61.c
109	Total Long Term Debt		Sum (Lines 105 to Line 108)
110	Preferred Stock		p112.3.c
111	Common Stock		(Line 104)
112	Total Capitalization		(Sum Lines 109 to 111)
113	Debt %		(Line 109 / Line 112)
114	Preferred %		(Line 110 / Line 112)
115	Common %	(Note O)	(Line 111 / Line 112)
116	Debt Cost		(Line 98 / Line 109)
117	Preferred Cost		(Line 99 / Line 110)
118	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder
119	Weighted Cost of Debt		(Line 113 * Line 116)
120	Weighted Cost of Preferred		(Line 114 * Line 117)
121	Weighted Cost of Common		(Line 115 * Line 118)
122	Total Return (R)		(Sum Lines 119 to 121)
123	Investment Return = Rate Base * Rate of Return		(Line 51 * Line 122)

Composite Income Taxes

Income Tax Rates			
124	FIT=Federal Income Tax Rate	(Note I)	
125	SIT=State Income Tax Rate or Composite		
126	p (percent of federal income tax deductible for state purposes)		Per State Tax Code
127	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		
128	$T / (1 - T)$		
ITC Adjustment			
129	Amortized Investment Tax Credit	(Note I)	
130	$1 / (1 - T)$	Enter Negative	Attachment 1
131	Net Plant Allocation Factor		1 / (1 - Line 127)
132	ITC Adjustment Allocated to Transmission		(Line 129 * (1 + Line 130) * Line 131)
Other Income Tax Adjustments			
132a	Other Income Tax Adjustments	(Note S)	Attachment 5
133	Income Tax Component = CIT = (T/(1-T) * Investment Return * (1-(WCLTD/R))) =		[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]
134	Total Income Taxes		(Line 132 + Line 132a + Line 133)

REVENUE REQUIREMENT

Summary			
135	Net Property, Plant & Equipment	(Line 33)	914,955,315
136	Adjustment to Rate Base	(Line 50)	(165,777,124)
137	Rate Base	(Line 51)	749,178,192
138	O&M	(Line 75)	39,563,350
139	Depreciation & Amortization	(Line 89)	49,276,177
140	Taxes Other than Income	(Line 91)	1,944,450
141	Investment Return	(Line 123)	63,666,686
142	Income Taxes	(Line 134)	15,956,199
143	Gross Revenue Requirement	(Sum Lines 138 to 142)	170,406,861
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
144	Transmission Plant In Service	(Line 13)	1,197,710,204
145	Excluded Transmission Facilities (Note M)	Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,197,710,204
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	170,406,861
149	Adjusted Gross Revenue Requirement	(Line 147 * Line 148)	170,406,861
150	Revenue Credits	Attachment 3	3,289,289
151	Net Revenue Requirement	(Line 149 - Line 150)	167,117,572
Net Plant Carrying Charge			
152	Gross Revenue Requirement	(Line 143)	170,406,861
153	Net Transmission Plant	(Line 13 - Line 22)	840,385,140
154	Net Plant Carrying Charge	(Line 152 / Line 153)	20.2772%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	16.4777%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	7.0032%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	90,783,976
158	Increased Return and Taxes	Attachment 4	85,336,434
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	176,120,410
160	Net Transmission Plant	(Line 13 - Line 22)	840,385,140
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	20.9571%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.1576%
163	Net Revenue Requirement	(Line 151)	167,117,572
164	True-up amount	Attachment 6	-
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,819,155
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	Net Zonal Revenue Requirement	Sum (Lines 163 to 166)	169,936,727
Network Zonal Service Rate			
168	1 CP Peak (Note L)	Attachment 5	2,691.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	63,150.03
170	Network Service Rate (\$/MW/Year)	(Line 169)	63,150.03

Notes

- A Electric portion only.
- B Excludes leases that are expensed as O&M (rather than amortized). Includes new Transmission plant that is expected to be placed in service in the current calendar year. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Expansion Plan (RTEP) must be separately detailed on Attachment 6. Lines 14, 23, and 77 refer to Attachment 6, Step 2 in the first year and Step 9 in all subsequent years; line 36 use Step 6 for True Up and Step 9 for Estimate). For the estimate, all rate base items will be calculated based on end of year data, except transmission plant additions, retirements and depreciation will be calculated based on 13 month averages. For the True-up, transmission and distribution plant and the associated depreciation reserve shall be calculated using the average of 13 monthly balances in Attachment 5 and all other rate base items, excluding Cash Working Capital, shall be calculated using beginning and end of year averages in Attachment 5 or Attachment 1. Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- C Includes Transmission Portion Only. Only land held for future use that has an estimated in service date within the next ten years may be included.
- D Excludes All EPRI Annual Membership Dues.
- E Includes All Regulatory Commission Expenses.
- F Includes transmission system safety related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H Reserved for future use.
- 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. Furthermore, 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.
- J ROE will be supported in the original filing and no change in ROE will be made absent a Section 205 filing at FERC.
- 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; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on line 54. If they are booked to Acct 565, they are included on line 54.
- O The equity component of DLC' capital structure shall not be greater than 59 percent, nor less than 45 percent, regardless of Duquesne's actual capital structure. When DLC's equity component falls within the stated range, DLC shall use its actual capital structure.
The input value on line 100 -- Proprietary Capital -- shall be adjusted so that the equity percentage shown on line 115 will be 45% if the actual equity percentage is less than 45% or 59% if the actual equity percentage is above 59%.
- P Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- Q DLC will include interest associated with debt that is outstanding using 13 monthly averages at the end of the FERC Form No. 1 year. Therefore only interest included in column I on page 257 of the FERC Form No. 1 that has an outstanding amount included in column H will be included in the interest calculation.
- R Includes the transmission-allocated portions of the balances in Accounts 190, 281, 282 and 283 and the transmission-allocated portions of the tax-related portions of Accounts 182.3 and 254. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to other post-employment benefit costs and certain tax-related regulatory assets or liabilities) do not affect rate base. To maintain rate base neutrality upon changes in income tax laws, income tax rates, and other actions taken by a tax authority, resulting unamortized deficient or (excess) ADIT is included without tax gross-up. Supporting information is provided in Attachment 1.
- S Effective June 1, 2020, includes amounts associated with the amortization of any deficient or (excess) deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority). See Attachment 5 for detail of Other Income Tax Adjustments and Attachment 9 for detail of Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes.
- T Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion. The Company must submit a Section 205 filing to recover the cost of abandoned plant.

END

A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
Line #								
1 ADIT-190 (enter negative) - line 43	(34,551,679)	(38,410,413)	(36,481,046)	(5,914,922)	-	-	(30,566,125)	
2 ADIT- 282 -- line 49	705,973,241	698,690,314	702,331,778	530,412,524	171,919,254	-	-	
3 ADIT- 293 -- line 62	65,357,288	66,817,490	66,087,389	3,843,993	-	2,686,102	59,557,295	
4 Subtotal -- Sum (line 1 + line 2 + line 3)	736,778,850	727,097,391	731,938,121	528,341,595	171,919,254	2,686,102	28,991,171	
5 Wages & Salary Allocator -- Appendix A line 5							19.0699%	
6 Gross Plant Allocator -- Appendix A line 10						23.3713%		
7 Transmission Allocator					100.00%			
8 All other				0.00%				
9 ADIT	178,075,606				171,919,254	627,776	5,528,577	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)
				line 8 * line 4	line 7 * line 4	line 6 * line 4	line 5 * line 4	

2,686,102 <from Acct 283 below

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

Instructions for Account 190, 282 and 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E.
2. ADIT items related only to Transmission are directly assigned to Column F.
3. ADIT items related to plant and not in Columns A & B are included in Column G.
4. ADIT items related to labor and not in Columns A & B are included in Column H.
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. All ADIT line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
7. Any new ADIT items will be clearly marked and separated in each account from the settled items for review.

A	B End of Year Total	C Beg of Year Total	D End of Year for Est. Average for Final Total	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I Justification
NOTE: (Schedule Page 110 - 111 Line No. 82)								
ADIT-190								
10 Other regulatory assets/liabilities - Transmission plant	(22,564,440)	(23,171,949)	(22,868,195)		(22,868,195)			Transmission-related tax-related net regulatory assets/liabilities not related to tax law remeasurements (prior to gross-up). Recorded in Account 254. Removed from rate base as a FASB 109 item below.
11 Tax gross-up on other regulatory assets/liabilities - Transmission plant	(10,689,162)	(9,634,735)	(10,161,948)		(10,161,948)			Gross-up for income tax due on transmission-related tax-related net regulatory assets/liabilities other than tax law change remeasurements (Line 10) excess ADIT. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12 Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Lines 4 and 6, Column H)	57,596,256	57,494,148	57,545,202		57,545,202			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13 Tax gross-up on excess ADIT regulatory liability - Transmission plant	22,455,361	21,210,912	21,833,137		21,833,137			Gross-up for income tax due on transmission plant-related excess ADIT (Line 12). Recorded in Account 254. Removed from rate base as a FASB 109 item below.
14 Other tax-related regulatory assets/liabilities - Distribution/other plant	(103,684,331)	(98,858,969)	(101,271,650)	(101,271,650)				Distribution/other-related tax-related net regulatory assets/liabilities not related to tax law change remeasurements. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
15 Tax gross-up on other tax-related regulatory assets/liabilities - Distribution/other plant	(41,816,441)	(41,607,980)	(41,712,210)	(41,712,210)				Gross-up for income tax due on distribution/other-related tax-related net regulatory assets/liabilities other than excess ADIT (Line 14). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as FASB 109 item below.
16 Excess ADIT regulatory liability - Distribution/other plant	147,537,572	154,248,083	150,892,828	150,892,828				Remeasurements of deferred tax liabilities in account 282 for income tax rate changes on distribution/other plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to distribution using the wage and salary allocator. Removed from rate base as a FASB 109 item below.
17 Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	56,545,501	60,289,592	58,417,547	58,417,547				Gross-up for income tax due on distribution/other-related excess ADIT (Line 16). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
18 Excess ADIT regulatory liability -- Transmission non-property-related (from Attachment 9.2, Lines 5 and 7, Column H)	-	-	-	-	-			Remeasurement of deferred tax liabilities in accounts 190 and 283 (prior to gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory liability account 254. Non-plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant excess ADIT agreed to permanent worksheet Attachment 9.2. Removed from rate base as a FASB 109 item below.
19 Tax Gross-up on excess ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (Line 18). Corresponding amount recorded in Account 254. Removed from rate base as FASB 109 item below.
20 Deficient ADIT regulatory asset -- Transmission non-property-related (from Attachment 9.2, Lines 11 and 12, Columns H)		-	-	-	-			Remeasurement of deferred tax assets in account 190 (prior to tax gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory asset account 192.3. Non-plant deficient ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
21 Tax Gross-up on deficient ADIT regulatory liability -- Transmission non-property-related		-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 192.3. Removed from rate base as FASB 109 item below.
22 Vacation Pay	574,601	638,545	606,573				606,573	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23 Reserve for Healthcare	402,281	403,541	402,911				402,911	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24 Reserve for Compensated Absences	1,545,366	1,759,235	1,652,301				1,652,301	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25 Accrued Pensions	22,846,122	21,135,111	21,990,617				21,990,617	Book accrual for pension contributions
26 Other Post-Employment Benefits Costs - OPEB	4,395,430	4,819,632	4,607,531				4,607,531	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	2,036,078	2,208,837	2,122,458	2,122,458				Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to as Warwick Mine Closing Costs.
28	Reserve for legacy issues	347,543	365,650	356,597	356,597				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	2,771,232	3,127,294	2,949,263	2,949,263				Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned - relates to all functions
30	Accrued Sales and Use Tax	363,216	479,154	421,185	421,185				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	762,685	805,957	784,321				784,321	Reserve expensed for books, tax deduction when paid - employees in all functions
32	Affordable Housing Tax Recapture Bond	-	-	-	-				Accrued bond expense, tax deduction when paid
33	Legal Accrual	955,440	533,947	744,694				744,694	Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	4,541,837	4,227,581	4,384,709				4,384,709	Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	359,597	345,220	352,409	352,409				Revenue received on long term contracts, amortized over the life of the contract for books, but recognized as taxable upon receipt of cash.
37	Other	(2,954,319)	(1,581,479)	(2,267,899)	(2,267,899)				Includes tax related to transmission revenue to be refunded through future rates.
38	Operating Lease Right of Use (ROU)	-	3,961,820	1,980,910	1,980,910				Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	-	-	-				-	Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 10 through line 39)	144,327,426	163,199,147	153,763,287	72,241,436	46,348,196	-	35,173,656	
41	Less FASB 109 Above if not separately removed	105,380,317	119,969,102	112,674,710	66,326,514	46,348,196	-	-	Includes amounts on Lines 10 – 21.
42	Less FASB 106 Above if not separately removed	4,395,430	4,819,632	4,607,531	-	-	-	4,607,531	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	34,551,679	38,410,413	36,481,046	5,914,922	-	-	30,566,125	

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification

ADIT- 282

44	Accelerated Depreciation - Transmission	172,591,410	171,247,097	171,919,254		171,919,254			Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	533,381,831	527,443,217	530,412,524	530,412,524				Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p275	705,973,241	698,690,314	702,331,778	530,412,524	171,919,254	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
49	Total = Line 46 - (Line 48 + Line 47)	705,973,241	698,690,314	702,331,778	530,412,524	171,919,254	-	-	

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification

ADIT-283

50	Amortization Loss on Reacquisition	2,518,578	2,853,625	2,686,102		2,686,102			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 - relates to all functions.
51	Partnership Investments	(59,222)	(58,864)	(59,043)	(59,043)				Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	1,652,318	2,191,933	1,922,126	1,922,126				Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	59,700,249	56,109,741	57,904,995			57,904,995		Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,545,365	1,759,235	1,652,300			1,652,300		Current year vacation pay accrual
55	Other	-	-	-	-				
56	Operating Lease Right of Use (ROU)	-	3,961,820	1,980,910	1,980,910				Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-				
58		-	-	-	-				
59	Subtotal - p277 (Form 1-F filer- see note 6, below)	65,357,288	66,817,490	66,087,389	3,843,993	-	2,686,102	59,557,295	
60	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
61	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
62	Total = Line 59 - (Line 61 + Line 60)	65,357,288	66,817,490	66,087,389	3,843,993	-	2,686,102	59,557,295	

ADITC-255

	Item	Amortization
Amortization		
Amortization to Line 129 of Appendix A	Total	-
Total		-
Total Form No. 1 (p 266 & 267)		-
Difference /1		-

/1 Difference must be zero or the difference included in Appendix A.

Other Taxes	FERC Form No. 1 Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator	
1 PA Capital Stock Tax	line 15	-	
2 Real Estate	line 33	621,542	
3 PA PURTA	line 13	1,268,658	
4 Total Plant Related -- Sum of line 1 through line 3		1,890,200	23.3713% \$ 441,764
		Wages & Salary Allocator	
5 Federal Unemployment	line 4	33,585	
6 FICA	line 5	7,469,951	
7 PA Unemployment	line 18	138,984	
8 City of Pittsburgh	line 34	237,381	
9 Total Labor Related-- Sum of line 5 through line 8		7,879,901	19.0699% \$ 1,502,686
Other Excluded		All other	
10 Highway Use	line 6	-	
11 Excise Tax on Coal	line 7	-	
12 PA Gross receipts Tax	line 14	65,109,654	
13 PA Corporate Loans	line 16	-	
14 PA Insurance Premiums	line 17	-	
15 PA Fuel Use	line 19	-	
16 PA Motor Carriers	line 20	-	
17 PA Other	line 21	669,900	
18 WV Franchise	line 26	-	
19 WV Income	line 27	-	
20 Gross Receipts	line 32	-	
21 Total Excluded		65,779,554	0.00%
22 Total (line 4 + line 9 + line 21)		75,549,655	\$ 1,944,450
23 Total 'Other' Taxes included on p.114.14c		75,549,655	
Difference (line 23-line 22) Note E		-	

Criteria for Allocation:

- A All Taxes Other than Income Tax line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
- B Any new Taxes Other than Income Tax will be clearly marked and separated in each account from the settled items for review.
- C Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they may not be included.
- D Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they may not be included.
- E Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- F Other taxes, except as provided for in C, D and E above, which include amounts related to transmission service, will be allocated based on the Gross Plant Allocator.
- G Excludes prior period adjustments for periods before January 1, 2007.

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 8		11,711,975
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		304,103
3		
4 Customer Choice - EGS Transmission	See Note 5	88,648,792
5 Other Electric Revenues	See Note 6	3,423,009
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		751,421
8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		2,105,446
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	3,448,970
16 Less line 23	- line 23	(159,681)
17 Total Revenue Credits	line 15 + line 16	3,289,289
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		304,103
19 Income Taxes associated with revenues in line 18		84,258
20 One half margin (line 18 - line 19)/2		109,922
All expenses (other than income taxes) associated with revenues in line 18 that are included in FERC accounts recovered through the formula times the allocator used to functionalize the		
21 amounts in the FERC account to the transmission service at issue.		34,500
22 Line 20 plus line 21		144,422
23 Line 18 less line 22		159,681

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 168 of Appendix A.

Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the rates, the associated revenues are included in the rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the rates, the associated revenues are not included in the rates.

Note 3 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: In order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

Note 5 Customer Choice - EGS Transmission represents revenues received from Electric Generation Suppliers providing energy to retail customers in Duquesne's zone. As a result, the load is in the divisor for the zonal revenue requirement.

Note 6 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards.

Note 7 SECA Credits - Other EGS - represents revenues received from Electric Generation Suppliers for transition transmission charges imposed by FERC.

Note 8 All Account 454 and 456 Revenues must be itemized below

Account 454	Include	Exclude
Joint pole attachments - telephone	-	10,237,018
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	304,103	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,474,957
Total	304,103	11,711,975
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	88,648,792
Other electric revenues	-	3,423,009
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	2,105,446	-
Transmission Revenue - Non-Firm	-	-
xxxx		
xxxx		
xxxx		
xxxx		
Total	2,393,446	92,071,801

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	85,336,434
B	100 Basis Point increase in ROE		1.00%

Return Calculation

1	Rate Base		Appendix A, Line 51	749,178,192
2	Debt %	(Line 109 / Line 112)	Appendix A, Line 113	44.9%
3	Preferred %	(Line 110 / Line 112)	Appendix A, Line 114	0.0%
4	Common %	(Line 111 / Line 112)	Appendix A, Line 115	55.1%
5	Debt Cost	(Line 98 / Line 109)	Appendix A, Line 116	4.93%
6	Preferred Cost	(Line 99 / Line 110)	Appendix A, Line 117	0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts	Appendix A, Line 118 + 1%	12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116)	Appendix A, Line 119	0.0221
9	Weighted Cost of Preferred	(Line 114 * Line 117)	Appendix A, Line 120	-
10	Weighted Cost of Common	(Line 115 * Line 118)	Line 4 * Line 7	0.0684
11		(Sum Lines 119 to 121)	Sum Lines 8 to 10	0.0905
12		(Line 51 * Line 122)	Line 11 * Line 1	67,797,176

Composite Income Taxes

13	FIT=Federal Income Tax Rate		Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite		Appendix A, Line 125	8.49%
15	p (percent of federal income tax deductible for state purposes)		Appendix A, Line 126	0.00%
16	T =1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		Appendix A, Line 127	27.71%
17	T/(1-T)		Appendix A, Line 128	38.33%
ITC Adjustment				
18	Amortized Investment Tax Credit; enter negative	Attachment 1	Appendix A, Line 129	-
19	1/(1-T)	1 / (1 - Line 127)	Appendix A, Line 130	138.33%
20	Net Plant Allocation Factor	(Line 12)	Appendix A, Line 131	23.4245%
21	ITC Adjustment Allocated to Transmission	(Line 129 * (1 + Line 130) * Line 131)	Appendix A, Line 132	-
Other Income Tax Adjustments				
21a	Other Income Tax Adjustments	Appendix A, (Note S)	Appendix A, Line 132a	(2,090,671)
22	Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		Line 17*Line 12*(1-(Line 8/Line 11))	19,629,928
23	Total Income Taxes		(Line 132 + Line 132a + Line 133)	17,539,257

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
	Calculation of Transmission Plant In Service	Source		Balance For True up	Balance for Estimate	
	December	p206.58.b	For 2023	1,166,234,926		
	January	Company Records	For 2024	1,166,647,180		
	February	Company Records	For 2024	1,179,256,552		
	March	Company Records	For 2024	1,194,892,877		
	April	Company Records	For 2024	1,199,629,669		
	May	Company Records	For 2024	1,199,614,136		
	June	Company Records	For 2024	1,201,805,368		
	July	Company Records	For 2024	1,203,751,025		
	August	Company Records	For 2024	1,204,714,703		
	September	Company Records	For 2024	1,206,466,042		
	October	Company Records	For 2024	1,206,883,377		
	November	Company Records	For 2024	1,209,924,183		
	December	p207.58.g	For 2024	1,230,412,615	1,230,412,615	
13	Transmission Plant In Service			1,197,710,204	1,230,412,615	
	Calculation of Distribution Plant In Service	Source				
	December	p206.75.b	For 2023	3,709,851,941		
	January	Company Records	For 2024	3,718,045,568		
	February	Company Records	For 2024	3,727,492,674		
	March	Company Records	For 2024	3,740,229,173		
	April	Company Records	For 2024	3,748,177,690		
	May	Company Records	For 2024	3,761,897,553		
	June	Company Records	For 2024	3,772,285,031		
	July	Company Records	For 2024	3,776,122,782		
	August	Company Records	For 2024	3,794,956,712		
	September	Company Records	For 2024	3,800,074,199		
	October	Company Records	For 2024	3,814,782,905		
	November	Company Records	For 2024	3,836,775,792		
	December	p207.75.g	For 2024	3,883,276,154	3,883,276,154	
	Distribution Plant In Service			3,775,689,860	3,883,276,154	
	Calculation of Intangible Plant In Service	Source				
	December	p204.5.b	For 2023	429,897,522		
	December	p205.5.g	For 2024	322,182,840	322,182,840	
16	Intangible Plant In Service			376,040,181	322,182,840	
	Calculation of General Plant In Service	Source				
	December	p206.99.b	For 2023	426,922,336		
	December	p207.99.g	For 2024	465,269,790	465,269,790	
16	General Plant In Service			446,096,063	465,269,790	
	Calculation of Production Plant In Service	Source				
	December	p204.46b	For 2023	-		
	January	Company Records	For 2024	-		
	February	Company Records	For 2024	-		
	March	Company Records	For 2024	-		
	April	Company Records	For 2024	-		
	May	Company Records	For 2024	-		
	June	Company Records	For 2024	-		
	July	Company Records	For 2024	-		
	August	Company Records	For 2024	-		
	September	Company Records	For 2024	-		
	October	Company Records	For 2024	-		
	November	Company Records	For 2024	-		
	December	p205.46.g	For 2024	-	-	
	Production Plant In Service			-	-	
	Calculation of Common Plant In Service	Source				
	December (Electric Portion)	p356	For 2023	-		
	December (Electric Portion)	p356	For 2024	-	-	
17	Common Plant In Service			-	-	
6	Total Plant In Service	Sum of averages above		5,795,536,308	5,901,141,399	

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Details	
Calculation of Transmission Accumulated Depreciation		Source	Balance For True up	Balance for Estimate	
December	Prior year p219	For 2023	343,172,391		
January	Company Records	For 2024	346,295,834		
February	Company Records	For 2024	348,414,960		
March	Company Records	For 2024	350,497,947		
April	Company Records	For 2024	352,221,044		
May	Company Records	For 2024	354,302,989		
June	Company Records	For 2024	356,978,866		
July	Company Records	For 2024	359,849,580		
August	Company Records	For 2024	361,805,648		
September	Company Records	For 2024	365,120,792		
October	Company Records	For 2024	367,295,464		
November	Company Records	For 2024	367,572,027		
December	p219.25	For 2024	371,698,296	371,698,296	
22	Transmission Accumulated Depreciation		357,325,064	371,698,296	
Calculation of Distribution Accumulated Depreciation		Source			
December	Prior year p219.26	For 2023	1,077,061,430		
January	Company Records	For 2024	1,081,983,476		
February	Company Records	For 2024	1,090,063,259		
March	Company Records	For 2024	1,093,000,944		
April	Company Records	For 2024	1,094,417,028		
May	Company Records	For 2024	1,098,259,317		
June	Company Records	For 2024	1,096,346,637		
July	Company Records	For 2024	1,103,756,439		
August	Company Records	For 2024	1,109,525,228		
September	Company Records	For 2024	1,111,458,040		
October	Company Records	For 2024	1,115,224,962		
November	Company Records	For 2024	1,122,365,464		
December	p219.26	For 2024	1,121,205,586	1,121,205,586	
	Distribution Accumulated Depreciation		1,101,128,293	1,121,205,586	
Calculation of Intangible Accumulated Depreciation		Source			
December	Prior year p200.21.c	For 2023	286,956,620		
December	p200.21c	For 2024	205,837,761	205,837,761	
26	Accumulated Intangible Depreciation		246,397,191	205,837,761	
Calculation of General Accumulated Depreciation		Source			
December	Prior year p219	For 2023	179,315,662		
December	p219.28	For 2024	190,088,967	190,088,967	
25	Accumulated General Depreciation		184,702,315	190,088,967	
Calculation of Production Accumulated Depreciation		Source			
December	Prior year p219	For 2022	-		
January	Company Records	For 2024	-		
February	Company Records	For 2024	-		
March	Company Records	For 2024	-		
April	Company Records	For 2024	-		
May	Company Records	For 2024	-		
June	Company Records	For 2024	-		
July	Company Records	For 2024	-		
August	Company Records	For 2024	-		
September	Company Records	For 2024	-		
October	Company Records	For 2024	-		
November	Company Records	For 2024	-		
December	p219.20 thru 219.24	For 2024	-	-	
	Production Accumulated Depreciation		-	-	
Calculation of Common Accumulated Depreciation		Source			
December (Electric Portion)	p356	For 2023	-		
December (Electric Portion)	p356	For 2024	-	-	
28	Common Plant Accumulated Depreciation (Electric Only)		-	-	
7	Total Accumulated Depreciation	Sum of averages above	1,889,552,862	1,888,830,610	

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
Plant Allocation Factors							
26	Accumulated Intangible Depreciation	p200.21.c		205,837,761	205,837,761		
27	Accumulated Common Amortization - Electric	p356		-	-		
28	Common Plant Accumulated Depreciation (Electric Only)	p356		-	-		
Plant In Service							
17	Common Plant (Electric Only)	p356		-	-		
Materials and Supplies							
42	Undistributed Stores Exp	p227.6c & 15.c		-	-		
Allocated General & Common Expenses							
55	Plus Net Transmission Lease Payments	p200.4.c		-	-		
57	Common Plant O&M	p356		-	-		
Depreciation Expense							
80	Intangible Amortization	p336.1d&e		60,789,225	60,789,225		
84	Common Depreciation - Electric Only	p336.11.b		-	-		
85	Common Amortization - Electric Only	p356 or p336.11d		-	-		

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	End of Year for Est. Average for Final	Details
38	Plant Held for Future Use	p214	Total	-	-	-	
			Non-transmission Related	-	-	-	
			Transmission Related	-	-	-	

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
Plant Allocation Factors							
6	Total Plant In Service	p207.104.g		5,901,141,399			
Plant In Service							
13	Transmission Plant In Service	p207.58.g		1,230,412,615			
17	Common Plant (Electric Only)	p356		-			
Accumulated Depreciation							
22	Transmission Accumulated Depreciation	p219.25.c		371,698,296			

PBOPs Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	PBOBs	All other	Details
Allocated General & Common Expenses							
	Account 926 (Prior Year)			12,921,478	974,647	11,946,831	Prior Year
	Account 926 (Current Year)	p323.187.b		18,851,492	1,178,912	17,672,580	Current Year
	Change in PBOP Expense			5,930,014	204,265	5,725,749	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Mo in zonal rate):							
1	Allowed Change in Rate (\$/kW/mo)	0.05					
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =	5					
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2	1,614,600					
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)	8,466,762					
5	Subtract line 4 from the Change in PBOP expense shown above	(8,262,497)					
6	Enter the result at line 5 on Appendix A, line 62 ONLY if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	-					

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses						
63	Less EPRI Dues	p352-353		205,839	205,839	

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
67	Directly Assigned A&G Regulatory Commission Exp Account 928 p323.189.b	742,183	-	742,183	FERC Annual Assessment

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
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	369,758	-	369,758	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
125	Income Tax Rates SIT=State Income Tax Rate or Composite	PA 8.49%					

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
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	369,758	-	369,758	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
145	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	0	General Description of the Facilities
Instructions:		Enter \$	None
1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.			
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:		Or Enter \$	
Example			
A Total investment in substation		1,000,000	
B Identifiable investment in Transmission (provide workpapers)		500,000	
C Identifiable investment in Distribution (provide workpapers)		400,000	
D Amount to be excluded (A x (C / (B + C)))		444,444	

Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
39	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)		Enter \$				Amount	
	Directly Assignable to Transmission							
		Legal Accrual	-	-	-			
		Accrued FERC Assessment	-	-	-			
			-	-	-	100%	-	
	Labor Related, General plant related or Common Plant related							
		Workmen's Compensation Liability	495,014	349,282	422,148			
		Accrued Payroll	2,236,841	-	1,118,421			
		Accrued Vacations	-	-	-			
		Accrued Compensated Absences	9,506,957	8,431,804	8,969,381			
		Accrued Legal Settlements	2,117,048	3,795,000	2,956,024			
		Incentive Compensation Accrual	-	-	-			
		Employee Benefits	14,703,107	13,021,866	13,862,487			
			29,058,967	25,597,952	27,328,460	19.07%	5,211,500	
	Plant Related	Property Insurance	-	-	-			
			-	-	-	23.42%	-	
	Other							
		Affordable Housing Recapture	-	-	-			
		Regulatory Commitment	-	-	-			
		Counterparty Collateral	4,653,468	4,720,468	4,686,968			
		Other	235,000	335,000	285,000			
			4,888,468	5,055,468	4,971,968	0.00%	-	
	Total Transmission Related Reserves		33,947,435	30,653,420	32,300,428		5,211,500	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
40	Prepayments						To Line 45	
	Labor Related							
		Prepaid Federal Highway Use Tax	-	-	-	19.070%	-	
		Prepaid Information Technology Hardware/Software Maint	14,112,850	12,748,725	13,430,788	19.070%	2,561,233	
		Workman's Compensation	-	-	-	19.070%	-	
		Director's & Officer's Liability	-	-	-	19.070%	-	
		Excess General Liability	-	-	-	19.070%	-	
		Misc	1,072,079	1,458,879	1,265,479	19.070%	241,325	
	Other	PA PUC Assessments	1,302,139	1,687,412	1,494,776	0.000%	-	
	Plant Related	Property insurance	5,709,819	6,294,448	6,002,134	23.424%	1,405,967	
			22,196,887	22,189,464	22,193,176		4,208,525	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for EST. Average for Final
	Assigned to O&M Stores Expense Undistributed	p227.6 p227.16	1,224,886 -	757,158 -
42	Undistributed Stores Exp		1,224,886	757,158
45	Transmission Materials & Supplies	p227.8	4,995,602	5,616,542
				5,306,072

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Allocation	Related
55	Plus Net Transmission Lease Payments			

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the PJM OATT	-	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
168	1 CP Peak p401.b	2,691	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beaver Valley Deactivation Transmission Project w/o B3015.2 (DLCo Zone)	Dravosburg-Elrama Expansion Project w/o B3012.2 (DLCo Zone)	Beaver Valley Deactivation Transmission Project B3015.2 (Other Zone)	Dravosburg-Elrama Expansion Project B3012.2 (Other Zone)	Total	Description & PJM Documentation
76a	a Beginning Balance of Unamortized Transmission Projects	Per FERC Order	p111.71.c (Acct. 182.2)	\$ -	\$ -	\$ -	\$ -	\$ -	
	b Years remaining in Amortization Period	Per FERC Order		-	-	-	-	-	
	c Transmission Amortization Expense	(Line a / Line b)	p114.10.c (Acct. 407)	-	-	-	-	\$ -	
	Docket Number authorizing amount and period for recovery of Abandoned Transmission Project			ER23-1221-002	ER23-1222-002	ER23-1221-002	ER23-1222-002		

Attachment A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S) Attachment 9.1, Column E, Line 7	(2,090,671)
132a	Total Other Income Tax Adjustments		(2,090,671)

[illegible]

Exec Summary

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1.
2	April	Year 2	TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.
3	April	Year 2	TO adds 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
4	May	Year 2	Post results of Step 3 on PJM web site.
5	June	Year 2	Results of Step 3 go into effect.
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form 1.
7	April	Year 3	Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.
8	April	Year 3	Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).
9	April	Year 3	TO estimates all transmission Cap Adds, Retirements, CWIP, and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.
10	April	Year 3	TO adds 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
11	May	Year 3	Post results of Step 10 on PJM web site.
12	June	Year 3	Results of Step 9 go into effect for the Rate Year 2.

Reconciliation details

1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1. \$ - Rev Req based on Year 1 data	Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A

2	April	Year 2	TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Erama w/o B3012.2 PIS	Drovoosburg-Erama w/o B3012.2 Retirements	Dravosburg-Erama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV	-	goes to line 14 of the formula
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS	-	goes to line 36 of the formula

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Erama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jun	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Oct	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO	-	goes to line 23 of the formula
Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN	-	goes to line 77 of the formula

(CA) = BY * BZ			(CB)		(CD) = AR		(CE)		(CF) = CD * CE			(CG)		(CH) = AT		(CI)		(CJ) = CH * CI		(CK)		(CL) = AV		(CM)		(CN) = CL * CM		(CO)		
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Bi-Carbon Chemwick PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2680.1/2680.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
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0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
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0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
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0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
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0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	0.22%	-	-	0.22%	-	-	0.2					

3 April Year 2 TO adds 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
Input to Formula Line 21

4 May Year 2 Post results of Step 3 on PJM web site.
\$ - Must run Appendix A to get this number (with results of step 2)

5 June Year 2 Results of Step 3 go into effect.
\$ -

6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1.
Rev Req based on Prior Year data Must run Appendix A to get this number (without any adjustments for cap adds) of Appendix A

Detail of actual Cap Adds, Retirements, CWIP, and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)		
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Erama w/o B3012.2 PIS	Dravosburg-Erama w/o B3012.2 Retirements	Dravosburg-Erama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements		
Dec																															
Jan	413,073	-	-	-	-	-	-	-	-	-	-	-	-	(814)	-	-	-	-	-	-	-	-	-	-	-	1,447,855	-	-	-	-	
Feb	12,622,740	(13,369)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,409	-	-	-	-	
Mar	15,691,668	(55,341)	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	(12,128,911)	12,166,397	-	-	-	
Apr	3,589,583	(28,043)	-	-	-	-	-	-	-	-	44	-	-	0	-	-	-	-	-	-	-	-	-	-	-	40,539	834,308	-	-	-	
May	146,871	(162,404)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(602,969)	20,070	-	-	-	
Jun	2,259,494	(18,873)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,803	-	-	-	
Jul	2,103,549	(157,892)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(63,196)	-	-	-	
Aug	963,678	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,823)	-	-	-	
Sep	1,752,912	(1,573)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	
Oct	528,478	(111,142)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,599	-	-	-	
Nov	4,565,274	(1,524,468)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,659	-	-	-	
Dec	20,681,509	(193,081)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,590	-	-	-	
Total	65,318,828	(2,266,187)	-	-	-	-	-	-	-	-	44	-	-	(815)	-	-	-	-	-	-	-	-	-	-	-	(10,944,077)	12,994,407	-	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV 514,468,120
End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col K+ Col N + Col Q + Col T + Col W + Col Z + Col AB 78,312,464

13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS 2,860,981

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP	
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley w/o B3015.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Erama w/o B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS	
DEC	0	0.22%	-	-	262,950,645	0.22%	578,491	96,166,216	155,913,693	0.22%	343,010	41,066,344	3,158,242	0.22%	6,948	1,021,042	17,699,303	0.22%	38,938	1,562,006	8,815,517	0.22%	19,394	575,709	-	0.22%	-	-	-	5,338,712
Jan	413,073	0.22%	909	909	262,950,645	0.22%	578,491	96,744,708	155,913,693	0.22%	343,010	41,409,354	3,158,242	0.22%	6,948	1,027,990	17,699,303	0.22%	38,938	1,600,945	8,814,703	0.22%	19,392	595,101	-	0.22%	-	-	-	5,338,712
Feb	13,022,445	0.22%	28,649	29,558	262,950,645	0.22%	578,491	97,323,199	155,913,693	0.22%	343,010	41,752,364	3,158,242	0.22%	6,948	1,034,938	17,699,303	0.22%	38,938	1,639,883	8,814,703	0.22%	19,392	614,493	-	0.22%	-	-	-	5,338,712
Mar	28,658,771	0.22%	63,049	92,607	262,950,645	0.22%	578,491	97,901,691	155,913,693	0.22%	343,010	42,095,374	3,158,242	0.22%	6,948	1,041,886	17,699,303	0.22%	38,938	1,678,822	8,814,702	0.22%	19,392	633,886	-	0.22%	-	-	-	5,338,712
Apr	32,220,311	0.22%	70,885	163,492	262,950,645	0.22%	578,491	98,480,182	155,913,693	0.22%	343,010	42,438,384	3,158,242	0.22%	6,948	1,048,835	17,699,348	0.22%	38,939	1,717,760	8,814,702	0.22%	19,392	653,278	-	0.22%	-	-	-	5,338,712
May	32,204,778	0.22%	70,851	234,243	262,950,645	0.22%	578,491	99,058,673	155,913,693	0.22%	343,010	42,781,394	3,158,242	0.22%	6,948	1,055,783	17,699,348	0.22%	38,939	1,756,699	8,814,702	0.22%	19,392	672,671	-	0.22%	-	-	-	5,338,712
Jun	34,445,398	0.22%	75,780	310,123	262,950,645	0.22%	578,491	99,637,165	155,913,693	0.22%	343,010	43,124,405	3,158,242	0.22%	6,948	1,062,731	17,699,348	0.22%	38,939	1,795,637	8,814,702	0.22%	19,392	692,063	-	0.22%	-	-	-	5,338,712
Jul	36,391,055	0.22%	80,060	390,183	262,950,645	0.22%	578,491	100,215,656	155,913,693	0.22%	343,010	43,467,415	3,158,242	0.22%	6,948	1,069,679	17,699,348	0.22%	38,939	1,834,576	8,814,702	0.22%	19,392	711,455	-	0.22%	-	-	-	5,338,712
Aug	37,354,733	0.22%	82,180	472,363	262,950,645	0.22%	578,491	100,794,148	155,913,693	0.22%	343,010	43,810,425	3,158,242	0.22%	6,948	1,076,627	17,699,348	0.22%	38,939	1,873,514	8,814,702	0.22%	19,392	730,848	-	0.22%	-	-	-	5,338,712
Sep	39,106,073	0.22%	86,033	558,397	262,950,645	0.22%	578,491	101,372,639	155,913,693	0.22%	343,010	44,153,435	3,158,242	0.22%	6,948	1,083,575	17,699,348	0.22%	38,939	1,912,453	8,814,702	0.22%	19,392	750,240	-	0.22%	-	-	-	5,338,712
Oct	39,523,408	0.22%	86,951	645,348	262,950,645	0.22%	578,491	101,951,130	155,913,693	0.22%	343,010	44,496,445	3,158,242	0.22%	6,948	1,090,523	17,699,348	0.22%	38,939	1,951,391	8,814,702	0.22%	19,392	769,632	-	0.22%	-	-	-	5,338,712
Nov	42,564,213	0.22%	93,641	738,989	262,950,645	0.22%	578,491	102,529,622	155,913,693	0.22%	343,010	44,839,455	3,158,242	0.22%	6,948	1,097,472	17,699,348	0.22%	38,939	1,990,330	8,814,702	0.22%	19,392	789,025	-	0.22%	-	-	-	5,338,712
Dec	63,052,641	0.22%	138,716	877,705	262,950,645	0.22%	578,491	103,108,113	155,913,693	0.22%	343,010	45,182,465	3,158,242	0.22%	6,948	1,104,420	17,699,348	0.22%	38,939	2,029,269	8,814,702	0.22%	19,392	808,417	-	0.22%	-	-	-	5,338,712
Total			877,705	347,232	262,950,645		6,941,897	99,637,165	155,913,693		4,116,121	43,124,405	3,158,242		83,378	1,062,731	17,699,334		467,262	1,795,637	8,814,765		232,708	692,063	-		-	-	-	5,338,712

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)		
Accumulated Balance																				
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	Total	
		262,950,645	155,913,693		3,158,242	17,699,303		8,815,517	-			5,338,712	-	10,675,843	10,944,077	-	-	-	6,736,837	
413,073		262,950,645	155,913,693	-	3,158,242	17,699,303		8,814,703				5,338,712	-	10,675,843	12,391,932	-	-	-	6,736,837	
13,022,445		262,950,645	155,913,693	-	3,158,242	17,699,303		8,814,703				5,338,712	-	10,675,843	12,691,341	-	-	-	6,736,837	
28,658,771		262,950,645	155,913,693	-	3,158,242	17,699,303		8,814,702				5,338,712	-	10,675,843	562,430	12,166,397	-	-	6,736,837	
32,220,311		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	602,969	13,000,705	-	-	6,736,837	
32,204,778		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	13,020,775	-	-	6,736,837	
34,445,398		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	13,041,578	-	-	6,736,837	
36,391,055		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,978,383	-	-	6,736,837	
37,354,733		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,976,560	-	-	6,736,837	
39,106,073		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,976,560	-	-	6,736,837	
39,523,408		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,989,158	-	-	6,736,837	
42,564,213		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,992,818	-	-	6,736,837	
63,052,641		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,994,407	-	-	6,736,837	
33,246,408		262,950,645	155,913,693	-	3,158,242	17,699,334		8,814,765				5,338,712	-	10,675,843	2,860,981	9,933,642	-	-	517,329,101	

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	BI-Carson Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,745	512,684	10,675,843	0.22%	23,487	2,782,125	-	0.22%	-	-	6,736,837	0.22%	14,821	726,231
0.22%	11,745	524,429	10,675,843	0.22%	23,487	2,805,612	-	0.22%	-	-	6,736,837	0.22%	14,821	741,052
0.22%	11,745	536,174	10,675,843	0.22%	23,487	2,829,098	-	0.22%	-	-	6,736,837	0.22%	14,821	755,873
0.22%	11,745	547,919	10,675,843	0.22%	23,487	2,852,585	12,166,397	0.22%	26,766	26,766	6,736,837	0.22%	14,821	770,694
0.22%	11,745	559,664	10,675,843	0.22%	23,487	2,876,072	13,000,705	0.22%	28,602	55,368	6,736,837	0.22%	14,821	785,515
0.22%	11,745	571,410	10,675,843	0.22%	23,487	2,899,559	13,020,775	0.22%	28,946	84,013	6,736,837	0.22%	14,821	800,336
0.22%	11,745	583,155	10,675,843	0.22%	23,487	2,923,046	13,041,578	0.22%	28,691	112,705	6,736,837	0.22%	14,821	815,157
0.22%	11,745	594,900	10,675,843	0.22%	23,487	2,946,533	12,978,383	0.22%	28,552	141,257	6,736,837	0.22%	14,821	829,978
0.22%	11,745	606,645	10,675,843	0.22%	23,487	2,970,020	12,976,560	0.22%	28,548	169,806	6,736,837	0.22%	14,821	844,799
0.22%	11,745	618,390	10,675,843	0.22%	23,487	2,993,506	12,976,560	0.22%	28,548	198,354	6,736,837	0.22%	14,821	859,620
0.22%	11,745	630,135	10,675,843	0.22%	23,487	3,016,993	12,989,158	0.22%	28,576	226,930	6,736,837	0.22%	14,821	874,441
0.22%	11,745	641,881	10,675,843	0.22%	23,487	3,040,480	12,992,818	0.22%	28,584	255,514	6,736,837	0.22%	14,821	889,262
0.22%	11,745	653,626	10,675,843	0.22%	23,487	3,063,967	12,994,407	0.22%	28,588	284,102	6,736,837	0.22%	14,821	904,084
	140,942	583,155	10,675,843		281,842	2,923,046	9,933,642		284,102	119,601	6,736,837		177,852	815,157

7	April	Year 3	Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.
			Results of Step 6 \$ 169,936,727
			Results of Step 3 166,212,156
			True up w/o interest \$ 3,724,571
			1st year \$ 310,381
			Note: for 1st year, divide this amt by 12 and multiply by the number of months the rate was in effect
			Divide this number by the number of months the rate was in effect
			and place that number in the month that the rate went in effect in the interest calculation below

8	April	Year 3	Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).

Interest on Amount of Refunds or Surcharges						
Interest 35.19a for 2nd quarter Current Yr						
		0.63000%				
Month	Yr	1/12 of Step 7	Interest 35.19a for and 35.19 b	Months	Interest	Refunds Owed
				March Current Yr		
Jun	Year 1	310,381	0.63000%	11.5	22,487	328,868
Jul	Year 1	310,381	0.63000%	10.5	20,532	330,913
Aug	Year 1	310,381	0.63000%	9.5	18,576	326,957
Sep	Year 1	310,381	0.63000%	8.5	16,621	327,002
Oct	Year 1	310,381	0.63000%	7.5	14,665	325,046
Nov	Year 1	310,381	0.63000%	6.5	12,710	323,091
Dec	Year 1	310,381	0.63000%	5.5	10,755	321,136
Jan	Year 2	310,381	0.63000%	4.5	8,799	319,180
Feb	Year 2	310,381	0.63000%	3.5	6,844	317,225
Mar	Year 2	310,381	0.63000%	2.5	4,888	315,269
Apr	Year 2	310,381	0.63000%	1.5	2,933	313,314
May	Year 2	310,381	0.63000%	0.5	978	311,359
Total			3.724,571			3,865,360
		Balance	Interest	Amort	Balance	
Jun	Year 2	3,865,360	0.63000%	335,456	3,554,256	
Jul	Year 2	3,554,256	0.63000%	335,456	3,241,192	
Aug	Year 2	3,241,192	0.63000%	335,456	2,926,156	
Sep	Year 2	2,926,156	0.63000%	335,456	2,609,135	
Oct	Year 2	2,609,135	0.63000%	335,456	2,290,117	
Nov	Year 2	2,290,117	0.63000%	335,456	1,969,089	
Dec	Year 2	1,969,089	0.63000%	335,456	1,646,038	
Jan	Year 3	1,646,038	0.63000%	335,456	1,320,953	
Feb	Year 3	1,320,953	0.63000%	335,456	993,819	
Mar	Year 3	993,819	0.63000%	335,456	664,624	
Apr	Year 3	664,624	0.63000%	335,456	333,356	
May	Year 3	333,356	0.63000%	335,456	(0)	
Total with interest				4,025,469		

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest 4,025,469
Place result in line 164 of the formula for Year 2 rate

9 April Year 3 TO estimates all transmission Cap Adds, Retirements, CWIP, and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)			
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements			
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV								-	goes to line 14 of the formula																							
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS								-	goes to line 36 of the formula																							

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Etrama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jun	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Oct	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO
Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN
- goes to line 23 of the formula
- goes to line 77 of the formula

10 Rev Req based on Year 2 data with estimated Cap Adds, Ret, CWIP, and Deprec for Year 3 Cap Adds (Step 9) and True up of Year 1 data (Step 8)

11 May Year 3 Must run App A to get this # (with 13 mo. avg cap adds, CWIP, depreciation for Year 3 cap adds)

\$ - Post results of Step 10 on PJM web site.

12 June Year 3 Results of Step 9 go into effect for the Rate Year 2.

\$ -

[illegible]

⁴⁴ For abandoned plant, line 14 (annual amortization expense) will be sourced from Attachment 5 - Abandoned Transmission Projects. Lines 10 & 11 (carrying charge) and line 15 (13 month average plant) will remain zero until the Commission accepts or approves the future recovery of unamortized Abandoned Plant. The Company will be required to submit a Section 205 filing to recover these costs.

Fixed Charge Rate (FCR) if not a CIAC

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	7.0032%

Total = Sum of Revenue for Projects
Incentive = Total for "W increased ROE" row
Revenue Credit = Total for "FCR W base ROE" row

[illegible]

Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects
incentive - Revenue Credit for the corresponding rate year \$ 2,819,155

Fixed Charge Rate (FCR) if not a CIAC
Net Plant Carrying Charge without Depreciation 16.4777%
Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation 17.1576%
Line B less Line A 0.6799%
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 7.0032%

Beginning = 13 month avg Plant CWIP or Incentive Plant balance
Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances
Ending = Beginning - Deprec

Total = Sum of Revenue for Projects
Incentive = Total for "W Increased ROE" row
Revenue Credit = Total for "FCR W base ROE" row

Revenue= FCR* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)																Project B3015.2 CWIP				Project B3015.2 PIS				Project B1969 PIS				BI Carson Cheswick Project CWIP				BI Carson Cheswick Project PIS				Project B2689.1/B2689.2 PIS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Yes	No	0	15.478%	15.478%												Yes	No	0	15.478%	15.478%												Yes	No	0	15.478%	15.478%												Yes	No	0	15.478%	15.478%												Yes	No	0	15.478%	15.478%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects
Incentive - Revenue Credit for the corresponding rate year \$ 2,819,155

Fixed Charge Rate (FCR) if not a CIAC

Net Plant Carrying Charge without Depreciation 16.4777%

Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation 17.1576%

Line B less Line A 0.6799%

Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 7.0032%

Beginning = 13 month avg Plant CWIP or Incentive Plant balance
Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances
Ending = Beginning - Deprec

Total = Sum of Revenue for Projects
Incentive = Total for "W Increased ROE" row
Revenue Credit = Total for "FCR W base ROE" row

Revenue= FCR* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)					Beaver Valley Deactivation w/o 3015.2 Project Abandonment Costs					Dravosburg-Ekrama Project w/o 3012.2 Abandonment Costs					B3015.2 Abandonment Costs					B3012.2 Abandonment Costs							
Yes					Yes					Yes					Yes					Yes							
No					No					No					No					No							
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Duquesne Light Company
Attachment H 17A
Attachment 8 - Depreciation Rates

Page 30 of 35

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
352-Major Structures	13,775,461	3.01	414,641
352-Minor Structures	25,240,931	2.53	638,596
353	514,695,867	3.42	17,602,599
354	80,167,282	1.6	1,282,677
355	126,728,744	2.47	3,130,200
356	172,296,660	2.09	3,601,000
357	101,457,883	1.82	1,846,533
358	162,179,296	1.88	3,048,971
359	19,531,143	1.87	365,232
Subtotal	1,216,073,267		31,930,449
General Plant			
390	210,223,459	3.33	7,000,441
391	44,188,182	20	8,837,636
391.1	12,495,310	5	624,766
392	82,464,871	9.1	7,504,303
393	1,340,968	3.33	44,654
394	37,125,872	4	1,485,035
395	1,633,996	5	81,700
396	3,654,069	6.1	222,898
397	65,456,052	6.67	4,365,919
398	45,299	5	2,265
Subtotal	458,628,078		30,169,617

Duquesne Light Company
Attachment H -17A
Attachment 9.1 - Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes

	A	B	C	D	E
		Source	Deficient or (Excess) ADIT Amortization	Tax Gross-up Percentage	Impact on Income Tax Allowance
1	TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 4	\$ (1,242,367)	x	= \$ (1,718,518)
2	TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11	-	x	\$ -
3	PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attach 9.2, Lines 6+7	(373,471)	138.33%	\$ (516,608)
4	PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 12	104,431	138.33%	\$ 144,455
5	[Reserved for future tax rate changes]			x	-
6	Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,511,407)</u>		
7	Total Impact on Tax Expense (with Tax Gross-up)				<u>\$ (2,090,671)</u> To Attach. 5

Notes

1 - Positive amounts in Column C are recorded in Account 410.1. Corresponding amounts in Column E reduce Account 182.3 and increase the income tax allowance and ATRR. The difference between the two amounts reduces Account 283. Negative amounts in Column C are recorded in Account 411.1. Corresponding amounts in Column E reduce Account 254 and decrease the income tax allowance and ATRR. The difference between the two amounts reduces Account 190.
The total for Column E is reported on Attachment 5.

2 - Attachment 9.1 reflects the amortization of both (excess) and deficient deferred income taxes. A negative amount in column E reflects a net refund of (excess) deferred income taxes. A positive amount in Column E reflects a net collection of deficient deferred income taxes.

3 - Tax gross-up calculation:

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	8.49%
Federal Income Tax Deductible for State Purposes	0.00%
T	27.71%
T / (1-T)	38.33%
Tax Gross-up Percentage (1 / (1-T))	138.33%

4 - [Reserved for future tax rate changes]

Duquesne Light Company
Attachment H -17A
Attachment 9.2 - Unamortized Deficient or (Excess) Accumulated Deferred Income Taxes

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT Amortization through the Beginning of the Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	
1 ACCOUNT 254:								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$5,955,680	\$ (56,351,246)	\$1,204,378	(\$5,146,868)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	851,359	1,725,406	37,989	1,763,395	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	(61,432,879)	6,807,039	(54,625,840)	1,242,367	(53,383,473)	Col H included in 1-ADIT, Line 12, Col B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	0	Col H included in 1-ADIT, Line 18, Col B
6 Unprotected Plant-related State Deficient / (Excess) ADIT	PA 2022	ARAM	(4,488,369)	87,926	(4,400,442)	187,659	(4,212,783)	Col H included in 1-ADIT, Line 12, Col B
7 Unprotected Non-plant-related State (Excess) ADIT	PA 2022	1 year	(548,496)	362,684	(185,812)	185,812	-	Col H included in 1-ADIT, Line 18, Col B
8 [Reserved for future changes]			-	-	-	-	-	
9 Total (Excess) ADIT (Account 254)	TCJA-2017		\$ (74,821,679)	\$ 15,609,585	\$ (59,212,094)	\$ 1,615,838	\$ (57,596,256)	Note I
10 ACCOUNT 182.3:								
11 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$0	\$0	Col H included in 1-ADIT, Line 20, Col B
12 Unprotected Non-plant-related Deficient ADIT	PA 2022	1 year	309,955	(205,524)	104,431	(104,431)	-	Col H included in 1-ADIT, Line 20, Col B
13 [Reserved for future changes]			-	-	-	-	-	
14 Total (Excess) ADIT (Account 182.3)	TCJA-2017		\$ 6,034,029	\$ (5,929,598)	\$ 104,431	\$ (104,431)	\$ 0	Note I
15 Net Deficient / (Excess) Deferred Taxes			\$ (68,787,650)	\$ 9,679,987	\$ (59,107,662)	\$ 1,511,407	\$ (57,596,256)	
						To Attachment 9.1		

Notes

A. Lists the categories of transmission-allocated deficient or (excess) accumulated deferred income taxes (ADIT) due to re-measurements resulting from changes in tax law. "Protected" means that normalization rules apply to the refund of excess deferred income taxes or the recovery of deficient deferred income taxes. For TCJA-2017, normalization rules apply to certain depreciation-related excess deferred taxes and provide that such amounts may not be returned to customers more rapidly or to a greater extent than the Average Rate Assumption Method (ARAM) over the remaining book depreciable lives of the associated property. Unprotected Deficient or (Excess) ADIT is not subject to normalization rules. All state deficient or (excess) ADIT items are not protected as there are no Pennsylvania normalization requirements. Amounts in Column D are based on the re-measurements on Attachment 9.3 (TCJA 2017) or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 11 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, respectively. For PA 2022, amounts in Column D Lines 6, 7, and 12 agree with amounts in Attachment 9.4.1 Lines 2-H, 6-H, and 15-H, respectively.

B. Indicates the tax law change and the date of enactment. "TCJA-2017" refers to the Tax Cuts and Jobs Act (P.L. 115-97) enacted on December 22, 2017. Details of (excess) or deficient ADIT attributable to TCJA-2017 are reflected on Attachment 9.3. "PA 2022" refers Pennsylvania House Bill 1342 enacted in July 2022 which reduces the reduces the Pennsylvania corporate net income tax rate over nine years. The impact of the 2023 PA rate reduction is reflected on Attachment 9.4.1. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.

C. Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property. The amortization period related to the initial remeasurement related to the PA 2022 tax law change is one year. Amortization of each subsequent remeasurement during the phase-down in the PA statute will also occur over one year periods.

D. Amounts in Column D are the deficient or (excess) ADIT for category of temporary differences as of the applicable remeasurement date, prior to any amortization (i.e., refund or recovery), before tax gross-up to the revenue requirement and reflecting subsequent provision-to-return true-up adjustments, amended returns and audit adjustments. The applicable remeasurement date for TCJA-2017 was December 31, 2017, and amounts were recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. The TCJA amounts are computed on Attachment 9.3. The applicable remeasurement date for PA 2022 was in 2022. Revisions to this estimated remeasurement will occur during each year for which the tax rate will annually decrease. The PA 2022 amounts for the initial remeasurement are computed on Attachment 9.4.1. Separate worksheets will be used for the remeasurement for each subsequent effective date of a new tax rate.

E. Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).

F. Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

G. Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 - Amortization of Deficient or (Excess) ADIT.

H. Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

I. References to "TCJA 2017" in Column B, rows 9 and 14 (subtotal amounts) should be ignored. The applicable tax law changes are referenced appropriately in the detail lines of the table.

Duquesne Light Company
Attachment H -17A
Attachment 9.3 - TCJA Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes as of December 31, 2017

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of TCJA (Pre-tax)	ADIT Balance before TCJA Remeasurement	ADIT Balance after TCJA Remeasurement	Deficient or (Excess) ADIT Due to TCJA (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
Plant-related Items									
1 Federal Method/Life		(454,770,922)	(156,231,523)	(93,924,597)	(62,306,926)	(62,306,926)	-		
2 Basis / Other Differences		(309,128,254)	2,238,291	1,364,244	874,047	-	874,047		
3 Total Plant-related Excess Deferred Taxes	282	(763,899,177)	(153,993,232)	(92,560,353)	(61,432,879)	(62,306,926)	874,047		(61,432,879)
Non-Plant Related Items:									
4 Reg Asset - Pension	283	(\$60,046,793)	(\$18,916,841)	(\$11,350,105)	(\$7,566,736)		(\$7,566,736)		(\$7,566,736)
5 Reg Asset - Comp Absences	283	(772,178)	(243,263)	(145,958)	(97,305)		(97,305)		(97,305)
6 Amort on Reacquired Debt	283	(5,458,870)	(1,719,735)	(1,031,841)	(687,894)		(687,894)		(687,894)
7 Liability - Accrued Misc Reserves	190	2,917,638	919,158	551,495	367,663		367,663	367,663	
8 Liability - Healthcare	190	481,682	151,747	91,048	60,699		60,699	60,699	
9 Liability - Legal	190	357,489	112,622	67,573	45,049		45,049	45,049	
10 Liability - OPEB	190	6,157,455	1,939,814	1,163,888	775,926		775,926	775,926	
11 Liability - Injuries & Damages	190	930,444	293,122	175,873	117,249		117,249	117,249	
12 Liability - Comp Absences	190	772,178	243,263	145,958	97,305		97,305	97,305	
13 Liability - Accrued Vacation	190	214,270	67,503	40,502	27,001		27,001	27,001	
14 Liability - Pension	190	33,592,946	10,582,954	6,349,772	4,233,182		4,233,182	4,233,182	
15 Total Non-Plant Related Deficient or Excess Deferred Taxes		(\$20,853,739)	(\$6,569,656)	(\$3,941,795)	(\$2,627,861)	\$0	(\$2,627,861)	\$5,724,074	(\$8,351,935)
16 Total Deficient and (Excess) ADIT (prior to gross-up or amortization)		(784,752,916)	(160,562,888)	(96,502,148)	(64,060,740)	(62,306,926)	(1,753,814)	5,724,074	(69,784,814)
Col. G + Col. H = (\$64,060,740) Col. I + Col. J = (\$64,060,740)									

Notes

- A.** Lists the transmission-related temporary differences as of the remeasurement date (December 31, 2017) for the TCJA reduction in corporate federal income tax rate.
- B.** Indicates the ADIT account for each temporary difference. Note that the plant-related temporary difference is separated between protected federal method and life depreciation differences and other basis differences, that are recorded as a single ADIT amount in account 282.
- C.** Amounts in Columns C-K are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2017, the effective date of the Tax Cuts and Jobs Act decrease in corporate federal income tax rate from 35 percent to 21 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2017 applicable wage and salary allocator or gross plant allocator.
- D.** Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2017, measured at the federal income tax rate in effect until such date (35 percent).
- E.** Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2017, re-measured at the federal income tax rate in effect after such date (21 percent).
- F.** Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2017, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under the TCJA normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment.
- G.** Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the normalization requirement provided in the Tax Cuts and Jobs Act.
- H.** Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the normalization requirement provided in the Tax Cuts and Jobs Act.
- I.** Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.3 are prior to tax gross-up.
- J.** (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.3 are prior to tax gross-up.

Duquesne Light Company
Attachment H -17A
Attachment 9.4 - State Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre- tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	<u>Note I</u>	<u>Note J</u>
Plant-related Items									
1 Unprotected State M/L, basis and other differences		(368,982,865)	(25,959,412)	(23,003,177)	(2,956,235)		(2,956,235)		
2 Total Plant-related Excess Deferred Taxes	282	(368,982,865)	(25,959,412)	(23,003,177)	(2,956,235)	-	(2,956,235)		(2,956,235)
Non-Plant Related Items:									
3 Reg Asset - Pension	283	(41,553,156)	(\$3,279,417)	(2,951,147)	(\$328,270)		(\$328,270)		
4 Reg Asset - Comp Absences	283	(1,301,179)	(\$102,690)	(92,411)	(10,279)		(10,279)		
5 Amort on Reacquired Debt	283	(3,055,150)	(\$241,115)	(216,980)	(24,135)		(24,135)		
6 Non-Plant (Excess)		(45,909,486)	(3,623,222)	(3,260,538)	(362,684)	-	(362,684)		(362,684)
7 Liability - Accrued Misc Reserves	190	3,432,240	\$270,876	243,761	27,115		27,115		
8 Liability - Healthcare	190	482,650	\$38,091	34,278	3,813		3,813		
9 Liability - Legal	190	175,966	\$13,887	12,497	1,390		1,390		
10 Liability - OPEB	190	4,177,496	\$329,692	296,690	33,002		33,002		
11 Liability - Injuries & Damages	190	642,636	\$50,717	45,641	5,076		5,076		
12 Liability - Comp Absences	190	1,301,179	\$102,690	92,411	10,279		10,279		
13 Liability - Accrued Vacation	190	462,296	\$36,485	32,833	3,652		3,652		
14 Liability - Pension	190	15,341,428	\$1,210,761	1,089,564	121,197		121,197		
15 Non-Plant Deficient		26,015,892	2,053,199	1,847,675	205,524	-	205,524	205,524	
16 Total Non-Plant Related Deficient or Excess Deferred Taxes		(19,893,594)	(1,570,023)	(1,412,863)	(157,160)	-	(157,160)	\$205,524	(\$362,684)
17 Total Deficient and (Excess) ADIT (prior to gross- up or amortization)		(388,876,459)	(27,529,435)	(24,416,040)	(3,113,395)	-	(3,113,395)	205,524	(3,318,919)

Notes

- A. Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 9.99 percent to 8.99 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2022 financial reporting and amounts reported on the 2023 federal income tax return filed in 2023. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2022 applicable wage and salary allocator or gross plant allocator.
- D. Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2022, measured at the state income tax rate in effect until such date (9.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2022, re-measured at the state income tax rate in effect after such date (8.99 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2022, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under any applicable normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment. There are no Pennsylvania tax normalization requirements. The non-plant excess and deficient deferred taxes existing at December 31, 2022 are being refunded to customers in 2023 consistent with PA rate reduction from 9.99% to 8.99% in 2023. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.
- G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.
- H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.
- I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.1 are prior to tax gross-up.
- J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.1 are prior to tax gross-up.

Duquesne Light Company
Attachment H -17A
Attachment 9.4 - State Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre-tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
Plant-related Items									
1 Unprotected State M/L, basis and other differences		(385,785,529)	(27,216,426)	(25,684,293)	(\$1,532,133)		(1,532,133)		
2 Total Plant-related Excess Deferred Taxes	282	(385,785,529)	(27,216,426)	(25,684,293)	(1,532,133)	-	(1,532,133)		(1,532,133)
Non-Plant Related Items:									
3 Reg Asset - Pension	283	(43,055,684)	(\$3,057,858)	(2,887,788)	(\$170,070)		(\$170,070)		
4 Reg Asset - Comp Absences	283	(1,349,945)	(\$95,874)	(90,542)	(5,332)		(5,332)		
5 Amort on Reacquired Debt	283	(2,635,448)	(\$187,172)	(176,762)	(10,410)		(10,410)		
6 Non-Plant (Excess)		(47,041,076)	(3,340,904)	(3,155,092)	(185,812)	-	(185,812)		(185,812)
7 Liability - Accrued Misc Reserves	190	3,344,619	\$237,538	224,327	13,211		13,211		
8 Liability - Healthcare	190	309,656	\$21,992	20,769	1,223		1,223		
9 Liability - Legal	190	409,723	\$29,099	27,481	1,618		1,618		
10 Liability - OPEB	190	3,698,334	\$262,659	248,051	14,608		14,608		
11 Liability - Injuries & Damages	190	618,449	\$43,923	41,480	2,443		2,443		
12 Liability - Comp Absences	190	1,349,945	\$95,874	90,542	5,332		5,332		
13 Liability - Accrued Vacation	190	489,986	\$34,799	32,864	1,935		1,935		
14 Liability - Pension	190	16,217,979	\$1,151,817	1,087,756	64,061		64,061		
15 Non-Plant Deficient		26,438,692	1,877,701	1,773,270	104,431	-	104,431	104,431	
Total Non-Plant Related Deficient or Excess									
16 Deferred Taxes		(20,602,385)	(1,463,203)	(1,381,822)	(81,381)	-	(81,381)	\$104,431	(\$185,812)
Total Deficient and (Excess) ADIT (prior to gross-up or amortization)									
17		(406,387,914)	(28,679,629)	(27,066,115)	(1,613,514)	-	(1,613,514)	104,431	(1,717,945)

Notes

- A. Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 8.99 percent to 8.49 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2023 financial reporting and amounts reported on the 2023 federal income tax return filed in 2024. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2023 applicable wage and salary allocator or gross plant allocator.
- D. Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2023, measured at the state income tax rate in effect until such date (8.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2023, re-measured at the state income tax rate in effect after such date (8.49 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2023, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under any applicable normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment. There are no Pennsylvania tax normalization requirements. The non-plant excess and deficient deferred taxes existing at December 31, 2023, are being refunded to customers in 2024 consistent with PA rate reduction from 8.99% to 8.49% in 2024. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.
- G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.
- H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.
- I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.
- J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.

APPENDIX 2

Formula Rate - Appendix A Estimate

Notes

FERC Form 1 Page # or Instruction

2024

Shaded cells are input cells

Allocators

1	Transmission Wages Expense		p354.21.b	10,546,179
2	Total Wages Expense		p354.28.b	103,171,394
3	Less A&G Wages Expense		p354.27.b	47,868,541
4	Total		(Line 2 - 3)	55,302,853
5			(Line 1 / Line 4)	19.0699%
Plant Allocation Factors				
6	Total Plant In Service	(Note B)	Attachment 5	5,901,141,399
7	Total Accumulated Depreciation	(Note A)	Attachment 5	1,888,830,610
8	Net Plant		(Line 6 - Line 7)	4,012,310,789
9	Transmission Gross Plant		(Line 21)	1,428,397,964
10	Gross Plant Allocator		(Line 9 / Line 6)	24.2055%
11	Transmission Net Plant		(Line 33)	980,745,022
12	Net Plant Allocator		(Line 11 / Line 8)	24.4434%

Plant Calculations

Plant In Service				
13	Transmission Plant In Service	(Note B)	Attachment 5	1,230,412,615
14	New Transmission Plant Additions and Retirements only for Annual Estimate	(Note B)	Attachment 6	47,819,202
15	Total Transmission Plant In Service		(Line 13 + Line 14)	1,278,231,817
16	General & Intangible		Attachment 5	787,452,630
17	Common Plant (Electric Only)	(Note A)	Attachment 5	-
18	Total General & Common		(Line 16 + Line 17)	787,452,630
19	Wage & Salary Allocation Factor		(Line 5)	19.0699%
20	General & Common Plant Allocated to Transmission		(Line 18 * Line 19)	150,166,148
21	TOTAL Transmission-Related Plant In Service		(Line 15 + Line 20)	1,428,397,964
Accumulated Depreciation				
22	Transmission Accumulated Depreciation	(Note B)	Attachment 5	371,698,296
23	Accumulated Depreciation for Transmission Plant Additions Only for Estimate	(Note B)	Attachment 6	451,957
24	Total Transmission Accumulated Depreciation		(Line 22 + Line 23)	372,150,253
25	Accumulated General Depreciation		Attachment 5	190,088,967
26	Accumulated Intangible Depreciation		Attachment 5	205,837,761
27	Accumulated Common Amortization - Electric		Attachment 5	-
28	Common Plant Accumulated Depreciation (Electric Only)		Attachment 5	-
29	Total Accumulated General, Intangible and Common Depreciation		(Sum Lines 25 to 28)	395,926,728
30	Wage & Salary Allocation Factor		(Line 5)	19.0699%
31	General & Common Allocated to Transmission		(Line 29 * Line 30)	75,502,690
32	TOTAL Transmission-Related Accumulated Depreciation		(Line 24 + Line 31)	447,652,942
33	TOTAL Transmission-Related Net Property, Plant & Equipment		(Line 21 - Line 32)	980,745,022

Adjustment To Rate Base

34	Accumulated Deferred Income Taxes	(Note R)		
	ADIT net of FASB 106 and 109	Enter Negative	Attachment 1, Col B, Line 9	(178,849,019)
35	Accumulated Deferred Income Taxes Allocated To Transmission		Line 34	(178,849,019)
	CWIP for Incentive Transmission Projects			
36	CWIP Balance for Current Rate Year	(Note P)	Attachment 6	0
37	Total CWIP for Incentive Transmission Projects			0
38	Plant Held for Future Use	(Note C)	Attachment 5	-
	Transmission O&M Reserves			
39	Total Balance Transmission Related Account 242 Reserves	Enter Negative	Attachment 5	(4,881,495)
	Prepayments			
40	Prepayments	(Note A)	Attachment 5	4,247,948
41	Total Prepayments Allocated to Transmission		(Line 40)	4,247,948
	Materials and Supplies			
42	Undistributed Stores Exp	(Note A)	Attachment 5	757,158
43	Wage & Salary Allocation Factor		(Line 5)	19.0699%
44	Total Transmission Allocated		(Line 42 * Line43)	144,389
45	Transmission Materials & Supplies		Attachment 5	5,616,542
46	Total Materials & Supplies Allocated to Transmission		(Line 44 + Line45)	5,760,931
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	39,642,745
48	1/8th Rule		x 1/8	12.5000%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	4,955,343
50	TOTAL Adjustment to Rate Base		(Lines 35 + 37 + 39 + 41 + 46 + 49)	(168,766,292)
51	Rate Base		(Line 33 + Line 50)	811,978,730

O&M

Transmission O&M			
52	Transmission O&M	p321.112.b	12,774,963
53	Less Account 565	p321.96.b	-
54	Plus PJM Schedule 12 Charges billed to DLC and booked to Account 565	(Note N) PJM Data	-
55	Plus Net Transmission Lease Payments	(Note A) p200.4.c	-
56	Transmission O&M	(Lines 52 - 53 + 54 + 55)	12,774,963
Allocated General & Common Expenses			
57	Common Plant O&M	(Note A) p356	-
58	Total A&G	p323.197.b	140,013,469
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	Attachment 5	-
60	Less Property Insurance Account 924	p323.185.b	7,791,938
61	Less Regulatory Commission Expense Account 928	(Note E) p323.189.b	742,183
62	Less General Advertising Expense Account 930.1	p323.191.b	369,758
63	Less EPRI Dues	(Note D) p352-353	205,839
64	General & Common Expenses	(Lines 57 thru 58) - Sum (Lines 59 to 63)	130,903,751
65	Wage & Salary Allocation Factor	(Line 5)	19.0699%
66	General & Common Expenses Allocated to Transmission	(Line 64 * Line 65)	24,963,168
Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note G) Attachment 5	-
68	General Advertising Exp Account 930.1	(Note K) Attachment 5	-
69	Subtotal - Transmission Related	(Line 67 + Line 68)	-
70	Property Insurance Account 924	Line 60	7,791,938
71	General Advertising Exp Account 930.1	(Note F) Attachment 5	-
72	Total	(Line 70 + Line 71)	7,791,938
73	Net Plant Allocation Factor	(Line 12)	24.4434%
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)	1,904,614
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	39,642,745

Depreciation & Amortization Expense

Depreciation & Amortization Expense			
76	Transmission Depreciation Expense	Attachment 8, Col. (D)	31,930,449
76a	Amortization of Abandoned Plant Projects	(Note T) Attachment 5	-
77	New plant Depreciation Expense only for Estimate	(Note B) Attachment 6	1,367,629
78	Total Transmission Depreciation and Amortization Expense	(Line 76 + Line 76a + Line 77)	33,298,078
79	General Depreciation	Attachment 8, Col. (D)	30,169,617
80	Intangible Amortization	(Note A) p336.1.f	60,789,225
81	Total	(Line 79 + Line 80)	90,958,842
82	Wage & Salary Allocation Factor	(Line 5)	19.0699%
83	General Depreciation Allocated to Transmission	(Line 81 * Line 82)	17,345,728
84	Common Depreciation - Electric Only	(Note A) p336.11.b	-
85	Common Amortization - Electric Only	(Note A) p356 or p336.11d	-
86	Total	(Line 84 + Line 85)	-
87	Wage & Salary Allocation Factor	(Line 5)	19.0699%
88	Common Depreciation - Electric Only Allocated to Transmission	(Line 86 * Line 87)	-
89	Total Transmission Depreciation & Amortization	(Lines 78 + 83 + 88)	50,643,806

Taxes Other than Income

90	Taxes Other than Income	Attachment 2	1,960,218
91	Total Taxes Other than Income	(Line 90)	1,960,218

Return / Capitalization Calculations

Long Term Interest			
92	Long Term Interest	(Note Q)	Attachment 5
93	Amortization of Debt Discount and Expense		p117.63.c
94	Amortization of Loss on Reacquired Debt		p117.64.c
95	Less Amort of Gain on Reacquired on Debt-Credit		p117.65.c
96	Less Amort of Premium on Debt-Credit		p117.66.c
97	Interest on Debt to Associated Companies		p117.67.c
98	Total Long Term Debt Costs		(Sum lines 92 to 94) - Line 95 - Line 96 + Line 97
99	Preferred Dividends	Enter Positive	p118.29.c
Common Stock			
100	Proprietary Capital		p112.16.c
101	Less Accumulated Other Comprehensive Income Account 219		p112.15.c
102	Less Preferred Stock		(Line 110)
103	Less Account 216.1		p112.12.c
104	Common Stock		(Line 100 - (Sum Lines 101 to 103))
Capitalization			
105	Long Term Debt		
106	Bonds		Attachment 5
107	Less Loss on Reacquired Debt	Enter Negative	p111.81.c
108	Plus Gain on Reacquired Debt		p113.61.c
109	Total Long Term Debt		Sum (Lines 105 to Line 108)
110	Preferred Stock		p112.3.c
111	Common Stock		(Line 104)
112	Total Capitalization		(Sum Lines 109 to 111)
113	Debt %		(Line 109 / Line 112)
114	Preferred %		(Line 110 / Line 112)
115	Common %	(Note O)	(Line 111 / Line 112)
116	Debt Cost		(Line 98 / Line 109)
117	Preferred Cost		(Line 99 / Line 110)
118	Common Cost	(Note J)	10.9% ROE + .5% RTO Adder
119	Weighted Cost of Debt		(Line 113 * Line 116)
120	Weighted Cost of Preferred		(Line 114 * Line 117)
121	Weighted Cost of Common		(Line 115 * Line 118)
122	Total Return (R)		(Sum Lines 119 to 121)
123	Investment Return = Rate Base * Rate of Return		(Line 51 * Line 122)

Composite Income Taxes

Income Tax Rates			
124	FIT=Federal Income Tax Rate	(Note I)	
125	SIT=State Income Tax Rate or Composite		
126	p (percent of federal income tax deductible for state purposes)		Per State Tax Code
127	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		
128	$T / (1 - T)$		
ITC Adjustment			
129	Amortized Investment Tax Credit	(Note I)	
130	$1 / (1 - T)$	Enter Negative	Attachment 1
131	Net Plant Allocation Factor		1 / (1 - Line 127)
132	ITC Adjustment Allocated to Transmission		(Line 12) * (Line 129 * (1 + Line 130) * Line 131)
Other Income Tax Adjustments			
132a	Other Income Tax Adjustments	(Note S)	Attachment 5
133	Income Tax Component = CIT = (T/(1-T)) * Investment Return * (1-(WCLTD/R)) =		[Line 128 * Line 123 * (1 - (Line 119 / Line 122))]
134	Total Income Taxes		(Line 132 + Line 132a + Line 133)

REVENUE REQUIREMENT

Summary			
135	Net Property, Plant & Equipment	(Line 33)	980,745,022
136	Adjustment to Rate Base	(Line 50)	(168,766,292)
137	Rate Base	(Line 51)	811,978,730
138	O&M	(Line 75)	39,642,745
139	Depreciation & Amortization	(Line 89)	50,643,806
140	Taxes Other than Income	(Line 91)	1,960,218
141	Investment Return	(Line 123)	69,003,603
142	Income Taxes	(Line 134)	17,096,731
143	Gross Revenue Requirement	(Sum Lines 138 to 142)	178,347,103
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
144	Transmission Plant In Service	(Line 13)	1,230,412,615
145	Excluded Transmission Facilities (Note M)	Attachment 5	-
146	Included Transmission Facilities	(Line 144 - Line 145)	1,230,412,615
147	Inclusion Ratio	(Line 146 / Line 144)	100.00%
148	Gross Revenue Requirement	(Line 143)	178,347,103
149	Adjusted Gross Revenue Requirement	(Line 147 * Line 148)	178,347,103
150	Revenue Credits	Attachment 3	3,289,890
151	Net Revenue Requirement	(Line 149 - Line 150)	175,057,213
Net Plant Carrying Charge			
152	Gross Revenue Requirement	(Line 143)	178,347,103
153	Net Transmission Plant	(Line 13 - Line 22)	858,714,319
154	Net Plant Carrying Charge	(Line 152 / Line 153)	20.7691%
155	Net Plant Carrying Charge without Depreciation	(Line 152 - Line 76) / Line 153	17.0507%
156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 152 - Line 76 - Line 123 - Line 134) / Line 153	7.0240%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
157	Gross Revenue Requirement Less Return and Taxes	(Line 143 - Line 141 - Line 142)	92,246,769
158	Increased Return and Taxes	Attachment 4	92,259,176
159	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 157 + Line 158)	184,505,944
160	Net Transmission Plant	(Line 13 - Line 22)	858,714,319
161	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 159 / Line 160)	21.4863%
162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation	(Line 159 - Line 76) / Line 160	17.7679%
163	Net Revenue Requirement	(Line 151)	175,057,213
164	True-up amount	Attachment 6	4,025,469
165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects	Attachment 7	2,926,970
166	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
167	Net Zonal Revenue Requirement	Sum (Lines 163 to 166)	182,009,652
Network Zonal Service Rate			
168	1 CP Peak	(Note L) Attachment 5	2,691.00
169	Rate (\$/MW-Year)	(Line 167 / Line 168)	67,636.44
170	Network Service Rate (\$/MW/Year)	(Line 169)	67,636.44

Notes

- A Electric portion only.
- B Excludes leases that are expensed as O&M (rather than amortized). Includes new Transmission plant that is expected to be placed in service in the current calendar year. New Transmission plant expected to be placed in service in the current calendar year that is not included in the PJM Regional Transmission Expansion Plan (RTEP) must be separately detailed on Attachment 6. Lines 14, 23, and 77 refer to Attachment 6, Step 2 in the first year and Step 9 in all subsequent years; line 36 use Step 6 for True Up and Step 9 for Estimate). For the estimate, all rate base items will be calculated based on end of year data, except transmission plant additions, retirements and depreciation will be calculated based on 13 month averages. For the True-up, transmission and distribution plant and the associated depreciation reserve shall be calculated using the average of 13 monthly balances in Attachment 5 and all other rate base items, excluding Cash Working Capital, shall be calculated using beginning and end of year averages in Attachment 5 or Attachment 1. Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- C Includes Transmission Portion Only. Only land held for future use that has an estimated in service date within the next ten years may be included.
- D Excludes All EPRI Annual Membership Dues.
- E Includes All Regulatory Commission Expenses.
- F Includes transmission system safety related advertising included in Account 930.1.
- G Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H Reserved for future use.
- 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. Furthermore, 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.
- J ROE will be supported in the original filing and no change in ROE will be made absent a Section 205 filing at FERC.
- 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; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M Amount of transmission plant excluded from rates per Attachment 5.
- N Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on line 54. If they are booked to Acct 565, they are included on line 54.
- O The equity component of DLC' capital structure shall not be greater than 59 percent, nor less than 45 percent, regardless of Duquesne's actual capital structure. When DLC's equity component falls within the stated range, DLC shall use its actual capital structure.
The input value on line 100 -- Proprietary Capital -- shall be adjusted so that the equity percentage shown on line 115 will be 45% if the actual equity percentage is less than 45% or 59% if the actual equity percentage is above 59%.
- P Include on line 36, the 13 monthly average CWIP balance on Attachment 6 for FERC authorized incentive transmission projects shown on Attachment 6.
- Q DLC will include interest associated with debt that is outstanding using 13 monthly averages at the end of the FERC Form No. 1 year. Therefore only interest included in column I on page 257 of the FERC Form No. 1 that has an outstanding amount included in column H will be included in the interest calculation.
- R Includes the transmission-allocated portions of the balances in Accounts 190, 281, 282 and 283 and the transmission-allocated portions of the tax-related portions of Accounts 182.3 and 254. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base (such as ADIT related to other post-employment benefit costs and certain tax-related regulatory assets or liabilities) do not affect rate base. To maintain rate base neutrality upon changes in income tax laws, income tax rates, and other actions taken by a tax authority, resulting unamortized deficient or (excess) ADIT is included without tax gross-up. Supporting information is provided in Attachment 1.
- S Effective June 1, 2020, includes amounts associated with the amortization of any deficient or (excess) deferred income taxes (resulting from changes in income tax laws, income tax rates, and other actions taken by a tax authority). See Attachment 5 for detail of Other Income Tax Adjustments and Attachment 9 for detail of Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes.
- T Amortization of Abandoned Plant may only be included pursuant to a Commission Order authorizing such inclusion. The Company must submit a Section 205 filing to recover the cost of abandoned plant.

END

A	B End of Year Total	C Beg of Year Total	D Average	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I
Line #								
1 ADIT-190 (enter negative) - line 43	(34,551,679)	(38,410,413)	(34,551,679)	(2,923,347)	-	-	(31,628,332)	
2 ADIT- 282 -- line 49	705,973,241	698,690,314	705,973,241	533,381,631	172,591,410	-	-	
3 ADIT- 293 -- line 62	65,357,288	66,817,490	65,357,288	1,593,096	-	2,518,578	61,245,614	
4 Subtotal -- Sum (line 1 + line 2 + line 3)	736,778,850	727,097,391	736,778,850	532,051,580	172,591,410	2,518,578	29,617,282	
5 Wages & Salary Allocator -- Appendix A line 5							19.0699%	
6 Gross Plant Allocator -- Appendix A line 10						24.2055%		
7 Transmission Allocator					100.00%			
8 All other				0.00%				
9 ADIT	178,849,019				172,591,410	609,633	5,647,975	Enter Column B as a negative on Appendix A, line 34. (Column B = Sum of Columns F through H)
			line 8 * line 4	line 7 * line 4	line 6 * line 4	line 5 * line 4		

2,518,578 <from Acct 283 below

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

Instructions for Account 190, 282 and 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column E.
2. ADIT items related only to Transmission are directly assigned to Column F.
3. ADIT items related to plant and not in Columns A & B are included in Column G.
4. ADIT items related to labor and not in Columns A & B are included in Column H.
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. All ADIT line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
7. Any new ADIT items will be clearly marked and separated in each account from the settled items for review.

A	B End of Year Total	C Beg of Year Total	D End of Year for Est. Average for Final Total	E Gas, Prod Or Other Related	F Only Transmission Related	G Plant Related	H Labor Related	I Justification
NOTE: (Schedule Page 110 - 111 Line No. 82)								
ADIT-190								
10 Other regulatory assets/liabilities - Transmission plant	(22,564,440)	(23,171,949)	(22,564,440)		(22,564,440)			Transmission-related tax-related net regulatory assets/liabilities not related to tax law remeasurements (prior to gross-up). Recorded in Account 254. Removed from rate base as a FASB 109 item below.
11 Tax gross-up on other regulatory assets/liabilities - Transmission plant	(10,689,162)	(9,634,735)	(10,689,162)		(10,689,162)			Gross-up for income tax due on transmission-related tax-related net regulatory assets/liabilities other than tax law change remeasurements (Line 10) excess ADIT. Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
12 Excess ADIT regulatory liability - Transmission plant (from Attachment 9.2, Lines 4 and 6, Column H)	57,596,256	57,494,148	57,596,256		57,596,256			Remeasurement of deferred tax liabilities in account 282 for income tax rate changes on transmission plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission excess ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
13 Tax gross-up on excess ADIT regulatory liability - Transmission plant	22,455,361	21,210,912	22,455,361		22,455,361			Gross-up for income tax due on transmission plant-related excess ADIT (Line 12). Recorded in Account 254. Removed from rate base as a FASB 109 item below.
14 Other tax-related regulatory assets/liabilities - Distribution/other plant	(103,684,331)	(98,858,969)	(103,684,331)	(103,684,331)				Distribution/other-related tax-related net regulatory assets/liabilities not related to tax law change remeasurements. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
15 Tax gross-up on other tax-related regulatory assets/liabilities - Distribution/other plant	(41,816,441)	(41,607,980)	(41,816,441)	(41,816,441)				Gross-up for income tax due on distribution/other-related tax-related net regulatory assets/liabilities other than excess ADIT (Line 14). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as FASB 109 item below.
16 Excess ADIT regulatory liability - Distribution/other plant	147,537,572	154,248,083	147,537,572	147,537,572				Remeasurements of deferred tax liabilities in account 282 for income tax rate changes on distribution/other plant-related book/tax differences (prior to gross-up) with an offset to regulatory liability account 254. Specific allocation of excess ADIT between transmission and distribution determined by underlying functional records. General plant excess ADIT allocated to distribution using the wage and salary allocator. Removed from rate base as a FASB 109 item below.
17 Tax gross-up on excess ADIT regulatory liability - Distribution/other plant	56,545,501	60,289,592	56,545,501	56,545,501				Gross-up for income tax due on distribution/other-related excess ADIT (Line 16). Formerly referred to as FAS 109 Tax Gross-Up. Recorded in Account 254. Removed from rate base as a FASB 109 item below.
18 Excess ADIT regulatory liability -- Transmission non-property-related (from Attachment 9.2, Lines 5 and 7, Column H)	-	-	-	-	-			Remeasurement of deferred tax liabilities in accounts 190 and 283 (prior to gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory liability account 254. Non-plant excess ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant excess ADIT agreed to permanent worksheet Attachment 9.2. Removed from rate base as a FASB 109 item below.
19 Tax Gross-up on excess ADIT regulatory liability -- Transmission non-property-related	-	-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (Line 18). Corresponding amount recorded in Account 254. Removed from rate base as FASB 109 item below.
20 Deficient ADIT regulatory asset -- Transmission non-property-related (from Attachment 9.2, Lines 11 and 12, Columns H)		-	-	-	-			Remeasurement of deferred tax assets in account 190 (prior to tax gross-up) for income tax rate changes on transmission-related book/tax differences not related to plant with an offset to regulatory asset account 192.3. Non-plant deficient ADIT allocated to transmission using the wage and salary allocator. Transmission non-plant deficient ADIT agreed to Attachment 9.2. Removed from rate base as a FASB 109 item below.
21 Tax Gross-up on deficient ADIT regulatory liability -- Transmission non-property-related		-	-	-	-			Gross-up for income tax due on non-plant transmission-related excess ADIT (line 20). Corresponding amount recorded in account 192.3. Removed from rate base as FASB 109 item below.
22 Vacation Pay	574,601	638,545	574,601				574,601	Vacation pay earned and expensed for books, tax deduction when paid - employees in all functions
23 Reserve for Healthcare	402,281	403,541	402,281				402,281	Self Insurance reserve expanded for books, tax deduction when paid - employees in all functions
24 Reserve for Compensated Absences	1,545,366	1,759,235	1,545,366				1,545,366	Vacation pay accrued and expensed for books, tax deduction when paid - employees in all functions
25 Accrued Pensions	22,846,122	21,135,111	22,846,122				22,846,122	Book accrual for pension contributions
26 Other Post-Employment Benefits Costs - OPEB	4,395,430	4,819,632	4,395,430				4,395,430	FAS postretirement benefit liability. Formerly referred to as FAS 106.

27	Reserve for Warwick Mine Liability	2,036,078	2,208,837	2,036,078	2,036,078				Costs expensed related to 2000 generation asset sale, tax deduction when paid. Formerly referred to as Warwick Mine Closing Costs.
28	Reserve for legacy issues	347,543	365,650	347,543	347,543				Book reserve related to environmental remediation for generation assets, tax deductible when paid
29	Bad Debt Reserve Amortization	2,771,232	3,127,294	2,771,232	2,771,232				Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned - relates to all functions
30	Accrued Sales and Use Tax	363,216	479,154	363,216	363,216				Book sales & use tax estimate accrued and expensed, tax deduction when paid - relates to all functions
31	Provision for injuries and damages	762,685	805,957	762,685			762,685		Reserve expensed for books, tax deduction when paid - employees in all functions
32	Affordable Housing Tax Recapture Bond	-	-	-	-				Accrued bond expense, tax deduction when paid
33	Legal Accrual	955,440	533,947	955,440			955,440		Legal reserve expensed for books, tax deduction when paid - relates to all functions
34	Accrued Misc Reserves	4,541,837	4,227,581	4,541,837			4,541,837		Accrued miscellaneous items included in account 190.
35	Derivative Instruments	-	-	-	-				Unrecognized loss for derivative contracts. Loss recognized for tax when realized.
36	Deferred Credits	359,597	345,220	359,597	359,597				Revenue received on long term contracts, amortized over the life of the contract for books, but recognized as taxable upon receipt of cash.
37	Other	(2,954,319)	(1,581,479)	(2,954,319)	(2,954,319)				Includes tax related to transmission revenue to be refunded through future rates.
38	Operating Lease Right of Use (ROU)	-	3,961,820	-	-				Lease obligation recognized under ASC 842, not recognized for tax purposes until use of the leased property occurs.
39	Payroll Tax Deferral	-	-	-	-			-	Deferred payment of employer payroll tax expenses permitted by COVID legislation, tax deductible when paid.
40	Subtotal - p234 (Sum line 10 through line 39)	144,327,426	163,199,147	144,327,426	61,505,649	46,798,015	-	36,023,762	
41	Less FASB 109 Above if not separately removed	105,380,317	119,969,102	105,380,317	58,582,302	46,798,015	-	-	Includes amounts on Lines 10 – 21.
42	Less FASB 106 Above if not separately removed	4,395,430	4,819,632	4,395,430	-	-	-	4,395,430	Includes amount on Line 26.
43	Total = Line 40 - (Line 42 + Line 41)	34,551,679	38,410,413	34,551,679	2,923,347	-	-	31,628,332	

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification

ADIT- 282

44	Accelerated Depreciation - Transmission	172,591,410	171,247,097	172,591,410		172,591,410			Differences between book and tax basis in transmission plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 12.
45	Accelerated Depreciation - Distribution/Other	533,381,831	527,443,217	533,381,831	533,381,831				Differences between book and tax basis in distribution/other plant, including capitalization differences and differences between methods and lives used for accelerated tax depreciation and depreciation used for ratemaking purposes. Specific allocation between transmission and distribution determined by underlying functional records. General plant allocated between transmission and distribution using the wage and salary allocator. Remeasurement due to tax law changes (net of subsequent amortization) is reflected on Line 16.
46	Subtotal - p275	705,973,241	698,690,314	705,973,241	533,381,831	172,591,410	-	-	
47	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
48	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
49	Total = Line 46 - (Line 48 + Line 47)	705,973,241	698,690,314	705,973,241	533,381,831	172,591,410	-	-	

A	B	C	D	E	F	G	H	I
	End of Year Total	Beg of Year Total	End of Year for Est. Average for Final	Gas, Prod Or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification

ADIT-283

50	Amortization Loss on Reacquisition	2,518,578	2,853,625	2,518,578			2,518,578		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 - relates to all functions.
51	Partnership Investments	(59,222)	(58,864)	(59,222)	(59,222)				Difference in book versus tax basis in partnership investments.
52	Regulatory Assets	1,652,318	2,191,933	1,652,318	1,652,318				Asset due to rate regulated capitalization of incurred costs that would otherwise be charge to expense.
53	Pension Regulatory Asset	59,700,249	56,109,741	59,700,249			59,700,249		Regulatory asset associated with adoption of FAS 158.
54	Compensated Absences	1,545,365	1,759,235	1,545,365			1,545,365		Current year vacation pay accrual
55	Other	-	-	-	-				
56	Operating Lease Right of Use (ROU)	-	3,961,820	-	-				Asset recognized under ASC 842, not recognized for tax purposes.
57		-	-	-	-				
58		-	-	-	-				
59	Subtotal - p277 (Form 1-F filer- see note 6, below)	65,357,288	66,817,490	65,357,288	1,593,096	-	2,518,578	61,245,614	
60	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
61	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
62	Total = Line 59 - (Line 61 + Line 60)	65,357,288	66,817,490	65,357,288	1,593,096	-	2,518,578	61,245,614	

ADITC-255

	Item	Amortization
Amortization		
Amortization to Line 129 of Appendix A	Total	-
Total		-
Total Form No. 1 (p 266 & 267)		-
Difference /1		-

/1 Difference must be zero or the difference included in Appendix A.

Other Taxes		FERC Form No. 1 Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Gross Plant Allocator		
1 PA Capital Stock Tax	line 15	-		
2 Real Estate	line 33	621,542		
3 PA PURTA	line 13	1,268,658		
4 Total Plant Related -- Sum of line 1 through line 3		1,890,200	24.2055%	\$ 457,531
		Wages & Salary Allocator		
5 Federal Unemployment	line 4	33,585		
6 FICA	line 5	7,469,951		
7 PA Unemployment	line 18	138,984		
8 City of Pittsburgh	line 34	237,381		
9 Total Labor Related-- Sum of line 5 through line 8		7,879,901	19.0699%	\$ 1,502,686
Other Excluded		All other		
10 Highway Use	line 6	-		
11 Excise Tax on Coal	line 7	-		
12 PA Gross receipts Tax	line 14	65,109,654		
13 PA Corporate Loans	line 16	-		
14 PA Insurance Premiums	line 17	-		
15 PA Fuel Use	line 19	-		
16 PA Motor Carriers	line 20	-		
17 PA Other	line 21	669,900		
18 WV Franchise	line 26	-		
19 WV Income	line 27	-		
20 Gross Receipts	line 32	-		
21 Total Excluded		65,779,554	0.00%	
22 Total (line 4 + line 9 + line 21)		75,549,655		\$ 1,960,218
23 Total 'Other' Taxes included on p.114.14c		75,549,655		
Difference (line 23-line 22) Note E		-		

Criteria for Allocation:

- A All Taxes Other than Income Tax line items and allocations will be supported by the settlement in Docket No. ER06-1549 and no change in allocation will be allowed absent a filing at FERC.
- B Any new Taxes Other than Income Tax will be clearly marked and separated in each account from the settled items for review.
- C Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they may not be included.
- D Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they may not be included.
- E Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- F Other taxes, except as provided for in C, D and E above, which include amounts related to transmission service, will be allocated based on the Gross Plant Allocator.
- G Excludes prior period adjustments for periods before January 1, 2007.

Account 454 - Rent from Electric Property

1 Rent from FERC Form No. 1 - Note 8		11,711,975
2 Rent from Electric Property - Transmission Related (Notes 3 & 8)		304,103
3		
4 Customer Choice - EGS Transmission	See Note 5	88,648,792
5 Other Electric Revenues	See Note 6	3,423,009
6 SECA Credits - Other EGS	See Note 7	-
7 Schedule 1A		751,421
8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 4)		2,105,446
9 PTP Serv revs for which the load is not included in the divisor received by TO		-
10 PJM Transitional Revenue Neutrality (Note 1)		-
11 PJM Transitional Market Expansion (Note 1)		-
12 Professional Services (Note 3)		-
13 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		288,000
14 Rent or Attachment Fees associated with Transmission Facilities (Note 3)		-
15 Gross Revenue Credits	Sum Lines 7 to 14 + line 2	3,448,970
16 Less line 23	- line 23	(159,080)
17 Total Revenue Credits	line 15 + line 16	3,289,890
18 Revenues associated with lines 19 thru 23 are to be included in lines 1-14 and total of those revenues entered here		304,103
19 Income Taxes associated with revenues in line 18		83,057
20 One half margin (line 18 - line 19)/2		110,523
All expenses (other than income taxes) associated with revenues in line 18 that are included in FERC accounts recovered through the formula times the allocator used to functionalize the		
21 amounts in the FERC account to the transmission service at issue.		34,500
22 Line 20 plus line 21		145,023
23 Line 18 less line 22		159,080

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 168 of Appendix A.

Note 2 If the costs associated with the Directly Assigned Transmission Facility Charges are included in the rates, the associated revenues are included in the rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the rates, the associated revenues are not included in the rates.

Note 3 Ratemaking treatment for the following specified secondary uses of transmission assets: (1) right-of-way leases and leases for space on transmission facilities for telecommunications; (2) transmission tower licenses for wireless antennas; (3) right-of-way property leases for farming, grazing or nurseries; (4) licenses of intellectual property (including a portable oil degasification process and scheduling software); and (5) transmission maintenance and consulting services (including energized circuit maintenance, high-voltage substation maintenance, safety training, transformer oil testing, and circuit breaker testing) to other utilities and large customers (collectively, products). DLC will retain 50% of net revenues consistent with *Pacific Gas and Electric Company*, 90 FERC ¶ 61,314. Note: In order to use lines 15 - 20, the utility must track in separate subaccounts the revenues and costs associated with each secondary use (except for the cost of the associated income taxes).

Note 4 If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example, revenues associated with distribution facilities. In addition, revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.

Note 5 Customer Choice - EGS Transmission represents revenues received from Electric Generation Suppliers providing energy to retail customers in Duquesne's zone. As a result, the load is in the divisor for the zonal revenue requirement.

Note 6 Other electric Revenues - includes revenues for various related electricity products/premium services such as surge protectors and appliance guards.

Note 7 SECA Credits - Other EGS - represents revenues received from Electric Generation Suppliers for transition transmission charges imposed by FERC.

Note 8 All Account 454 and 456 Revenues must be itemized below

	Include	Exclude
Account 454		
Joint pole attachments - telephone	-	10,237,018
Joint pole attachments - cable	-	-
Joint tower attachments - transmission	304,103	-
Underground rentals	-	-
Microwave tower wireless rentals	-	-
Other rentals	-	-
Corporate headquarters sublease	-	-
Misc non-transmission services	-	-
Customer Commitment Services (Account 454.02 & 454.03)	-	1,474,957
Total	304,103	11,711,975
Account 456	Include	Exclude
Customer Choice - EGS transmission	-	88,648,792
Other electric revenues	-	3,423,009
SECA credits	-	-
Transmission Revenue - AES/APS (Accounts 456.1 & 456.11)	-	-
Transmission Revenue - Piney Fork	288,000	-
Transmission Revenue - Firm (Account 456.32)	2,105,446	-
Transmission Revenue - Non-Firm	-	-
xxxx		
xxxx		
xxxx		
xxxx		
Total	2,393,446	92,071,801

A	100 Basis Point increase in ROE and Income Taxes	Line 12 + Line 23	92,259,176
B	100 Basis Point increase in ROE		1.00%

Return Calculation

1	Rate Base		Appendix A, Line 51	811,978,730
2	Debt %	(Line 109 / Line 112)	Appendix A, Line 113	44.9%
3	Preferred %	(Line 110 / Line 112)	Appendix A, Line 114	0.0%
4	Common %	(Line 111 / Line 112)	Appendix A, Line 115	55.1%
5	Debt Cost	(Line 98 / Line 109)	Appendix A, Line 116	4.93%
6	Preferred Cost	(Line 99 / Line 110)	Appendix A, Line 117	0.00%
7	Common Cost	Appendix A % plus 100 Basis Pts	Appendix A, Line 118 + 1%	12.40%
8	Weighted Cost of Debt	(Line 113 * Line 116)	Appendix A, Line 119	0.0221
9	Weighted Cost of Preferred	(Line 114 * Line 117)	Appendix A, Line 120	-
10	Weighted Cost of Common	(Line 115 * Line 118)	Line 4 * Line 7	0.0684
11		(Sum Lines 119 to 121)	Sum Lines 8 to 10	0.0905
12		(Line 51 * Line 122)	Line 11 * Line 1	73,480,336

Composite Income Taxes

13	FIT=Federal Income Tax Rate		Appendix A, Line 124	21.00%
14	SIT=State Income Tax Rate or Composite		Appendix A, Line 125	7.99%
15	p (percent of federal income tax deductible for state purposes)		Appendix A, Line 126	0.00%
16	T =1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		Appendix A, Line 127	27.31%
17	T/(1-T)		Appendix A, Line 128	37.57%
ITC Adjustment				
18	Amortized Investment Tax Credit; enter negative	Attachment 1	Appendix A, Line 129	-
19	1/(1-T)	1 / (1 - Line 127)	Appendix A, Line 130	137.57%
20	Net Plant Allocation Factor	(Line 12)	Appendix A, Line 131	24.4434%
21	ITC Adjustment Allocated to Transmission	(Line 129 * (1 + Line 130) * Line 131)	Appendix A, Line 132	-
Other Income Tax Adjustments				
21a	Other Income Tax Adjustments	Appendix A, (Note S)	Appendix A, Line 132a	(2,079,310)
22	Income Tax Component = CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		Line 17*Line 12*(1-(Line 8/Line 11))	20,858,150
23	Total Income Taxes		(Line 132 + Line 132a + Line 133)	18,778,840

Plant in Service Worksheet		Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Details	
		Calculation of Transmission Plant In Service	Source	Balance For True up	Balance for Estimate	
	December	p206.58.b	For 2023	1,166,234,926		
	January	Company Records	For 2024	1,166,647,180		
	February	Company Records	For 2024	1,179,256,552		
	March	Company Records	For 2024	1,194,892,877		
	April	Company Records	For 2024	1,199,629,669		
	May	Company Records	For 2024	1,199,614,136		
	June	Company Records	For 2024	1,201,805,368		
	July	Company Records	For 2024	1,203,751,025		
	August	Company Records	For 2024	1,204,714,703		
	September	Company Records	For 2024	1,206,466,042		
	October	Company Records	For 2024	1,206,883,377		
	November	Company Records	For 2024	1,209,924,183		
	December	p207.58.g	For 2024	1,230,412,615	1,230,412,615	
13	Transmission Plant In Service			1,197,710,204	1,230,412,615	
		Calculation of Distribution Plant In Service	Source			
	December	p206.75.b	For 2023	3,709,851,941		
	January	Company Records	For 2024	3,718,045,568		
	February	Company Records	For 2024	3,727,492,674		
	March	Company Records	For 2024	3,740,229,173		
	April	Company Records	For 2024	3,748,177,690		
	May	Company Records	For 2024	3,761,897,553		
	June	Company Records	For 2024	3,772,285,031		
	July	Company Records	For 2024	3,776,122,782		
	August	Company Records	For 2024	3,794,956,712		
	September	Company Records	For 2024	3,800,074,199		
	October	Company Records	For 2024	3,814,782,905		
	November	Company Records	For 2024	3,836,775,792		
	December	p207.75.g	For 2024	3,883,276,154	3,883,276,154	
	Distribution Plant In Service			3,775,689,860	3,883,276,154	
		Calculation of Intangible Plant In Service	Source			
	December	p204.5.b	For 2023	429,897,522		
	December	p205.5.g	For 2024	322,182,840	322,182,840	
16	Intangible Plant In Service			376,040,181	322,182,840	
		Calculation of General Plant In Service	Source			
	December	p206.99.b	For 2023	426,922,336		
	December	p207.99.g	For 2024	465,269,790	465,269,790	
16	General Plant In Service			446,096,063	465,269,790	
		Calculation of Production Plant In Service	Source			
	December	p204.46b	For 2023	-		
	January	Company Records	For 2024	-		
	February	Company Records	For 2024	-		
	March	Company Records	For 2024	-		
	April	Company Records	For 2024	-		
	May	Company Records	For 2024	-		
	June	Company Records	For 2024	-		
	July	Company Records	For 2024	-		
	August	Company Records	For 2024	-		
	September	Company Records	For 2024	-		
	October	Company Records	For 2024	-		
	November	Company Records	For 2024	-		
	December	p205.46.g	For 2024	-	-	
	Production Plant In Service			-	-	
		Calculation of Common Plant In Service	Source			
	December (Electric Portion)	p356	For 2023	-		
	December (Electric Portion)	p356	For 2024	-	-	
17	Common Plant In Service			-	-	
6	Total Plant In Service		Sum of averages above	5,795,536,308	5,901,141,399	

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Details
Calculation of Transmission Accumulated Depreciation					
	Source		Balance For True up	Balance for Estimate	
December	Prior year p219	For 2023	343,172,391		
January	Company Records	For 2024	346,295,834		
February	Company Records	For 2024	348,414,960		
March	Company Records	For 2024	350,497,947		
April	Company Records	For 2024	352,221,044		
May	Company Records	For 2024	354,302,989		
June	Company Records	For 2024	356,978,866		
July	Company Records	For 2024	359,849,580		
August	Company Records	For 2024	361,805,648		
September	Company Records	For 2024	365,120,792		
October	Company Records	For 2024	367,295,464		
November	Company Records	For 2024	367,572,027		
December	p219.25	For 2024	371,698,296	371,698,296	
22	Transmission Accumulated Depreciation		357,325,064	371,698,296	
Calculation of Distribution Accumulated Depreciation					
	Source				
December	Prior year p219.26	For 2023	1,077,061,430		
January	Company Records	For 2024	1,081,983,476		
February	Company Records	For 2024	1,090,063,259		
March	Company Records	For 2024	1,093,000,944		
April	Company Records	For 2024	1,094,417,028		
May	Company Records	For 2024	1,098,259,317		
June	Company Records	For 2024	1,096,346,637		
July	Company Records	For 2024	1,103,756,439		
August	Company Records	For 2024	1,109,525,228		
September	Company Records	For 2024	1,111,458,040		
October	Company Records	For 2024	1,115,224,962		
November	Company Records	For 2024	1,122,365,464		
December	p219.26	For 2024	1,121,205,586	1,121,205,586	
	Distribution Accumulated Depreciation		1,101,128,293	1,121,205,586	
Calculation of Intangible Accumulated Depreciation					
	Source				
December	Prior year p200.21.c	For 2023	286,956,620		
December	p200.21c	For 2024	205,837,761	205,837,761	
26	Accumulated Intangible Depreciation		246,397,191	205,837,761	
Calculation of General Accumulated Depreciation					
	Source				
December	Prior year p219	For 2023	179,315,662		
December	p219.28	For 2024	190,088,967	190,088,967	
25	Accumulated General Depreciation		184,702,315	190,088,967	
Calculation of Production Accumulated Depreciation					
	Source				
December	Prior year p219	For 2022	-		
January	Company Records	For 2024	-		
February	Company Records	For 2024	-		
March	Company Records	For 2024	-		
April	Company Records	For 2024	-		
May	Company Records	For 2024	-		
June	Company Records	For 2024	-		
July	Company Records	For 2024	-		
August	Company Records	For 2024	-		
September	Company Records	For 2024	-		
October	Company Records	For 2024	-		
November	Company Records	For 2024	-		
December	p219.20 thru 219.24	For 2024	-	-	
	Production Accumulated Depreciation		-	-	
Calculation of Common Accumulated Depreciation					
	Source				
December (Electric Portion)	p356	For 2023	-		
December (Electric Portion)	p356	For 2024	-	-	
28	Common Plant Accumulated Depreciation (Electric Only)		-	-	
7	Total Accumulated Depreciation	Sum of averages above	1,889,552,862	1,888,830,610	

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
Plant Allocation Factors							
26	Accumulated Intangible Depreciation	p200.21.c		205,837,761	205,837,761		
27	Accumulated Common Amortization - Electric	p356		-	-		
28	Common Plant Accumulated Depreciation (Electric Only)	p356		-	-		
Plant In Service							
17	Common Plant (Electric Only)	p356		-	-		
Materials and Supplies							
42	Undistributed Stores Exp	p227.6c & 15.c		-	-		
Allocated General & Common Expenses							
55	Plus Net Transmission Lease Payments	p200.4.c		-	-		
57	Common Plant O&M	p356		-	-		
Depreciation Expense							
80	Intangible Amortization	p336.1d&e		60,789,225	60,789,225		
84	Common Depreciation - Electric Only	p336.11.b		-	-		
85	Common Amortization - Electric Only	p356 or p336.11d		-	-		

Transmission / Non-transmission Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beg of year	End of Year	End of Year for Est. Average for Final	Details
38	Plant Held for Future Use	p214	Total	-	-	-	
			Non-transmission Related	-	-	-	
			Transmission Related	-	-	-	

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
Plant Allocation Factors							
6	Total Plant In Service	p207.104.g		5,901,141,399			
Plant In Service							
13	Transmission Plant In Service	p207.58.g		1,230,412,615			
17	Common Plant (Electric Only)	p356		-			
Accumulated Depreciation							
22	Transmission Accumulated Depreciation	p219.25.c		371,698,296			

PBOPs Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	PBOBs	All other	Details
Allocated General & Common Expenses							
	Account 926 (Prior Year)			12,921,478	974,647	11,946,831	Prior Year
	Account 926 (Current Year)	p323.187.b		18,851,492	1,178,912	17,672,580	Current Year
	Change in PBOP Expense			5,930,014	204,265	5,725,749	
Calculation of allowed increase in PBOP expense recorded in Acct. 926 (increase not to cause more than \$.05/kW/Mo in zonal rate):							
1	Allowed Change in Rate (\$/kW/mo)	0.05					
2	Divide zonal rate at Appendix A, line 168 by 1000 and by 12 =	6					
3	Multiply Transmission Net Revenue Requirement (Appendix A, line 165) by ratio of line 1 over line 2	1,614,600					
4	Divide line 3 by the wage & salary allocator (Appendix A, line 5)	8,466,762					
5	Subtract line 4 from the Change in PBOP expense shown above	(8,262,497)					
6	Enter the result at line 5 on Appendix A, line 62 ONLY if it is positive; otherwise enter zero						
59	Less PBOP Expense in Acct. 926 in Excess of Allowed Amount	-					

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues	Details
Allocated General & Common Expenses						
63	Less EPRI Dues	p352-353		205,839	205,839	

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
67	Directly Assigned A&G Regulatory Commission Exp Account 928 p323.189.b	742,183	-	742,183	FERC Annual Assessment

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
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	369,758	-	369,758	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
125	Income Tax Rates SIT=State Income Tax Rate or Composite	PA 7.99%					

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
68	Directly Assigned A&G General Advertising Exp Account 930.1 p323.191.b	369,758	-	369,758	None

Excluded Plant Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
145	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	0	General Description of the Facilities
Instructions:		Enter \$	None
1 Remove all investment below 69 kV facilities, including the investment allocated to distribution of a dual function substation, generator, interconnection and local and direct assigned facilities for which separate costs are charged and step-up generation substation included in transmission plant in service.			
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:		Or Enter \$	
Example			
A Total investment in substation		1,000,000	
B Identifiable investment in Transmission (provide workpapers)		500,000	
C Identifiable investment in Distribution (provide workpapers)		400,000	
D Amount to be excluded (A x (C / (B + C)))		444,444	

Add more lines if necessary

Transmission Related Account 242 Reserves

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
39	Transmission Related Account 242 Reserves (exclude current year environmental site related reserves)		Enter \$				Amount	
	Directly Assignable to Transmission							
		Legal Accrual	-	-	-			
		Accrued FERC Assessment	-	-	-			
			-	-	-	100%	-	
	Labor Related, General plant related or Common Plant related							
		Workmen's Compensation Liability	495,014	349,282	349,282			
		Accrued Payroll	2,236,841	-	-			
		Accrued Vacations	-	-	-			
		Accrued Compensated Absences	9,506,957	8,431,804	8,431,804			
		Accrued Legal Settlements	2,117,048	3,795,000	3,795,000			
		Incentive Compensation Accrual	-	-	-			
		Employee Benefits	14,703,107	13,021,866	13,021,866			
			29,058,967	25,597,952	25,597,952	19.07%	4,881,495	
	Plant Related	Property Insurance	-	-	-			
			-	-	-	24.44%	-	
	Other							
		Affordable Housing Recapture	-	-	-			
		Regulatory Commitment	-	-	-			
		Counterparty Collateral	4,653,468	4,720,468	4,720,468			
		Other	235,000	335,000	335,000			
			4,888,468	5,055,468	5,055,468	0.00%	-	
	Total Transmission Related Reserves		33,947,435	30,653,420	30,653,420		4,881,495	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Beg of year	End of Year	End of Year for Est. Average for Final	Allocation	Trans Rltd	Details
40	Prepayments						To Line 45	
	Labor Related							
		Prepaid Federal Highway Use Tax	-	-	-	19.070%	-	
		Prepaid Information Technology Hardware/Software Maint	14,112,850	12,748,725	12,748,725	19.070%	2,431,165	
		Workman's Compensation	-	-	-	19.070%	-	
		Director's & Officer's Liability	-	-	-	19.070%	-	
		Excess General Liability	-	-	-	19.070%	-	
		Misc	1,072,079	1,458,879	1,458,879	19.070%	278,206	
	Other	PA PUC Assessments	1,302,139	1,687,412	1,687,412	0.000%	-	
	Plant Related	Property insurance	5,709,819	6,294,448	6,294,448	24.443%	1,538,577	
			22,196,887	22,189,464	22,189,464		4,247,948	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Beg of year	End of Year	End of Year for EST. Average for Final
	Assigned to O&M Stores Expense Undistributed	p227.6 p227.16	1,224,886 -	757,158 -
42	Undistributed Stores Exp		1,224,886	757,158
45	Transmission Materials & Supplies	p227.8	4,995,602	5,616,542

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Total	Allocation	Related
55	Plus Net Transmission Lease Payments			

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
Net Revenue Requirement			
166	Facility Credits under Section 30.9 of the PJM OATT	-	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate			
168	1 CP Peak p401.b	2,691	

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Beaver Valley Deactivation Transmission Project w/o B3015.2 (DLCo Zone)	Dravosburg-Elrama Expansion Project w/o B3012.2 (DLCo Zone)	Beaver Valley Deactivation Transmission Project B3015.2 (Other Zone)	Dravosburg-Elrama Expansion Project B3012.2 (Other Zone)	Total	Description & PJM Documentation
76a	a Beginning Balance of Unamortized Transmission Projects	Per FERC Order	p111.71.c (Acct. 182.2)	\$ -	\$ -	\$ -	\$ -	\$ -	
	b Years remaining in Amortization Period	Per FERC Order		-	-	-	-	-	
	c Transmission Amortization Expense	(Line a / Line b)	p114.10.c (Acct. 407)	-	-	-	-	\$ -	
	Docket Number authorizing amount and period for recovery of Abandoned Transmission Project			ER23-1221-002	ER23-1222-002	ER23-1221-002	ER23-1222-002		

Attachment A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total
	Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes	Appendix A (Note S) Attachment 9.1, Column E, Line 7	(2,079,310)
132a	Total Other Income Tax Adjustments		(2,079,310)

[illegible]

Exec Summary

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1.
2	April	Year 2	TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.
3	April	Year 2	TO adds 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
4	May	Year 2	Post results of Step 3 on PJM web site.
5	June	Year 2	Results of Step 3 go into effect.
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form 1.
7	April	Year 3	Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.
8	April	Year 3	Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).
9	April	Year 3	TO estimates all transmission Cap Adds, Retirements, CWIP, and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.
10	April	Year 3	TO adds 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
11	May	Year 3	Post results of Step 10 on PJM web site.
12	June	Year 3	Results of Step 9 go into effect for the Rate Year 2.

Reconciliation details

1	April	Year 2	TO populates the formula with Year 1 data from FERC Form 1. \$ - Rev Req based on Year 1 data	Must run Appendix A to get this number (without any cap adds in line 21) of Appendix A

2	April	Year 2	TO estimates all transmission Cap Adds, Retirements, CWIP and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Erama w/o B3012.2 PIS	Dravosburg-Erama w/o B3012.2 Retirements	Dravosburg-Erama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV	-	goes to line 14 of the formula
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS	-	goes to line 36 of the formula

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Erama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Feb	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Mar	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Apr	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
May	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jun	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jul	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Aug	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Sep	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Oct	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Nov	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Dec	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO	-	goes to line 23 of the formula
Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN	-	goes to line 77 of the formula

[illegible]

3 April Year 2 TO adds 13 month average Cap Adds and retirements (line 14), CWIP (line 36), and associated depreciation (lines 23 and 77) to the Formula.
Input to Formula Line 21

4 May Year 2 Post results of Step 3 on PJM web site.
\$ - Must run Appendix A to get this number (with results of step 2)

5 June Year 2 Results of Step 3 go into effect.

6 April Year 3 TO populates the formula with Year 2 data from FERC Form 1.

Rev Req based on Prior Year data Must run Appendix A to get this number (without any adjustments for cap adds) of Appendix A

Detail of actual Cap Adds, Retirements, CWIP, and associated depreciation for Year 2 based on Months expected to be in service and monthly CWIP balances in Year 2.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)		
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Erama w/o B3012.2 PIS	Dravosburg-Erama w/o B3012.2 Retirements	Dravosburg-Erama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements		
Dec																															
Jan	413,073	-	-	-	-	-	-	-	-	-	-	-	-	(814)	-	-	-	-	-	-	-	-	-	-	-	1,447,855	-	-	-	-	
Feb	12,622,740	(13,369)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	299,409	-	-	-	-	
Mar	15,691,668	(55,341)	-	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-	-	-	-	-	-	-	-	-	(12,128,911)	12,166,397	-	-	-	
Apr	3,589,583	(28,043)	-	-	-	-	-	-	-	-	44	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,539	834,308	-	-	-	
May	146,871	(162,404)	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	(602,969)	20,070	-	-	-	
Jun	2,259,494	(18,873)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,803	-	-	-	-	
Jul	2,103,549	(157,892)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(63,196)	-	-	-	-	
Aug	963,678	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,823)	0	-	-	-	
Sep	1,752,912	(1,573)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oct	528,478	(111,142)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nov	4,565,274	(1,524,468)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dec	20,681,509	(193,081)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	65,318,828	(2,266,187)	-	-	-	-	-	-	-	-	44	-	-	(815)	-	-	-	-	-	-	-	-	-	-	-	(10,944,077)	12,994,407	-	-	-	-

13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV 514,468,120
End of Year balance new plant additions = Col A + Col D + Col F + Col I + Col K+ Col N + Col Q + Col T + Col W + Col Z + Col AB 78,312,464

13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS 2,860,981

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley w/o 3015.5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Erama w/o B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	262,950,645	0.22%	578,491	96,166,216	155,913,693	0.22%	343,010	41,066,344	3,158,242	0.22%	6,948	1,021,042	17,699,303	0.22%	38,938	1,562,006	8,815,517	0.22%	19,394	575,709	-	0.22%	-	-	5,338,712
Jan	413,073	0.22%	909	909	262,950,645	0.22%	578,491	96,744,708	155,913,693	0.22%	343,010	41,409,354	3,158,242	0.22%	6,948	1,027,990	17,699,303	0.22%	38,938	1,600,945	8,814,703	0.22%	19,392	595,101	-	0.22%	-	-	5,338,712
Feb	13,022,445	0.22%	28,649	29,558	262,950,645	0.22%	578,491	97,323,199	155,913,693	0.22%	343,010	41,752,364	3,158,242	0.22%	6,948	1,034,938	17,699,303	0.22%	38,938	1,639,883	8,814,703	0.22%	19,392	614,493	-	0.22%	-	-	5,338,712
Mar	28,658,771	0.22%	63,049	92,607	262,950,645	0.22%	578,491	97,901,691	155,913,693	0.22%	343,010	42,095,374	3,158,242	0.22%	6,948	1,041,886	17,699,303	0.22%	38,938	1,678,822	8,814,702	0.22%	19,392	633,886	-	0.22%	-	-	5,338,712
Apr	32,220,311	0.22%	70,885	163,492	262,950,645	0.22%	578,491	98,480,182	155,913,693	0.22%	343,010	42,438,384	3,158,242	0.22%	6,948	1,048,835	17,699,348	0.22%	38,939	1,717,760	8,814,702	0.22%	19,392	653,278	-	0.22%	-	-	5,338,712
May	32,204,778	0.22%	70,851	234,243	262,950,645	0.22%	578,491	99,058,673	155,913,693	0.22%	343,010	42,781,394	3,158,242	0.22%	6,948	1,055,783	17,699,348	0.22%	38,939	1,756,699	8,814,702	0.22%	19,392	672,671	-	0.22%	-	-	5,338,712
Jun	34,445,398	0.22%	75,780	310,123	262,950,645	0.22%	578,491	99,637,165	155,913,693	0.22%	343,010	43,124,405	3,158,242	0.22%	6,948	1,062,731	17,699,348	0.22%	38,939	1,795,637	8,814,702	0.22%	19,392	692,063	-	0.22%	-	-	5,338,712
Jul	36,391,055	0.22%	80,060	390,183	262,950,645	0.22%	578,491	100,215,656	155,913,693	0.22%	343,010	43,467,415	3,158,242	0.22%	6,948	1,069,679	17,699,348	0.22%	38,939	1,834,576	8,814,702	0.22%	19,392	711,455	-	0.22%	-	-	5,338,712
Aug	37,354,733	0.22%	82,180	472,363	262,950,645	0.22%	578,491	100,794,148	155,913,693	0.22%	343,010	43,810,425	3,158,242	0.22%	6,948	1,076,627	17,699,348	0.22%	38,939	1,873,514	8,814,702	0.22%	19,392	730,848	-	0.22%	-	-	5,338,712
Sep	39,105,073	0.22%	86,033	558,397	262,950,645	0.22%	578,491	101,372,639	155,913,693	0.22%	343,010	44,153,435	3,158,242	0.22%	6,948	1,083,575	17,699,348	0.22%	38,939	1,912,453	8,814,702	0.22%	19,392	750,240	-	0.22%	-	-	5,338,712
Oct	39,523,408	0.22%	86,951	645,348	262,950,645	0.22%	578,491	101,951,130	155,913,693	0.22%	343,010	44,496,445	3,158,242	0.22%	6,948	1,090,523	17,699,348	0.22%	38,939	1,951,391	8,814,702	0.22%	19,392	769,632	-	0.22%	-	-	5,338,712
Nov	42,564,213	0.22%	93,641	738,989	262,950,645	0.22%	578,491	102,529,622	155,913,693	0.22%	343,010	44,839,455	3,158,242	0.22%	6,948	1,097,472	17,699,348	0.22%	38,939	1,990,330	8,814,702	0.22%	19,392	789,025	-	0.22%	-	-	5,338,712
Dec	63,052,641	0.22%	138,716	877,705	262,950,645	0.22%	578,491	103,108,113	155,913,693	0.22%	343,010	45,182,465	3,158,242	0.22%	6,948	1,104,420	17,699,348	0.22%	38,939	2,029,269	8,814,702	0.22%	19,392	808,417	-	0.22%	-	-	5,338,712
Total			877,705	347,232	262,950,645		6,941,897	99,637,165	155,913,693		4,116,121	43,124,405	3,158,242		83,378	1,062,731	17,699,334		467,262	1,795,637	8,814,765		232,708	692,063	-		-	-	5,338,712

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)		
Accumulated Balance																				
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirama w/o B3012.2 PIS	Dravosburg-Eirama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689 1/B2689 2 PIS	Total	
		262,950,645	155,913,693		3,158,242	17,699,303		8,815,517	-			5,338,712	-	10,675,843	10,944,077	-	-	-	6,736,837	
413,073		262,950,645	155,913,693	-	3,158,242	17,699,303		8,814,703				5,338,712	-	10,675,843	12,391,932	-	-	-	6,736,837	
13,022,445		262,950,645	155,913,693	-	3,158,242	17,699,303		8,814,703				5,338,712	-	10,675,843	12,691,241	-	-	-	6,736,837	
28,658,771		262,950,645	155,913,693	-	3,158,242	17,699,303		8,814,702				5,338,712	-	10,675,843	562,430	12,166,397	-	-	6,736,837	
32,220,311		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	602,969	13,000,705	-	-	6,736,837	
32,204,778		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	13,020,775	-	-	6,736,837	
34,445,398		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	13,041,578	-	-	6,736,837	
36,391,055		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,978,383	-	-	6,736,837	
37,354,733		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,976,560	-	-	6,736,837	
39,106,073		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,976,560	-	-	6,736,837	
39,523,408		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,989,158	-	-	6,736,837	
42,564,213		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,992,818	-	-	6,736,837	
63,052,641		262,950,645	155,913,693	-	3,158,242	17,699,348		8,814,702				5,338,712	-	10,675,843	0	12,994,407	-	-	6,736,837	
33,246,408		262,950,645	155,913,693	-	3,158,242	17,699,334		8,814,765				5,338,712	-	10,675,843	2,860,981	9,933,642	-	-	517,329,101	

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	BI-Carson Cheswick PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	11,745	512,684	10,675,843	0.22%	23,487	2,782,125	-	0.22%	-	-	6,736,837	0.22%	14,821	726,231
0.22%	11,745	524,429	10,675,843	0.22%	23,487	2,805,612	-	0.22%	-	-	6,736,837	0.22%	14,821	741,052
0.22%	11,745	536,174	10,675,843	0.22%	23,487	2,829,098	-	0.22%	-	-	6,736,837	0.22%	14,821	755,873
0.22%	11,745	547,919	10,675,843	0.22%	23,487	2,852,585	12,166,397	0.22%	26,766	26,766	6,736,837	0.22%	14,821	770,694
0.22%	11,745	559,664	10,675,843	0.22%	23,487	2,876,072	13,000,705	0.22%	28,602	55,368	6,736,837	0.22%	14,821	785,515
0.22%	11,745	571,410	10,675,843	0.22%	23,487	2,899,559	13,020,775	0.22%	28,946	84,013	6,736,837	0.22%	14,821	800,336
0.22%	11,745	583,155	10,675,843	0.22%	23,487	2,923,046	13,041,578	0.22%	28,691	112,705	6,736,837	0.22%	14,821	815,157
0.22%	11,745	594,900	10,675,843	0.22%	23,487	2,946,533	12,978,383	0.22%	28,552	141,257	6,736,837	0.22%	14,821	829,978
0.22%	11,745	606,645	10,675,843	0.22%	23,487	2,970,020	12,976,560	0.22%	28,548	169,806	6,736,837	0.22%	14,821	844,799
0.22%	11,745	618,390	10,675,843	0.22%	23,487	2,993,506	12,976,560	0.22%	28,548	198,354	6,736,837	0.22%	14,821	859,620
0.22%	11,745	630,135	10,675,843	0.22%	23,487	3,016,993	12,989,158	0.22%	28,576	226,930	6,736,837	0.22%	14,821	874,441
0.22%	11,745	641,881	10,675,843	0.22%	23,487	3,040,480	12,992,818	0.22%	28,584	255,514	6,736,837	0.22%	14,821	889,262
0.22%	11,745	653,626	10,675,843	0.22%	23,487	3,063,967	12,994,407	0.22%	28,588	284,102	6,736,837	0.22%	14,821	904,084
	140,942	583,155	10,675,843		281,842	2,923,046	9,933,642		284,102	119,601	6,736,837		177,852	815,157

7	April	Year 3	Reconciliation - TO calculates the true up amount by subtracting the results of Step 6 by Step 3.
			Results of Step 6 \$ 169,936,727
			Results of Step 3 166,212,156
			True up w/o interest \$ 3,724,571
			1st year \$ 310,381
			Note: for 1st year, divide this amt by 12 and multiply by the number of months the rate was in effect
			Divide this number by the number of months the rate was in effect
			and place that number in the month that the rate went in effect in the interest calculation below

8 April Year 3 Reconciliation - TO calculates interest and amortization associated with the true up calculated in Step 7 and applies that amount to line 164 of the formula (if the difference results in refund and a cash refund is made, then this step is not implemented).

Interest on Amount of Refunds or Surcharges							0.63000%	
Interest 35.19a for 2nd quarter Current Yr							Interest 35.19a for and 35.19 b	
Month	Yr	1/12 of Step 7	March Current Yr	Months	Interest	Refunds Owed		
Jun	Year 1	310,381	0.63000%	11.5	22,487	332,868		
Jul	Year 1	310,381	0.63000%	10.5	20,532	330,913		
Aug	Year 1	310,381	0.63000%	9.5	18,576	328,957		
Sep	Year 1	310,381	0.63000%	8.5	16,621	327,002		
Oct	Year 1	310,381	0.63000%	7.5	14,665	325,046		
Nov	Year 1	310,381	0.63000%	6.5	12,710	323,091		
Dec	Year 1	310,381	0.63000%	5.5	10,755	321,136		
Jan	Year 2	310,381	0.63000%	4.5	8,799	319,180		
Feb	Year 2	310,381	0.63000%	3.5	6,844	317,225		
Mar	Year 2	310,381	0.63000%	2.5	4,888	315,269		
Apr	Year 2	310,381	0.63000%	1.5	2,933	313,314		
May	Year 2	310,381	0.63000%	0.5	978	311,359		
Total		3,724,571				3,865,360		
		Balance	Interest	Amort	Balance			
Jun	Year 2	3,865,360	0.63000%	335,456	3,554,256			
Jul	Year 2	3,554,256	0.63000%	335,456	3,241,192			
Aug	Year 2	3,241,192	0.63000%	335,456	2,926,156			
Sep	Year 2	2,926,156	0.63000%	335,456	2,609,135			
Oct	Year 2	2,609,135	0.63000%	335,456	2,290,117			
Nov	Year 2	2,290,117	0.63000%	335,456	1,969,089			
Dec	Year 2	1,969,089	0.63000%	335,456	1,646,038			
Jan	Year 3	1,646,038	0.63000%	335,456	1,320,953			
Feb	Year 3	1,320,953	0.63000%	335,456	993,819			
Mar	Year 3	993,819	0.63000%	335,456	664,624			
Apr	Year 3	664,624	0.63000%	335,456	333,356			
May	Year 3	333,356	0.63000%	335,456	(0)			
Total with interest				4,025,469				

The difference between the Reconciliation in Step 6 and the forecast in Prior Year with interest 4,025,469
Place result in line 164 of the formula for Year 2 rate

9 April Year 3 TO estimates all transmission Cap Adds, Retirements, CWIP, and associated depreciation for Year 3 based on Months expected to be in service and monthly CWIP balances in Year 3.

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	
	Other Project PIS	Other Retirements	Project X CWIP	Project X PIS	Project X Retirements	Brady PIS	Brady Retirements	Brady CWIP	Allegheny S5 PIS	Allegheny S5 Retirements	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 Retirements	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Elrama w/o B3012.2 PIS	Dravosburg-Elrama w/o B3012.2 Retirements	Dravosburg-Elrama w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 Retirements	B3012.2 CWIP	B3015.2 PIS	B3015.2 Retirements	B3015.2 CWIP	B1969 PIS	B1969 Retirements	Bi-Carson Cheswick CWIP	Bi-Carson Cheswick PIS	Bi-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	B2689.1/B2689.2 Retirements	
Dec																														
Jan	1,681,437	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	-	1,207	-	-	
Feb	945,328	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Mar	6,821,459	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	629	-	-	-	
Apr	6,179,609	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,653	-	-	-	
May	39,721,196	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jun	6,735,267	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Jul	1,901,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Aug	2,412,842	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sep	1,976,628	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oct	1,895,566	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nov	30,270,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dec	4,099,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	104,640,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,489	-	-	-
13 month avg of new plant additions = Col AD + Col AF + Col AG + Col AI + Col AJ + Col AL + Col AN + Col AP + Col AR + Col AT + Col AV														47,819,202	goes to line 14 of the formula															
13 month avg of current year changes to CWIP = Col AE + Col AH + Col AK + Col AM + Col AO + Col AQ + Col AS														0	goes to line 36 of the formula															

	(AW) = AD	(AX)	(AY) = AW * AX	(AZ)	(BA) = AF	(BB)	(BC) = BA * BB	(BD)	(BE) = AG	(BF)	(BG) = BE * BF	(BH)	(BI) = AI	(BJ)	(BK) = BI * BJ	(BL)	(BM) = AJ	(BN)	(BO) = BM * BN	(BP)	(BQ) = AL	(BR)	(BS) = BQ * BR	(BT)	(BU) = AN	(BV)	(BW) = BU * BV	(BX)	(BY) = AP
	Total Other Project PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Project X PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Total Brady PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Allegheny S5 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Beaver Valley PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Dravosburg-Etrama PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3012.2 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B3015.2 PIS
DEC	0	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-
Jan	1,681,437	0.22%	3,699	3,699	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	(0)	0.22%	-
Feb	2,626,764	0.22%	5,779	9,478	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	(0)	0.22%	-
Mar	9,446,223	0.22%	20,786	30,264	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Apr	16,627,832	0.22%	34,381	64,645	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
May	55,349,028	0.22%	121,768	186,413	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Jun	62,084,295	0.22%	136,585	322,999	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Jul	63,985,459	0.22%	140,768	463,767	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Aug	66,398,302	0.22%	146,076	609,843	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Sep	68,374,929	0.22%	150,425	760,268	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Oct	70,270,495	0.22%	154,595	914,863	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Nov	100,541,220	0.22%	221,191	1,136,054	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Dec	104,640,985	0.22%	230,210	1,366,264	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	(0)	0.22%	-	0.22%	-
Total			1,366,264	451,427			-	-			-	-			-	-			-	-			(0)	(0)	(0)		-	-	-

13 mo. Avg accumulated depreciation = Col AZ + Col BD + Col BH + Col BL + Col BP + Col BT + Col BX + Col CB + Col CG + Col CK + Col CO
Depreciation Expense = Col AY + Col BC + Col BG + Col BK + Col BO + Col BS + Col BW + Col CA + Col CF + Col CJ + Col CN 451,957 goes to line 23 of the formula
1,367,629 goes to line 77 of the formula

10 Rev Req based on Year 2 data with estimated Cap Adds, Ret, CWIP, and Deprec for Year 3 Cap Adds (Step 9) and True up of Year 1 data (Step 8)

11 Must run App A to get this # (with 13 mo. avg cap adds, CWIP, depreciation for Year 3 cap adds)

May Year 3 Post results of Step 10 on PJM web site.

\$ 182,009,652 Post results of Step 3 on PJM web site.

12 June Year 3 Results of Step 9 go into effect for the Rate Year 2.

\$ 182,009,652

(AD)	(AE)	(AF)	(AG)	(AH)	(AI)	(AJ)	(AK)	(AL)	(AM)	(AN)	(AO)	(AP)	(AQ)	(AR)	(AS)	(AT)	(AU)	(AV)	
Accumulated Balance																			
Other Project PIS	Project X CWIP	Project X PIS	Brady PIS	Brady CWIP	Allegheny SS PIS	Beaver Valley w/o B3015.2 PIS	Beaver Valley w/o B3015.2 CWIP	Dravosburg-Eirana w/o B3012.2 PIS	Drovoisburg-Eirana w/o B3012.2 CWIP	B3012.2 PIS	B3012.2 CWIP	B3015.2 PIS	B3015.2 CWIP	B1969 PIS	Bl-Carson Cheswick CWIP	Bl-Carson Cheswick PIS	Bl-Carson Cheswick Retirements	B2689.1/B2689.2 PIS	Total
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-
1,881,437	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	0	1,207	-	-
2,626,764	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	0	1,207	-	-
9,448,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	1,836	-	-
15,627,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
55,349,028	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
62,084,295	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
63,985,459	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
66,396,302	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
68,374,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
70,270,495	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
100,541,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
104,640,985	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	68,489	-	-
47,771,459	-	-	-	-	-	-	-	(0)	-	-	-	-	-	-	-	0	47,743	-	47,819,202

(BZ)	(CA) = BY * BZ	(CB)	(CD) = AR	(CE)	(CF) = CD * CE	(CG)	(CH) = AT Bl-Carson	(CI)	(CJ) = CH * CI	(CK)	(CL) = AV	(CM)	(CN) = CL * CM	(CO)
Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	B1969 PIS	Composite Trans Deprec Rate	Depreciation Expense	Accum Deprec	Cheswick PIS	Composite Tran Deprec Rate	Depreciation Expense	Accum Deprec	B2689.1/B2689.2 PIS	Composite Tra Deprec Rate	Depreciation Expense	Accum Deprec
0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	1,207	0.22%	3	3	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	1,207	0.22%	3	5	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	1,836	0.22%	4	9	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	160	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	311	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	461	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	612	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	763	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	913	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	1,064	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	1,215	-	0.22%	-	-
0.22%	-	-	-	0.22%	-	-	68,489	0.22%	151	1,365	-	0.22%	-	-
	-	-			-	-			1,365	529			-	-

line #	Formula Line	
1	165	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects Incentive - Revenue Credit for the corresponding rate year
		\$ 2,926,970
		Fixed Charge Rate (FCR) if not a CIAC
2	155	Net Plant Carrying Charge without Depreciation 17.0507%
3	162	Net Plant Carrying Charge per 100 Basis Point increase in ROE without Depreciation 17.7679%
4		Line B less Line A 0.7172%
5	156	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 7.0240%

Beginning = 13 month avg Plant CWIP or Incentive Plant balance
Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances
Ending = Beginning - Deprec
Amortization = Annual Amortization Expense (specific for Abandoned Plant)
Revenue = FCR * (Beginning + Ending) / 2 + Amortization Expense (specific for Abandoned Plant)
Total = Sum of Revenue for Projects
Incentive = Total for "W Increased ROE" row
Revenue Credit = Total for "FCR W base ROE" row

Details	Duquesne Trans Enhancement Project CWP				Duquesne Trans Enhancement Project PIS				Brady CWP				Brady PIS				Allegheny SS PIS			
Schedule 12	Yes				Yes				Yes				Yes				Yes			
Line	43				43				43				43				43			
CIAC	No				No				No				No				No			
Increased ROE (Basis Points)	100				100				150				150				0			
FCR W base ROE	17.051%				17.051%				17.051%				17.051%				17.051%			
FCR W increased ROE	17.768%				17.768%				18.127%				18.127%				17.051%			
Investment					-				-				-				-			
Annual Depreciation Exp					106,579,062				106,579,062				47,240,526				1,146,108			
Annual Amortization Exp					-				-				-				-			
13 monthly Avg	-				Estimate - Attachment 6, Step 2, Column AE, Aug mos*	262,950,645			Estimate - Attachment 6, Step 2, Column AH, Aug mos*	-			Estimate - Attachment 6, Step 2, Column AG, Aug mos*	155,913,694			Estimate - Attachment 6, Step 2, Column AI, Aug mos*	3,158,242		
Invest Yr	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2 * Line 11]	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2 * Line 11]	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2 * Line 11]	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2 * Line 11]	Beginning	Depreciation	Ending	Revenue [(Beginning + Ending)/2 * Line 11]
16 FCR W base ROE 2006	-	-	-	-	12,009,449	131,821	11,877,628	2,036,495	-	-	-	-	-	-	-	-	-	-	-	-
17 W increased ROE 2006	-	-	-	-	12,009,449	131,821	11,877,628	2,122,118	-	-	-	-	-	-	-	-	-	-	-	-
18 FCR W base ROE 2007	-	-	-	-	50,485,747	776,718	49,709,030	8,541,947	-	-	-	-	-	-	-	-	-	-	-	-
19 W increased ROE 2007	-	-	-	-	50,485,747	776,718	49,709,030	8,901,254	-	-	-	-	-	-	-	-	-	-	-	-
20 FCR W base ROE 2008	-	-	-	-	96,868,230	1,396,151	95,472,079	16,397,668	-	-	-	-	-	-	-	-	-	-	-	-
21 W increased ROE 2008	-	-	-	-	96,868,230	1,396,151	95,472,079	17,587,446	-	-	-	-	-	-	-	-	-	-	-	-
22 FCR W base ROE 2009	-	-	-	-	115,267,202	4,954,232	110,312,970	19,231,480	-	-	-	-	-	-	-	-	-	-	-	-
23 W increased ROE 2009	-	-	-	-	115,267,202	4,954,232	110,312,970	20,040,429	-	-	-	-	-	-	-	-	-	-	-	-
24 FCR W base ROE 2010	-	-	-	-	195,470,338	8,478,483	186,991,855	32,656,208	-	-	-	-	-	-	-	-	-	-	-	-
25 W increased ROE 2010	-	-	-	-	195,470,338	8,478,483	186,991,855	33,977,148	-	-	-	-	-	-	-	-	-	-	-	-
26 FCR W base ROE 2011	-	-	-	-	230,878,255	13,522,528	217,355,727	38,213,477	-	-	-	-	24,663,027	245,995	24,417,032	4,184,243	1,942,824	16,719	1,926,105	329,939
27 W increased ROE 2011	-	-	-	-	230,878,255	13,522,528	217,355,727	39,620,881	-	-	-	-	24,663,027	245,995	24,417,032	4,448,250	1,942,824	16,719	1,926,105	329,939
28 FCR W base ROE 2012	-	-	-	-	230,204,308	18,762,180	211,442,129	37,650,161	-	-	-	-	59,983,495	1,220,207	58,763,287	10,123,549	3,158,242	83,992	3,074,250	531,341
29 W increased ROE 2012	-	-	-	-	230,204,308	18,762,180	211,442,129	39,233,870	-	-	-	-	59,983,495	1,220,207	58,763,287	10,762,322	3,158,242	83,992	3,074,250	531,341
30 FCR W base ROE 2013	-	-	-	-	250,007,863	24,198,376	225,809,487	40,565,053	-	-	-	-	86,857,916	3,021,138	83,836,778	14,552,305	3,158,242	156,000	3,002,242	525,202
31 W increased ROE 2013	-	-	-	-	250,007,863	24,198,376	225,809,487	42,771,374	-	-	-	-	86,857,916	3,021,138	83,836,778	15,470,493	3,158,242	156,000	3,002,242	525,202
32 FCR W base ROE 2014	-	-	-	-	262,865,544	30,309,925	232,555,619	42,236,345	-	-	-	-	92,325,264	5,176,295	87,148,968	15,300,781	3,158,242	230,048	2,901,194	518,889
33 W increased ROE 2014	-	-	-	-	262,865,544	30,309,925	232,555,619	44,012,967	-	-	-	-	92,325,264	5,176,295	87,148,968	16,266,205	3,158,242	230,048	2,928,194	518,889
34 FCR W base ROE 2015	-	-	-	-	262,942,890	37,160,176	225,782,714	41,665,526	-	-	-	-	92,576,763	7,582,470	84,994,293	15,138,539	3,158,242	312,333	2,845,909	511,874
35 W increased ROE 2015	-	-	-	-	262,942,890	37,160,176	225,782,714	43,118,137	-	-	-	-	92,576,763	7,582,470	84,994,293	16,093,716	3,158,242	312,333	2,845,909	511,874
36 FCR W base ROE 2016	-	-	-	-	262,951,631	44,101,979	218,849,652	41,075,204	-	-	-	-	127,551,725	10,344,497	117,207,228	20,866,536	3,158,242	395,710	2,762,532	504,766
37 W increased ROE 2016	-	-	-	-	262,951,631	44,101,979	218,849,652	42,802,983	-	-	-	-	127,551,725	10,344,497	117,207,228	22,183,125	3,158,242	395,710	2,762,532	504,766
38 FCR W base ROE 2017	-	-	-	-	262,950,645	51,043,887	211,906,758	40,483,215	-	-	-	-	156,126,480	14,310,454	141,816,026	25,400,616	3,158,242	479,088	2,679,154	497,658
39 W increased ROE 2017	-	-	-	-	262,950,645	51,043,887	211,906,758	42,186,050	-	-	-	-	156,126,480	14,310,454	141,816,026	27,003,286	3,158,242	479,088	2,679,154	497,658
40 FCR W base ROE 2018	-	-	-	-	262,950,645	57,985,783	204,964,862	38,891,394	-	-	-	-	155,913,693	18,427,676	137,486,017	25,013,327	3,158,242	562,465	2,595,777	490,550
41 W increased ROE 2018	-	-	-	-	262,950,645	57,985,783	204,964,862	41,569,378	-	-	-	-	155,913,693	18,427,676	137,486,017	26,591,560	3,158,242	562,465	2,595,777	490,550
42 FCR W base ROE 2019	-	-	-	-	262,950,645	64,927,681	198,022,964	35,299,574	-	-	-	-	155,913,693	22,543,797	133,369,896	24,662,413	3,158,242	645,843	2,512,399	463,442
43 W increased ROE 2019	-	-	-	-	262,950,645	64,927,681	198,022,964	40,952,663	-	-	-	-	155,913,693	22,543,797	133,369,896	26,218,506	3,158,242	645,843	2,512,399	463,442
44 FCR W base ROE 2020	-	-	-	-	262,950,645	71,869,578	191,081,067	38,707,753	-	-	-	-	155,913,693	26,659,918	129,253,774	24,311,500	3,158,242	729,221	2,429,021	476,333
45 W increased ROE 2020	-	-	-	-	262,950,645	71,869,578	191,081,067	40,325,949	-	-	-	-	155,913,693	26,659,918	129,253,774	25,845,451	3,158,242	729,221	2,429,021	476,333
46 FCR W base ROE 2021	-	-	-	-	262,950,645	78,811,474	184,139,171	38,115,953	-	-	-	-	155,913,693	30,776,040	125,137,653	23,960,987	3,158,242	812,598	2,345,644	469,225
47 W increased ROE 2021	-	-	-	-	262,950,645	78,811,474	184,139,171	39,719,234	-	-	-	-	155,913,693	30,776,040	125,137,653	25,472,397	3,158,242	812,598	2,345,644	469,225
48 FCR W base ROE 2022	-	-	-	-	262,950,645	85,753,371	177,197,274	37,524,113	-	-	-	-	155,913,693	34,892,162	121,021,531	23,609,673	3,158,242	895,976	2,262,266	462,117
49 W increased ROE 2022	-	-	-	-	262,950,645	85,753,371	177,197,274	39,102,519	-	-	-	-	155,913,693	34,892,162	121,021,531	25,099,342	3,158,242	895,976	2,262,266	462,117
50 FCR W base ROE 2023	-	-	-	-	262,950,645	92,695,268	170,255,377	36,932,282	-	-	-	-	155,913,693	39,006,283	116,945,410	23,258,760	3,158,242	979,353	2,178,889	455,009
51 W increased ROE 2023	-	-	-	-	262,950,645	92,695,268	170,255,377	38,485,805	-	-	-	-	155,913,693	39,006,283	116,945,410	24,726,889	3,158,242	979,353	2,178,889	455,009
52 FCR W base ROE 2024	-	-	-	-	262,950,645	99,637,165	163,313,480	36,340,472	-	-	-	-	155,913,693	43,124,405	112,789,288	22,907,846	3,158,242	1,062,731	2,095,511	447,900
53 W increased ROE 2024	-	-	-	-	262,950,645	99,637,165	163,313,480	37,889,099	-	-	-	-	155,913,693	43,124,405	112,789,288	24,353,333	3,158,242	1,062,731	2,095,511	447,900
54 FCR W base ROE 2025	-	-	-	-	262,950,645	106,579,062	156,371,583	35,748,651	-	-	-	-	155,913,694	47,240,526	108,673,168	22,556,933	3,158,242	1,146,108	2,012,134	440,792
55 W increased ROE 2025	-	-	-	-	262,950,645	106,579,062	156,371,583	37,252,376	-	-	-	-	155,913,694	47,240,526	108,673,168	23,980,179	3,158,242	1,146,108	2,012,134	440,792
56 FCR W base ROE 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57 W increased ROE 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58 FCR W base ROE 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59 W increased ROE 2026	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

* For True-up use amounts in Step 6 of Attachment 6

** For abandoned plant, line 14 (annual amortization expense) will be sourced from Attachment 5 - Abandoned Transmission Projects. Lines 10 & 11 (carrying charge) and line 15 (13 month average plan) will remain zero until the Commission accepts or approves the future recovery of unamortized Abandoned Plant. The Company will be required to submit a Section 205 filing to recover these costs.

Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects
Incentive - Revenue Credit for the corresponding rate year \$ 2,926,970

Fixed Charge Rate (FCR) if not a CIAC
Net Plant Carrying Charge without Depreciation 17.0507%
Net Plant Carrying Charge per 100 Basis Point Increase in ROE without Depreciation 17.7679%
Line B less Line A 0.7172%
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes 7.0240%

Beginning = 13 month avg Plant CWIP or Incentive Plant balance
Deprec = 13 month avg Accumulated Depreciation specific to Incentive Plant balances
Ending = Beginning - Deprec

Total = Sum of Revenue for Projects
Incentive = Total for "W Increased ROE" row
Revenue Credit = Total for "FCR W base ROE" row

Revenue= FCR* (Beginning + Ending)/2 + Amortization Expense (specific for Abandoned Plant)					Beaver Valley Deactivation w/o 3015.2 Project Abandonment Costs					Dravosburg-Erama Project w/o 3012.2 Abandonment Costs					B3015.2 Abandonment Costs					B3012.2 Abandonment Costs							
Yes					Yes					Yes					Yes					Yes							
No					No					No					No					No							
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Duquesne Light Company
Attachment H 17A
Attachment 8 - Depreciation Rates

Page 30 of 35

(A)	(B)	(C)	(D)
Account Number	Depreciation Plant Base	Depreciation Rate	Depreciation Expense
Transmission Plant			
352-Major Structures	13,775,461	3.01	414,641
352-Minor Structures	25,240,931	2.53	638,596
353	514,695,867	3.42	17,602,599
354	80,167,282	1.6	1,282,677
355	126,728,744	2.47	3,130,200
356	172,296,660	2.09	3,601,000
357	101,457,883	1.82	1,846,533
358	162,179,296	1.88	3,048,971
359	19,531,143	1.87	365,232
Subtotal	1,216,073,267		31,930,449
General Plant			
390	210,223,459	3.33	7,000,441
391	44,188,182	20	8,837,636
391.1	12,495,310	5	624,766
392	82,464,871	9.1	7,504,303
393	1,340,968	3.33	44,654
394	37,125,872	4	1,485,035
395	1,633,996	5	81,700
396	3,654,069	6.1	222,898
397	65,456,052	6.67	4,365,919
398	45,299	5	2,265
Subtotal	458,628,078		30,169,617

Duquesne Light Company
Attachment H -17A
Attachment 9.1 - Amortization of Deficient or (Excess) Accumulated Deferred Income Taxes

A	B	C	D	E
Impacts on Total Income Taxes	Source	Deficient or (Excess) ADIT Amortization	Tax Gross-up Percentage	Impact on Income Tax Allowance
1 TCJA 2017 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attachment 9.2, Line 4	\$ (1,242,367)	x 137.57%	= \$ (1,709,179)
2 TCJA 2017 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 11	-	x 137.57%	\$ -
3 PA 2022 Excess Deferred Income Taxes To Be Flowed Back To Transmission Customers	Attach 9.2, Lines 6+7	(373,471)	137.57%	\$ (513,801)
4 PA 2022 Deficient Deferred Income Taxes To Be Recovered From Transmission Customers	Attachment 9.2, Line 12	104,431	137.57%	\$ 143,670
5 [Reserved for future tax rate changes]			x	-
6 Total Adjustments to Tax Expense (without Tax Gross-up)		<u>\$ (1,511,407)</u>		
7 Total Impact on Tax Expense (with Tax Gross-up)				<u>\$ (2,079,310)</u> To Attach. 5

Notes

1 - Positive amounts in Column C are recorded in Account 410.1. Corresponding amounts in Column E reduce Account 182.3 and increase the income tax allowance and ATRR. The difference between the two amounts reduces Account 283. Negative amounts in Column C are recorded in Account 411.1. Corresponding amounts in Column E reduce Account 254 and decrease the income tax allowance and ATRR. The difference between the two amounts reduces Account 190.
The total for Column E is reported on Attachment 5.

2 - Attachment 9.1 reflects the amortization of both (excess) and deficient deferred income taxes. A negative amount in column E reflects a net refund of (excess) deferred income taxes. A positive amount in Column E reflects a net collection of deficient deferred income taxes.

3 - Tax gross-up calculation:

Federal Income Tax Rate	21.00%
State Income Tax Rate or Composite	7.99%
Federal Income Tax Deductible for State Purposes	0.00%
T	27.31%
T / (1-T)	37.57%
Tax Gross-up Percentage (1 / (1-T))	137.57%

4 - [Reserved for future tax rate changes]

Duquesne Light Company
Attachment H -17A
Attachment 9.2 - Unamortized Deficient or (Excess) Accumulated Deferred Income Taxes

A	B	C	D	E	F	G	H	I
Category of Deficient or (Excess) Accumulated Deferred Income Taxes	Tax Law Change	Amortization Period	Deficient / (Excess) ADIT (Prior to Amortization and without Tax Gross-up)	Cumulative Excess / (Deficient) ADIT Amortization through the Test Year	Deficient / (Excess) ADIT (without Tax Gross-up) As of Beginning of Test Year	Amortization of Excess / (Deficient) ADIT during Test Year Debit / (Credit)	Deficient / (Excess) ADIT (without Tax Gross-up) As of End of Test Year	Reference
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	
1 ACCOUNT 254:								
2 Protected Plant-related (Excess) ADIT	TCJA-2017	ARAM	\$ (62,306,926)	\$5,955,680	\$ (56,351,246)	\$1,204,378	(\$5,146,868)	
3 Unprotected Plant-related Deficient / (Excess) ADIT	TCJA-2017	ARAM	874,047	851,359	1,725,406	37,989	1,763,395	
4 Total Plant-related (Excess) ADIT	TCJA-2017	ARAM	(61,432,879)	6,807,039	(54,625,840)	1,242,367	(53,383,473)	Col H included in 1-ADIT, Line 12, Col B
5 Unprotected Non-plant-related (Excess) ADIT	TCJA-2017	3 Years	(8,351,935)	8,351,935	0	-	0	Col H included in 1-ADIT, Line 18, Col B
6 Unprotected Plant-related State Deficient / (Excess) ADIT	PA 2022	ARAM	(4,488,369)	87,926	(4,400,442)	187,659	(4,212,783)	Col H included in 1-ADIT, Line 12, Col B
7 Unprotected Non-plant-related State (Excess) ADIT	PA 2022	1 year	(548,496)	362,684	(185,812)	185,812	-	Col H included in 1-ADIT, Line 18, Col B
8 [Reserved for future changes]			-	-	-	-	-	
9 Total (Excess) ADIT (Account 254)	TCJA-2017		\$ (74,821,679)	\$ 15,609,585	\$ (59,212,094)	\$ 1,615,838	\$ (57,596,256)	Note I
10 ACCOUNT 182.3:								
11 Unprotected Non-plant-related Deficient ADIT	TCJA-2017	3 Years	\$ 5,724,074	(\$5,724,074)	\$ 0	\$0	\$0	Col H included in 1-ADIT, Line 20, Col B
12 Unprotected Non-plant-related Deficient ADIT	PA 2022	1 year	309,955	(205,524)	104,431	(104,431)	-	Col H included in 1-ADIT, Line 20, Col B
13 [Reserved for future changes]			-	-	-	-	-	
14 Total (Excess) ADIT (Account 182.3)	TCJA-2017		\$ 6,034,029	\$ (5,929,598)	\$ 104,431	\$ (104,431)	\$ 0	Note I
15 Net Deficient / (Excess) Deferred Taxes			\$ (68,787,650)	\$ 9,679,987	\$ (59,107,662)	\$ 1,511,407	\$ (57,596,256)	
						To Attachment 9.1		

Notes

A. Lists the categories of transmission-allocated deficient or (excess) accumulated deferred income taxes (ADIT) due to re-measurements resulting from changes in tax law. "Protected" means that normalization rules apply to the refund of excess deferred income taxes or the recovery of deficient deferred income taxes. For TCJA-2017, normalization rules apply to certain depreciation-related excess deferred taxes and provide that such amounts may not be returned to customers more rapidly or to a greater extent than the Average Rate Assumption Method (ARAM) over the remaining book depreciable lives of the associated property. Unprotected Deficient or (Excess) ADIT is not subject to normalization rules. All state deficient or (excess) ADIT items are not protected as there are no Pennsylvania normalization requirements. Amounts in Column D are based on the re-measurements on Attachment 9.3 (TCJA 2017) or similar attachments for other changes in tax law. For TCJA-2017, amounts in Column D Lines 2, 3, 5, and 11 agree with amounts in Attachment 9.3 Lines 3-G, 3-H, 15-J, and 15-I, respectively. For PA 2022, amounts in Column D Lines 6, 7, and 12 agree with amounts in Attachment 9.4.1 Lines 2-H, 6-H, and 15-H, respectively.

B. Indicates the tax law change and the date of enactment. "TCJA-2017" refers to the Tax Cuts and Jobs Act (P.L. 115-97) enacted on December 22, 2017. Details of (excess) or deficient ADIT attributable to TCJA-2017 are reflected on Attachment 9.3. "PA 2022" refers Pennsylvania House Bill 1342 enacted in July 2022 which reduces the Pennsylvania corporate net income tax rate over nine years. The impact of the 2023 PA rate reduction is reflected on Attachment 9.4.1. The impacts of future changes in federal, state or local income tax rates, if any, will result in additional attachments to support the computation of future deficient or (excess) ADIT amounts impacting customer rates.

C. Amortization related to TCJA amounts described as 3 Years is computed ratably. Amortization over the ARAM occurs over the remaining depreciable lives of the associated property. The amortization period related to the initial remeasurement related to the PA 2022 tax law change is one year. Amortization of each subsequent remeasurement during the phase-down in the PA statute will also occur over one year periods.

D. Amounts in Column D are the deficient or (excess) ADIT for category of temporary differences as of the applicable remeasurement date, prior to any amortization (i.e., refund or recovery), before tax gross-up to the revenue requirement and reflecting subsequent provision-to-return true-up adjustments, amended returns and audit adjustments. The applicable remeasurement date for TCJA-2017 was December 31, 2017, and amounts were recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. The TCJA amounts are computed on Attachment 9.3. The applicable remeasurement date for PA 2022 was in 2022. Revisions to this estimated remeasurement will occur during each year for which the tax rate will annually decrease. The PA 2022 amounts for the initial remeasurement are computed on Attachment 9.4.1. Separate worksheets will be used for the remeasurement for each subsequent effective date of a new tax rate.

E. Positive amounts are the cumulative refund of excess ADIT prior to the test period (before gross-up to the revenue requirement). Negative amounts are the cumulative recovery of deficient ADIT prior to the test period (before gross-up to the revenue requirement).

F. Amounts in Column F are the deficient or (excess) ADIT for category of temporary differences as of the beginning of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

G. Positive amounts are the annual refund of excess ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 254 and are credited to Account 411.1. Negative amounts are the annual recovery of deficient ADIT during the test period (before gross-up to the revenue requirement). These amounts reduce Account 182.3 and are debited to Account 410.1. The impact of these amounts on the income tax allowance, including tax gross-up, is computed on Attachment 9.1 - Amortization of Deficient or (Excess) ADIT.

H. Amounts in Column H are the deficient or (excess) ADIT for category of temporary differences as of the end of the test period, adjusted for cumulative (refunds) or recoveries before such date and before gross-up to the revenue requirement. The impact of these amounts on rate base is reflected on Attachment 1 - ADIT.

I. References to "TCJA 2017" in Column B, rows 9 and 14 (subtotal amounts) should be ignored. The applicable tax law changes are referenced appropriately in the detail lines of the table.

Duquesne Light Company
Attachment H -17A
Attachment 9.3 - TCJA Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes as of December 31, 2017

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Difference at Enactment of TCJA (Pre-tax)	ADIT Balance before TCJA Remeasurement	ADIT Balance after TCJA Remeasurement	Deficient or (Excess) ADIT Due to TCJA (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
Plant-related Items									
1 Federal Method/Life		(454,770,922)	(156,231,523)	(93,924,597)	(62,306,926)	(62,306,926)	-		
2 Basis / Other Differences		(309,128,254)	2,238,291	1,364,244	874,047	-	874,047		
3 Total Plant-related Excess Deferred Taxes	282	(763,899,177)	(153,993,232)	(92,560,353)	(61,432,879)	(62,306,926)	874,047		(61,432,879)
Non-Plant Related Items:									
4 Reg Asset - Pension	283	(\$60,046,793)	(\$18,916,841)	(\$11,350,105)	(\$7,566,736)		(\$7,566,736)		(\$7,566,736)
5 Reg Asset - Comp Absences	283	(772,178)	(243,263)	(145,958)	(97,305)		(97,305)		(97,305)
6 Amort on Reacquired Debt	283	(5,458,870)	(1,719,735)	(1,031,841)	(687,894)		(687,894)		(687,894)
7 Liability - Accrued Misc Reserves	190	2,917,638	919,158	551,495	367,663		367,663	367,663	
8 Liability - Healthcare	190	481,682	151,747	91,048	60,699		60,699	60,699	
9 Liability - Legal	190	357,489	112,622	67,573	45,049		45,049	45,049	
10 Liability - OPEB	190	6,157,455	1,939,814	1,163,888	775,926		775,926	775,926	
11 Liability - Injuries & Damages	190	930,444	293,122	175,873	117,249		117,249	117,249	
12 Liability - Comp Absences	190	772,178	243,263	145,958	97,305		97,305	97,305	
13 Liability - Accrued Vacation	190	214,270	67,503	40,502	27,001		27,001	27,001	
14 Liability - Pension	190	33,592,946	10,582,954	6,349,772	4,233,182		4,233,182	4,233,182	
15 Total Non-Plant Related Deficient or Excess Deferred Taxes		(\$20,853,739)	(\$6,569,656)	(\$3,941,795)	(\$2,627,861)	\$0	(\$2,627,861)	\$5,724,074	(\$8,351,935)
16 Total Deficient and (Excess) ADIT (prior to gross-up or amortization)		(784,752,916)	(160,562,888)	(96,502,148)	(64,060,740)	(62,306,926)	(1,753,814)	5,724,074	(69,784,814)
Col. G + Col. H = (\$64,060,740) Col. I + Col. J = (\$64,060,740)									

Notes

- A.** Lists the transmission-related temporary differences as of the remeasurement date (December 31, 2017) for the TCJA reduction in corporate federal income tax rate.
- B.** Indicates the ADIT account for each temporary difference. Note that the plant-related temporary difference is separated between protected federal method and life depreciation differences and other basis differences, that are recorded as a single ADIT amount in account 282.
- C.** Amounts in Columns C-K are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2017, the effective date of the Tax Cuts and Jobs Act decrease in corporate federal income tax rate from 35 percent to 21 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2018 to account for differences between the estimates used in 2017 financial reporting and amounts reported on the 2017 federal income tax return filed in 2018. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2017 applicable wage and salary allocator or gross plant allocator.
- D.** Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2017, measured at the federal income tax rate in effect until such date (35 percent).
- E.** Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2017, re-measured at the federal income tax rate in effect after such date (21 percent).
- F.** Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2017, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under the TCJA normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment.
- G.** Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the normalization requirement provided in the Tax Cuts and Jobs Act.
- H.** Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the normalization requirement provided in the Tax Cuts and Jobs Act.
- I.** Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.3 are prior to tax gross-up.
- J.** (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.3 are prior to tax gross-up.

Duquesne Light Company
Attachment H -17A
Attachment 9.4 - State Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre- tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
<u>Note A</u>	<u>Note B</u>	<u>Note C</u>	<u>Note D</u>	<u>Note E</u>	<u>Note F</u>	<u>Note G</u>	<u>Note H</u>	<u>Note I</u>	<u>Note J</u>
Plant-related Items									
1 Unprotected State M/L, basis and other differences		(368,982,865)	(25,959,412)	(23,003,177)	(2,956,235)		(2,956,235)		
2 Total Plant-related Excess Deferred Taxes	282	(368,982,865)	(25,959,412)	(23,003,177)	(2,956,235)	-	(2,956,235)		(2,956,235)
Non-Plant Related Items:									
3 Reg Asset - Pension	283	(41,553,156)	(\$3,279,417)	(2,951,147)	(\$328,270)		(\$328,270)		
4 Reg Asset - Comp Absences	283	(1,301,179)	(\$102,690)	(92,411)	(10,279)		(10,279)		
5 Amort on Reacquired Debt	283	(3,055,150)	(\$241,115)	(216,980)	(24,135)		(24,135)		
6 Non-Plant (Excess)		(45,909,486)	(3,623,222)	(3,260,538)	(362,684)	-	(362,684)		(362,684)
7 Liability - Accrued Misc Reserves	190	3,432,240	\$270,876	243,761	27,115		27,115		
8 Liability - Healthcare	190	482,650	\$38,091	34,278	3,813		3,813		
9 Liability - Legal	190	175,966	\$13,887	12,497	1,390		1,390		
10 Liability - OPEB	190	4,177,496	\$329,692	296,690	33,002		33,002		
11 Liability - Injuries & Damages	190	642,636	\$50,717	45,641	5,076		5,076		
12 Liability - Comp Absences	190	1,301,179	\$102,690	92,411	10,279		10,279		
13 Liability - Accrued Vacation	190	462,296	\$36,485	32,833	3,652		3,652		
14 Liability - Pension	190	15,341,428	\$1,210,761	1,089,564	121,197		121,197		
15 Non-Plant Deficient		26,015,892	2,053,199	1,847,675	205,524	-	205,524	205,524	
16 Total Non-Plant Related Deficient or Excess Deferred Taxes		(19,893,594)	(1,570,023)	(1,412,863)	(157,160)	-	(157,160)	\$205,524	(\$362,684)
17 Total Deficient and (Excess) ADIT (prior to gross- up or amortization)		(388,876,459)	(27,529,435)	(24,416,040)	(3,113,395)	-	(3,113,395)	205,524	(3,318,919)

Notes

- A. Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B. Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C. Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 9.99 percent to 8.99 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2022 financial reporting and amounts reported on the 2023 federal income tax return filed in 2023. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2022 applicable wage and salary allocator or gross plant allocator.
- D. Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2022, measured at the state income tax rate in effect until such date (9.99 percent).
- E. Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2022, re-measured at the state income tax rate in effect after such date (8.99 percent).
- F. Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2022, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under any applicable normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment. There are no Pennsylvania tax normalization requirements. The non-plant excess and deficient deferred taxes existing at December 31, 2022 are being refunded to customers in 2023 consistent with PA rate reduction from 9.99% to 8.99% in 2023. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.
- G. Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.
- H. Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.
- I. Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.1 are prior to tax gross-up.
- J. (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.1 are prior to tax gross-up.

Duquesne Light Company
Attachment H -17A
Attachment 9.4 - State Remeasurement of Deficient or (Excess) Accumulated Deferred Income Taxes

A	B	C	D	E	F	G	H	I	J
Temporary Difference	Account 190, 281, 282 or 283	Cumulative Temporary Difference at Enactment of PA Rate Change (Pre-tax)	ADIT Balance before PA Rate Change Remeasurement	ADIT Balance after PA Rate Change Remeasurement	Deficient or (Excess) ADIT (F = D - E)	Protected Deficient or (Excess) ADIT (Portion of F)	Unprotected Deficient or (Excess) ADIT (Portion of F)	Deficient ADIT Recorded to Account 182.3 (prior to tax gross-up)	Excess ADIT Recorded to Account 254 (prior to tax gross-up)
Note A	Note B	Note C	Note D	Note E	Note F	Note G	Note H	Note I	Note J
Plant-related Items									
1 Unprotected State M/L, basis and other differences		(385,785,529)	(27,216,426)	(25,684,293)	(\$1,532,133)		(1,532,133)		
2 Total Plant-related Excess Deferred Taxes	282	(385,785,529)	(27,216,426)	(25,684,293)	(1,532,133)	-	(1,532,133)		(1,532,133)
Non-Plant Related Items:									
3 Reg Asset - Pension	283	(43,055,684)	(\$3,057,858)	(2,887,788)	(\$170,070)		(\$170,070)		
4 Reg Asset - Comp Absences	283	(1,349,945)	(\$95,874)	(90,542)	(5,332)		(5,332)		
5 Amort on Reacquired Debt	283	(2,635,448)	(\$187,172)	(176,762)	(10,410)		(10,410)		
6 Non-Plant (Excess)		(47,041,076)	(3,340,904)	(3,155,092)	(185,812)	-	(185,812)		(185,812)
7 Liability - Accrued Misc Reserves	190	3,344,619	\$237,538	224,327	13,211		13,211		
8 Liability - Healthcare	190	309,656	\$21,992	20,769	1,223		1,223		
9 Liability - Legal	190	409,723	\$29,099	27,481	1,618		1,618		
10 Liability - OPEB	190	3,698,334	\$262,659	248,051	14,608		14,608		
11 Liability - Injuries & Damages	190	618,449	\$43,923	41,480	2,443		2,443		
12 Liability - Comp Absences	190	1,349,945	\$95,874	90,542	5,332		5,332		
13 Liability - Accrued Vacation	190	489,986	\$34,799	32,864	1,935		1,935		
14 Liability - Pension	190	16,217,979	\$1,151,817	1,087,756	64,061		64,061		
15 Non-Plant Deficient		26,438,692	1,877,701	1,773,270	104,431	-	104,431	104,431	
Total Non-Plant Related Deficient or Excess									
16 Deferred Taxes		(20,602,385)	(1,463,203)	(1,381,822)	(81,381)	-	(81,381)	\$104,431	(\$185,812)
Total Deficient and (Excess) ADIT (prior to gross-up or amortization)		(406,387,914)	(28,679,629)	(27,066,115)	(1,613,514)	-	(1,613,514)	104,431	(1,717,945)

Notes

- A.** Lists the transmission-related temporary differences as of the 2022 remeasurement date for the Pennsylvania tax rate reductions enacted in 2022.
- B.** Indicates the deferred tax assets or liabilities (ADIT) account for each temporary difference. Note that the state related plant-related temporary difference related to state method and life depreciation differences and other basis differences are all unprotected and recorded as a single ADIT amount in account 282.
- C.** Amounts in Columns C-J are the transmission-related cumulative temporary differences between amounts reported for regulatory reporting purposes and amounts reported for tax reporting purposes as of the December 31, 2022, the effective date of the PA income tax rate decrease from 8.99 percent to 8.49 percent. The amounts reflect the provision-to-return true-up adjustments recorded during 2023 to account for differences between the estimates used in 2023 financial reporting and amounts reported on the 2023 federal income tax return filed in 2024. Plant-related transmission temporary differences specifically identified from underlying Company plant records. Non-plant related transmission temporary differences are allocated based on the final 2023 applicable wage and salary allocator or gross plant allocator.
- D.** Amounts in Column D are the deferred tax assets or liabilities (ADIT) for each temporary difference as of December 31, 2023, measured at the state income tax rate in effect until such date (8.99 percent).
- E.** Amounts in Column E are the ADIT amounts for each temporary difference as of December 31, 2023, re-measured at the state income tax rate in effect after such date (8.49 percent).
- F.** Amounts in Column F are the deficient or (excess) ADIT amounts for each temporary difference as of December 31, 2023, prior to gross-up to the revenue requirement. The deficient or (excess) ADIT amounts (prior to gross-up) attributable to Accounts 190, 281, 282 and 283 were recorded as a net debit to Account 190 and resulted in amounts recorded in Account 182.3 or Account 254 (as indicated in Columns I and J). The amount of ADIT affecting rate base reflects the remeasurements as the deficient ADIT is recovered or the (excess) ADIT is refunded (detailed on Attachment 1 - ADIT). The amounts in Column F, as classified in Columns G and H under any applicable normalization rule and as classified in Columns I and J as deficient or excess, are reported on Attachment 9.2 for purposes of computing the unamortized deficient or (excess) ADIT and the rate base adjustment. There are no Pennsylvania tax normalization requirements. The non-plant excess and deficient deferred taxes existing at December 31, 2023, are being refunded to customers in 2024 consistent with PA rate reduction from 8.99% to 8.49% in 2024. Future PA tax rate reductions will result in additional deficient or (excess) deferred taxes being collected or refunded to customers.
- G.** Amounts in Column G relate to deficient or (excess) ADIT computed in Column F that is subject to (i.e., protected by) the IRS normalization requirements.
- H.** Amounts in Column H relate to deficient or (excess) ADIT computed in Column F that is not subject to (i.e., not protected by) the IRS normalization requirements.
- I.** Deficient ADIT amounts due to remeasurements resulting from changes in tax law are recorded in Account 182.3. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single deficient ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.
- J.** (Excess) ADIT amounts due to remeasurements resulting from changes in tax law are recorded in account 254. The company maintains separate deferred tax records for individual components of its plant-related temporary differences that reverse as depreciation-related differences and treats them as a single ADIT item and a single excess ADIT item. Remeasurements on Attachment 9.4.2 are prior to tax gross-up.

APPENDIX 3

Duquesne Light Company
Summary of 2024 RTEP and Non-RTEP Transmission Plant Balances by Month

A	RTEP CWIP to date	
	At December 31, 2023	0
B	RTEP Plant in Service to Date	
	At December 31, 2023	262,950,643

C1	RTEP CWIP without AFUDC	Monthly Actual	Cumulative
	December 31 2023	0	
	January	0	0
	February	0	0
	March	0	0
	April	0	0
	May	0	0
	June	0	0
	July	0	0
	August	0	0
	September	0	0
	October	0	0
	November	0	0
	December 31, 2024	0	0

C2	RTEP Plant in Service	Monthly Actual	Cumulative
	December 31, 2023	262,950,643	262,950,643
	January	0	262,950,643
	February	0	262,950,643
	March	0	262,950,643
	April	0	262,950,643
	May	0	262,950,643
	June	0	262,950,643
	July	0	262,950,643
	August	0	262,950,643
	September	0	262,950,643
	October	0	262,950,643
	November	0	262,950,643
	December 31, 2024	0	262,950,643

C3	Other Transmission to be placed in service 2024	(a)	(b)	(a)-(b)= (c)	Sub total Other	Brady	BI Carson	Beaver Valley	Dravosburg - Elrama	PJM Project	PJM Project	All
		All Trans Cum	DTEP Cum	Other Trans Cum	Monthly	Alter.	Cheswick	w/o B3015.2	w/o B3012.2	b3015.2	b3012.2	other Trans
	January	412,258.58	-	412,258.58	412,258.58	-	-	-	(814)	-	-	413,072.97
	February	13,034,998.93	-	13,034,998.93	12,622,740.35	-	-	-	-	-	-	12,622,740.35
	March	28,726,665.57	-	28,726,665.57	15,691,666.64	-	-	-	(1)	-	-	15,691,667.63
	April	32,316,293.08	-	32,316,293.08	3,589,627.51	-	-	44	-	-	-	3,589,583.15
	May	32,463,163.69	-	32,463,163.69	146,870.61	-	-	-	0	-	-	146,870.57
	June	34,722,657.20	-	34,722,657.20	2,259,493.51	-	-	-	-	-	-	2,259,493.51
	July	36,826,206.09	-	36,826,206.09	2,103,548.89	-	-	-	-	-	-	2,103,548.89
	August	37,789,884.05	-	37,789,884.05	963,677.96	-	-	-	-	-	-	963,677.96
	September	39,542,796.48	-	39,542,796.48	1,752,912.43	-	-	-	-	-	-	1,752,912.43
	October	40,071,274.09	-	40,071,274.09	528,477.61	-	-	-	-	-	-	528,477.61
	November	44,636,547.68	-	44,636,547.68	4,565,273.59	-	-	-	-	-	-	4,565,273.59
	December	65,318,056.99	-	65,318,056.99	20,681,509.31	-	-	-	-	-	-	20,681,509.31
	control----->		-	405,860,802.43	65,318,056.99	-	-	44.36	(815.34)	-	-	65,318,827.97

Duquesne Light Company
Cumulative Summary of 2023 RTEP Transmission Projects by Month

RTEP Projects	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2022				0
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December 31, 2023	0	0	0	0
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in Service December 31, 2022				262,950,643
January	0	0	0	0
February	0	0	0	0
March	0	0	0	0
April	0	0	0	0
May	0	0	0	0
June	0	0	0	0
July	0	0	0	0
August	0	0	0	0
September	0	0	0	0
October	0	0	0	0
November	0	0	0	0
December 31, 2023	0	0	0	0
Total		0	0	

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

		(B)	(C1)												Total CWIP	
		31-Dec-24	RTEP CWIP 2024													
FPN	Project	Project To Date PIS	January	February	March	April	May	June	July	August	September	October	November	December		
Eastern Area Development Project																
05-1001	Arsenal	73,075,167	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1000	Forced Cooling (Arsenal)	20,423,226	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1002	Highland	56,570,584	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1003	Logans Ferry	42,399,170	-	-	-	-	-	-	-	-	-	-	-	-	0	
05-1004	Collier	1,876,970	-	-	-	-	-	-	-	-	-	-	-	-	0	
05-1005	Brunot Island	19,984,825	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1008	Wilmerding	2,025,231	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1009	Pine Creek	5,610,124	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1010	North	2,983,421	-	-	-	-	-	-	-	-	-	-	-	-	0	
05-1011	Dravosburg	499,995	-	-	-	-	-	-	-	-	-	-	-	-	0	
Total Eastern Area Development		225,448,713	-	-	-	-	-	-	-	-	-	-	-	-	0	
Western Area Development																
05-1013	Hopewell	7,903,927	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1014	Valley	4,028,685	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1016	Ambridge	0	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1017	Crescent	3,352,791	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1018	Koppel Steel	1,018,620	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1023	Legionville	6,360,449	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1022	Sewickley	7,728,181	-	-	-	-	-	-	-	-	-	-	-	-	0	
Total Western Area Development		30,392,654	-	-	-	-	-	-	-	-	-	-	-	-	0	
Other DTEP Projects																
05-1006	Elrama	1,306,023	-	-	-	-	-	-	-	-	-	-	-	-	0	
06-0026	Z-82 reconductor	5,803,253	-	-	-	-	-	-	-	-	-	-	-	-	0	
08-1024	Plum Rem from DTEP	0	-	-	-	-	-	-	-	-	-	-	-	-	0	
Total Other DTEP Projects		7,109,277	-	-	-	-	-	-	-	-	-	-	-	-	0	
New In 2010																
10-0017	Eliminate Phillips SS	0	-	-	-	-	-	-	-	-	-	-	-	-	0	
Grand Total All DTEP Projects		262,950,643	-	-	-	-	-	-	-	-	-	-	-	-	0	
Cumulative Balances by Month			-	-	-	-	-	-	-	-	-	-	-	-	0	
		262,950,643														

Duquesne Light Company

Duquesne Transmission Expansion Projects DTEP

		(C2)															
		RTEP 2024 Placed in service															
FPN	Project													Total In Service To Date	Total CWIP & In Service		
Eastern Area Development Project		January	February	March	April	May	June	July	August	September	October	November	December			Control	Variance
05-1001	Arsenal	0	0	0	0	0	0	0	0	0	0	0	0	73,075,167	73,075,167	73,075,167	0
08-1000	Forced Cooling (Arsenal)	0	0	0	0	0	0	0	0	0	0	0	0	20,423,226	20,423,226	20,423,226	0
08-1002	Highland	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584	56,570,584	56,570,584	0
08-1003	Logans Ferry	0	0	0	0	0	0	0	0	0	0	0	0	42,399,170	42,399,170	42,399,170	0
05-1004	Collier	0	0	0	0	0	0	0	0	0	0	0	0	1,876,970	1,876,970	1,876,970	0
05-1005	Brunot Island	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825	19,984,825	19,984,825	0
08-1008	Wilmerding	0	0	0	0	0	0	0	0	0	0	0	0	2,025,231	2,025,231	2,025,231	0
08-1009	Pine Creek	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124	5,610,124	5,610,124	0
08-1010	North	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421	2,983,421	2,983,421	0
05-1011	Dravosburg	0	0	0	0	0	0	0	0	0	0	0	0	499,995	499,995	499,995	0
Total Eastern Area Development		0	0	0	0	0	0	0	0	0	0	0	0	225,448,713	225,448,713	225,448,713	0
Western Area Development														0	0		
05-1013	Hopewell	0	0	0	0	0	0	0	0	0	0	0	0	7,903,927	7,903,927	7,903,927	0
08-1014	Valley	0	0	0	0	0	0	0	0	0	0	0	0	4,028,685	4,028,685	4,028,685	0
08-1016	Ambridge	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
08-1017	Crescent	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791	3,352,791	3,352,791	(0)
08-1018	Koppel Steel	0	0	0	0	0	0	0	0	0	0	0	0	1,018,620	1,018,620	1,018,620	0
08-1023	Legionville	0	0	0	0	0	0	0	0	0	0	0	0	6,360,449	6,360,449	6,360,449	0
08-1022	Sewickley	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181	7,728,181	7,728,181	0
Total Western Area Development		0	0	0	0	0	0	0	0	0	0	0	0	30,392,654	30,392,654	30,392,654	(0)
Other DTEP Projects														0	0		
05-1006	Elrama	0	0	0	0	0	0	0	0	0	0	0	0	1,306,023	1,306,023	1,306,023	0
06-0026	Z-82 reconductor	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253	5,803,253	5,803,253	0
08-1024	Plum from from DTEP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other DTEP Projects		0	0	0	0	0	0	0	0	0	0	0	0	7,109,277	7,109,277	7,109,277	0
New In 2010																	
10-0017	Eliminate Phillips SS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total All DTEP Projects		0	0	0	0	0	0	0	0	0	0	0	0	262,950,643	262,950,643	262,950,643	(0)
Cumulative Balances by Month		262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643	262,950,643		

Cotrol	Variance
73,075,167	0
20,423,226	0
56,570,584	0
42,399,170	0
1,876,970	0
19,984,825	0
2,025,231	0
5,610,124	0
2,983,421	0
499,995	0
225,448,713	0
0	0
0	0
7,903,927	0
4,028,685	0
0	0
3,352,791	(0)
1,018,620	0
6,360,449	0
7,728,181	0
30,392,654	(0)
0	0
0	0
1,306,023	0
5,803,253	0
0	0
7,109,277	0
0	0
262,950,643	(0)

Closed Posted/Cancelled

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Closed Posted/Cancelled

S1372 Closed/Posted

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Pended/Cancelled				In service		
Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC		
L0647 304 loop @ ARSENAL SS						
December 31, 2022 Balance	2,012,837.83	153.00	353	2,012,332	2,012,332	
January				0		
February				0		
March				0		
April				0		
May				0		
June				0		
July				0		
August				0		
September				0		
October				0		
November				0		
December				0		
Final	2,012,837.83	153.00	353	2,012,332		
S1520 CKT 304 PROT CHANGES @ COLLIER					206,273	
December 31, 2022 Balance	206,286.69	4.00	10	206,273		
January				0		
February				0		
March				0		
April				0		
May				0		
June				0		
July				0		
August				0		
September				0		
October				0		
November				0		
December				0		
Final	206,286.69	4.00	10	206,273		
S1521 CKT 304 PROT CHANGES @ B I S S					132,799	
December 31, 2022 Balance	132,812.82	4.00	10	132,799		
January				0		
February				0		
March				0		
April				0		
May				0		
June				0		
July				0		
August				0		
September				0		
October				0		
November				0		
December				0		
Final	132,812.82	4.00	10	132,799		

Net of AFUDC													Total	
January	February	March	April	May	June	July	August	September	October	November	December			
													2,012,332	
0													0	
	0												0	
		0											0	
			0										0	
				0									0	
					0								0	
						0							0	
							0						0	
								0					0	
									0				0	
										0			0	
											0		0	
												0	0	2,012,332
0													206,273	
	0												0	
		0											0	
			0										0	
				0									0	
					0								0	
						0							0	
							0						0	
								0					0	
									0				0	
										0			0	
											0		0	206,273
0													132,799	
	0												0	
		0											0	
			0										0	
				0									0	
					0								0	
						0							0	
							0						0	
								0					0	
									0				0	
										0			0	
											0		0	132,799

	Total	AFUDC Debt	AFUDC Equity	In service	Net CWIP
S1956 Collier SS 267 Protection Changes					
December 31, 2022 Balance	0.00	0.00	0	0	0
January				0	0
February				0	0
March				0	0
April				0	0
May				0	0
June				0	0
July				0	0
August				0	0
September				0	0
October				0	0
November				0	0
December				0	0
Final	0.00	0.00	0	0	0
S1745 (now FPN 08-1090) ARSENAL SS-MDACS Transfer red to FPN 08-1090					
December 31, 2022 Balance	0.00	0.00	0	0	0
January				0	0
February				0	0
March				0	0
April				0	0
May				0	0
June				0	0
July				0	0
August				0	0
September				0	0
October				0	0
November				0	0
December				0	0
Final	0.00	0.00	0	0	0
S1747 (now FPN 08-1000) ARSENAL SS-HPFF Forced Cooling System					
December 31, 2022 Balance	0.00	0.00	0	0	0
January				0	0
February				0	0
March				0	0
April				0	0
May				0	0
June				0	0
July				0	0
August				0	0
September				0	0
October				0	0
November				0	0
December				0	0
Final	0.00	0.00	0	0	0

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1001 ARSENAL

Closed Pended/Cancelled					In service												
	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	Net of AFUDC											
						January	February	March	April	May	June	July	August	September	October	November	December
S1748(new FPN 08-1000) BI SS Upgrade Pumping Plant HPTFForced Cooling																	
December 31, 2022 Balance	0.00	0.00	0	0	0												
January				0		0											
February				0			0										
March				0				0									
April				0					0								
May				0						0							
June				0							0						
July				0								0					
August				0									0				
September				0										0			
October				0											0		
November				0												0	
December				0													0
Final	0.00	0.00	0	0													0
S1827 Correction for 50981 Auto Transformer																	
December 31, 2022 Balance	906,398.50	0.00	36	906,363	906,363												
January				0													
February				0													
March				0													
April																	
May																	
June																	
July																	
August																	
September																	
October																	
November																	
December																	
Final	906,398.50	0.00	36	906,363													
L0808 Clean up journal 5135																	
December 31, 2022 Balance	0.00	0.00	0	0													
January				0													
February				0													
March				0													
April																	
May																	
June																	
July																	
August																	
September																	
October																	
November																	
December																	
(Verified June 09) Total	0.00	0.00	0	0													

Closed Posted/Cancelled

Control	73,075,167
Variance	0

08-1000

08-1000					December Cwip	Net of AFUDC																
FPN 08-1000 HPFFMDAC& forced cooling					Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
331144 Arsenal SS provide forced cooling redundant station service																						
Decemeber 31, 2022 Balance					200,976	0	0	200,976	200,976													
January					0			0		0												0
February					0			0			0											0
March					0			0				0										0
April					0			0				0										0
May					0			0				0										0
June					0			0				0										0
July					0			0					0									0
August					0			0					0									0
September					0			0						0								0
October					0			0								0						0
November					0			0										0				0
December					0			0												0		0
Final					200,976	0	0	200,976														
331145 BISS provide forced cooling redundant station service																						
Decemeber 31, 2022 Balance					149,899	0	0	149,899	149,899													
January					0			0		0												0
February					0			0			0											0
March					0			0				0										0
April					0			0				0										0
May					0			0				0										0
June					0			0				0										0
July					0			0					0									0
August					0			0					0									0
September					0			0						0								0
October					0			0								0						0
November					0			0										0				0
December					0			0												0		0
Final					149,899	0	0	149,899														
52117 BI forced cooling Mid run Land Purchase																						
Decemeber 31, 2022 Balance					149,869	101	334	149,434	149,434													
January					0			0		0												0
February					0			0			0											0
March					0			0				0										0
April					0			0				0										0
May					0			0				0										0
June					0			0				0										0
July					0			0					0									0
August					0			0						0								0
September					0			0							0							0
October					0			0									0					0
November					0			0										0				0
December					0			0											0			0
Final					149,869	101	334	149,434														

08-1000

FPN 08-1000 HPFFMDAC& forced cooling	Total	Afudc Debt	Afudc Equity	Net Cwip	December Cwip	Net of AFUDC												Total
					Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	
S1745 ARSENAL SS-MDACS																		
Decemeber 31, 2022 Balance	2,600,972	0	0	2,600,972	2,600,972													2,600,972
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Final	2,600,972	0	0	2,600,972														
S1747 ARSENAL SS-HPFF Forced Coolong System																		
Decemeber 31, 2022 Balance	17,258,647	8,935	29,417	17,220,295	17,220,295													17,220,295
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Verified Jan 31, 2015	17,258,647	8,935.00	29,417.00	17,220,295														
S1748 BI SS Upgrade Pumping Plant HPFFForced Cooling																		
Decemeber 31, 2022 Balance	97,036	0	0	97,036	97,036													97,036
January	0			0		0												0
February	0			0			0											0
March	0	0	0	0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Final	97,036	0	0	97,036														

08-1000

08-1000					December Cwip	Net of AFUDC																
FPN 08-1000 HPFFMDAC& forced cooling					Total	Afudc Debt	Afudc Equity	Net Cwip	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
A2145 MDACS & Forced Communications																						
Decemeber 31, 2022 Balance					4,665	15	36	4,614	4,614													
January					0			0														
February					0			0		0												
March					0			0			0											
April					0			0				0										
May					0			0					0									
June					0			0														
July					0			0														
August					0			0														
September					0			0														
October					0			0														
November					0			0														
December					0			0														
Final					4,665	15	36	4,614														
					Total	Afudc Debt	Afudc Equity	Net Cwip														
Total all work orders					20,462,064	9,051	29,787	20,423,226	0	0	0	0										
Allowable Dec 2005 AFUDC						0	0	0														
Total allowable basis					20,462,064	9,051	29,787	20,423,226														
FPN 05-1001									0													0
																						0
																						0
																						0
																						0
																						0
																						0
																						0
																						0
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DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

						December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges																			
AFUDC Debt																			
AFUDC Equity																			
Net CWIP																			
L0564	Highland S/S - 69/138 KV Line																		
31-Dec-22	18,056,234	2,853	4,648	18,048,733		18,056,234													18,056,234
January	0			0			0												0
February	0			0				0											0
March	0			0					0										0
April	0			0						0									0
May	0			0							0								0
June	0			0								0							0
July	0			0									0						0
August	0			0										0					0
September	0			0											0				0
October	0			0												0			0
November	0			0													0		0
December	0			0														0	0
Final	18,056,234	2,853	4,648	18,048,733															
				18,048,733															
L0565	Highland S/S - 69/345 KV Line																		
31-Dec-22	32,337,816	2,508	4,087	32,331,221		32,337,816													32,337,816
January	0			0			0												0
February	0			0				0											0
March	0			0					0										0
April	0			0						0									0
May	0			0							0								0
June	0			0								0							0
July	0			0									0						0
August	0			0										0					0
September	0			0											0				0
October	0			0												0			0
November	0			0													0		0
December	0			0														0	0
Verified april 2014	32,337,816	2,508	4,087	32,331,221															
S0982	Highland S/S - Conversion to 138 KV																		
31-Dec-22	4,085,094	42	53	4,084,999		4,085,094													4,085,094
January	0			0			0												0
February	0			0				0											0
March	0			0					0										0
April	0			0						0									0
May	0			0							0								0
June	0			0								0							0
July	0			0									0						0
August	0			0										0					0
September	0			0											0				0
October	0			0												0			0
November	0			0													0		0
December	0			0														0	0
Final	4,085,094	42	53	4,084,999															

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

					December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total
S0983 Highland S/S - Conversion to 138 KV																		
	Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
31-Dec-22	1,400,207	4	6	1,400,197	1,400,207													1,400,207
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Final	1,400,207	4	6	1,400,197														
S2047 Highland S/S Install 345kv Motorized Switch																		
	Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
31-Dec-22	303,582	0	0	303,582	303,582													
January	0			0		0												
February	0			0			0											
March	0			0				0										
April	0			0					0									
May	0			0						0								
June	0			0							0							
July	0			0								0						
August	0			0									0					
September	0			0										0				
October	0			0											0			
November	0			0												0		
December	0			0													0	
Final	303,582	0	0	303,582														
S2048 Highland S/S Increase 138kv Capacity																		
	Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
31-Dec-22	21,830	0	0	21,830	21,830													
January	0			0		0												
February	0			0			0											
March	0			0				0										
April	0			0					0									
May	0			0						0								
June	0			0							0							
July	0			0								0						
August	0			0									0					
September	0			0										0				
October	0			0											0			
November	0			0												0		
December	0			0													0	
Final	21,830	0	0	21,830														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1002 HIGHLAND

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December inc allow 2005 afudc	January	February	March	April	May	June	July	August	September	October	November	December	Total
S2052	Arsenal SS 308 Line terminal (@ logans Ferry)																	365,822
31-Dec-22	365,822	0	0	365,822	365,822													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	365,822	0	0	365,822														
Total	AFUDC Debt	AFUDC Equity	Net CWIP															
Total all work orders	56,570,584	5,407	8,794	56,556,383														
Allowable Dec 2005 AFUDC		5,407	8,794	14,201														
Total allowable basis				56,570,584														
FPN 05-1002	December TTD CWIP including AFUDC				0													0
	Monthly CWIP Net of AFUDC																	
	January																	0
	February																	0
	March																	0
	April																	0
	May																	0
	June																	0
	July																	0
	August																	0
	September																	0
	October																	0
	November																	0
	December																	0
FPN 05-1002 Total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
December TTD CWIP including AFUDC					56,570,584													56,570,584
	January					0												0
	February						0											0
	March							0										0
	April								0									0
	May									0								0
	June										0							0
	July											0						0
	August												0					0
	September													0				0
	October														0			0
	November															0		0
	December																0	0
Total In Service					56,570,584	0	0	0	0	0	0	0	0	0	0	0	0	56,570,584
Total					56,570,584	0	0	0	0	0	0	0	0	0	0			56,570,584
																		Control Variance
																		0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted
in service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
S0984 Logans Ferry - 345KV Bus																		
December 31, 2021	8,394,122.29	-	-	8,394,122.29	8,394,122													8,394,122
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	8,394,122.29	-	-	8,394,122.29														
S0985 Cheswick AT SS - Remove Trans																		
December 31, 2021	1,852,640.46	-	-	1,852,640.46	1,852,640													1,852,640
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	1,852,640.46	-	-	1,852,640.46														
S0986 Logans Ferry - Install 345KV Auto																		
December 31, 2021	15,934,585.61	-	-	15,934,585.61	15,934,586													15,934,586
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	15,934,585.61	-	-	15,934,585.61														
S0988 Logans Ferry - 138 KV Line Pos																		
December 31, 2021	818,920.27	-	-	818,920.27	818,920													818,920
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	818,920.27	-	-	818,920.27														
S0990 cancelled Longs Ferry SIS - 138 KV Line Pos Cancelled																		
December 31, 2021	-	-	-	-	0													0
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	-	-	-	-														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted
In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
S0991 Cancelled Logans Ferry S/S - 138 KV Line Pos																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	-	-	-	-														
S0992 Cancelled Logans Ferry S/S - 138 KV Line Pos																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	-	-	-	-														
S0993 Cheswick West S/S - 138 KV Line Pos																		
December 31, 2021	8,399,316.56	-	-	8,399,316.56	8,399,317													8,399,317
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	8,399,316.56	-	-	8,399,316.56														
S0995 Cancelled Logans Ferry 138kv Tie Bkr Pos																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
FINAL	-	-	-	-														
L0684 Logans Ferry Transmission Line Work																		
December 31, 2021	1,784,951.00	1,027.21	3,244.38	1,780,679.41	1,780,679													1,780,679
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	1,784,951.00	1,027.21	3,244.38	1,780,679.41														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted
in service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
L0729 Trf Z50 from L0684																		
December 31, 2021	362,364.00	-	-	362,364.00	362,364													
January				-														
February				-														
March *xfer to COR unitization				-				0										
April				-														
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-														
November				-														
December				-														
Final	362,364.00	-	-	362,364.00														
L0730 Trf Z51 from L0684																		
December 31, 2021	338,487.00	-	-	338,487.00	338,487													
January				-														
February				-														
March *xfer to COR unitization				-				0										
April 98951.to cor in april				-														
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-														
November				-														
December				-														
Final	338,487.00	-	-	338,487.00														
L0731 Trf Z52 from L0684																		
December 31, 2021	899,335.00	-	-	899,335.00	899,335													
January				-														
February				-														
March *xfer to COR unitization				-				0										
April 121351 to cor in april				-														
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-												0		
November				-														
December				-														
Final	899,335.00	-	-	899,335.00														
L0732 Trf Z53 from L0684																		
December 31, 2021	497,068.00	-	-	497,068.00	497,068													
January				-														
February				-														
March				-				0										
April				-														
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-														
November				-														
December				-														
Final	497,068.00	-	-	497,068.00														
L0733 Trf Z54 from L0684																		
December 31, 2021	763,326.00			763,326.00	763,326													
January				-		0												
February				-			0											
March				-				0										
April				-					0									
May				-														
June				-							0							
July				-								0						
August				-									0					
September				-										0				
October				-														
November				-														
December				-														
Final	763,326.00	-	-	763,326.00														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted
In service

Closed Posted/cancelled				December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP														
L0734 Trf 258 from L0684																	
December 31, 2021	198,034.00		198,034.00	198,034													
January			-														
February			-														
March			-														
April			-														
May			-														
June			-							0							
July			-								0						
August			-									0					
September			-										0				
October			-											0			
November			-														
December			-														
Final	198,034.00	-	-	198,034.00													
L0735 Trf 2152 from L0684																	
December 31, 2021	702,226.00		-	702,226.00	702,226												
January			-		0												
February			-			0											
March from COR to adds unitization			-				0										
April 82098 from cor to adds			-					0									
May			-														
June			-							0							
July			-								0						
August			-									0					
September			-										0				
October			-											0			
November			-												0		
December			-													0	
Final	702,226.00	-	-	702,226.00													
L0736 Retire Colfax Highland																	
December 31, 2021	Removal Only																
January			-														
February			-														
March			-														
April			-														
May			-														
June			-														
July			-														
August			-														
September			-														
October			-														
November			-														
December			-														
Final Total																	
S1545 Ckt 255 Rep Protection Cheswick SS																	
December 31, 2021	55,734.31		-	55,734.31	55,734												
January			-		0												55,734
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	55,734.31	-	-	55,734.31													
S1714 Cheswick Sub Install Relay protection																	
December 31, 2021	7,854.24		-	7,854.24	7,854												
January			-		0												7,854
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	7,854.24	-	-	7,854.24													

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted
In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
S1731 BI SS Auto Transformer Capital Spare (no longer DTEP)																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Repointed to non DTEP FPN	-	-	-	-														
S1732 Cheswick Wyd SS- Capital Spare Auto (no Longer DTEP)																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Repointed to non DTEP FPN	-	-	-	-														
S1737 Illinois SS upgrade Z57																		
December 31, 2021	300,101.66	-	-	300,101.66	300,102													300,102
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	300,101.66	-	-	300,101.66														
A1624 Purchase Property - Allegheny Land Trust - 629-B-100																		
December 31, 2021	40,718.00	-	-	40,718.00	40,718													40,718
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
final	40,718.00	-	-	40,718.00														
S1783 Colfax SS Eliminate Substation																		
December 31, 2021	-	-	-	-	0													0
January	-	-	-	-		0												0
February	-	-	-	-			0											0
March	-	-	-	-				0										0
April	-	-	-	-					0									0
May	-	-	-	-						0								0
June	-	-	-	-							0							0
July	-	-	-	-								0						0
August	-	-	-	-									0					0
September	-	-	-	-										0				0
October	-	-	-	-											0			0
November	-	-	-	-												0		0
December	-	-	-	-													0	0
Final	-	-	-	-														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1003 LOGANS FERRY(eliminate colfax)

Closed posted
In service

Closed Posted/cancelled					December Bal Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP															
S1750 repointed to 08-1024 Plum SS Upgrade Z54 protection equip																		0
December 31, 2021	16.73	6.04	10.69	-	-													0
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	16.73	6.04	10.69	-														
S1895 North SS upgrade Z55 protection																		51,324
December 31, 2021	51,324.11	-	-	51,324.11	51,324													
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Verified June 2011	51,324.11	-	-	51,324.11														
S1947 Universal SS-Upgrade Z152 equip																		741,599
December 31, 2021	741,599.00	-	-	741,599.00	741,599													
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	741,599.00	-	-	741,599.00														
S1948 Dravosburg SS-Upgrade Z78 equip																		260,734
December 31, 2021	260,734.11	-	-	260,734.11	260,734													
January				-		0												0
February				-														0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Final	260,734.11	-	-	260,734.11														
S2052 Arsenal SS 308 Line terminal (@ Logans Ferry)																		0
December 31, 2021	-	-	-	-	0													
January				-		0												0
February				-			0											0
March				-				0										0
April				-					0									0
May				-						0								0
June				-							0							0
July				-								0						0
August				-									0					0
September				-										0				0
October				-											0			0
November				-												0		0
December				-													0	0
Repointed to Non DTEP FPN	-	-	-	-														

Closed posted
In service

Closed Posted/cancelled			
	Charges	AFUDC Debt	AFUDC Equity
	Total	AFUDC Debt	AFUDC Equity
Total all work orders	42,403,458.35	1,033.25	3,255.07
Allowable Dec 2005 AFUDC		-	-
Total allowable basis			42,399,170.03

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DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1004 COLLIER

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S0996 Collier S/S - Reconf 304 Line																		
December 2021	667,550	0	0	667,550	667,550													667,550
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0	0		0													0	0
Final	667,550	0	0	667,550														
L0718 Reconfigure 304 line to 301																		
December 2021	882,284	0	0	882,284	882,284													882,284
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December		0		0													0	0
Final	882,284	0	0	882,284														
S1572 Crescent SS Repl Prot Relay																		
December 2021	327,136	0	0	327,136	327,136													327,136
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December		0		0													0	0
Final	327,136	0	0	327,136														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1004 COLLIER

Charges	AFUDC	AFUDC	Net CWIP	December	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Debt	Equity		CWIP Inc AFUDC													
Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total all work orders	1,876,970	0	0	1,876,970													
Allowable Dec 2005 AFUDC		0	0	0													
Total allowable basis				1,876,970													
December TTD CWIP including AFUDC				0													0
Monthly CWIP Net of AFUDC																	0
			January			0											0
			February				0										0
			March					0									0
			April						0								0
			May							0							0
			June								0						0
			July									0					0
			August										0				0
			September											0			0
			October														0
			November													0	0
			December													0	0
Total CWIP				0	0	0	0	0	0	0	0	0	0	0	0	0	0
December TTD In service				1,876,970													1,876,970
			January														0
			February														0
			March														0
			April														0
			May						0								0
			June							0							0
			July								0						0
			August									0					0
			September										0				0
			October											0			0
			November														0
			December													0	0
total In service				1,876,970	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand total				1,876,970	0	0	0	0	0	0	0	0	0	0	0	0	0
control																	1,876,970
																	1,876,970

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

						December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
L0566 Brunot Island SS - Convert Z67																			
Total	AFUDC Debt	AFUDC Equity	Net CWIP																
December 31, 2021	847,555	0.00	0.00	847,555.00	847,555														847,555
January				0.00			0												0
February				0.00				0											0
March				0.00					0										0
April				0.00					0										0
May				0.00						0									0
June				0.00							0								0
July				0.00								0	0						0
August				0.00										0					0
September				0.00											0				0
October				0.00												0			0
November				0.00													0		0
December				0.00														0	0
Final	847,555	0.00	0.00	847,555.00															
S0997 Brunot Island SS-Inst Control House																			
December 31, 2021	1,118,585	0.00	0.00	1,118,584.78	1,118,585														
January				0.00			0												0
February				0.00				0											0
March				0.00					0										0
April				0.00					0										0
May				0.00						0									0
June				0.00							0								0
July				0.00								0	0						0
August				0.00										0					0
September				0.00											0				0
October				0.00												0			0
November				0.00													0		0
December				0.00														0	0
Final	1,118,585	0.00	0.00	1,118,584.78															
S0998 Brunot Island SS - Inst 345 KV Line																			
December 31, 2021	18,018,685	0.00	0.00	18,018,685.17	18,018,685														18,018,685
January				0.00			0												0
February				0.00				0											0
March				0.00					0										0
April				0.00					0										0
May				0.00						0									0
June				0.00							0								0
July				0.00								0	0						0
August	0			0.00										0					0
September	0			0.00											0				0
October	0			0.00												0			0
November	0			0.00													0		0
December	0			0.00														0	0
Final	18,018,685	0.00	0.00	18,018,685.17															
S0999 Cancelled Brunot Island SS-Instali 345KV Line																			
December 31, 2021	0	0.00	0.00	0.00	0														
January				0.00															
February				0.00															
March				0.00															
April				0.00															
May				0.00															
June				0.00															
July				0.00															
August				0.00															
September				0.00															
October				0.00															
November				0.00													0		
December				0.00															
Final	0	0.00	0.00	0.00															

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

					December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S1000 Cancelled Brunot Island SS-Install 345KV Line																		
December 31, 2021					0													
January																		
February																		
March																		
April																		
May																		
June																		
July																		
August																		
September																		
October				0.00											0			
November				0.00												0		
December																		
Final		0	0.00	0.00	0.00													
S1001 Cancelled Brunot Island SS-Install 345KV Line																		
December 31, 2021					0													
January				0.00														
February				0.00														
March				0.00														
April				0.00														
May				0.00														
June				0.00														
July				0.00														
August				0.00														
September				0.00														
October				0.00														
November			0	0.00												0		
December				0.00														
Final		0	0.00	0.00	0.00													
S1002 Cancelled Brunot Island SS - Install Breaker																		
December 31, 2021					0													
January				0.00														
February				0.00														
March				0.00														
April				0.00														
May				0.00														
June				0.00														
July				0.00														
August				0.00														
September				0.00														
October				0.00														
November				0.00												0		
December				0.00														
Final		0	0.00	0.00	0.00													
S2053 Arsenal SS 304 & 305 Conversions(w Collier& BJ)																		
December 31, 2021					0													
January		0	0.00	0.00	0	0												0
February		0		0.00			0											0
March		0		0.00				0										0
April		0		0.00					0									0
May		0		0.00						0								0
June		0		0.00							0							0
July		0		0.00								0						0
August		0		0.00									0					0
September		0		0.00										0				0
October		0		0.00											0			0
November		0		0.00												0		0
December		0		0.00													0	0
Cancelled		0	0.00	0.00	0.00													

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1005 BRUNO ISLAND

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total all work orders	19,984,825	0.00	0.00	19,984,824.95	#													
Allowable Dec 2005 AFUDC		0.00	0.00	0.00														
Total allowable basis				19,984,824.95														
Monthly CWIP Net of AFUDC																		
					0													0
				January														0
				February														0
				March														0
				April														0
				May														0
				June														0
				July														0
				August														0
				September														0
				October														0
				November														0
				December														0
				total Cwip	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In service																		
					19,984,825													19,984,825
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
				Total In Service	19,984,825	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825
				Grans total FPN	19,984,825	0	0	0	0	0	0	0	0	0	0	0	0	19,984,825
																	Control	19,984,825
																	Variance	0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1008 WILMERDING

In service					December													
Closed Posted					CWIP													
	Total	AFUDC	AFUDC	Net CWIP	Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
	Debt	Equity																
S1011	Wilmerding SS - Convert to 138 KV																	
December 31, 2021	1,630,823	68.00	111.00	1,630,644	1,630,823													1,630,823
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	1,630,823	68	111	1,630,644														
S1443	REPLACE PROT RELAYS Z-76 DRAVOSBURG																	
December 31, 2021	109,772	0.00	0.00	109,772	109,772													109,772
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	109,772	0	0	109,772														
S1691	REPLACE RELAY PROTECTION @ CHESWICK																	
December 31, 2021	74,345	-787.31	-1,605.27	76,737	76,737													76,737
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	74,345	-787	-1,605	76,737														

[illegible]

FUNDING PROJECT NUMBER 08-1009 PINE CREEK

In Service

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FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1009 PINE CREEK

Work Order Closed Posted

				In Service	December CWIP Inc AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP															
Total	AFUDC Debt	AFUDC Equity	Net CWIP															
Total all work orders	5,610,124	4,389	8,697	5,597,038														
Allowable Dec 2005 AFUDC		4,389	8,697	13,086														
Total allowable basis				5,610,124														
December CWIP including AFUDC					0													0
Monthly CWIP Net of AFUDC																		
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0	0
Beginning plant in service					5,610,124	0												5,610,124
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
Total In Service					5,610,124	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124
FPN 08-1009 Total					5,610,124	0	0	0	0	0	0	0	0	0	0	0	0	5,610,124
																		Control Variance
																		0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1010 NORTH

Work Order Closed/Posted

Work Order Closed/Posted					In Service														
					December Plant in Service Bal.	January	February	March	April	May	June	July	August	September	October	November	December	Total	
						Net of AFUDC													

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1010 NORTH
Work Order Closed/Posted

Work Order Closed/Posted				In Service		Net of AFUDC															
Charges		AFUDC Debt	AFUDC Equity	Net CWIP	December Plant in Service Bal.	January	February	March	April	May	June	July	August	September	October	November	December	Total			
Total	AFUDC Debt	AFUDC Equity	Net CWIP																		
Total all work orders	2,983,421	2,622	4,271	2,976,528														0			
Allowable Dec 2005 AFUDC		2,622	4,271	6,893														0			
Total allowable basis				2,983,421														0			
FPN 05-1010				December CWIP including AFUDC														0			
				Monthly CWIP Net of AFUDC														0			
				January														0			
				February														0			
				March														0			
				April														0			
				May														0			
				June														0			
				July														0			
				August														0			
				September														0			
				October														0			
				November														0			
				December														0			
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0	0			
December Plant In Service					2,983,421	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421			
				January		0												0			
				February			0											0			
				March				0										0			
				April					0									0			
				May						0								0			
				June							0							0			
				July								0						0			
				August									0					0			
				September										0				0			
				October												0		0			
				November													0	0			
				December													0	0			
Total In Service					2,983,421	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421			
FPN 05-1010 Total					2,983,421	0	0	0	0	0	0	0	0	0	0	0	0	2,983,421			
																		Control Variance			

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

Work order Closed Posted					December Plant in Service	Net of AFUDC												Total
	Charges	AFUDC Debt	AFUDC Equity	Net CWIP		January	February	March	April	May	June	July	August	September	October	November	December	
S1029	Dravosburg SS - Convert Line & Bus																	
	31-Dec-21	229,511	0	0	229,511													
January						0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Final		229,511	0	0	229,511													
S1048	Dravosburg SS-Replace 69KV Breaker																	
	31-Dec-21	270,484	2,470	4,025	263,988													
January						0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Final		270,484	2,470	4,025	263,988													

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1011 DRAVOSBURG

Work order Closed Posted

				December Plant in Service	Net of AFUDC												Total
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	January	February	March	April	May	June	July	August	September	October	November	December		
Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total all work orders	499,995	2,470	4,025														
Allowable Dec 2005 AFUDC		2,470	4,025														
Total allowable basis			499,995														
FPN 05-1011	December CWIP including AFUDC			January													
	Monthly Cwip net of AFUDC			February													
	0			March	0												
				April		0											
				May			0										
				June				0									
				July					0								
				August						0							
				September							0						
				October								0					
				November									0				
				December										0			
				total CWIP	0	0	0	0	0	0	0	0	0	0	0	0	
	December Plant in service bal			499,995	January	0											
				February		0											
				March			0										
				April				0									
				May					0								
				June						0							
				July							0						
				August								0					
				September									0				
				October										0			
				November											0		
				December													
	Total In Service			499,995	0	0	0	0	0	0	0	0	0	0	0	0	
	FPN 05-1011 Total			499,995	0	0	0	0	0	0	0	0	0	0	0	0	
															Control Variance	0	

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 05-1013 HOPEWELL

FPN 05-1013					December Cwip	Net of AFUDC													
L0689 Convert 66145 to 225 Rearrange 223					in service	January	February	March	April	May	June	July	August	September	October	November	December	Total	
December 31, 2021					523,662	0	0	0	0	0	0	0	0	0	0	0	0	0	
January					0													0	
February					0													0	
March					0													0	
April					0													0	
May					0													0	
June					0													0	
July					0													0	
August					0													0	
September					0													0	
October					0													0	
November					0													0	
December					0													0	
Final					523,662													0	
S1764 Hopewell SS Convert 69 to 138 kv					7,380,264	0	0	0	0	0	0	0	0	0	0	0	0	0	
December 31, 2021					7,397,968	0	0	0	0	0	0	0	0	0	0	0	0	0	
January																		0	
February																		0	
March																		0	
April																		0	
May																		0	
June																		0	
July																		0	
August																		0	
September																		0	
October																		0	
November																		0	
December																		0	
Final					7,397,968													0	
Total all work orders					7,921,630	4,221.70	13,364.37												7,904,044
Allowable Dec 2005 AFUDC						-35.65	-81.87												-118
Total allowable basis						Control													7,903,927
FPN 05-1013					December CWIP including AFUDC														0.00
					Monthly Cwip net of AFUDC														0.00
					January														0.00
					February														0.00
					March														0.00
					April														0.00
					May														0.00
					June														0.00
					July														0.00
					August														0.00
					September														0.00
					October														0.00
					November														0.00
					December														0.00
					Total CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0.00
In service					December	7,903,927	0	0	0	0	0	0	0	0	0	0	0	0	0.00
					January		0											0.00	
					February			0										0.00	
					March				0									0.00	
					April					0								0.00	
					May						0							0.00	
					June							0						0.00	
					July								0					0.00	
					August									0				0.00	
					September										0			0.00	
					October											0		0.00	
					November												0	0.00	
					December													0.00	
					Total In service	7,903,927	0	0	0	0	0	0	0	0	0	0	0	0	7,903,926.82
FPN 05-1013 Total					7,903,927	0	0	0	0	0	0	0	0	0	0	0	0	0	Control 7,903,926.82
																		Variance 0.00	

work order closed Posted

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DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1014 VALLEY

work order closed Posted

				In-Service	December	Net of AFUDC													
				Net	(Dec Ytd)	January	February	March	April	May	June	July	August	September	October	November	December		
				CWIP	Inc AFUDC													Total	
Total	AFUDC Debt	AFUDC Equity	Net CWIP																
Total all work orders	4,029,154	1,265	2,164	4,025,724															0
Allowable Dec 2005 AFUDC		1,126	1,835	2,961															0
Total allowable basis				4,028,685															0
FPN 05-1014				December CWIP including AFUDC															0
				Monthly CWIP Net of AFUDC															0
				January	0	0													0
				February			0												0
				March															0
				April					0										0
				May						0									0
				June							0								0
				July								0							0
				August									0						0
				September										0					0
				October															0
				November															0
				December													0		0
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0		0
In Service Additions					4,028,685	0													4,028,685
				January		0													0
				February			0												0
				March				0											0
				April					0										0
				May						0									0
				June							0								0
				July								0							0
				August									0						0
				September										0					0
				October											0				0
				November												0			0
				December													0		0
Total Plant In Service					4,028,685	0	0	0	0	0	0	0	0	0	0	0	0		4,028,685
FPN 08-1014 Total					4,028,685	0	0	0	0	0	0	0	0	0	0	0	0		4,028,685
																		Control	0
																		Variance	0

In service

					December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
S1249 Ambridge SS Convert to 138 kV																		
	Total	AFUDC Debt	AFUDC Equity	Net CWIP														
December 31, 2021	0	0		0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
final	0	0	0	0														
L0769 Ambridge SS Eliminate transmission																		
	Total	AFUDC Debt	AFUDC Equity	Net CWIP														
December 31, 2021	0	0		0	0													
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0	0		0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
final	0	0	0	0														

In service

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DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1017 CRESCENT

					Closed/ posted In-Service														
						December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
S1037	Crescent - Extend 138kV Buses																		
	December 31, 2021	2,911,490	426.78	695.28	2,910,368	2,911,420													2,911,420
	January	0			0		0												0
	February	0			0			0											0
	March	0			0				0										0
	April	0			0					0									0
	May	0			0						0								0
	June	0			0							0							0
	July	0			0								0						0
	August	0			0									0					0
	September				0										0				0
	October				0											0			0
	November				0												0		0
	December				0													0	0
	Final	2,911,490	427	695	2,910,368														
L0648	Crescent Phillips Transm Line work (sb be cancelled?)																		
	December 31, 2021	0	0.00	0.00	0	0													0
	January	0			0		0												0
	February	0			0			0											0
	March	0			0				0										0
	April	0			0					0									0
	May	0			0						0								0
	June	0			0							0							0
	July	0			0								0						0
	August	0			0									0					0
	September	0			0										0				0
	October	0			0											0			0
	November	0			0												0		0
	December	0			0													0	0
	Verified December 31, 2011	0	0	0	0														
S1765	Crescent - Convert Z23 to Z25 and Z22																		
	December 31, 2021	441,371	0.00	0.00	441,371	441,371													441,371
	January	0			0		0												0
	February				0			0											0
	March				0				0										0
	April				0					0									0
	May				0						0								0
	June	0			0							0							0
	July	0			0								0						0
	August	0			0									0					0
	September	0			0										0				0
	October	0			0											0			0
	November	0			0												0		0
	December	0			0													0	0
	Final	441,371	0.00	0.00	441,371														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1017 CRESCENT

				Closed/ posted															
				In-Service	December (Dec Ytd)	January	February	March	Net of AFUDC		May	June	July	August	September	October	November	December	Total
				Net CWIP	Inc AFUDC					April									
				AFUDC Debt	AFUDC Equity														
				AFUDC Debt	AFUDC Equity														
				Net CWIP															
Total all work orders	3,352,861	400	652	3,351,739															
Allowable Dec 2005 AFUDC		400	652	1,052															
Total allowable basis				3,352,791															
FPN 08-1017				December CWIP including AFUDC															0
				Monthly CWIP Net of AFUDC															0
				January		0													0
				February			0												0
				March															0
				April															0
				May															0
				June															0
				July															0
				August															0
				September															0
				October															0
				November															0
				December															0
Total CWIP					0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
In Service additions				December	3,352,791														3,352,791
				January		0													0
				February			0												0
				March				0											0
				April					0										0
				May						0									0
				June							0								0
				July								0							0
				August									0						0
				September										0					0
				October											0				0
				November												0			0
				December													0		0
Total In service					3,352,791	0	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791
FPN total					3,352,791	0	0	0	0	0	0	0	0	0	0	0	0	0	3,352,791
																		Control Variance	3,352,791

FPN 08-1018
S1741

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

						December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
Total AFUDC Debt																			
AFUDC Equity																			
Net CWIP																			
L0620	Z43 Loop to Sewickley SS																		
	December 31, 2021	3,106,301	136	220	3,105,945	3,106,301													3,106,301
	January				0		0												0
	February				0			0											0
	March				0				0										0
	April				0					0									0
	May				0						0								0
	June				0							0							0
	July				0								0						0
	August				0									0					0
	September				0										0				0
	October				0											0			0
	November				0												0		0
	December				0													0	0
	Final	3,106,301	136	220	3,105,945														
L0764	Land purchase for Z43 loop to Sewickley SS																		
	December 31, 2021	204,161	413	1,361	202,387	202,387													202,387
	January				0		0												0
	February				0			0											0
	March	0			0				0										0
	April	0			0					0									0
	May	0			0						0								0
	June	0			0							0							0
	July	0			0								0						0
	August	0			0									0					0
	September	0			0										0				0
	October	0			0											0			0
	November	0			0												0		0
	December	0			0													0	0
	Final	204,161	413	1,361	202,387														
S1247	Sewickley SS Convert to 138 kV																		
	December 31, 2021	3,279,447	0	0	3,279,447	3,279,447													3,279,447
	January	0			0		0												0
	February				0			0											0
	March				0				0										0
	April				0					0									0
	May	0			0						0								0
	June				0							0							0
	July				0								0						0
	August				0									0					0
	September				0										0				0
	October				0											0			0
	November				0												0		0
	December				0													0	0
	Final	3,279,447	0	0	3,279,447														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

					December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP															
S1769 Neville SS Upgrade Z43 Protection																		
December 31, 2021	504,382	0	0	504,382	504,382													504,382
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	504,382	0	0	504,382														
S1770 B.I. SS Upgrade Z43 Protection																		
December 31, 2021	327,020	0	0	327,020	327,020													327,020
January		0		0		0												0
February		0		0			0											0
March		0		0				0										0
April		0		0					0									0
May		0		0						0								0
June		0		0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	327,020	0	0	327,020														
S1771 Crescent SS Upgrade Z43 protection																		
December 31, 2021	308,644	0	0	308,644	308,644													308,644
January				0		0												0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	308,644	0	0	308,644														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1022 SEWICKELY

				December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC		May	June	July	August	September	October	November	December	Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP					April										
Total all work orders	7,729,955	549	1,581	7,727,826														
Allowable Dec 2005 AFUDC		136	220	356														
Total allowable basis			Control	7,728,181														
FPN 08-1022				December CWIP including AFUDC														0
				Monthly CWIP Net of AFUDC														0
				January		0												0
				February			0											0
				March				0										0
				April														0
				May														0
				June														0
				July														0
				August														0
				September														0
				October														0
				November														0
				December														0
FPN 08-1022 Total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
				December Inservice including AFUDC	7,728,181													7,728,181
				Monthly Inservice														0
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September														0
				October														0
				November												0		0
				December													0	0
FPN 08-1022 Total					7,728,181	0	0	0	0	0	0	0	0	0	0	0	0	7,728,181
					7,728,181	0	0	0	0	0	0	0	0	0	0	0	Control	7,728,181

In Service

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
S1244 Legionville SS Expand 138kV Station																		
December 2021 balance	4325447	0	0	4,325,447	4,325,447		0											4,325,447
January				0														0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	4,325,447	0	0	4,325,447														
L0693 WAR Re-arrange Transmission lines Jan2010 in service																		
December 2021 balance	1226795	0	0	1,226,795	1,226,795		0											1,226,795
January				0														0
February				0			0											0
March				0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Final	1,226,795	0	0	1,226,795														
S1772 Valley SS Install Z84 Line Position																		
December 2021 balance	808207.41	0	0	808,207	808,207		0											808,207
January				0														0
February				0			0											0
March				0				0										0
April				0					0									0
May				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	808,207	0	0	808,207														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1023 LEGIONVILLE

In Service

				December (Dec Ytd Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total all work orders	6,360,449	0	0	6,360,449													
Allowable Dec 2005 AFUDC		0	0	0													
Total allowable basis			Control	6,360,449													
FPN 08-1023																	
December CWIP including AFUDC				0		0											0
Monthly CWIP Net of AFUDC																	0
			January														0
			February														0
			March														0
			April														0
			May														0
			June														0
			July														0
			August														0
			September														0
			October														0
			November														0
			December													0	0
		total Cwip		6,360,449	0	0	0	0	0	0	0	0	0	0	0	0	0
		In Service	January		0												6,360,449
			February			0											0
			March				0										0
			April					0									0
			May														0
			June							0							0
			July								0						0
			August									0					0
			September										0				0
			October											0			0
			November												0		0
			December													0	0
		total in service		6,360,449	0	0	0	0	0	0	0	0	0	0	0	0	6,360,449
		FPN 08-1023 Total		0	0	0	0	0	0	0	0	0	0	0	0	0	6,360,449
																	Control
																	Variance
																	0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 08-1024 PLUM

NOTE PROJECT POSTPONED CREDIT, DTEP IN DECEMBER 2011

Close Posted					December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC		May	June	July	August	September	October	November	December	Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP						April										
S1736 Universal SS-Inst 138KV Line Positi																			
December 2021 balance	0	0	0	0	0														0
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0		0					0
August				0									0						0
September				0										0	0				0
October				0												0			0
November				0													0		0
December	0	0	0	0														0	0
Final	0	0	0	0															
L0622 Plum SS Install 138kv line																			
December 2021 balance	879,167	0.00	0.00	879,167	879,167														879,167
January	0			0		0													0
February	0			0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0		0					0
August				0									0						0
September				0										0	0				0
October				0												0			0
November				0													0		0
December				0														0	0
	879,167	0.00	0.00	879,167															
S1804 Plum SS Install Z154 Line Position																			
December 2021 balance	628,410	0.00	0.00	628,410	628,410														628,410
January				0		0													0
February				0			0												0
March				0				0											0
April				0					0										0
May				0						0									0
June				0							0								0
July				0								0		0					0
August				0									0						0
September				0										0	0				0
October				0												0			0
November				0													0		0
December				0														0	0
	628,410	0.00	0.00	628,410															

Closed Posted																	
Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd Inc AFUDC)	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
S1003 Elrama - Replace Auto Tfmr and Install Breaker																	
December 2021 balance	1,306,023	0	0	1,306,023	1,306,023												1,306,023
January				0		0											0
February				0			0										0
March				0				0									0
April				0					0								0
May				0						0							0
June				0							0						0
July				0								0					0
August				0									0				0
September				0										0			0
October				0											0		0
November				0												0	0
December				0													0
Final	1,306,023	0	0	1,306,023													
Total all work orders	1,306,023	0	0	1,306,023													
Allowable Dec 2005 AFUDC		0	0	0													
Total allowable basis			Control	1,306,023													
FPN 05-1006			December CWIP including AFUDC														
			Monthly CWIP Net of AFUDC														
			January			0											0
			February				0										0
			March					0									0
			April														0
			May														0
			June														0
			July														0
			August														0
			September														0
			October														0
			December														0
			Total Cwip														
						0											0
						1,306,023											1,306,023
			January														0
			February														0
			March					0									0
			April						0								0
			May							0							0
			June								0						0
			July									0					0
			August										0				0
			September											0			0
			October												0		0
			November													0	0
			December														0
			Total In service			0											

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 06-0026 Z-82 RECONDUCTOR

				December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
Total	AFUDC Debt	AFUDC Equity	Net CWIP														
L0686 Reconductor Phillips Valley Z82 Phase 1																	
December 31, 2021	2,844,817.05	-	-	2,844,817.05													2,844,817
January			-		0												0
February			-			0											0
March			-				0										0
April	-		-					0									0
May	-		-						0								0
June	-		-							0							0
July	-		-								0						0
August	-		-									0					0
September	-		-										0				0
October			-											0			0
November			-												0		0
December	-		-													0	0
Final	2,844,817.05	-	-	2,844,817.05													
L0714 Reconductor Phillips Valley Z82 Phase 2																	
December 2021 balance	2,958,436.00	-	-	2,958,436.00													2,958,436
January			-		0												0
February			-			0											0
March			-				0										0
April			-					0									0
May			-						0								0
June			-							0							0
July			-								0						0
August			-									0					0
September			-										0				0
October			-											0			0
November			-												0		0
December			-													0	0
Final	2,958,436.00	-	-	2,958,436.00													

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 06-0026 Z-82 RECONDUCTOR

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
	Total	Afudc Debt	Afudc Equity	Net Cwip														
Total all work orders	5,803,253.05	-	-	5,803,253.05														
Allowable Dec 2005 AFUDC		-	-	-														
Total allowable basis				Control 5,803,253.05														
FPN 06-0026				December CWIP including AFUDC	-													0
				Monthly CWIP Net of AFUDC														0
				January		0												0
				February			0											0
				March				0										0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
				Cwip total	-	0	0	0	0	0	0	0	0	0	0	0	0	0
				January	5,803,253.05													5,803,253
				February														0
				March														0
				April					0									0
				May						0								0
				June							0							0
				July								0						0
				August									0					0
				September										0				0
				October											0			0
				November												0		0
				December													0	0
				In service total	5,803,253.05	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253
				Total FPN	5,803,253.05	0	0	0	0	0	0	0	0	0	0	0	0	5,803,253
																	Control	5,803,253

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0017
Eliminate Phillips SS

	Total	AFUDC Debt	AFUDC Equity	Net CWIP	December (Dec Ytd) Inc AFUDC	January	February	March	Net of AFUDC April	May	June	July	August	September	October	November	December	Total
S2125 Phillips SS Eliminate Transmission																		
December 31, 2021	-1	0	0	0	0													0
January				0		0												0
February				0														0
March				0														0
April				0														0
May				0														0
June				0														0
July				0														0
August				0														0
September				0														0
October				0														0
November				0														0
December				0														0
Final	-1	0	0	0														
S2228 Phillips SS Eliminate Transmission																		
Dec-21	0	0	0	0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May Unitized to COR				0						0								0
June				0							0							0
July				0								0						0
August				0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Final	0	0	0	0														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0017
Eliminate Phillips SS

	Total	AFUDC	AFUDC	Net	December													Total
	Total	Debt	Equity	CWIP	(Dec Ytd)	January	February	March	Net of AFUDC	May	June	July	August	September	October	November	December	
Total all work orders		-1	0	0	0				April									
Allowable Dec 2005 AFUDC		0.00	0.00	0	0													
Total allowable basis			Control	0														
FPN 10-0017					0													0
December CWIP including AFUDC																		0
Monthly CWIP Net of AFUDC																		0
January																		0
February																		0
March																		0
April																		0
May																		0
June																		0
July																		0
August																		0
September																		0
October																		0
November																		0
December																		0
Cwip total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
January					0													0
February						0												0
March							0											0
April								0										0
May										0								0
June																		0
July																		0
August																		0
September																		0
October																		0
November																		0
December																		0
In service total					0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total FPN					0	0	0	0	0	0	0	0	0	0	0	0	0	0
																Control		0

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014

[illegible]

Duquesne Light Company
Summary of 2024 Transmission Plant Balances by Month
Beaver Valley Deactivation Transmission Project

A	CWIP to date	
	At December 31, 2023	7,270
B	Plant in Service to Date	
	At December 31, 2023	23,038,016

C1	CWIP without AFUDC (1)	Monthly Actual	Cumulative
	December 31 2023	7,270	
	January	-	7,270
	February	-	7,270
	March	-	7,270
	April	(44)	7,225
	May	-	7,226
	June	-	7,226
	July	-	7,226
	August	-	7,226
	September	-	7,226
	October	-	7,226
	November	-	7,226
	December 31, 2024	-	7,226

C2	Plant in Service (1)	Monthly Actual	Cumulative
	December 31, 2023	23,038,016	23,038,016
	January	0	23,038,016
	February	0	23,038,016
	March	0	23,038,016
	April	44	23,038,060
	May	0	23,038,060
	June	0	23,038,060
	July	0	23,038,060
	August	0	23,038,060
	September	0	23,038,060
	October	0	23,038,060
	November	0	23,038,060
	December 31, 2024	0	23,038,060

(1) Portions of the Beaver Valley Deactivation project are no longer included in the PJM RTEP as baseline upgrades and have been cancelled per the 9/23/21 PJM Notification of Designation of Construction Responsibility letter. The financial data in this file is reflective of the Company's actual general ledger activity. For presentation purposes within the FERC Formula rate filing, the Company has stopped reflecting monthly incentive CWIP beyond the cancellation date.

Duquesne Light Company

Cumulative Summary of 2024 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2023				7,270
January	7,270	-	0	7,270
February	7,270	-	0	7,270
March	7,270	-	0	7,270
April	7,270	-	44	7,225
May	7,225	-	0	7,225
June	7,225	-	0	7,225
July	7,225	-	0	7,225
August	7,225	-	-	7,225
September	7,225	-	-	7,225
October	7,225	-	0	7,225
November	7,225	-	0	7,225
December 31, 2024	7,225	-	0	7,225
Total		0	44	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2023				23,038,016
January	23,038,016	0	0	23,038,016
February	23,038,016	0	0	23,038,016
March	23,038,016	0	0	23,038,016
April	23,038,016	44	0	23,038,060
May	23,038,060	0	0	23,038,060
June	23,038,060	0	0	23,038,060
July	23,038,060	0	0	23,038,060
August	23,038,060	0	0	23,038,060
September	23,038,060	0	0	23,038,060
October	23,038,060	0	0	23,038,060
November	23,038,060	0	0	23,038,060
December 31, 2024	23,038,060	0	0	23,038,060
Total		44	0	

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2024 Spend														
	Total Project 2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Spend	Total Project 2024
L1410 : Eirama-Wilson Z-11-Rearr. and Estab															
CWIP Balance w AFUDC	6,622,713													0	6,622,713
AFUDC Debt	(3)													0	(3)
AFUDC Equity	0													0	0
Inservice 6/2020 CP 10/2021														0	0
														0	0
L1411 : Eirama-Wilson Z-17-Recon & Estab															
CWIP Balance w AFUDC	6,273,122													0	6,273,122
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 6/2020 Transfer from 766433														0	0
														0	0
L1412 : Dravosburg-Eirama Z-75-Rec.&Estab															
CWIP Balance w AFUDC	8,949,267													0	8,949,267
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 12/2020 Completed														0	0
														0	0
L1413 : Dravosburg-West Mifflin Z-73-Recond															
CWIP Balance w AFUDC	48,209													0	48,209
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
L1415 : Eirama-Mitchell Z-111-Rec.&Establis															
CWIP Balance w AFUDC	475,928													0	475,928
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Inservice 6/2020 Completed														0	0
														0	0
53786 : Eirama SS-New Substation															
CWIP Balance w AFUDC	110,860													0	110,860
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
53787 : Eirama SS-Establish Wilson Z-11															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
53789 : Eirama SS-Establish Wilson Z-17															
CWIP Balance w AFUDC	933													0	933
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
53792 : Eirama SS-Est.Rte 51 Z-12 (AP Tie)															
CWIP Balance w AFUDC	0													0	0
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
53794 : Dravosburg SS-Establish Eirama Z-75															
CWIP Balance w AFUDC	92,483													0	92,483
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Open														0	0
														0	0
53795 : Dravosburg SS-Upgrade Elwyn Z-70															
CWIP Balance w AFUDC	25,156													0	25,156
AFUDC Debt	0													0	0
AFUDC Equity	0													0	0
Transfer to 767734														0	0

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2024 Spend												2024 YTD Spend	Total Project 2024
Total Project 2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
S3796 : W. Mifflin SS-USS Irwin Works Z-94														0
CWIP Balance w AFUDC	4,042												0	4,042
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Open													0	0
S3797: Wilson Substation-Elrama Z-11														0
CWIP Balance w AFUDC	246												0	246
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Open													0	0
S3798: Wilson Substation-Elrama Z-17														0
CWIP Balance w AFUDC	0												0	0
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Open													0	0
766433: Elrama - Wilson Z-17 Reconductor (L														0
CWIP Balance w AFUDC	117,414												0	117,414
AFUDC Debt	(0)												0	(0)
AFUDC Equity	0												0	0
Transfer to L1411													0	0
766437: Dravosburg-Elrama Z-75 Reconductor														0
CWIP Balance w AFUDC	(30,412)												0	(30,412)
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 8/2020 Completed													0	0
767731: Dravosburg SS-Elrama Z75 Breaker														0
CWIP Balance w AFUDC	(0)												0	(0)
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Cancelled													0	0
767734: Dravosburg SS-Elwyn Z70 Breaker														0
CWIP Balance w AFUDC	814,732												0	814,732
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 4/2021 CP 9/2021													0	0
767743: West Mifflin SS USS Irvin Works Z-														0
CWIP Balance w AFUDC	683,677												0	683,677
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 10/2021													0	0
767820: Elrama - Wilson Z11 Reconductor (L														0
CWIP Balance w AFUDC	(10,034)												0	(10,034)
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Transfer to L1410													0	0
767822: Elrama-Wilson Z-17														0
CWIP Balance w AFUDC	5,533												0	5,533
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 8/2020													0	0
767828: Elrama-DEEP T-Punchlist-Z-11														0
CWIP Balance w AFUDC	110,147												0	110,147
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 10/2020													0	0
767837: Elrama SS-New SS Elrama														0
CWIP Balance w AFUDC	0												0	0
AFUDC Debt	0												0	0
AFUDC Equity	0												0	0
Inservice 8/2020 CP													0	0

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2024 Spend															
	Total Project 2023	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Spend	Total Project 2024	
779340: Dravosburg-Wilson Z-13, Z-73															0	
CWIP Balance w AFUDC	0													0	0	
AFUDC Debt	0													0	0	
AFUDC Equity	0													0	0	
Cancelled														0	0	
788594: Dravosburg SS-Logans Ferry Z78															0	
CWIP Balance w AFUDC	571,200													0	571,200	
AFUDC Debt	0													0	0	
AFUDC Equity	0													0	0	
Inservice 12/2020														0	0	
800288: Settings Changes, Z-70 Brkr Replace															0	
CWIP Balance w AFUDC	0													0	0	
AFUDC Debt	0													0	0	
AFUDC Equity	0													0	0	
transfer to 767734														0	0	
2018 CWIP Balance w AFUDC	178,133														0	
AFUDC Debt	361														0	
AFUDC Equity	704														0	
2018 CWIP Balance wo AFUDC	177,068														0	
2018 Inservice	-														0	
2019 CWIP Balance w AFUDC	10,503,669														0	
AFUDC Debt	361														0	
AFUDC Equity	703														0	
2019 CWIP Balance wo AFUDC	10,502,605														0	
2019 Inservice	-														0	
2020 CWIP Balance w AFUDC	15,951,024														0	
AFUDC Debt	(723)														0	
AFUDC Equity	(1,406)														0	
2020 CWIP Balance wo AFUDC	15,953,153														0	
2020 Inservice	22,565,722														0	
2021 CWIP Balance w AFUDC	22,978,369														0	
AFUDC Debt	(3)														0	
AFUDC Equity	0														0	
2021 CWIP Balance wo AFUDC	22,978,372														0	
2021 Inservice	0														0	
2022 CWIP Balance w AFUDC	24,865,217													0	24,865,217	
AFUDC Debt	(3)													0	(3)	
AFUDC Equity	0													0	0	
2022 CWIP Balance wo AFUDC	24,865,220													0	24,865,220	
2022 Inservice																
Total Beaver Valley Deactivation Transmission Project																
2023 CWIP Balance w AFUDC	(2,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,701)	
AFUDC Debt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
AFUDC Equity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
2023 CWIP Balance wo AFUDC	(2,701)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,701)	
2023 Inservice																
Carve Out: PJM Project 83015.2 (WO's 766433, 767822, L1411, S3789)																
2022 CWIP Balance w AFUDC	1,056,276	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,276	
AFUDC Debt	(19)	0	0	0	0	0	0	0	0	0	0	0	0	0	(19)	
AFUDC Equity	(38)	0	0	0	0	0	0	0	0	0	0	0	0	0	(38)	
2022 CWIP Balance wo AFUDC	1,056,333	0	0	0	0	0	0	0	0	0	0	0	0	0	1,056,333	
2022 Inservice																

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2024 Inservice												2024 YTD Inservice	Total Project Inservice 2024
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
L1410 : Erama-Wilson Z-11-Rearr. and Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 CP 10/2021													0	6,571,421
L1411 : Erama-Wilson Z-17-Recon & Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Transfer from 766433													0	5,333,055
L1412 : Dravosburg-Erama Z-75-Rec.&Estab CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 12/2020 Completed													0	8,798,644
L1413 : Dravosburg-West Mifflin Z-73-Recond CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
L1415 : Erama-Mitchell Z-111-Rec.&Establis CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Inservice 6/2020 Completed													0	428,647
53786 : Erama SS-New Substation CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	(1)
53787 : Erama SS-Establish Wilson Z-11 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
53789 : Erama SS-Establish Wilson Z-17 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
53792 : Erama SS-Est.Rte 51 Z-12 (AP Tie) CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
53794 : Dravosburg SS-Establish Erama Z-75 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Open													0	0
53795 : Dravosburg SS-Upgrade Elwyn Z-70 CWIP Balance w AFUDC AFUDC Debt AFUDC Equity Transfer to 767734													0	0

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DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2024 Inservice												2024 YTD Inservice	Total Project Inservice 2024
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
53796 : W. Mifflin SS-USS Irwin Works Z-94														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	1
S3797: Wilson Substation-Elrama Z-11														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3798: Wilson Substation-Elrama Z-17														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
766433: Elrama - Wilson Z-17 Reconductor (L														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Transfer to L1411													0	(0)
766437: Dravosburg-Elrama Z-75 Reconductor														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 8/2020 Completed													0	0
767731: Dravosburg SS-Elrama Z75 Breaker														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Cancelled													0	0
767734: Dravosburg SS-Elwyn Z70 Breaker														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 4/2021 CP 9/2021													0	814,732
767743: West Mifflin SS USS Irvin Works Z-														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2021													0	525,562
767820: Elrama - Wilson Z11 Reconductor (L														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Transfer to L1410													0	(0)
767822: Elrama-Wilson Z-17														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 8/2020													0	5,657
767828: Elrama-DEEP T-Punchlist-Z-11														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2020													0	58,373
767837: Elrama SS-New SS Elrama														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 8/2020 CP													0	0

DUQUESNE LIGHT COMPANY
18-0037 BV Deactivation Transmission Project

	2024 Inservice												2024 YTD Inservice	Total Project Inservice 2024
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
779340: Dravosburg-Wilson Z-13, Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Cancelled													0	0
788594: Dravosburg SS-Logans Ferry Z78														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	501,967
800288: Settings Changes, Z-70 Brkr Replace														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
transfer to 767734													0	0
2018 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2018 CWIP Balance wo AFUDC														
2018 Inservice														
2019 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2019 CWIP Balance wo AFUDC														
2019 Inservice														
2020 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2020 CWIP Balance wo AFUDC														
2020 Inservice														
2021 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2021 CWIP Balance wo AFUDC														
2021 Inservice														
2022 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2022 CWIP Balance wo AFUDC														
2022 Inservice													44	23,038,059
Total Beaver Valley Deactivation Transmission Proj														
2023 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2023 CWIP Balance wo AFUDC														
2023 Inservice		0	0	0	0	44	0	0	0	0	0	0	0	44
														23,038,059
Carve Out: PJM Project 83015.2 (WO's 766433, 767822, L1)														
2022 CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
2022 CWIP Balance wo AFUDC														
2022 Inservice		0	0	0	0	0	0	0	0	0	0	0	0	5,338,712

Duquesne Light Company

Summary of 2024 Transmission Plant Balances by Month

Transmission BI-Carson 302 Forced Cooling

A CWIP to date
At December 31, 2023 10,944,077.00

B Plant in Service to Date
At December 31, 2023 -

C1 CWIP without AFUDC	Monthly Actual	Cumulative
December 31 2023	10,944,077	
January	1,447,855	12,391,932
February	299,409	12,691,341
March	(12,128,898)	562,443
April	40,539	602,981
May	3,471	606,453
June	157	606,610
July	146	606,756
August	(12)	606,744
September	-	606,744
October	(5,303)	601,441
November	395	601,836
December 31, 2024	178	602,014

C2 Plant in Service	Monthly Actual	Cumulative
December 31, 2023	-	-
January	-	0
February	-	0
March	12,166,397	12,166,397
April	834,308	13,000,705
May	20,070	13,020,775
June	20,803	13,041,578
July	(63,196)	12,978,383
August	(1,823)	12,976,560
September	0	12,976,560
October	12,599	12,989,158
November	3,659	12,992,818
December 31, 2024	1,590	12,994,407

(1) Consistent with The Company's FERC Form 730 filing, BI-Carson 302 Forced Cooling project finalized in March 2024. The financial data in this file is reflective of the Company's actual general ledger activity. For presentation purposes within the FERC Formula rate filing, the Company has stopped reflecting monthly incentive CWIP beyond the completion date.

Duquesne Light Company

Cumulative Summary of 2024 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2023				10,944,077
January	10,944,077	1,447,855	0	12,391,932
February	12,391,932	299,409	0	12,691,341
March	12,691,341	37,498	12,166,397	562,443
April	562,443	874,847	834,308	602,981
May	602,981	23,542	20,070	606,453
June	606,453	20,960	20,803	606,610
July	606,610	(63,050)	(63,196)	606,756
August	606,756	(1,835)	(1,823)	606,744
September	606,744	0	0	606,744
October	606,744	7,296	12,599	601,441
November	601,441	4,054	3,659	601,836
December 31, 2024	601,836	1,768	1,590	602,014
Total		2,652,345	12,994,407	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2023				0
January	0	0	0	0
February	0	0	0	0
March	0	12,166,397	0	12,166,397
April	12,166,397	834,308	0	13,000,705
May	13,000,705	20,070	0	13,020,775
June	13,020,775	20,803	0	13,041,578
July	13,041,578	(63,196)	0	12,978,383
August	12,978,383	(1,823)	0	12,976,560
September	12,976,560	0	0	12,976,560
October	12,976,560	12,599	0	12,989,158
November	12,989,158	3,659	0	12,992,818
December 31, 2024	12,992,818	1,590	0	12,994,407
Total		12,994,407	0	

DUQUESNE LIGHT COMPANY

21-0041 Transmission BI-Carson 302 Forced Cooling

Project Manager: Stephen Dubrey

	2024 Spend												2024 YTD Spend	Total Project 2024
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
915309 : Install Forced Cooling Equipment at BI														
CWIP Balance w AFUDC		96											96	0
AFUDC 90, 91													0	0
Inservice													0	0
													0	0
													0	0
915310 : Install Forced Cooling Equipment at Watson														
CWIP Balance w AFUDC		11											11	(52)
AFUDC 90, 91													0	0
Inservice													0	0
													0	0
													0	0
915311 : Install Forced Cooling Equipment at Tecumseh														
CWIP Balance w AFUDC		2											2	52
AFUDC 90, 91													0	0
Inservice													0	0
													0	0
													0	0
915312 : Install crossover cabinet and any other pipe work														
CWIP Balance w AFUDC	35,297	8,207	(30,976)	42,214	0	0	0	0	0	0	0	0	54,741	972,570
AFUDC 90, 91													0	0
Inservice														
997554 : Install Forced Cooling Equipment at BI														
CWIP Balance w AFUDC	376,276	177,652	39,798	454,862	6,593	16,023	(64,328)	(1,835)	0	1,504	1,514	47	1,008,105	5,670,500
AFUDC 90, 91	28,430	30,012	15,380										73,822	73,822
Inservice														
997555 : Install Forced Cooling Equipment at Watson														
CWIP Balance w AFUDC	861,430	33,918	21,099	210,693	695	1,564	1,303						1,130,701	3,276,687
AFUDC 90, 91	15,089	17,796	8,989										41,873	41,873
Inservice														
997556 : Install Forced Cooling Equipment at Tecumseh														
CWIP Balance w AFUDC	235,878	142,088	43,356	167,078	16,254	3,373	(24)	0	0	5,792	2,541	1,721	618,056	4,110,642
AFUDC 90, 91	21,160	22,186	11,410										54,755	54,755
Inservice														
1031368: Support work on Forbes MDAC firewall in support of Forbes - Watson MDAC interconnection														
CWIP Balance w AFUDC	1,775	1,287	17	17	17	18	18						3,150	3,150
AFUDC 90, 91	3	12	17	17	17	18	18						102	102
Inservice														
1033163: Support work on MidPointMDAC firewall in support of MidPoint - Allegheny Center MDAC interconnection														
CWIP Balance w AFUDC	1,775	437	12	13	13	13	13						2,275	2,275
AFUDC 90, 91	3	11	12	13	13	13	13						77	77
Inservice														
1035282: Alarm wiring at Arsenal for 302 Cooling Project														
CWIP Balance w AFUDC		5,847	35	35	35	35	35						6,022	6,022
AFUDC 90, 91		10	35	35	35	35	35						185	185
Inservice													0	0
Total 21-0041 Transmission BI-Carson Forced Cooling Project														
2024 CWIP Balance w AFUDC	1,512,540	369,435	73,341	874,911	23,607	21,026	(62,984)	(1,835)	0	7,296	4,054	1,768	2,823,159	14,041,847
AFUDC 90, 91	64,685	70,026	35,842	65	65	65	66	0	0	0	0	0	170,814	170,880
2024 CWIP Balance wo AFUDC	11,210,463	11,241,106	11,263,408	11,277,299	11,300,201	11,907,877	12,838,273	13,827,175	15,400,129	16,622,395	16,786,273	16,734,827	2,652,345	13,870,966
2024 Inservice														

DUQUESNE LIGHT COMPANY
21-0041 Transmission BI-Carson 302 Forced Cooling
Project Manager: Stephen Dubrey

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	Total Project Inservice	
915309 : Install Forced Cooling Equipment at BI CWIP Balance w AFUDC AFUDC 90, 91 Inservice													0	0	
915310 : Install Forced Cooling Equipment at Watson CWIP Balance w AFUDC AFUDC 90, 91 Inservice													0	0	
915311 : Install Forced Cooling Equipment at Tecumseh CWIP Balance w AFUDC AFUDC 90, 91 Inservice													0	0	
915312 : Install crossover cabinet and any other pipe work CWIP Balance w AFUDC AFUDC 90, 91 Inservice													0	0	
997554 : Install Forced Cooling Equipment at BI CWIP Balance w AFUDC AFUDC 90, 91 Inservice				5,226,528	453,799	6,827	16,023	(64,343)	(1,823)	0	1,366	1,375	43	5,639,795	5,639,795
997555 : Install Forced Cooling Equipment at Watson CWIP Balance w AFUDC AFUDC 90, 91 Inservice				3,053,946	212,082	(1,053)	1,407	1,171					3,267,553	3,267,553	
997556 : Install Forced Cooling Equipment at Tecumseh CWIP Balance w AFUDC AFUDC 90, 91 Inservice				3,885,923	168,428	14,296	3,373	(24)	0	0	5,210	2,284	1,547	4,081,036	4,081,036
1031368: Support work on Forbes MDAC firewall in support of CWIP Balance w AFUDC AFUDC 90, 91 Inservice															
1033163: Support work on MidPointMDAC firewall in support of CWIP Balance w AFUDC AFUDC 90, 91 Inservice															
1035282: Alarm wiring at Arsenal for 302 Cooling Project CWIP Balance w AFUDC AFUDC 90, 91 Inservice										6,022			6,022	6,022	
Total 21-0041 Transmission BI-Carson Forced Cooling Project 2024 CWIP Balance w AFUDC AFUDC 90, 91 2024 CWIP Balance wo AFUDC 2024 Inservice		0	0	12,166,397	834,308	20,070	20,803	(63,196)	(1,823)	0	12,599	3,659	1,590	12,994,407	12,994,407

Duquesne Light Company
Summary of 2024 Brady Alternative Transmission Plant Balances by Month

A CWIP to date
 At December 31, 2023 (0)

B Plant in Service to Date
 At December 31, 2023 155,913,693

C1 CWIP without AFUDC	Monthly Actual	Cumulative
December 31 2023	(0)	
January	0	(0)
February	0	(0)
March	0	(0)
April	0	(0)
May	0	(0)
June	0	(0)
July	0	(0)
August	0	(0)
September	0	(0)
October	0	(0)
November	0	(0)
December 31, 2024	0	(0)

C2 Plant in Service	Monthly Actual	Cumulative
December 31 2023	155,913,693	
January	0	155,913,693
February	0	155,913,693
March	0	155,913,693
April	0	155,913,693
May	0	155,913,693
June	0	155,913,693
July	0	155,913,693
August	0	155,913,693
September	0	155,913,693
October	0	155,913,693
November	0	155,913,693
December 31, 2024	0	155,913,693

Duquesne Light Company

Cumulative Summary of 2024 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2023				(0)
January	(0)	0	0	(0)
February	(0)	0	0	(0)
March	(0)	0	0	(0)
April	(0)	0	0	(0)
May	(0)	0	0	(0)
June	(0)	0	0	(0)
July	(0)	0	0	(0)
August	(0)	0	0	(0)
September	(0)	0	0	(0)
October	(0)	0	0	(0)
November	(0)	0	0	(0)
December 31, 2024	(0)	0	0	(0)
Total		0	0	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2023				155,913,693
January	155,913,693	0	0	155,913,693
February	155,913,693	0	0	155,913,693
March	155,913,693	0	0	155,913,693
April	155,913,693	0	0	155,913,693
May	155,913,693	0	0	155,913,693
June	155,913,693	0	0	155,913,693
July	155,913,693	0	0	155,913,693
August	155,913,693	0	0	155,913,693
September	155,913,693	0	0	155,913,693
October	155,913,693	0	0	155,913,693
November	155,913,693	0	0	155,913,693
December 31, 2024	155,913,693	0	0	155,913,693
Total		0	0	

Project Complete		(A) 31-Dec-22 Project To Date CWIP	(B) 31-Dec-22 Project To Date PIS	(C1) RTEP CWIP 2024												Total CWIP	
FPN	Project																
Brady Alternative Phase 1				January	February	March	April	May	June	July	August	September	October	November	December		
10-0013	Trans Capacity FORBES	-	24,942,135.85	-	-	-	-	-	-	-	-	-	-	-	-	-	
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-	45,938,204.19	-	-	-	-	-	-	-	-	-	-	-	-	-	
Brady Alternative Phase 2																	
10-0034	Brady Alternative 2A	-	19,395,282.97	-	-	-	-	-	-	-	-	-	-	-	-	-	
11-0014	Brady alternative 2B	(0)	65,638,069.61	-	-	-	-	-	-	-	-	-	-	-	-	(0)	
Total		(0)	155,913,692.62	-	-	-	-	-	-	-	-	-	-	-	-	(0)	
Cumulative total				(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	

Project Complete		(C2)															
FPN	Project	RTEP 2024 Placed in service															
Brady Alternative Phase 1		January	February	March	April	May	June	July	August	September	October	November	December	Total In Service To Date	Total CWIP & In Service	Control	Variance
10-0013	Trans Capacity FORBES	-	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85	24,942,135.85	24,942,135.85	-
10-0015	Trans Capacity HPFF PIPE CABLE SYS	-	-	-	-	-	-	-	-	-	-	-	-	45,938,204.19	45,938,204.19	45,938,204.19	-
Brady Alternative Phase 2																	
10-0034	Brady Alternative 2A	-	-	-	-	-	-	-	-	-	-	-	-	19,395,282.97	19,395,282.97	19,395,282.97	
11-0014	Brady alternative 2B	-	-	-	-	-	-	-	-	-	-	-	-	65,638,069.61	65,638,069.56	65,638,069.56	
Total		-	-	-	-	-	-	-	-	-	-	-	-	155,913,692.62	155,913,692.57	155,913,692.57	-
Cumulative total		155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	155,913,692.62	-	155,913,692.57	

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0015

In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
L0821	Construct Carson-Forbes Line																	
December 31, 2021	8,709,397.25	0.77	0.48	8,709,396	8,709,396													8,709,396
January				-		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Total	8,709,397	1	0	8,709,396														
L0822	Construct Forbes-Oakland Z48 line																	
December 31, 2021	8,758,104	0	0	8,758,104	8,758,104													8,758,104
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Total	8,758,104	0	0	8,758,104														
L0823	Construct Brunot Island -Forbes Z46																	
December 31, 2021	19,663,451	0	0	19,663,451	19,663,451													19,663,451
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
total	19,663,451	0	0	19,663,451														
S2069	BI SS P1 New Breakers ckt no. 66201																	
December 31, 2021	(1)	0	0	(1)	(1)													(1)
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
total	(1)	0	0	(1)														
S2070	BI Forbes ckt no. 66201 -P4																	
December 31, 2021	0	0	0	0	0													0
January				0		0												
February				0			0											
March				0				0										
April				0					0									
May				0						0								
June				0							0							
July				0								0						
August				0									0					
September				0										0				
October				0											0			
November				0												0		
December				0													0	
Total	0	0	0	0														

In service
Closed Posted/cancelled

December

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DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0015
In service
Closed Posted/cancelled

Additions only (no RWIP included)				Closed posted In service														
	AFUDC	AFUDC		December														
Charges	Debt	Equity	Net CWIP	Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	

In service
Closed Posted/cancelled

Closed Posted/cancelled

Closed posted
In service

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In service
Closed Posted/cancelled

December

45,938,204.19

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0015
In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

December
Balance
WO AFUDC

Charges	AFUDC Debt	AFUDC Equity	Net CWIP	January	February	March	April	May	June	July	August	September	October	November	December	Total

AFUDC reversal thru August

0

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DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0013

Code

Final

In service

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0013

FUNDING PROJECT NUMBER 10-0013				Code													
				Final													
				In service	December												
					Cwip												
					WO AFUDC	January	February	March	April	May	Net of AFUDC					Total	
											June	July	August	September	October	November	December
Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total	AFUDC Debt	AFUDC Equity	Net CWIP														
Total all work orders	24,942,134	0	0	24,942,134													
Allowable Dec 2005 AFUDC	0	0	0	0													
Total allowable basis				24,942,134													
FPN 10-0013 Feb 2011	\$17,328,982.05	December T.T.D. CWIP including AFUDC			0												-
Variance	7,613,152	Monthly CWIP Net of AFUDC			0												-
			January														-
			February														-
			March														-
			April														-
			May														-
			June														-
			July									-					-
			August														-
			September														-
			October														-
			November														-
			December														-
		Total CWIP			0	-	-	-	-	-	-	-	-	-	-	-	-
			January		24,942,136	-											24,942,135.85
			February			-											-
			March				-										-
			April					-									-
			May						-								-
			June							-							-
			July								-						-
			August									-					-
			September										-				-
			October											-			-
			November												-		-
			December														-
2022 Total In Service					24,942,136	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85
FPN 10-0013 Total					24,942,136	-	-	-	-	-	-	-	-	-	-	-	24,942,135.85
																Control Variance	24,942,136

FUNDING PROJECT NUMBER 10-0034

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0034

UNDING PROJECT NUMBER 10-0034					Code		Net of AFUDC												
	Total	AFUDC Debt	AFUDC Equity	Net CWIP	Final In service	December Cwip WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
L0853 Reconstructor Z86 (overhd)																			
December 31, 2021	1,471,107	(0)	(0)	1,471,108		1,471,108													
January				0			0												
February				0				0											
March				0					0										
April				0						0									
May				0							0								
June				0								0							
July				0									0						
August				0										0					
September				0											0				
October				0												0			
November				0													0		
December				0														0	
total	1,471,107	(0)	(0)	1,471,108															
S2340 Construct Carson Oakland Z-47																			
December 31, 2021	1,511,045	(1)	(0)	1,511,046		1,511,046													
January				0			0												
February				0				0											
March				0					0										
April				0						0									
May				0							0								
June				0								0							
July				0									0						
August				0										0					
September				0											0				
October				0												0			
November				0													0		
December				0														0	
total	1,511,045	(1)	(0)	1,511,046															
S2341 J&L SouthsideSS Upgrade z-47 & Z86																			
December 31, 2021	1,455,535	1	(0)	1,455,535		1,455,535													
January				0			0												
February				0				0											
March				0					0										
April				0						0									
May				0							0								
June				0								0							
July				0									0						
August				0										0					
September				0											0				
October				0												0			
November				0													0		
December				0														0	
total	1,455,535	1	(0)	1,455,535															
S2343 Carson SS upgrade Z47 and Z71																			
December 31, 2021	2,664,496	(0)	(0)	2,664,497		2,664,497													
January				0			0												
February				0				0											
March				0					0										
April				0						0									
May				0							0								
June				0								0							
July				0									0						
August				0										0					
September				0											0				
October				0												0			
November				0													0		
December				0														0	
total	2,664,496	(0)	(0)	2,664,497															
S2344 Forbes SS Upgrade Z86 cancelled																			
December 31, 2021	4,661	0	0	4,661		4,661													
January				0			0												
February				0				0											
March				0					0										
April				0						0									
May				0							0								
June				0								0							
July				0									0						
August				0										0					
September				0											0				
October				0												0			
November				0													0		
December				0														0	
Cancelled	4,661	0	0	4,661															

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0034

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0034

	Total	AFUDC Debt	AFUDC Equity	Code	December	January	February	March	April	May	Net of AFUDC		August	September	October	November	December	Total
				Final In service	Cwip WO AFUDC						June	July						
S2345 Dravosburg SS Upgrade Z71 Protection																		
December 31, 2021	0	0	0	0	0													
January					0	0												
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August					0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
Verified November 31, 2012	0	0	0	0	0													
January					0	0												
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0	0	0													
January					0	0												
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0	0	0													
December 2021 Balance					0													
January					0	0												
February					0		0											
March					0			0										
April					0				0									
May					0					0								
June					0						0							
July					0							0						
August		0			0								0					
September					0									0				
October					0										0			
November					0											0		
December					0												0	
(Verified) Total	0	0	0	0	0													

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 10-0034

[illegible]

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014
In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
L0855 Construct BI-Carson 302 UG Phase 1																		
December 31, 2021	2,071,714	0	0	2,071,714	2,071,714													2,071,714
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Total	2,071,714	0	0	2,071,714														
L0857 Construct BI-Carson 302 UG Phase 2 In Service June 15, 2018																		
December 31, 2021	10,604,695	0	1	10,604,694	10,604,694													10,604,694
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Total	10,604,695	0	1	10,604,694														
L0858 Construct BI-Carson 302 UG Phase 3 In Service June 15, 2018																		
December 31, 2021	5,303,603	0	(0)	5,303,603	5,303,603													5,303,603
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Total	5,303,603	0	(0)	5,303,603														
L0859 Construct BI-Carson 302 UG Phase 4 In Service Nov 2015																		
December 31, 2021	1,610,380	0	0	1,610,380	1,610,380													1,610,380
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Total	1,610,380	0	0	1,610,380														
L0860 Construct BI-Carson 302 UG Phase 5 In Service June 15, 2018																		
December 31, 2021	32,538,073	0	0	32,538,073	32,538,073													32,538,073
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Total	32,538,073	0	0	32,538,073														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014
In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
L0861 Reconfigure Z88 In Service June 15, 2018																		
December 31, 2021	1,479,595	0	0	1,479,595	1,479,595													1,479,595
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	1,479,595	0	0	1,479,595														
L0883 Construct BI-Carson 302 OVHD In Service June 15, 2018																		
December 31, 2021	149,065	0	0	149,065	149,065													149,065
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	149,065	0	0	149,065														
L0937 Recon Z-71 In Service May 2018																		
December 31, 2021	2,113,455	0	0	2,113,455	2,113,455													2,113,455
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	2,113,455	0	0	2,113,455														
S2411 BI SS install 345kv Breaker #334 In Service June 15, 2018																		
December 31, 2021	1,418,307	0	0	1,418,307	1,418,307													1,418,307
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	1,418,307	0	0	1,418,307														
S2412 Tecumsa Pump upgrade equipt In Service September 28, 2018																		
December 31, 2021	1,009,804	0	0	1,009,804	1,009,804													1,009,804
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	1,009,804	0	0	1,009,804														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014
In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
S2413 CarsonSS upgrade Equipment In Service June 15, 2018																		
December 31, 2021	6,772,587	0	0	6,772,587	6,772,587													6,772,587
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	6,772,587	0	0	6,772,587														
S2415 Arsenal SS Upgrade Ckt 307 equipment In Service Apr 2015																		
December 31, 2021	157,274	0	0	157,274	157,274													157,274
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	157,274	0	0	157,274														
S2416 Dravosburg Swyd upgrade Z71 In Service Apr 2015																		
December 31, 2021	352,001	0	0	352,001	352,001													352,001
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	352,001	0	0	352,001														
S2417 Bettis SS Upgrade Z-88 protection In Service Apr 2015																		
December 31, 2021	32,072	0	0	32,072	32,072													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September				0										0				0
October				0											0			0
November				0												0		0
December				0													0	0
Total	32,072	0	0	32,072														
L0879 Construct BI-Carson 302 UG phase 2 CANCELLED																		
December 31, 2021	0	0	0	0	0													0
January	0			0		0												0
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	0			0										0				0
October	0			0											0			0
November	0			0												0		0
December	0			0													0	0
Cancelled	0	0	0	0														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014
In service
Closed Posted/cancelled

Additions only (no RWIP included)

Closed posted
In service

	Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total
L0962 Reconfigure Arsenal-Carson 307 OH In Service June 15, 2018																		
December 31, 2021	46,429	0	0	46,429	46,429													0
January	0			0		0												46,429
February	0			0			0											0
March	0			0				0										0
April	0			0					0									0
May	0			0						0								0
June	0			0							0							0
July	0			0								0						0
August	0			0									0					0
September	(0)			(0)										0				(0)
October				0											0			0
November				0												0		0
December				0													0	0
69	46,429	0	0	46,429														
X16242 - BI - PMH Switchgear and Ductbank Reprinted to FPN 13-0024 (Aug. 2018)																		
December 31, 2021	(0)	0	(0)	(0)	(0)	0												0
January				0			0											0
February				0				0										0
March				0					0									0
April				0						0								0
May				0							0							0
June				0								0						0
July				0									0					0
August				0										0				0
September				0											0			0
October				0												0		0
November				0													0	0
December				0													0	0
	(0)	0	(0)	(0)														
S3215 Carson SS-Install Access Road Removed to be reprinted in APRIL 2018																		
December 31, 2021	0	0	0	0	0	0												0
January				0			0											0
February				0				0										0
March				0					0									0
April				0						0								0
May				0							0							0
June				0								0						0
July				0									0					0
August				0										0				0
September				0											0			0
October				0												0		0
November				0													0	0
December				0													0	0
	0	0	0	0														
S3309 Tecumseh SS - Station Security Removed to be reprinted in APRIL 2018																		
December 31, 2021				0	0	0												0
January				0			0											0
February				0				0										0
March				0					0									0
April				0						0								0
May				0							0							0
June				0								0						0
July				0									0					0
August				0										0				0
September				0											0			0
October				0												0		0
November				0													0	0
December				0													0	0
	0	0	0	0														

DUQUESNE LIGHT COMPANY
FUNDING PROJECT NUMBER 11-0014
In service
Closed Posted/cancelled

Additions only (no RWIP included)				Closed posted In service														
Charges	AFUDC Debt	AFUDC Equity	Net CWIP	December Balance WO AFUDC	January	February	March	April	May	June	July	August	September	October	November	December	Total	
Placeholder for new work order																		
December 31, 2021			0	0														
January			0															
February			0															
March			0															
April			0															
May			0															
June			0															
July			0															
August			0															
September			0															
October			0															
November			0															
December			0															
	0	0	0	0														
Placeholder for new work order																		
December 31, 2021			(20,982)	0														
January			0															
February			0															
March			0															
April			0															
May			0															
June			0															
July			0															
August			0															
September			0															
October			0															
November			0															
December			0															
	0	0	0	(20,982)														
Total	AFUDC Debt	AFUDC Equity	Net CWIP															
Total all work orders	65,659,053	0	1	65,638,070														
Allowable Dec 2005 AFUDC				0														
Total allowable basis				65,638,070														
					(0)													(0)
					January	-												0
					February	-												0
					March		-											0
					April			-										0
					May				-									0
					June					-								0
					July						-							0
					August							-						0
					September								-					0
					October									-				0
					November										-			0
					December											-		0
Total				(0)	0	0	0	0	0	0	0	0	0	0	0	0	0	(0)
Dec 31 in service balance				65,638,070														65,638,070
					January													0
					February													0
					March													0
					April													0
					May													0
					June													0
					July													0
					August													0
					September													0
					October													0
					November													0
					December													0
Total In service 2022				65,638,070	0	0	0	0	0	0	0	0	0	0	0	0	0	65,638,070
Total FPN				65,638,070	0	0	0	0	0	0	0	0	0	0	0	0	0	65,638,070
																		Control Variance
																		(0)

*Update formula to include any new projects "In service"

Duquesne Light Company

Cumulative Summary of 2024 "Other" Transmission Projects by Month

Summary of 2024 Transmission Plant Balances by Month

A CWIP to date

CWIP Dr At December 31, 2023 (1,640)

B Plant in Service to Date

At December 31, 2023 8,815,518

C1 CWIP without AFUDC (1)

Monthly Actual	Cumulative
December 31 2023	(1,640)
January	2 (1,638)
February	0 (1,638)
March	(0) (1,638)
April	0 (1,638)
May	(0) (1,638)
June	0 (1,638)
July	0 (1,638)
August	0 (1,638)
September	0 (1,638)
October	0 (1,638)
November	0 (1,638)
December 31, 2024	0 (1,638)

C2 Plant in Service (1)

Monthly Actual	Cumulative
December 31, 2023	8,815,518
January	(814) 8,814,704
February	0 8,814,704
March	(1) 8,814,703
April	0 8,814,703
May	0 8,814,703
June	0 8,814,703
July	0 8,814,703
August	0 8,814,703
September	0 8,814,703
October	0 8,814,703
November	0 8,814,703
December 31, 2024	0 8,814,703

(1) Portions of the Dravosburg-Elrama Expansion project are no longer included in the PJM RTEP as baseline upgrades and have been cancelled per the 9/23/21 PJM Notification of Designation of Construction Responsibility letter. The financial data in this file is reflective of the Company's actual general ledger activity. For presentation purposes within the FERC Formula rate filing, the Company has stopped reflecting monthly incentive CWIP beyond the cancellation date.

Duquesne Light Company

Cumulative Summary of 2024 "Other" Transmission Projects by Month

	Beginning Balance	Capital Expenditures	Transfers To in service	Ending CWIP
CWIP December 31, 2023				(1,640)
January	(1,640)	(812)	(814)	(1,638)
February	(1,638)	0	0	(1,638)
March	(1,638)	(1)	(1)	(1,638)
April	(1,638)	0	0	(1,638)
May	(1,638)	0	0	(1,638)
June	(1,638)	0	0	(1,638)
July	(1,638)	0	0	(1,638)
August	(1,638)	0	0	(1,638)
September	(1,638)	0	0	(1,638)
October	(1,638)	0	0	(1,638)
November	(1,638)	0	0	(1,638)
December 31, 2024	(1,638)	0	0	(1,638)
Total		(813)	(815)	

	Beginning Balance	Transfers From CWIP	Retirements	Ending Plant In Service
Plant in service December 31, 2023				8,815,518
January	8,815,518	(814)	0	8,814,704
February	8,814,704	0	0	8,814,704
March	8,814,704	(1)	0	8,814,703
April	8,814,703	0	0	8,814,703
May	8,814,703	0	0	8,814,703
June	8,814,703	0	0	8,814,703
July	8,814,703	0	0	8,814,703
August	8,814,703	0	0	8,814,703
September	8,814,703	0	0	8,814,703
October	8,814,703	0	0	8,814,703
November	8,814,703	0	0	8,814,703
December 31, 2024	8,814,703	0	0	8,814,703
Total		(815)	0	

DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by Month

Project Manager: Ben Devault

	2024 Spend														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2024 Spend	Total Project Spend	Jan
L1414 : Dravosburg-West Mifflin Z-73-Recond													0	0	
CWIP Balance w AFUDC													0	0	
CWIP December 31, 2022													0	0	
AFUDC Equity													0	0	
Open													0	0	
L1434 : Elrama Trm.Line-Draw-Wilson Z-72													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	(5,936)	
AFUDC Equity													0	(0)	
Open													0	0	
L1448 : USS Clair-Piney Fork Z16-Line Wor													0	0	
December 31, 2023													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	(0)	
Open													0	0	
Plant in service December 31, 2022													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	(0)	
Open													0	0	
S3972 : West Mifflin SS-Estab.Z-13 Bkr.#84													0	0	
CWIP Balance w AFUDC													0	243,311	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
December 31, 2023													0	0	
CWIP Balance w AFUDC													0	142,986	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3974 : West Mifflin SS-Est.TieBkr 1&Protec													0	0	
CWIP Balance w AFUDC													0	13,946	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3975: West Mifflin SS-Est.TieBkr 2&Protec													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3978 : Dravosburg SS-Upd Wilson Z72 Prot													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3979 : Dravosburg SS-Upd Wilson Z73 Prot													0	0	
CWIP Balance w AFUDC													0	110,623	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot													0	0	
CWIP Balance w AFUDC													0	140,706	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
In service 2/2021													0	0	
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot													0	0	
CWIP Balance w AFUDC													0	81,566	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
S3982 : West Mifflin SS-Upg Dravosburg Z-73													0	0	
CWIP Balance w AFUDC													0	145,434	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
S3983 : West Mifflin SS-Upg Dravosburg Z-74													0	0	
CWIP Balance w AFUDC													0	356,980	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec													0	0	
CWIP Balance w AFUDC													0	(970)	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
Inservice													0	0	
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	

DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by Month

Project Manager: Ben Devault

	2024 Spend														
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total 2024 Spend	Total Project Spend	Jan
53986 : USX Clariton CST Upgr Z-16 Protec													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
54053 : Dravosburg SS Z-87 Breaker CT's													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Transfer to 767742													0	0	
767737: Dravosburg SS-West Mifflin Z-73													0	0	
CWIP Balance w AFUDC													0	115,675	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
767739: Dravosburg SS-West Mifflin Z74													0	0	
CWIP Balance w AFUDC	2												2	51,420	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 2/2021	(814)		(1)										(815)	(815)	
767740 : Dravosburg SS-#1L,#2,#3,#4 138													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	614,302	
AFUDC Equity													0	0	
Inservice 11/2021													0	0	
767742 : Dravosbur -Z87 Breaker CT's													0	0	
CWIP Balance w AFUDC													0	186,482	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 10/2019 CP													0	0	
767746: West Mifflin SS-Wilson Z-13													0	0	
CWIP Balance w AFUDC													0	446,428	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
767748: West Mifflin SS-Wilson Z-14													0	0	
CWIP Balance w AFUDC													0	288,208	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 10/2021													0	0	
767749: West Mifflin SS Install #3													0	0	
CWIP Balance w AFUDC													0	(9)	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Cancelled transferred to 767749													0	0	
767750: West Mifflin SS-Dravosburg Z-73													0	0	
CWIP Balance w AFUDC													0	72,533	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 12/2020													0	0	
767751: West Mifflin SS Dravosburg Breaker													0	0	
CWIP Balance w AFUDC													0	234,265	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 2/2021													0	0	(812)
767756: West Mifflin SS-Establish #3 bus													0	0	
CWIP Balance w AFUDC													0	254,471	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	(2)
767838: Etrama SS-New SS DEEP													0	0	
CWIP Balance w AFUDC													0	(0)	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Cancelled transferred to 794186													0	0	
794186: Etrama SS New SS DEEP													0	0	
CWIP Balance w AFUDC													0	0	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Inservice 8/2020													0	0	
875836: Dravosburg Z73													0	0	
CWIP Balance w AFUDC													0	56,748	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
875837: Dravosburg Z74													0	0	
CWIP Balance w AFUDC													0	73,150	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
893666: Planning Transmission Capital													0	0	
CWIP Balance w AFUDC													0	49,734	
AFUDC Debt													0	0	
AFUDC Equity													0	0	
Open													0	0	
													0	0	

Cumulative Summary of 2023 "Other" Transmission Projects by Month
Project Manager: Ben Dwulit

Total 19-0037 Dravosburg-Elrama Expansion Project

Carve Out: PJM Project B3012.2 (WO's 794186, S3970)

DUQUESNE LIGHT COMPANY
Cumulative Summary of 2023 "Other" Transmission Projects
Project Manager: Ben Dewitt

Project Manager: Ben Dwulit	2024 Inservice												2024 YTD Inservice	Total Project Inservice
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
L1414 : Dravosburg-West Mifflin Z-73-Recond														
CWIP Balance w AFUDC														
CWIP December 31, 2022														
AFUDC Equity														
Open													0	0
L1434 : Elrama Trm.Line-Drav-Wilson Z-72														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	(5,935)
L1448 : USS Clair-Piney Fork Z16-Line Wor														
December 31, 2023														
AFUDC Debt														
AFUDC Equity														
Open													0	0
Plant in service December 31, 2022														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	(0)
S3972 : West Mifflin SS-Estab. Z-13 Bkr.#84														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	276,395
December 31, 2023														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3974 : West Mifflin SS-Est.TieBkr 1&Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3975: West Mifflin SS-Est.TieBkr 2&Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3976 : Wilson SS-Est Bus Tie Bkr1 & Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3978 : Dravosburg SS-Upd Wilson Z72 Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3979 : Dravosburg SS-Upd Wilson Z73 Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	111,696
S3980:: Dravosburg SS-Upd West Mifflin Z79 Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
In service 2/2021													0	0
S3981:: Dravosburg SS-Upd West Mifflin Z79 Prot														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
S3982 : West Mifflin SS-Upg Dravosburg Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	156,228
S3983 : West Mifflin SS-Upg Dravosburg Z-74														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	310,231
S3984 : Wilson SS Upgrade West Mifflin Z-13 Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	36,112
Inservice			(35,142)										(35,142)	(35,142)
S3985 : Wilson SS Upgrade West Mifflin Z-14 Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	

Project Manager: Ben Dwulit	2024 Inservice												2024 YTD Inservice	Total Project Inservice
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
53986 : USSX Clairton CST Upgr Z-16 Protec														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	0
54053 : Dravosburg SS Z-87 Breaker CT's														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Transfer to 767742													0	0
767737: Dravosburg SS-West Mifflin Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	115,674
767739: Dravosburg SS-West Mifflin Z74														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 2/2021													0	192,095
767740 : Dravosburgburg SS-#1,#2,#3,#4 138														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 11/2021													0	690,209
767742 : Dravosbur -287 Breaker CT's														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2019 CP													0	55,576
767746: West Mifflin SS-Wilson Z-13														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	455,721
767748: West Mifflin SS-Wilson Z-14														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 10/2021													0	504,063
767749: West Mifflin SS Install #3														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Cancelled transferred to 767749													0	0
767750: West Mifflin SS-Dravosburg Z-73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 12/2020													0	72,533
767751: West Mifflin SS Dravosburg Breaker														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 2/2021	0	35,142											34,330	270,638
767756: West Mifflin SS-Establish #3 bus														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open			(1)										(3)	266,351
767838: Eirama SS-New SS DEEP														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Cancelled transferred to 794186													0	0
794186: Eirama SS New SS DEEP														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Inservice 8/2020													0	0
875836: Dravosburg Z73														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	67,600
875837: Dravosburg Z74														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	73,150
893666: Planning Transmission Capital														
CWIP Balance w AFUDC														
AFUDC Debt														
AFUDC Equity														
Open													0	123,112

DUQUESNE LIGHT COMPANY													
Cumulative Summary of 2023 "Other" Transmission E													
Project Manager: Ben Dewitt													
	2024 Inservice												
	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2024 YTD Inservice	Total Project Inservice
2018 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2018 CWIP Balance wo AFUDC													
2018 Inservice													
2019 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2019 CWIP Balance wo AFUDC													
2019 Inservice													
2020 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2020 CWIP Balance wo AFUDC													
2020 Inservice													
2021 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2021 CWIP Balance wo AFUDC													
2021 Inservice													
Total 19-0037 Drawosburg-Elrama Expansion Project													
2024 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2024 CWIP Balance wo AFUDC													
2024 Inservice	0	(1)	0	0	0	0	0	0	0	0	0	(815)	3,736,307
Curve Out: PJM Project 83812.2 (WO's 794186, S3970)													
2024 CWIP Balance w AFUDC													
AFUDC Debt													
AFUDC Equity													
2024 CWIP Balance wo AFUDC													
2024 Inservice												0	(0)

DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by Month

	2024 Spend											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
L1467 : Oakland-Pant.Hollow-Reconductor												
CWIP Balance w AFUDC												
CWIP December 31, 2022												
AFUDC Equity												
Inservice												
771783: Oakland S5-Riazzl Re-Conducto												
CWIP Balance w AFUDC												
AFUDC Debt												
AFUDC Equity												
Inservice												
TBD												
December 31, 2023												
AFUDC Debt												
AFUDC Equity												
Inservice												
Plant in service December 31, 2022												
AFUDC Debt												
AFUDC Equity												
2018 CWIP Balance wo AFUDC												
2018 Inservice												
2019 CWIP Balance w AFUDC												
AFUDC Debt												
AFUDC Equity												
2019 CWIP Balance wo AFUDC												
2019 Inservice												
December 31, 2023												
AFUDC Debt												
AFUDC Equity												
2020 CWIP Balance wo AFUDC												
2020 Inservice												
2021 CWIP Balance w AFUDC												
AFUDC Debt												
AFUDC Equity												
2021 CWIP Balance wo AFUDC												
2021 Inservice												
2022 CWIP Balance w AFUDC	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Debt	-	-	-	-	-	-	-	-	-	-	-	-
AFUDC Equity	-	-	-	-	-	-	-	-	-	-	-	-
2022 CWIP Balance wo AFUDC	-	-	-	-	-	-	-	-	-	-	-	-
2022 Inservice												

DUQUESNE LIGHT COMPANY

Cumulative Summary of 2023 "Other" Transmission Projects by 1

	Total 2024 Spend	Project Total Spend	2024 In-Service												Total 2024 Inservice	Total Project Inservice
			Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
L1467 : Oakland-Pant.Hollow-Reconductor																
CWIP Balance w AFUDC	-	(7,818,169)														
CWIP December 31, 2022		(1,640)														
AFUDC Equity		0														
Inservice		-													-	-
		-														
		-														
		-														
771783: Oakland S5-Riazzl Re-Conducto																
CWIP Balance w AFUDC	-	11,597,259														
AFUDC Debt		-														
AFUDC Equity		-														
Inservice	-	-													-	5,078,395
		-														
TBD																
December 31, 2023		-														-
AFUDC Debt		-														-
AFUDC Equity		-														-
Inservice		-														-
		-														-
Plant in service December 31, 2022		-														-
AFUDC Debt		-														-
AFUDC Equity		-														-
2018 CWIP Balance wo AFUDC		-														-
2018 Inservice		-														-
		-														-
2019 CWIP Balance w AFUDC		22,636														-
AFUDC Debt		(1,640)														-
AFUDC Equity		0														-
2019 CWIP Balance wo AFUDC		24,276														-
2019 Inservice		-														-
		-														-
December 31, 2023		3,755,119														-
AFUDC Debt		-														-
AFUDC Equity		-														-
2020 CWIP Balance wo AFUDC		-														-
2020 Inservice		-														-
		-														-
		-														-
		-														-
2021 CWIP Balance w AFUDC		-														-
AFUDC Debt		-														-
AFUDC Equity		-														-
2021 CWIP Balance wo AFUDC		-														-
2021 Inservice		-														-
		-														-
		-														-
2022 CWIP Balance w AFUDC	-	3,779,091														-
AFUDC Debt	-	(1,640)														-
AFUDC Equity	-	0														-
2022 CWIP Balance wo AFUDC	-	3,777,451														-
2022 Inservice		-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,078,395

APPENDIX 4

C. James Davis, Jr.
Director, Rates, Energy Procurement
and Federal/RTO Affairs
Jdavis4@duqlight.com



April 18, 2025

VIA ELECTRONIC FILING

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

Re: FERC Form 730 - Annual Report of Transmission
Investment Activity for Duquesne Light Company

Dear Ms. Reese:

In accordance with the Federal Energy Regulatory Commission's regulations at 18 CFR 35.35, Duquesne Light Company hereby submits for filing with the Commission Form 730, Report of Transmission Investment Activity.

If you have any questions regarding the information provided, please contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "C. James Davis, Jr.", is positioned above the printed name.

C. James Davis, Jr.

Enclosure

Appendix A

FERC-730, Report of Transmission Investment Activity
Company Name: Duquesne Light Company

Table 1: Actual and Projected Electric Transmission Capital Spending

	Actual at December 31	Projected Investment (Incremental Investment by Year for Each of the Succeeding Five Calendar Years)				
	2024	2025	2026	2027	2028	2029
Capital Spending on Electric Transmission Facilities (\$ Thousands) (1)	\$87,078	\$73,281	\$52,232	\$39,686	\$46,892	\$45,325

Instructions for completing “Table 1: Actual and Projected Electric Transmission Capital Spending”:

(1) Transmission facilities are defined to be transmission assets as specified in the Uniform System of Accounts in account numbers 350 through 359 (*see*, 18 C.F.R. Part 101, *Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act*, for account definitions). The Transmission Plant accounts include: Accounts 350 (Land and Land Rights), 351 (Energy Storage Equipment- Transmission), 352 (Structures and Improvements), 353 (Station Equipment), 354 (Towers and Fixtures), 355 (Poles and Fixtures), 356 (Overhead Conductors and Devices), 357 (Underground Conduit), 358 (Underground Conductors and Devices), and 359 (Roads and Trails).

Table 2: Project Detail (1)

Project Description (2)	Project Type (3)	Expected Project Completion Date (month/year)	Completion Status (4)	Is Project on Schedule? (Y/N)	If Project Not on Schedule, Indicate Reasons For Delay (5)
<u>West Deer SS</u> Build new 138 kV line and construct new substation	New Build	07/2033	Pre-Engineering	Y	
<u>East End Substation Conversion</u> Building a new 138 kV substation	New Build	09/2034	Pre-Engineering	Y	
<u>Ridge Substation</u> Loop existing 138 kV line and construct a new 138 kV substation.	New Build	12/2032	Pre-Engineering	Y	
<u>Watson Substation</u> Building a new 138 kV substation	New Build	08/2025	Under Construction	Y	
<u>BI Crescent Corridor Rebuild</u> Upgrade existing 138 kV corridor	Upgrade of Existing	06/2027	Under Construction	Y	

<u>BI-Carson Forced Cooling</u> Implementation of a forced cooling system to increase normal ratings of 345 kV	Upgrade of Existing	03/2024	Complete	Y	
<u>Cheswick-Plum Reconfiguration</u> Modifications from PJM 2022 RTEP process for reliability on 138 kV circuits	Upgrade of existing	03/2025	Under Construction	Y	

Instructions for completing “Table 2: Project Detail”:

- (1) Respondents must list all projects included in Table 1 above, Actual and Projected Electric Transmission Capital Spending, excluding those projects with projected costs less than \$20 million. Respondents should add as many additional rows as are necessary to list all relevant projects.
- (2) Respondents should include voltage level in the Project Description column.
- (3) Respondents should select between the following Project Types to complete the Project Type column: New Build, Upgrade of Existing, Refurbishment/Replacement, or Generator Direct Connection.
- (4) Respondents should select between the following designations to complete the Completion Status column: Complete, Under Construction, Pre-Engineering, Planned, Proposed, and Conceptual.
- (5) Respondents should select between the following delay designations to complete the Reasons for Delay column: Siting, Permitting, Construction, Delayed Completion of New Generator, or Other (specify).

Paperwork Reduction Act of 1995 (PRA) Statement: The PRA (44 U.S.C. 3501 et seq.) requires us to inform you the information collected in the FERC-730 is necessary for the Commission to evaluate its incentive rates policies, and to demonstrate the effectiveness of these policies. Further, the FERC-730 filing requirement allows the Commission to track the progress of electric transmission projects granted incentive-based rates, providing an accurate assessment of the state of the industry with respect to transmission investment, and ensuring that incentive rates are effective in encouraging the development of appropriate transmission infrastructure. Responses are mandatory. An

To file this form, respondents should follow the instructions for eFiling available at

<https://www.ferc.gov/docs-filing/efiling.asp>

OMB Control Number: 1902-0239

Expiration Date: 08/31/2026

Annual Due Date: April 18

agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB Control Number.

To file this form, respondents should follow the instructions for eFiling available at
<https://www.ferc.gov/docs-filing/efiling.asp>

OMB Control Number: 1902-0239
Expiration Date: 08/31/2026
Annual Due Date: April 18

Public reporting burden for reviewing the instructions, completing, and filling out this form is estimated to be 30 hours per response. This form has been assigned OMB Control Number 1902-0239. Send comments regarding the burden estimate or any other aspect of this form to DataClearance@FERC.gov, or to the Office of the Executive Director, Information Clearance Officer, Federal Energy Regulatory Commission, 888 First St. NE, Washington, DC 20426.

To file this form, respondents should follow the instructions for eFiling available at <https://www.ferc.gov/docs-filing/efiling.asp>

APPENDIX 5

Appendix 5
Duquesne Light Company
Formula Reference Changes

Tab:	Line #/Description	Description:	Cell:	Current Instruction/ Reference	Correct Instruction/ Reference	Reason For Change:
Appendix A	1	Transmission Wages Expense	E6	p354.21.b	p354-355.21.b	Footnote A
Appendix A	2	Total Wages Expense	E8	p354.28.b	p354-355.28.b	Footnote A
Appendix A	3	Less A&G Wages Expense	E9	p354.27.b	p354-355.27.b	Footnote A
Appendix A	52	Transmission O&M	E97	p321.112.b	p320-323.112.b	Footnote A
Appendix A	53	Less Account 565	E98	p321.96.b	p320-323.96.b	Footnote A
Appendix A	55	Plus Net Transmission Lease Payments	E100	p200.4.c	p200-201.4.c	Footnote A
Appendix A	58	Total A&G	E105	p323.197.b	p320-323.197.b	Footnote A
Appendix A	60	Less Property Insurance Account 924	E107	p323.185.b	p320-323.185.b	Footnote A
Appendix A	61	Less Regulatory Commission Expense Account 928	E108	p323.189.b	p320-323.189.b	Footnote A
Appendix A	62	Less General Advertising Expense Account 930.1	E109	p323.191.b	p320-323.191.b	Footnote A
Appendix A	80	Intangible Amortization	E137	p336.1.f	p336-337.1.f	Footnote A
Appendix A	84	Common Depreciation - Electric Only	E142	p336.11.b	p336-337.11.b	Footnote A
Appendix A	85	Common Amortization - Electric Only	E143	p356 or p336.11.d	p356 or p336-337.11.d	Footnote A
Appendix A	93	Amortization of Debt Discount and Expense	E161	p117.63.c	p114-117.63.c	Footnote A
Appendix A	94	Amortization of Loss on Reacquired Debt	E162	p117.64.c	p114-117.64.c	Footnote A
Appendix A	95	Less Amort of Gain on Reacquired on Debt-Credit	E163	p117.65.c	p114-117.65.c	Footnote A
Appendix A	96	Less Amort of Premium on Debt-Credit	E164	p117.66.c	p114-117.66.c	Footnote A
Appendix A	97	Interest on Debt to Associated Companies	E165	p117.67.c	p114-117.67.c	Footnote A
Appendix A	99	Preferred Dividends	E168	p118.29.c	p118-119.29.c	Footnote A
Appendix A	100	Proprietary Capital	E171	p112.16.c	p112-113.16.c	Footnote A
Appendix A	101	Less Accumulated Other Comprehensive Income Account 219	E172	p112.15.c	p112-113.15.c	Footnote A
Appendix A	103	Less Account 216.1	E174	p112.12.c	p112-113.12.c	Footnote A
Appendix A	107	Less Loss on Reacquired Debt	E180	p111.81.c	p110-111.81.c	Footnote A
Appendix A	108	Plus Gain on Reacquired Debt	E181	p113.61.c	p112-113.61.c	Footnote A
Appendix A	110	Preferred Stock	E183	p112.3.c	p112-113.3.c	Footnote A
Appendix A	Not Applicable	Note G	C287	351.h	350-351.h	Footnote A
Appendix A	Not Applicable	Note I	C289	266.8.f	266-267.8.f	Footnote A
Appendix A	Not Applicable	Note Q	C303	257	256-257	Footnote A
1 - ADIT	46	Subtotal - p275	B83	p275	p274-275	Footnote A
1 - ADIT	59	Subtotal - p277 (Form 1-F filer: see note 6, below)	B102	p277	p276-277	Footnote A
1 - ADIT	Not Applicable	"Note" reference for ADIT-283 Section	B89	NOTE: (Schedule Page 112 Line No. 64)	NOTE: (Schedule Page 112 - 113 Line No. 64)	Footnote A
1 - ADIT	Not Applicable	Under the ADITC-255 Section	B117	Total Form No. 1 (p 266 & 267)	Total Form No. 1 (p 266-267)	Footnote A
2 - Other Tax	Other Taxes	Page 263	D2	p263	p262-263	2022 - 2024 FF1 Pages No. 262-263 Column (I) Electric (Account 408.1, 409.1). In the 2022 FERC Form 1, on Pages No. 262-263, three (3) Columns were added in 2021 (Column (b) - Type of Tax, Column (c) - State, and Column (d) - Tax Year, pushing the information usually obtained from Column (I) to Column (I).
2 - Other Tax	Line 1	PA Capital Stock Tax	D8	p263.i	262-263.i	Line 15 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 2	Real Estate	D9	p263.i	262-263.i	Information previously found in Column (I) on Line 33 is now found in Column (I) on Line 11
2 - Other Tax	Line 3	PA PURTA	D10	p263.i	262-263.i	Information previously found in Column (I) on Line 13 is now found in Column (I) on Line 6
2 - Other Tax	Line 5	Federal Unemployment	D16	p263.i	262-263.i	Information previously found in Column (I) on Line 4 is now found in Column (I) on Line 2
2 - Other Tax	Line 6	FICA	D17	p263.i	262-263.i	Information previously found in Column (I) on Line 5 is now found in Column (I) on Line 3
2 - Other Tax	Line 7	PA Unemployment	D18	p263.i	262-263.i	Information previously found in Column (I) on Line 18 is now found in Column (I) on Line 8
2 - Other Tax	Line 8	City of Pittsburgh	D19	p263.i	262-263.i	Information previously found in Column (I) on Line 34 is now found in Column (I) on Line 12
2 - Other Tax	Line 10	Highway Use	D25	p263.i	262-263.i	Line 6 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 11	Excise Tax on Coal	D26	p263.i	262-263.i	Line 7 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 12	PA Gross receipts Tax	D27	p263.i	262-263.i	Information previously found in Column (I) on Line 14 is now found in Column (I) on Line 7
2 - Other Tax	Line 13	PA Corporate Loans	D28	p263.i	262-263.i	Line 16 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 14	PA Insurance Premiums	D29	p263.i	262-263.i	Line 17 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 15	PA Fuel Use	D30	p263.i	262-263.i	Line 19 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 16	PA Motor Carriers	D31	p263.i	262-263.i	Line 20 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 17	PA Other	D32	p263.i	262-263.i	Information previously found in Column (I) on Line 21 is now found in Column (I) on Line 9
2 - Other Tax	Line 18	WV Franchise	D33	p263.i	262-263.i	Line 26 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 19	WV Income	D34	p263.i	262-263.i	Line 27 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 20	Gross Receipts	D35	p263.i	262-263.i	Line 32 is not utilized in 2022 - 2024 FF1
2 - Other Tax	Line 23	Total "Other" Taxes included on p.114.14c	C41	p.114.14c	p.114-117.14c	Footnote A
5 - Cost Support	Plant in Service Worksheet - Form 1 Page #5	"Source" Information for Prior Year and Current Year	D4 and D16; D20 and D32; D36 and D37; D41 and D 42; D 46 and D 58	p204; p205; p206; p207	p204-207	Footnote A
5 - Cost Support	Accumulated Depreciation Worksheet - Form 1 Page #5	"Source" Information for Prior Year and Current Year	D104 and D105	p200.21.c	p200-201.21.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Accumulated Intangible Depreciation	F139	p200.21.c	p200-201.21.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Undistributed Stores Exp	F145	p227.6c & 15.c	p227 Footnote Data	On Page No. 227, Line No. 6 is no longer utilized in the FERC Form 1. As an alternative, a Footnote for Line No. 11 was added referencing the amount that used to be reflected on Line No. 6 (Assigned to - Operations and Maintenance).
5 - Cost Support	Electric /Non-electric Cost Support	Net Transmission Lease Payments	F147	p200.4.c	p200-201.4.c	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Intangible Amortization	F150	p336.1d&e	p336-337.1d&e	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Depreciation - Electric Only	F151	p336.11.b	p336-337.11.b	Footnote A
5 - Cost Support	Electric /Non-electric Cost Support	Common Amortization - Electric Only	F152	p356 or p336.11d	p356 or p336-337.11d	Footnote A
5 - Cost Support	CWIP & Expensed Lease Worksheet	Total Plant in Service	F163	p207.104.g	p204-207.104.g	Footnote A

Appendix 5
Duquesne Light Company
Formula Reference Changes

Tab:	Line #/Description	Description:	Cell:	Current Instruction/ Reference	Correct Instruction/ Reference	Reason For Change:
5 - Cost Support	CWIP & Expensed Lease Worksheet	Transmission Plant In Service	F165	p207.58.g	p204-207.58.g	Footnote A
5 - Cost Support	PBOPs Cost Support	Account 926 (Current Year)	F174	p323.187.b	p320-323.187.b	Footnote A
5 - Cost Support	Regulatory Expense Related to Transmission Cost Support	Regulatory Commission Exp Account 928	F197	p323.189.b	p320-323.189.b	Footnote A
5 - Cost Support	Safety Related Advertising Cost Support	General Advertising Exp Account 930.1	F202	p323.191.b	p320-323.191.b	Footnote A
5 - Cost Support	Materials & Supplies	Assigned to O&M	D278	p227.6	p227 Footnote Data	On Page No. 227, Line No. 6 is no longer utilized in the FERC Form 1. As an alternative, a Footnote for Line No. 11 was added referencing the amount that used to be reflected on Line No. 6 (Assigned to - Operations and Maintenance).
5 - Cost Support	Abandoned Transmission Projects	Beginning Balance of Unamortized Transmission Projects	F302	p111.71.c	p110-111.71.c	Footnote A
5 - Cost Support	Abandoned Transmission Projects	Transmission Amortization Expense	F304	p114.10.c	p114-117.10.c	Footnote A

[A] Changes have been identified to formula references to the FERC Form 1 stemming from a recent FERC revision to its electronic filing format requirements which changed several page references.